



December 31, 2012

Dear Shareholder,

The Form 1099-DIV for 2012, issued in connection with your Frontier Communications (FTR) common stock dividends, makes a dividend classification. A portion of the dividends is classified as Total Ordinary Dividends and Qualified Dividends (boxes 1a and 1b, respectively), and a portion is classified as Non-dividend Distributions (box 3).

The following table is provided for informational purposes and is not a substitute for your 2012 Form 1099-DIV. Your individual tax situation will depend on a number of factors, including but not limited to whether or not you were a shareholder of FTR for all of 2012 and whether you purchased or sold shares of FTR during 2012.

Dividend Classification	Quarter Ended March 31, 2012	Quarter Ended June 30, 2012	Quarter Ended September 30, 2012	Quarter Ended December 31, 2012
Box 1a & Box 1b:				
Total Ordinary Dividends & Qualified Dividends	78.5827%	78.5827%	78.5827%	78.5827%
Box 3:				
Nondividend Distributions	21.4173%	21.4173%	21.4173%	21.4173%

Please consult a tax advisor regarding the taxability of your dividends; Frontier cannot provide tax advice.

If you have any questions about your dividend payments during 2012, please contact Frontier's stock transfer agent, Computershare, at 1-877-770-0496.

Sincerely,

Frontier Communications Corporation