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January 10, 2023

Ms. Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2<sup>nd</sup> Floor  
Harrisburg, PA 17120

Re: State Tax Adjustment Surcharge (STAS) Docket No. M-2022-3037158

Dear Secretary Chiavetta:

Pursuant to the Secretarial Letters issued by the Pennsylvania Public Utility Commission on November 9, 2022, and December 15, 2022, Frontier Communications of Lakewood, LLC will not presently be submitting a revision to the State Tax Adjustment Surcharge to account for the recent change in Pennsylvania Corporate Net Income Tax ("CNI"). The Company believes such a filing would be overly administratively burdensome.

Annual waivers have routinely been issued to the Company to reduce the time and costs associated with preparing and submitting two (2) State Tax Adjustment Surcharge ("STAS") filings during the year (April and September). If applicable, the CNI tax reduction will be included in the Company's annual STAS filing in September 2023.

If you have any questions concerning this matter, please contact the undersigned at [carl.yastremski@ftr.com](mailto:carl.yastremski@ftr.com).

I, Carl Yastremski, hereby state that the facts above set forth are true and correct to the best of my knowledge, information, and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Signature

Title

Manager, Regulatory Affairs

**CERTIFICATE OF SERVICE**

I hereby certify that I have this day served a true copy of the forgoing document upon the participants, listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by participant).

Service by First Class Mail:

Mr. Richard A. Kanaskie, Esquire  
Bureau of Investigation & Enforcement  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2<sup>nd</sup> Floor  
Harrisburg, PA 17120

Barrett C. Sheridan, Esquire  
Office of Consumer Advocate  
555 Walnut Street  
Forum Place, 5<sup>th</sup> Floor  
Harrisburg, PA 17101

Steven Gray, Esquire  
Office of Small Business Advocate  
555 Walnut Street  
Forum Place, 1<sup>st</sup> Floor  
Harrisburg, PA 17101

Dated this 10<sup>th</sup> day of January, 2023



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Carl Yastremski  
Manager, Regulatory Affairs  
Frontier Communications