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CITIZENS COMMUNICATIONS CO

Form 8-K

May 22, 2008

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (date of earliest event reported): May 22, 2008

Citizens Communications Company

-----  
(Exact name of registrant as specified in its charter)

Delaware

-----  
(State or other jurisdiction of incorporation)

001-11001

06-0619596

-----  
(Commission File Number)

(IRS Employer Identification No.)

3 High Ridge Park, Stamford, Connecticut

06905

-----  
(Address of principal executive offices)

(Zip Code)

(203) 614-5600

-----  
(Registrant's telephone number, including area code)

-----  
(Former name or former address, if changed  
since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- |  Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- |  Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- |  Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- |  Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 8.01      Other Events  
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The information set forth in the press release issued by Citizens Communications Company on May 22, 2008, attached hereto as Exhibit 99.1, is incorporated herein by reference.

Item 9.01.      Financial Statements and Exhibits  
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(d) Exhibits

99.1 Press Release of Citizens Communications Company issued May 22, 2008.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CITIZENS COMMUNICATIONS COMPANY

Date: May 22, 2008

By: /s/ Robert J. Larson  
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Robert J. Larson  
Senior Vice President and  
Chief Accounting Officer