

ATTACHMENT 24

Citizens Telecommunication Technologies Inc., and Omni Fiber, LLC Transaction Description

QUESTION 24: The Applicant has uploaded an attachment describing the transaction and explaining how it meets the Commission's rules and that this transaction is in the public interest.

Applicant Answer:

There are two primary components in the proposed transfer of control upon approval by the Commission. Those components are summarized in the following paragraphs.

First, there will be an indirect change in control for Omni Fiber, LLC (hereafter “**Transferee**”). A new holding company, Citizens Holdings I, Inc., will be created that will ultimately be one hundred percent (100%) owned by Small Town Fiber Holdco, LLC (hereafter “**STFH LLC**”). This will create an indirect change in control for Transferee. There will be no changes in the management or operations of Transferee. Also, there is no ultimate change in control resulting from restructuring since STFH LLC will be the ultimate owner of all of the involved entities, including the Transferee, both before and after the restructuring. This is being done so as to allow STFH LLC to effectively manage the group of entities in the corporate structure as shown in the Post-Citizens Acquisition Omni Organizational Structure chart provided with the application. The restructuring will have no impact on Transferee’s ability to provide service. Transferee will continue to be indirectly owned and managed by STFH LLC. Transferee will maintain the same employees that it has now and will provide the same services to customers. In addition, there will be no changes in the management or operations of Transferee.

Second, there will be a change in control for the Citizens Companies, including Citizens Telecommunication Technologies, Inc. (hereafter “**Transferor**”). Transferee will acquire one hundred percent (100%) ownership of the Citizens Companies, including the Transferor. Transferee will do this by forming a wholly owned subsidiary, Omni Merger Sub, Inc., a Pennsylvania corporation. That newly formed subsidiary will merge with and into Citizens Telephone Company of Kecksburg (hereafter “**CTOK**”) with CTOK as the surviving entity. Citizens Telecom Solutions, LLC (hereafter “**CTS LLC**”) and Transferor will remain as wholly-owned subsidiaries of CTOK, both before and after the merger. Organizational charts showing the pre-transaction and post-transaction corporate ownership structures of the Applicants have been provided in this application.

Promptly after the merger, CTOK will convert from a business corporation to a limited liability company pursuant to the Pennsylvania Entity Transactions Law.

Post-consummation of this parent level transaction, the Citizens Companies will continue to exist and operate in its respective service territory, under the same name, and providing the same services it currently provides pursuant to the then-existing rates, terms, and conditions. No carrier change charges are associated with the transaction, and no customer service or billing contact information will change as a result of the transfer. The transaction does not involve a transfer of

operating authority or tariffs held or published by CTOK or a transfer of assets or customers. Except for routine process improvements, there will be continuity of employees, operations and management. The only change immediately following closing of the transaction from a customer's perspective will be that the ownership of CTOK will change, becoming a wholly-owned subsidiary of Transferee. Therefore, the proposed transaction is in the public interest and the Applicants urge the Commission to grant this Transfer of Control application.