

CITIZENS COMMUNICATIONS CO  
Form 8-K  
May 28, 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 27, 2008

**Citizens Communications Company**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction of incorporation)

**001-11001**  
(Commission File Number)

**06-0619596**  
(IRS Employer Identification No.)

**3 High Ridge Park, Stamford, Connecticut**  
(Address of principal executive offices)

**06905**  
(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)

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- .. 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))

**Item 7.01. Regulation FD Disclosure**

Management of Citizens Communications Company (the Company), will be reviewing certain materials concerning the Company with investors from time to time, commencing May 28, 2008 at the Lehman Brothers Worldwide Wireless and Wireline Conference in New York, New York. A copy of the materials is attached hereto as Exhibit 99.1.

The information furnished in Item 7.01 of this Form 8-K and in Exhibit 99.1 attached hereto shall not be deemed filed for purposes of Section 18 of the Securities and Exchange Act of 1934 (the Exchange Act) or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as expressly set forth by specific reference in such a filing.

**Item 8.01. Other Events**

The information set forth in the press release issued by Citizens Communications Company on May 27, 2008, attached hereto as Exhibit 99.2, is incorporated herein by reference.

**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits

99.1 Presentation to Investors.

99.2 Press Release of Citizens Communications Company issued May 27, 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 28, 2008

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