

Securities and Exchange Commission  
Mail Stop 3720  
CF/AD11  
100 F St. NE  
Washington, DC 20549-3561

October 5, 2006

Ms. Mary Agnes Wilderotter  
Chairman and Chief Executive Officer  
Citizens Communications Co.  
3 High Ridge Park  
Stamford, Connecticut, 06905

**Re: Citizens Communications Co.  
Form 10-K/A#1 for Fiscal Year Ended December 31, 2005  
Filed March 2, 2006  
File No. 0-11001**

Dear Ms. Wilderotter:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director