



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

June 17, 2008

Ms. Mary Agnes Wilderotter
Chairman of the Board, President and
Chief Executive Officer
Citizens Communications Company
3 High Ridge Park
Stamford, Connecticut 06905

RE: Citizens Communications Company
Form 10-K for the year ended December 31, 2007
Filed February 29, 2008
File No. 1-11001

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

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Division of Corporation Finance
AD11
100 F Street, N.E., Mail Stop 3561
Washington, D.C. 20549-3561**



TELECOPIER COVER SHEET

DATE: June 17, 2008

TO:

RECIPIENT'S NAME: Mr. Donald Shassian
Chief Financial Officer

FAX NUMBER: 203-614-4661

TELEPHONE NUMBER:
REGISTRANT: Citizens Communications Co.

FROM:

SENDER'S NAME: Joseph M. Kempf

DIRECT DIAL NUMBER: 202-551-3352

FACSIMILE NUMBER: 202-772-9205

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