



August 23, 2010

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 110 to Tariff Telephone – PA PUC No. 24 and Supplement No. 115 to Tariff Telephone – PA PUC No. 23.

Both Supplements request approval to modify 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, 2010.

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, 2010 through November 30, 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

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a copy of CTC's Supplement No. 110 to Tariff Telephone PA PUC No. 24 and Supplement No. 115 to Tariff Telephone PA PUC No. 23 filing upon the persons and in the manner indicated below.

Service by First Class Mail:

Office of Consumer Advocate
555 Walnut St. – 5th Floor
Forum Place
Harrisburg, PA 17101-1923

Office of Small Business Advocate
Suite 1102 – Commerce Bldg.
Harrisburg, PA 17101

PA PUC – Bureau of FUS
P.O. Box 3265
Harrisburg, PA 17105-3265

Michael P Sharry
Michael P. Sharry

DATED: August 23, 2010

SUPPLEMENT NO. 115
TO
TARIFF TELEPHONE – PA P.U.C. NO. 23

COMMONWEALTH TELEPHONE COMPANY d/b/a
FRONTIER COMMUNICATIONS COMMONWEALTH
TELEPHONE COMPANY

RATES AND RULES
GOVERNING THE FURNISHING OF TELEPHONE SERVICE
IN
EXCHANGE AREAS OF ALL OF WYOMING COUNTY, AND PORTIONS
OF BERKS, BRADFORD, BUCKS, CARBON, CHESTER, COLUMBIA,
DAUPHIN, LACKAWANNA, LANCASTER, LEHIGH, LUZERNE,
LYCOMING, MONROE, NORTHAMPTON, SCHUYLKILL, SULLIVAN,
SUSQUEHANNA, TIOGA, AND YORK COUNTIES
IN THE STATE OF PENNSYLVANIA
AND AS SHOWN ON SHEETS 6 THROUGH 12
CONTAINED IN TELEPHONE – PA PUC NO. 23
AND AS SHOWN ON MAPS CONTAINED HEREIN

ISSUED: August 23, 2010

EFFECTIVE: September 1, 2010

by

MICHAEL P. SHARRY
STATE DIRECTOR
GOVERNMENT AND EXTERNAL AFFAIRS
FRONTIER COMMUNICATIONS
COMMONWEALTH TELEPHONE COMPANY
DALLAS, PENNSYLVANIA

NOTICE

THIS TARIFF MAKES (CHANGES) IN RATES & RULES

SEE SHEET 2

COMMONWEALTH TELEPHONE COMPANY d/b/a
FRONTIER COMMUNICATIONS COMMONWEALTH
TELEPHONE COMPANY
SUPPLEMENT NO. 115 – PA P.U.C NO. 23

LIST OF MODIFICATIONS

CHANGE To the State Tax Adjustment Surcharge

Section 1 - 24th Revised Sheet 12

SUPPLEMENT NO. 110
TO
TARIFF TELEPHONE – PA P.U.C. NO. 24

COMMONWEALTH TELEPHONE COMPANY d/b/a
FRONTIER COMMUNICATIONS COMMONWEALTH
TELEPHONE COMPANY

RATES AND RULES
GOVERNING THE FURNISHING OF TELEPHONE SERVICE
IN
EXCHANGE AREAS OF ALL OF WYOMING COUNTY, AND PORTIONS
OF BERKS, BRADFORD, BUCKS, CARBON, CHESTER, COLUMBIA,
DAUPHIN, LACKAWANNA, LANCASTER, LEHIGH, LUZERNE,
LYCOMING, MONROE, NORTHAMPTON, SCHUYLKILL, SULLIVAN,
SUSQUEHANNA, TIOGA, AND YORK COUNTIES
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CONTAINED IN TELEPHONE – PA PUC NO. 23
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FRONTIER COMMUNICATIONS
COMMONWEALTH TELEPHONE COMPANY
DALLAS, PENNSYLVANIA

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THIS TARIFF MAKES (CHANGES) IN RATES & RULES

SEE SHEET 2

COMMONWEALTH TELEPHONE COMPANY d/b/a
FRONTIER COMMUNICATIONS COMMONWEALTH
TELEPHONE COMPANY
SUPPLEMENT NO. 110- PA P.U.C NO. 24

LIST OF MODIFICATIONS

CHANGE To the State Tax Adjustment Surcharge

Section 1 - 23rd Revised Sheet 19

Commonwealth Telephone Company d/b/a Section 1
 Frontier Communications Commonwealth Twenty Fourth Revised Sheet 12
 Telephone Company Canceling Twenty Third 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, 2010 except on coin paid customer dialed calls from pay telephones. (C)

For services provided to:	Surcharge Rate	
End User	-2.677%	(C)
Other Local Exchange Companies	-2.551%	
All Interexchange Carriers/Resellers	-2.551%	

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

Issued: August 23, 2010

Effective: September 1, 2010

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

GENERAL REGULATIONS
(continued)

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, 2010, except on coin paid customer dialed calls from pay telephones.

(C)

For services provided to:

	<u>Surcharge Rate</u>
End User	-2.677%
Other Local Exchange Companies	-2.551%
All Interexchange Carriers/Resellers	-2.551%

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