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March 13, 2007

VIA ECFS

Bingham McCutchen LLP
2020 K Street NW
Washington, DC
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Marlene H. Dortch, Secretary
Office of the Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

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Attn: Wireline Competition Bureau

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**Re: NOTICE OF CONSUMMATION
WC Docket No. 06-184**

Application of Citizens Communications Company and Commonwealth Telephone Enterprises, Inc. and Their Operating Subsidiaries, for Grant of Authority Pursuant to Section 214 of the Communications Act of 1934 and Section 63.04 and 63.18 of the Commission's Rules to Complete a Transfer of Control of Commonwealth Telephone Enterprises, Inc., a Domestic and International Carrier, to Citizens Communications Company

Boston
Hartford
London
Los Angeles
New York
Orange County
San Francisco
Silicon Valley
Tokyo
Walnut Creek
Washington

Dear Ms. Dortch:

Citizens Communications Company ("Citizens") and Commonwealth Telephone Enterprises, Inc. ("Commonwealth") (collectively, the "Parties"), through undersigned counsel, notify the Commission that, on March 8, 2007, the Parties consummated the above-referenced transaction. Commission approval of the transaction was granted pursuant to the Commission's Public Notice released on January 26, 2007 (DA No. 07-274). Kindly direct any correspondence or questions concerning this matter to the undersigned.

Respectfully submitted,



Catherine Wang
Jeffrey R. Strenkowski

Counsel for the Parties