

Before the
Federal Communications Commission
Washington, D.C. 20554

PUBLIC NOTICE

Released: February 23, 1996

**COMMENTS INVITED ON
CITIZENS UTILITIES COMPANY'S
PETITION FOR WAIVER OF SECTIONS
43.21, 43.22, 64.903 AND 64.904
OF THE COMMISSION'S RULES**

Comment Date: March 5, 1996

Reply Comment Date: March 20, 1996

On December 4, 1995, Citizens Utilities Company (Citizens) filed a petition for waiver of Sections 43.21, 43.22, 64.903 and 64.904 of the Commission's rules. Citizens seeks a waiver so that its telephone operating divisions may be treated as separate entities for the purposes of the Automated Reporting Management Information System (ARMIS) reporting, Cost Allocation Manual filing and the independent audit requirements. Citizens explains that it is a diversified utility company with gas, water, electric and wastewater operations in addition to its telephone divisions. Citizens states that, under its present corporate structure, the Commission's rules require that the entire company comply with Parts 32, 43 and 64 of the Commission's rules. Citizens states that this compliance would be extraordinarily burdensome and expensive.

Citizens requests a waiver of Sections 43.21, 43.22, 64.903 and 64.904 until it can restructure its telephone divisions as separate legal entities. Citizens states that once its restructuring is complete, none of its telephone operating companies will be subject to compliance with Sections 43.21, 43.22, 64.903 and 64.904 until any of the telephone operating companies reach the \$100 million annual operating revenue threshold.

Parties may file comments on Citizens' Petition no later than **March 5, 1996**. Replies comments should be filed by **March 20, 1996**. Reply comments should reference AAD file number AAD 96-4. A copy of the comments and reply comments should be sent to Alicia Dunnigan, FCC, Common Carrier Bureau, 2000 L Street, N.W., Room 812, Washington, D.C. 20554 and the International Transcription Service (ITS), 2100 M Street, N.W., Suite 140, Washington, D.C. 20037 (202) 857-3800. Copies are available for public inspection and copying in the Accounting and Audits Division public reference room, 2000 L Street, N.W., Room 812, Washington, D.C. Copies are also available from ITS.

For further information, contact Alicia Dunnigan at (202) 418-0810.

FEDERAL COMMUNICATIONS COMMISSION