



**COMMONWEALTH OF PENNSYLVANIA**  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMMONWEALTH KEYSTONE BUILDING  
400 NORTH STREET  
HARRISBURG, PENNSYLVANIA 17120  
March 12, 2026

Docket No. R-2026-3060742  
Utility Code: 312600

JESSICA MATUSHEK  
FRONTIER  
100 CTE DRIVE  
DALLAS PA 18612

Re: Frontier Communications Oswayo River, LLC  
2025 State Tax Adjustment Surcharge Filing

Dear Ms. Matushek:

Commission Staff reviewed Frontier Communications Oswayo River, LLC's (Company) State Tax Adjustment Surcharge (STAS) update filed on February 26, 2026, 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. With this process, the Company maintains a zero STAS rate which will be offset by a reduction of the Company's banked Price Stability Index/Service Price Index (PSI/SPI) revenues. This reduction will be reflected in the Company's 2026 PSI/SPI filing. Since the Company's tariff already reflects a zero STAS rate, no tariff supplement needed to be filed.

In addition, the Company requested a waiver of the regulation at 52 Pa. Code § 69.52, STAS Procedures, requiring a January and March, 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 Tedd Jean, Telco Section, Bureau of Technical Utility Services at (717) 787-6381 or [tejean@pa.gov](mailto:tejean@pa.gov).

Sincerely,

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

Matthew L. Homsher  
Secretary

cc: Melissa Derr, TUS