



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 Pennsylvania** 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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													

Frontier Communications of Pennsylvania

Summary of September 2025 STAS Filing

REDACTED

REDACTED

Total Access User End User

- 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																																													
1	Frontier Communications of Pennsylvania																																																										
2	CALCULATION OF INTRASTATE GROSS OPERATING REVENUES																																																										
3	SURCHARGE FOR 9/1/2025																																																										
4	REDACTED																																																										
5																																																											
6																																																											
7	Revenue for Tax Increase/(Decrease) to be Collected:																																																										
8																																																											
9	<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">Revenue</td> <td></td> <td style="text-align: center;">Revenue</td> <td></td> <td style="text-align: center;">Revenue</td> <td></td> <td style="text-align: center;">Revenue</td> <td></td> <td style="text-align: center;">Revenue</td> <td></td> <td style="text-align: center;">Revenue</td> <td></td> <td style="text-align: center;">Revenue</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;"><u>YTD 07/31/2024</u></td> <td></td> <td style="text-align: center;"><u>YTD 12/31/2024</u></td> <td></td> <td style="text-align: center;"><u>YTD 07/31/2025</u></td> <td></td> <td style="text-align: center;"><u>8/1/2024-7/31/2025</u></td> <td></td> <td style="text-align: center;"><u>YTD 07/31/2025</u></td> <td></td> <td style="text-align: center;"><u>8/1/2024-7/31/2025</u></td> <td></td> <td style="text-align: center;"><u>YTD 07/31/2025</u></td> <td></td> </tr> </table>															Gross		Gross		Gross		Gross		Gross		Gross		Gross			Revenue		Revenue		Revenue		Revenue		Revenue		Revenue		Revenue			<u>YTD 07/31/2024</u>		<u>YTD 12/31/2024</u>		<u>YTD 07/31/2025</u>		<u>8/1/2024-7/31/2025</u>		<u>YTD 07/31/2025</u>		<u>8/1/2024-7/31/2025</u>		<u>YTD 07/31/2025</u>	
	Gross		Gross		Gross		Gross		Gross		Gross		Gross																																														
	Revenue		Revenue		Revenue		Revenue		Revenue		Revenue		Revenue																																														
	<u>YTD 07/31/2024</u>		<u>YTD 12/31/2024</u>		<u>YTD 07/31/2025</u>		<u>8/1/2024-7/31/2025</u>		<u>YTD 07/31/2025</u>		<u>8/1/2024-7/31/2025</u>		<u>YTD 07/31/2025</u>																																														
10																																																											
11																																																											
12	a.	Access User & LEC	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-																																													
13	b.	End User																																																									
14																																																											
15	c.	Total	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-																																													
16																																																											
17																																																											
18	STAS Included in Revenue:																																																										
19																																																											
20	<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Gross</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">Revenue</td> <td></td> <td style="text-align: center;">Revenue</td> <td></td> <td style="text-align: center;">Revenue</td> <td></td> <td style="text-align: center;">Revenue</td> <td></td> <td style="text-align: center;">Revenue</td> <td></td> <td style="text-align: center;">Revenue</td> <td></td> <td style="text-align: center;">Revenue</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;"><u>YTD 07/31/2024</u></td> <td></td> <td style="text-align: center;"><u>YTD 12/31/2024</u></td> <td></td> <td style="text-align: center;"><u>YTD 07/31/2025</u></td> <td></td> <td style="text-align: center;"><u>8/1/2024-7/31/2025</u></td> <td></td> <td style="text-align: center;"><u>YTD 07/31/2025</u></td> <td></td> <td style="text-align: center;"><u>8/1/2024-7/31/2025</u></td> <td></td> <td style="text-align: center;"><u>YTD 07/31/2025</u></td> <td></td> </tr> </table>															Gross		Gross		Gross		Gross		Gross		Gross		Gross			Revenue		Revenue		Revenue		Revenue		Revenue		Revenue		Revenue			<u>YTD 07/31/2024</u>		<u>YTD 12/31/2024</u>		<u>YTD 07/31/2025</u>		<u>8/1/2024-7/31/2025</u>		<u>YTD 07/31/2025</u>		<u>8/1/2024-7/31/2025</u>		<u>YTD 07/31/2025</u>	
	Gross		Gross		Gross		Gross		Gross		Gross		Gross																																														
	Revenue		Revenue		Revenue		Revenue		Revenue		Revenue		Revenue																																														
	<u>YTD 07/31/2024</u>		<u>YTD 12/31/2024</u>		<u>YTD 07/31/2025</u>		<u>8/1/2024-7/31/2025</u>		<u>YTD 07/31/2025</u>		<u>8/1/2024-7/31/2025</u>		<u>YTD 07/31/2025</u>																																														
21																																																											
22																																																											
23	a.	Access User & LEC	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-																																													
24	b.	End User																																																									
25																																																											
26	c.	Total	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-																																													
27																																																											
28																																																											
29																																																											
30																																																											
31																																																											

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