



August 17, 2009

James J. McNulty, Secretary
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

Secretary McNulty:

Pursuant to the provisions of Title 52 (Public Utilities) of the Pennsylvania Code, and the Order of the Pennsylvania Public Utility Commission at Docket Nos. P-00032020, P-00961024F0002, P-00961024 and R-00027695, Commonwealth Telephone Company d/b/a Frontier Communications Commonwealth Telephone Company (CTCo) submits for filing: Supplement 108 to Tariff Telephone – PA PUC No. 24 and Supplement No. 113 to Tariff Telephone – PA PUC No. 23.

Both Supplements request approval to increase CTCo's state tax adjustment surcharge (STAS) resulting from the most recent recalculation of the surcharge.

It is respectfully requested that both Supplements become effective September 1, 2009.

In an effort to reduce the time and costs associated with preparing and submitting two (2) State Tax Adjustment Surcharge ("STAS") filings during the course of the year, we are proposing that CTCo's current STAS filing be in effect from September 1, 2009 through August 31, 2010. Accordingly, please accept this letter as CTCo's request to waive the regulation at Chapter 52, Section 69.52, Exhibit A, STAS Procedures, requiring the April 2010 STAS filing.

Please contact either myself, at (570) 631-5366, or Cheryl Mirro, at (570) 631-6908, with any questions or concerns regarding this filing.

Sincerely,

Michael P. Sharry
State Director
Government and External Affairs
Frontier Communications
Commonwealth Telephone Company

Commonwealth Telephone Company d/b/a Section 1
 Frontier Communications Commonwealth Twenty Second Revised Sheet 12
 Telephone Company Canceling Twenty First Revised Sheet 12

GENERAL REGULATIONS
 (continued)

Y. STATE TAX ADJUSTMENT SURCHARGE

In addition to the charges provided in this Tariff and other intrastate toll and access tariffs in which this Company concurs, a surcharge, as shown below, will apply to all intrastate charges for service on and after September 1, 2009 except on coin paid customer dialed calls from pay telephones. (C)

For services provided to:	Surcharge Rate	
End User	-2.880%	(C)
Other Local Exchange Companies	-2.736%	
All Interexchange Carriers/Resellers	-2.736%	

The above charges will be recomputed, using the same elements prescribed by the Commission as follows:

1. Whenever any of the tax rates used in calculation of the surcharge are changed.
2. Whenever the utility makes effective any increased or decreased rates.
3. And on March 31, 1992 and each year thereafter.

The above recalculations will be submitted to the Commission within 10 days after the occurrence of the event or date which occasions such recomputations. If the recomputed surcharge is less than the one in effect, or if the recomputed surcharge is more than the one then in effect, the utility may submit with such recomputation, a tariff or supplement to reflect such recomputed surcharge, the effective date of which shall be 10 days after filing.

(C) Indicates Change

Commonwealth Telephone Company d/b/a Section 1
 Frontier Communications Commonwealth Twenty First Revised Sheet 19
 Telephone Company Canceling Twentieth Revised Sheet 19

GENERAL REGULATIONS
 (continued)

STATE TAX ADJUSTMENT SURCHARGE

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Issued: August 17, 2009 Effective: September 1, 2009