



**Item 2.02 Results of Operations and Financial Condition.**

On October 22, 2007, Community Bank System, Inc. announced its results of operations for the quarter ending September 30, 2007. The public announcement was made by means of a news release, the text of which is set forth in Exhibit 99 hereto.

The information in this Form 8-K, including Exhibit 99 attached hereto, is being furnished under Item 12 and shall not be deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act ), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

**Item 9.01 Financial Statements and Exhibits.**

The following exhibit is filed as a part of this report:

<u>Exhibit No.</u>	<u>Description</u>
<u>99</u>	<u>Press Release, dated October 22, 2007</u>

**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.

**Community Bank System, Inc.**

Date: October 22, 2007

/s/ Mark E Tryniski

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Mark E. Tryniski, President, Chief Executive Officer  
and Director

Date: October 22, 2007

/s/ Scott Kingsley

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Scott Kingsley, Executive Vice President and Chief  
Financial Officer