



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

Docket No. R-2026-3060741
Utility Code: 311750

JESSICA MATUSHEK
FRONTIER COMMUNICATIONS
100 CTE DRIVE
DALLAS PA 18612

Re: Frontier Communications of Lakewood
2025 State Tax Adjustment Surcharge Filing

Dear Ms. Matushek:

Commission Staff reviewed Frontier Communications of Lakewood (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 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 Derek Sharp, Telco Section, Bureau of Technical Utility Services at (717) 783-6185 or dersharp@pa.gov.

Sincerely,

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

Matthew L. Homsher
Secretary

cc: Melissa Derr, TUS