



100 CTE Drive, Dallas, PA 18612  
[Frontier.com](http://Frontier.com)

August 21, 2024

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
P.O. Box 3265  
Harrisburg, PA 17105-3265

Dear Secretary Chiavetta:

Pursuant to the provisions of Title 52, Section 69-52, Exhibit A, State Tax Adjustment Procedure of the Pennsylvania Code, **Commonwealth Telephone Company dba Frontier Communications Commonwealth Telephone Company** submits the required State Tax Adjustment Surcharge filing.

This supplement updates the State Tax Adjustment Surcharge (STAS) for 2024 through the attached confidential worksheets showing the State Tax Adjustment Surcharge (STAS) Calculation, with the STAS % changed to zero to be offset either by a reduction to the banked revenues in Frontier's 2025 PSI/SPI filing or a restatement of Frontier's service price index in its February 1, 2025 filing.

The supporting documentation, which includes the rate development model as well as the supporting tax documents, is attached. In addition, a redacted copy is included.

In an effort to reduce the time and costs associated with preparing and submitting two (2) State Tax Adjustment surcharge filings during the course of the year, we are proposing that this current filing be in effect from September 1, 2024 through August 31, 2025. Accordingly, please accept this letter as our request to waive the regulation at Chapter 52, Section 69.52, Exhibit A, State Tax Adjustment Procedure requiring the April 2025 filing.

Please contact me at 570-631-5003 with any questions or concerns regarding this filing.

Sincerely,

Jessica Matushek  
Director, Accounting

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<u>Commonwealth Telephone Company</u>												
2													
3	<b>REDACTED</b>												
4	<u>Summary of September 2024 STAS Filing</u>												
5													
6													
7													
8													
9	1	Total STAS Surcharge Expense				<u>Total</u>		<u>Access User</u>		<u>End User</u>			
10	2	Allocate Expense based on 8/22 thru 7/23 Actual				-							
11	11	Revenues excluding STAS Revenues- (See line 9)				#DIV/0!		#DIV/0!		#DIV/0!			
12	3	Allocated Expenses				#DIV/0!		#DIV/0!		#DIV/0!			
13													
14	4	GR Tax on End User Revenue				#DIV/0!		-		#DIV/0!			
15	5	STAS Adjustment				#DIV/0!		#DIV/0!		#DIV/0!			
16													
17	<b>Gross Revenues including STAS:</b>												
18	6	Actual 8/1/22 thru 7/31/23				-		-		-			
19	7	STAS Included in Revenues				-		-		-			
20	8	Revenue Excluding STAS				-		-		-			
21	9	Revenue %				#DIV/0!		#DIV/0!		#DIV/0!			
22													
23	10	STAS Adjustment 9/01/22 thru 8/31/23 (line 5)						#DIV/0!		#DIV/0!			
24	11	Actual Revenues excl STAS- 8/1/22 thru 7/31/23 (line 8)						-		-			
25													
26	<b>New STAS Rate 9/23 thru 8/24:</b>												
27	12	STAS Surcharge Rate (line 10 / line 11)						#DIV/0!		#DIV/0!			
28	13	STAS %						#DIV/0!		#DIV/0!			
29													
30													
31													
32	STAS will be zero and the Total Tax to Pass Through in STAS (XXX) will be used as a reduction to the banked revenues in Frontier's 2025 PSI/SPI filing,												
33	or a restatement of Frontier's service price index in its February 1, 2025 filing												

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1																				Yes
2				REDACTED					Commonwealth Telephone Company											No
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>Commonwealth Telephone Company</b>													
2	<b>REDACTED</b>		<b>CALCULATION OF INTRASTATE GROSS OPERATING REVENUES</b>											
3	<b>SURCHARGE FOR 9/1/2024</b>													
4														
5														
6														
7	<b>Revenue for Tax Increase/(Decrease) to be Collected:</b>													
8			Gross		Gross		Gross		Gross					
9		User	Revenue		Revenue		Revenue		Revenue					
10		<u>Category</u>	<u>YTD 07/31/2023</u>		<u>YTD 12/31/2023</u>		<u>YTD 07/31/2024</u>		<u>8/1/2023-7/31/2024</u>					
11														
12	a.	Access User & LEC	\$ -		\$ -		\$ -		\$ -					
13	b.	End User	-		-		-		-					
14														
15	c.	Total	\$ -		\$ -		\$ -		\$ -					
16														
17														
18	<b>STAS Included in Revenue:</b>													
19			Gross		Gross		Gross		Gross					
20		User	Revenue		Revenue		Revenue		Revenue					
21		<u>Category</u>	<u>YTD 07/31/2023</u>		<u>YTD 12/31/2023</u>		<u>YTD 07/31/2024</u>		<u>8/1/2023-7/31/2024</u>					
22														
23	a.	Access User & LEC	\$ -		\$ -		\$ -		\$ -					
24	b.	End User	-		-		-		-					
25														
26	c.	Total	\$ -		\$ -		\$ -		\$ -					
27														
28														
29	STAS will be zero and the Total Tax to Pass Through in STAS (XXX) will be used as a reduction to the banked revenues in Frontier's 2025 PSI/SPI filing,													
30	or a restatement of Frontier's service price index in its February 1, 2025 filing													