



100 CTE Drive, Dallas, PA 18612

Frontier.com

January 10, 2023

Ms. Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd 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, Citizens Telecommunications Company of New York, Inc. 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.

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).

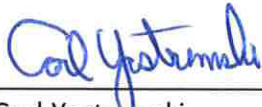
Service by First Class Mail:

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Office of Small Business Advocate
555 Walnut Street
Forum Place, 1st Floor
Harrisburg, PA 17101

Dated this 10th day of January, 2023



Carl Yastremski
Manager, Regulatory Affairs
Frontier Communications