

CITIZENS COMMUNICATIONS COMPANY  
Three High Ridge Park  
Stamford, Connecticut 06905  
(203) 614-5047 *telephone*  
(203) 614-4651 *facsimile*  
rmitten@czn.com

0446

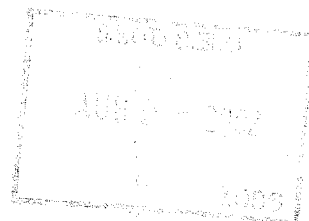
L. RUSSELL MITTEN, *Vice President,  
General Counsel and Corporate Secretary*



August 7, 2002

VIA COURIER

Jonathan G. Katz, Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549



**Re: Securities and Exchange Commission File No. [001-11001] Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934**

Dear Sir:

Enclosed for filing with the Commission, in accordance with the Order referenced above, are executed originals of the statements under oath of the principal executive officer and the principal financial officer of Citizens Communications Company regarding facts and circumstances relating to the Exchange Act filings, each in the form of Exhibit A to the Order.

Please file stamp the enclosed additional copy of this cover letter and the enclosed copy of each statement and return them to the waiting messenger.

Please call me at (203) 614-5047 or, in my absence, Robert Larson at (203) 614-5104, if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to be "L. Russell Mitten".

L. Russell Mitten

Enclosures

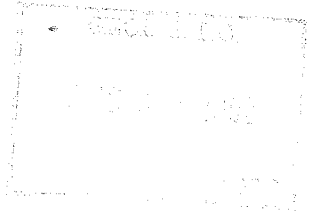
cc: Leonard Tow  
Jerry Elliott  
Robert Larson  
Michael J. Herling

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**CITIZENS**  
communications



**Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances  
Relating to Exchange Act Filings**

I, Jerry Elliott, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Citizens Communications Company, and, except as corrected or supplemented in a subsequent covered report:
  - No covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - No covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with Citizens Communications Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - Annual Report on Form 10-K filed with the Commission on March 12, 2002 of Citizens Communications Company.
  - All reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Citizens Communications Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - Any amendments to any of the foregoing.

Jerry Elliott  
Jerry Elliott  
Chief Financial Officer  
(Principal Financial Officer)

August 7, 2002

Subscribed and sworn to  
before me this 7th day of  
August    , 2002.

1st Lisa M. Lombardo  
Notary Public

My Commission Expires:

10/31/06

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