

CITIZENS COMMUNICATIONS CO  
Form 8-K/A  
April 11, 2007

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 8-K/A**

**CURRENT REPORT**

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

Date of Report (date of earliest event reported): March 8, 2007

**CITIZENS COMMUNICATIONS COMPANY**  
(Exact name of registrant as specified in its charter)

**Delaware**

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(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**

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(Registrant's telephone number including area code)

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(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))



This Amendment No. 1 amends the Current Report on Form 8-K of Citizens Communications Company (the “Company”) filed with the Securities and Exchange Commission on March 9, 2007 relating to the Company’s acquisition of Commonwealth Telephone Enterprises, Inc. (“Commonwealth”). This Form 8-K/A amends the Form 8-K filed on March 9, 2007 to include the financial statements and pro forma financial information required by Items 9.01(a) and 9.01(b) of Form 8-K. The information previously reported under Item 2.01 of the Form 8-K filed on March 9, 2006 is hereby incorporated by reference into this Form 8-K/A.

**ITEM 9.01 - FINANCIAL STATEMENTS AND EXHIBITS**

**(a) Financial statements of businesses acquired**

The audited consolidated financial statements of Commonwealth as of December 31, 2006 and for the year ended December 31, 2006 found on pages F-25 through F-56 and pages S-1 through S-4 of Commonwealth’s Annual Report on Form 10-K for the year ended December 31, 2006 (File No. 0-11053), are incorporated herein by reference.

**(b) Pro forma financial information**

The unaudited pro forma condensed combined financial information relating to Citizens’ acquisition of Commonwealth is filed as Exhibit 99.1 to this Form 8-K/A and is incorporated herein by reference.

**(d) Exhibits**

**Exhibit**

<b><u>No.</u></b>	<b><u>Description</u></b>
23.1	Consent of Independent Registered Public Accounting Firm -- PricewaterhouseCoopers LLP.
99.1	Unaudited pro forma condensed combined financial information.

**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**

By:     /s/ Robert J. Larson    

Name: Robert J. Larson

Title: Senior Vice President and  
Chief Accounting Officer

Date: April 11, 2007

EXHIBIT INDEX

**Exhibit**  
**No.**

- |      |  |
|------|--|
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