



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

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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 Breezewood** 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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**Summary of September 2025 STAS Filing**

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

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**Frontier Communications of Brezewood  
CALCULATION OF INTRASTATE GROSS OPERATING REVENUES  
SURCHARGE FOR 9/1/2025**

**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