

Windstream D&E, Inc.
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April 28, 2026

VIA ELECTRONIC FILING

Matthew L. Homsher, Esq., Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
P.O. Box 3265
Harrisburg, PA 17105-3265

RE: 2026 Annual PSI/SPI Filing of Windstream D&E, Inc.;
Docket No. P-00981430F1000 and R-2026-3061828 – PUBLIC VERSION

Dear Secretary Homsher:

Pursuant to the Amended Streamlined Form of Regulation and Network Modernization Plan ("Chapter 30 Plan") of Windstream D&E, Inc. at Docket No. P00981430F1000, enclosed for filing at the above-referenced docket is a public version of its 2026 PSI/SPI Report.

The Protective Order granted with the Company's previous filings remains in effect. All parties have been served pursuant to the attached Certificate of Service.

Sincerely,

A handwritten signature in black ink, appearing to read "Shannon Sullivan", written in a cursive style.

Shannon Sullivan
Regulatory Paralegal

**Windstream D&E
Chapter 30 PSM Filing
PSI / SPI Calculation
For the Year 2026**

Part 1. 2026 PSI Summary

Calculate 2026 PSI Adjustment, per Price Cap Plan

Gross Domestic Product Price Index (GPD-PI), 3rd Qtr 2025 ¹	129.457000
Less: GDP-PI, 3rd Qtr 2024 ²	125.715000
Equal: Change in GDP-PI	3.742000
Change in GDP-PI	3.742000
Divided by: GDP-PI, 3rd Qtr 2024	125.715000
Equal: % change in GDP-PI	0.029766
Less: Productivity Offset	-
Equal: % change in GDP-PI less Productivity Offset	0.029766
Plus: 1	1.000000
Equal: 1 + (% change in GDP-PI less Productivity Offset)	1.029766
Times: 2025 PSI	1.655491
Equal: 2026 PSI	1.704768

Part 2. 2026 PSI Increase, Allowed Adjustment for SPI

2025 Intrastate Net Revenue	\$ 2,024,912
times % change in GDP-PI less Productivity Offset	0.029766
Equals: 2026 PSI Increase, Allowed Adjustment for SPI	\$ 60,274

Part 3. 2026 SPI Summary

2025 SPI	1.116309
2026 SPI Adjustment (see attachment 3)	1.000000
2026 SPI	1.116309

Part 4. 2026 Chapter 30 Banking Report

2026 Revenue Opportunity	\$ 60,274
Total Current Banked Revenue	\$ 506,952
Total 2026 Annual Banked Annual Revenue, before Increases	\$ 567,226
Less: 2026 Chapter 30 Revenue Increase	\$ -
Less: 2025 STAS Adjustment	\$ -
Less: Forfeited Banked Revenue	\$ 153,129
Remaining Banked Annual Revenue	\$ 414,097

^{1,2} Source: U.S. Department of Commerce, Bureau of Economic Analysis (BEA) for the quarter ending not more than eight months prior to the advance notice date of the annual PSM filing and the corresponding quarter of the previous year. See U.S. Bureau of Economic Analysis, "Table 1.1.4. Price Indexes for Gross Domestic Product".

**Windstream D&E
Chapter 30 PSM Filing
Intrastate Revenue Subject to Price Cap Formula
For the Year 2026**

			Less:		
Local Network Services Revenue	Account	2025 Annual Intrastate Revenue	2025 Annual Competitive Intrastate Revenue	2025 Annual Noncompetitive Intrastate Revenue	2025 Avg Month Noncompetitive Intrastate Revenue
Basic Area Rev	5001				
Local Private Line Rev	5040				
Other Local Exchange Rev	5060				
Network Access Rev					
Long Distance Rev					
Other Operating Rev*					
TOTAL INTRASTATE OPERATING REVENUES		3,988,356	1,963,444	2,024,912	168,743

*The Company complies with the FCC's Part 32 Accounting Rules. The above-categories are consistent with those used in the Company's previous PSM filings approved by the PUC. The "Other Operating Revenues" category includes FCC Part 32 accounts: 5240 - Other Operating Revenue, 5250 - Corporate Operating Revenue, and 5264 - Other Incidental Revenue.

Note: Avg. Month Intrastate Revenues are calculated by dividing "actual" Annual Intrastate Revenue by twelve.

**Chapter 30 PSM Filing
SPI Adjustment Calculation
For the Year 2026**

	Account	2025 Avg. Month Intrastate Revenue (Pt-1)	Percent to Total (Vi)	Proposed Intrastate Revenue Adjustment	2026 Proposed Avg. Month Intrastate Revenue (Pt)	Percent Increase (Decrease) (Pt / Pt-1)	Calculate (Vi)(Pt/Pt-1)
Local Network Services Revenue							
Basic Area Rev	5001						-
Local Private Line Rev	5040						-
Other Local Exchange Rev	5060						-
Network Access Rev							-
Long Distance Rev							-
Other Operating Rev							-
TOTAL INTRASTATE OPERATING REVENUES		168,743	100%	-	168,743		
Sum: Vi(Pt/Pt-1)							1.000000
SPI t-1 (2025 SPI)							<u>1.116309</u>
SPI t (2026 SPI)							<u><u>1.116309</u></u>

Windstream D&E
Chapter 30 PSM Filing
Proposed R1 Access Lines Rate Changes
For the Year 2026

<u>MRC Rate Changes</u>	Current Rate	2025 Quantity	2025 Revenue	Proposed Rate	Proposed Annual Revenue	Annual Revenue Impact
Residential Line	\$ 19.27	-	-	\$ 19.66	-	-

Annual Revenue Impact
Monthly = Annual / 12

<u>NRC Rate Changes</u>	Prior Rate	2025 Quantity	2025 Revenue	Proposed Rate	Proposed Annual Revenue	Annual Revenue Impact
	\$ -			\$ -		

Monthly = Annual / 12

Net Annual Impact	\$ -
Net Monthly Impact	\$ -