



100 CTE Drive, Dallas, PA 18612
Frontier.com

August 21, 2025

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, **Frontier Communications of Oswayo River** submits the required State Tax Adjustment Surcharge filing.

This supplement updates the State Tax Adjustment Surcharge (STAS) for 2025 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 2026 PSI/SPI filing or a restatement of Frontier's service price index in its February 1, 2026 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, 2025 through August 31, 2026. 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 2026 filing.

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

Sincerely,

Jessica Matushek
Director, Accounting

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REDACTED

REDACTED

Frontier Communications of Oswayo

Summary of September 2025 STAS Filing

- 1 Total STAS Surcharge Expense
- 2 Allocate Expense based on 8/24 thru 7/25 Actual Revenues excluding STAS Revenues- (See line 9)
- 3 Allocated Expenses

- 4 GR Tax on End User Revenue
- 5 STAS Adjustment

Gross Revenues including STAS:

- 6 Actual 8/1/24 thru 7/31/25
- 7 STAS Included in Revenues
- 8 Revenue Excluding STAS
- 9 Revenue %

- 10 STAS Adjustment 9/01/25 thru 8/31/26 (line 5)

- 11 Actual Revenues excl STAS- 8/1/24 thru 7/31/25 (line 8)

New STAS Rate 9/24 thru 8/25:

- 12 STAS Surcharge Rate (line 10 / line 11)
- 13 STAS %

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 2026 PSI/SPI filing, or a restatement of Frontier's service price index in its February 1, 2026 filing

| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 1 | | | | | | | | | | | | | | | | | | Yes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | <p>CALCULATION OF SURCHARGE RATE 9/1/2025 - 8/31/2026</p> <p>Frontier Communications of Oswayo</p> <p>REDACTED</p> <p>Blue Numbers are input cells</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | <p>1. Corporate Net Income Taxes</p> <p>See instructions</p> <p>C-Corp Partnership/Other</p> <p>Yes <--- This question must be answered using dropdown arrow and is required before completing spreadsheet.</p> <p><--- PA-20SIPA-65 Section IV, Line 11</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | <p>a Most current PA Taxable Income or Loss (if loss enter zero)</p> <p>PA RCT-101, Page 2 Line 12 <---</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | <p>b PA Corporate State Income Tax Rate included in current rates</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | <p>c 2024 PA Corporate State Income Tax Rate</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | <p>d Most current PA Taxable Income or Loss (if loss enter zero)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | <p>e Effective Tax Rate Increase / (Decrease), Line 1(b) - 1(a)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | <p>f Intrastate Separations Factor</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | <p>g Corporate Net Income Reduction to pass through</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | <p>h Partnership/Other only - % of company owned by C-Corp</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | <p>i Corporate share of Net Income Reduction to pass through</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | <p>2. Capital Stock / Foreign Franchise Tax</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | <p>a Tax Millage in basic rates</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | <p>b Tax Millage revised to:</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | <p>c Tax Base (Use most recently settled valuation)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | <p>d Effective Tax Rate Increase / (Decrease)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | <p>e Intrastate Separations Factor</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | <p>f Total Capital Stock / Franchise Tax Increase / (Decrease)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | <p>3. Public Utility Realty Tax Assessment (PURTA)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | <p>Prior Year Adjustments</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | <p>a Intrastate Separations Factor</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | <p>b Tax Year</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | <p>c Tax Year Adj</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | <p>d Value of PURTA Property as of 12/31/2024</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | <p>e PURTA Rate included in Tariff</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | <p>f PURTA at old rate included in tariff</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | <p>g 2024 PURTA Tax per 7/30/2025 Notice of Determination</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | <p>h PURTA Increase/(Decrease) from old rate</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | <p>i Transition Credit</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | <p>j Total 2024 PURTA Increase/(Decrease)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 | <p>k Intrastate Separations Factor from above</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | <p>l 2024 PURTA Increase / (Decrease) - Intrastate Only</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | <p>4. Public Utility Realty Tax Assessment (PURTA)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36 | <p>2024 PURTA Assessment</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37 | <p>a Value of PURTA Property as of 12/31/2024</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 38 | <p>b PURTA Rate included in Tariff</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39 | <p>c PURTA at old rate included in tariff</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | <p>d 2024 PURTA Tax per 7/30/2025 Notice of Determination</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41 | <p>e PURTA Increase/(Decrease) from old rate</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 42 | <p>f Transition Credit</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43 | <p>g Total 2024 PURTA Increase/(Decrease)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | <p>h Intrastate Separations Factor from above</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 45 | <p>i 2024 PURTA Increase / (Decrease) - Intrastate Only</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 46 | <p>Total Tax to Pass Through in STAS</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 47 | <p>5. Allocation of Tax Expense (Decrease) / Increase</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 48 | <p>Multiply the Amount in Item 1 by the Percentage of Total Revenue. Adjust the End User Tax Increase / (Decrease) for the Gross Receipts Tax Impact.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 49 | <table border="1"> <thead> <tr> <th>(A)</th> <th>(B)</th> <th>(C)</th> <th>(D)</th> <th>(E)</th> <th>(F)</th> <th>(G)</th> </tr> </thead> <tbody> <tr> <td colspan="7">Intrastate Operating Revenues</td> </tr> <tr> <td>Gross Revenue (8/1/2025-7/31/2025)</td> <td>Adjusted Revenue</td> <td>% of Total Revenue</td> <td>Tax Expense Incr / (Decr)</td> <td>Gross Receipts Tax Adj</td> <td>Adjusted Tax Incr / (Decr)</td> <td></td> </tr> <tr> <td>Less: STAS Included</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>a Access User & LEC</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>b End User</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>c Total</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | | | | | | | | | | | | | | | | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | Intrastate Operating Revenues | | | | | | | Gross Revenue (8/1/2025-7/31/2025) | Adjusted Revenue | % of Total Revenue | Tax Expense Incr / (Decr) | Gross Receipts Tax Adj | Adjusted Tax Incr / (Decr) | | Less: STAS Included | | | | | | | a Access User & LEC | | | | | | | b End User | | | | | | | c Total | | | | | | |
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| Intrastate Operating Revenues | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gross Revenue (8/1/2025-7/31/2025) | Adjusted Revenue | % of Total Revenue | Tax Expense Incr / (Decr) | Gross Receipts Tax Adj | Adjusted Tax Incr / (Decr) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Less: STAS Included | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| a Access User & LEC | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b End User | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 50 | <p>6. Calculation of Surcharge Rate</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 51 | <p>a Tax Expense Increase / (Decrease), Line 5(a) & 5(b), Column (G)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 52 | <p>b Adjusted Revenue For Allocation, Line 5(a) & 5(b), Column (C)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 53 | <p>c Calculated STAS Rate</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 54 | <p>Access User End User & LEC Rate Rate</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 55 | <p>7. 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 2026 PSI/SPF filing, or a restatement of Frontier's service price index in its February 1, 2026 filing.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 57 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 58 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 62 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 63 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 64 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 65 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 66 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 67 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 68 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 69 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 70 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 71 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 72 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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|----|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Frontier Communications of Oswayo | | | | | | | | | | | |
| 2 | | CALCULATION OF INTRASTATE GROSS OPERATING REVENUES | | | | | | | | | | | |
| 3 | | SURCHARGE FOR 9/1/2025 | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
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| 29 | | | | | | | | | | | | | |

REDACTED

Revenue for Tax Increase/(Decrease) to be Collected:

| User Category | Gross Revenue YTD 07/31/2024 | Gross Revenue YTD 12/31/2024 | Gross Revenue YTD 07/31/2025 | Gross Revenue 8/1/2024-7/31/2025 |
|----------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|
| a. Access User & LEC | \$ - | \$ - | \$ - | \$ - |
| b. End User | - | - | - | - |
| c. Total | \$ - | \$ - | \$ - | \$ - |

STAS Included in Revenue:

| User Category | Gross Revenue YTD 07/31/2024 | Gross Revenue YTD 12/31/2024 | Gross Revenue YTD 07/31/2025 | Gross Revenue 8/1/2024-7/31/2025 |
|----------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|
| a. Access User & LEC | \$ - | \$ - | \$ - | \$ - |
| b. End User | - | - | - | - |
| c. Total | \$ - | \$ - | \$ - | \$ - |

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 2026 PSI/SPI filing, or a restatement of Frontier's service price index in its February 1, 2026 filing