



**COMMONWEALTH OF PENNSYLVANIA**  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMMONWEALTH KEYSTONE BUILDING  
400 NORTH STREET  
HARRISBURG, PENNSYLVANIA 17120

February 25, 2026

Docket No. R-2025-3057051  
Utility Code: 311050

STEVEN J SAMARA  
PENNSYLVANIA TELEPHONE ASSOCIATION  
30 NORTH THIRD STREET SUITE 780  
HARRISBURG PA 17101

Re: Windstream D&E, Inc.  
2025 State Tax Adjustment Surcharge Filing

Dear Mr. Samara:

Commission Staff reviewed Windstream D&E, Inc.'s (Company) State Tax Adjustment Surcharge (STAS) update filed on August 22, 2025, which was made in response to changes to Pennsylvania corporate tax rates. Suspension or further investigation does not appear warranted at this time. Therefore, in accordance with 52 Pa. Code, the filing and waiver, as discussed below, are approved. However, this does not preclude this Commission from investigating the financial affairs of your company and, in appropriate cases, ordering refunds or other remedies, but only that suspension or further investigation does not appear warranted at this time.

The company re-calculated its STAS rate with an effective date of September 1, 2025. The company's STAS rate did not change and therefore no tariff supplement was filed.

In addition, the company requested a waiver of the regulation at 52 Pa. Code § 69.52, STAS Procedures, requiring a January and March 2026, STAS filing. We shall approve the waiver and the current STAS filing shall be in effect from September 1, 2025, through August 31, 2026.

If you are dissatisfied with the resolution of this matter, you may, as set forth in 52 Pa. Code § 5.44, file a petition with the Commission within 20 days of the date of this letter. If you have any questions in this matter, please contact John-Paul Rodgers, Telco Section, Bureau of Technical Utility Services at (717) 214-9115 or [joh Rodgers@pa.gov](mailto:joh Rodgers@pa.gov).

Sincerely,

A handwritten signature in black ink that reads 'Matthew L. Homsher'.

Matthew L. Homsher  
Secretary