

December 2016

Dear Shareholder,

The Form 1099-DIV for 2016, issued in connection with your Frontier Communications (FTR) preferred stock dividends and 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 classification applies to both preferred stock dividend and common stock dividend.

The following table is being provided for informational purposes and is not a substitute for your 2016 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 2016 and whether you purchased or sold shares of FTR during 2016.

	Quarter Ended March 31, 2016	Quarter Ended June 30, 2016	Quarter Ended September 30, 2016	Quarter Ended December 31, 2016
Dividend Classification				
Box 1a & Box 1b: Total Ordinary Dividends & Qualified Dividends	0.0000%	0.0000%	0.0000%	0.0000%
Box 3: Nondividend Distributions	100.0000%	100.0000%	100.0000%	100.0000%

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

If you have any questions about your dividend payments during 2016, please contact Frontier's stock transfer agent, Computershare, at 1-877-770-0496.

Sincerely,

Frontier Communications Corporation