CITIZENS COMMUNICATIONS CO
Form 10-Q/A
March 11, 2004

CITIZENS COMMUNICATIONS COMPANY

FORM 10-Q/A

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d)

OF THE SECURITIES EXCHANGE ACT OF 1934

FOR THE QUARTERLY PERIOD ENDED SEPTEMBER 30, 2003

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 10-Q/A
(Amendment No. 1)

(Mark One)
|X| QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE
    ACT OF 1934

                For the quarterly period ended September 30, 2003
                                 ----
                                or
                                --

|_| TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE
    ACT OF 1934

                For the transition period from _____to_____

                      Commission file number: 001-11001

                      CITIZENS COMMUNICATIONS COMPANY

        (Exact name of registrant as specified in its charter)

          Delaware   06-0619596
    ----------------------------   --------------------------------
    (State or other jurisdiction of   (I.R.S. Employer Identification No.)
     incorporation or organization)

```
            3 High Ridge Park
         Stamford, Connecticut                        06905
   --------------------------------------            ----------
   (Address of principal executive offices)          (Zip Code)


                       (203) 614-5600
         -------------------------------------------------
         (Registrant's telephone number, including area code)


                            N/A
         --------------------------------------------------------------
         (Former name, former address and former fiscal year, if changed
                            since last report)
```

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

```
                       Yes X  No
                       ---    ---
```

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act).

```
                       Yes X  No
                       ---    ---
```

The number of shares outstanding of the registrant's Common Stock as of October 31, 2003 was 284,436,272.

                            Explanatory Note

Citizens Communications Company (the Registrant) is filing this Amendment No. 1 to its Quarterly Report on Form 10-Q to replace Item 4, Controls and Procedures, filed with the Securities and Exchange Commission (SEC) on November 12, 2003.

Item 4.   Controls and Procedures

    (a) Evaluation of disclosure controls and procedures.

    We carried out an evaluation, under the supervision and with the participation of our management, regarding the effectiveness of the design and operation of our disclosure controls and procedures. Based upon this evaluation, our principal executive officer and principal financial officer concluded, as of the end of the period covered by this report, that our disclosure controls and procedures are effective.

    (b) Changes in internal control over financial reporting.

    There was no change in our internal control over financial reporting that occurred during the fiscal quarter covered by this report that has materially affected, or is reasonably likely to affect, our internal control over financial reporting.

Item 6.   Exhibits
          ----

a) Exhibits:

31.1 Certification of Principal Executive Officer pursuant to Rule 13a-14(a)
      under the Securities Exchange Act of 1934.

31.2 Certification of Principal Financial Officer pursuant to Rule 13a-14(a)
      under the Securities Exchange Act of 1934.

32.1 Certification of Chief Executive Officer pursuant to 18 U.S.C. Section
      1350,as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

32.2 Certification of Chief Financial Officer pursuant to 18 U.S.C. Section
      1350,as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

                  CITIZENS COMMUNICATIONS COMPANY AND SUBSIDIARIES

                                    SIGNATURE

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 thereunto duly authorized.

                         CITIZENS COMMUNICATIONS COMPANY

                                  (Registrant)

                         By: /s/Robert J. Larson

                              Robert J. Larson
                              Senior Vice President and
                              Chief Accounting Officer

Date: March 11, 2004