

Frontier Communications Corporation
Pro Forma Combined Historical Financial and Operating Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

The following unaudited schedules are presented in order to provide unaudited pro forma combined historical financial and operating data for Frontier Communications Corporation (Frontier), including financial and operating data for the properties acquired from Verizon Communications Inc. (Verizon) on July 1, 2010 in a merger transaction. The unaudited financial and operating data for the three months ended September 30, 2010 represents actual information for the third quarter of 2010.

The unaudited pro forma combined statements of operations information, which have been prepared for the three months ended March 31, 2009, June 30, 2009, September 30, 2009, December 31, 2009, March 31, 2010 and June 30, 2010, give effect to the transactions and other events as if they had occurred on January 1, 2009. The pro forma information is not necessarily indicative of what the financial position or results of operations actually would have been had the acquisition been completed at the beginning of each period presented. The pro forma information assumes that the debt of Verizon's Separate Telephone Operations (VSTO or the Acquired Properties) was assumed by Frontier as of January 1, 2009, the Frontier common stock was issued to Verizon shareholders as of January 1, 2009 and the Frontier annual cash dividend policy was \$0.75 per share in 2009 and 2010.

Frontier is considered the accounting acquirer. The historical quarterly financial information of Frontier and VSTO prior to July 1, 2010 has been adjusted to give effect to events that are directly attributable to the transactions and factually supportable and, in the case of the statements of operations information, that are expected to have a continuing impact. Pro Forma adjustments were made: to adjust the historical pension and other postretirement employee benefit obligations retained by Verizon; to conform the bad debt expense classification of VSTO to Frontier's policy; to remove acquisition, integration and realignment expenditures; to include interest expense on \$3.2 billion of notes assumed by Frontier in the acquisition; to include amortization of acquired customer assets, and to exclude interest charged to VSTO by Verizon.

Certain figures have been revised from the previously disclosed amounts to conform to Frontier reporting methodologies.

Note: All amounts in the attached schedules for the third quarter and nine months ended September 30, 2010 have been shaded. Additionally, any amounts that have been restated or changed from a previously disclosed amount have been shaded.

Frontier Communications Corporation
Pro Forma Combined Historical Financial Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:	Actual												
<i>(Amounts in millions of dollars, except per share amounts)</i>	March 31, 2009	Sequential Variance	June 30, 2009	Sequential Variance	September, 30 2009	Sequential Variance	December 31, 2009	Sequential Variance	March 31, 2010	Sequential Variance	June 30, 2010	Sequential Variance	September 30, 2010
Income Statement Data													
Revenue	\$ 1,562	\$ (21)	\$ 1,541	\$ (27)	\$ 1,514	\$ (60)	\$ 1,454	\$ 2	\$ 1,456	\$ (22)	\$ 1,434	\$ (31)	\$ 1,403
Costs and expenses ⁽¹⁾	809	(5)	804	(23)	781	18	799	(22)	777	18	795	34	829
Depreciation and amortization	394	5	399	(32)	367	(22)	345	(1)	344	2	346	(6)	340
Total operating expenses	1,203	-	1,203	(55)	1,148	(4)	1,144	(23)	1,121	20	1,141	28	1,169
Operating income	359	(21)	338	28	366	(56)	310	25	335	(42)	293	(59)	234
Investment and other income (loss), net	8	(5)	3	2	5	(57)	(52) ⁽²⁾	59	7	3	10	(7)	3
Interest expense	158	9	167	1	168	2	170	(5)	165	1	166	1	167
Income before income taxes	209	(35)	174	29	203	(115)	88	89	177	(40)	137	(67)	70
Income tax expense	71	(10)	61	13	74	(39)	35	50	85 ⁽³⁾	(38)	47	(7)	40
Net income	138	(25)	113	16	129	(76)	53	39	92	(2)	90	(60)	30
Weighted average shares outstanding	988	-	988	1	989	-	989	-	989	-	989	-	989
Basic net income per share attributable to common shareholders of Frontier	\$ 0.14	\$ (0.03)	\$ 0.11	\$ 0.02	\$ 0.13	\$ (0.08)	\$ 0.05	\$ 0.04	\$ 0.09	\$ -	\$ 0.09	\$ (0.06)	\$ 0.03

⁽¹⁾ Sequential quarterly changes in Costs and Expenses of the acquired properties are impacted by variations in employee and contractor levels at the acquired properties prior to closing on July 1, 2010, including an increase in employees and contractors in the first six months of 2010.

⁽²⁾ Includes premium on debt repurchases of \$54 million (\$34 million or \$0.03 per share after tax).

⁽³⁾ Includes tax expense of \$21 million related to the impact of health care reform legislation enacted in March 2010.

Note: Refer to the cover page for explanatory notes which are an integral part of the pro forma combined historical financial data. The unaudited pro forma financial information makes certain assumptions for illustrative purposes and is subject to change based on the results of the third-party valuation of the acquired assets and other factors.

Frontier Communications Corporation
Pro Forma Combined Historical Financial and Operating Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:	March 31,		June 30,		September 30,		December 31,		March 31,		June 30,		Actual
(Amounts in millions)	2009	Sequential Variance	2009	Sequential Variance	2009	Sequential Variance	2009	Sequential Variance	2010	Sequential Variance	2010	Sequential Variance	September 30, 2010
Selected Income Statement Data													
Revenue													
Local and long distance services	\$ 795	\$ 2	\$ 797	\$ (30)	\$ 767	\$ (7)	\$ 760	\$ (38)	\$ 722	\$ (13)	\$ 709	\$ (16)	\$ 693
Data and internet services	463	2	465	(8)	457	2	459	(1)	458	5	463	(10)	453
Switched access and subsidy	193	(4)	189	7	196	(6)	190	-	190	(16)	174	(12)	162
Directory services	28	(1)	27	(1)	26	-	26	(1)	25	(1)	24	3	27
Other	83	(20)	63	5	68	(49)	19	42	61	3	64	4	68
Total revenue	1,562	(21)	1,541	(27)	1,514	(60)	1,454	2	1,456	(22)	1,434	(31)	1,403
Expenses													
Costs and expenses ⁽¹⁾	809	(5)	804	(23)	781	18	799	(22)	777	18	795	34	829
Depreciation and amortization	394	5	399	(32)	367	(22)	345	(1)	344	2	346	(6)	340
Total operating expenses	1,203	-	1,203	(55)	1,148	(4)	1,144	(23)	1,121	20	1,141	28	1,169
Operating Income	\$ 359	\$ (21)	\$ 338	\$ 28	\$ 366	\$ (56)	\$ 310	\$ 25	\$ 335	\$ (42)	\$ 293	\$ (59)	\$ 234
Other Financial Data													
Adjusted operating income ⁽²⁾	\$ 370	\$ (24)	\$ 346	\$ 23	\$ 369	\$ 9	\$ 378	\$ (25)	\$ 353	\$ (44)	\$ 309	\$ 22	\$ 331
Adjusted operating income %	23.7%	-1.2%	22.5%	1.9%	24.4%	1.6%	26.0%	-1.8%	24.2%	-2.7%	21.5%	2.1%	23.6%
Operating cash flow, as adjusted ⁽²⁾	\$ 764	\$ (19)	\$ 745	\$ (9)	\$ 736	\$ (13)	\$ 723	\$ (26)	\$ 697	\$ (42)	\$ 655	\$ 16	\$ 671
Operating cash flow %, as adjusted	48.9%	-0.6%	48.3%	0.3%	48.6%	1.1%	49.7%	-1.8%	47.9%	-2.2%	45.7%	2.2%	47.9%
Free cash flow ⁽²⁾	\$ 370	\$ (73)	\$ 297	\$ 13	\$ 310	\$ (10)	\$ 300	\$ 57	\$ 357	\$ (72)	\$ 285	\$ 54	\$ 339
Dividends ⁽³⁾	\$ 186	\$ -	\$ 186	\$ -	\$ 186	\$ -	\$ 186	\$ -	\$ 186	\$ -	\$ 186	\$ -	\$ 186
Dividend payout ratio ⁽³⁾	50.3%	12.3%	62.6%	-2.6%	60.0%	2.0%	62.0%	-9.9%	52.1%	13.2%	65.3%	-10.3%	55.0%

⁽¹⁾ Sequential quarterly changes in Costs and Expenses of the acquired properties are impacted by variations in employee and contractor levels at the acquired properties prior to closing on July 1, 2010, including an increase in employees and contractors in the first six months of 2010.

⁽²⁾ A reconciliation to this measure is presented in Schedules 5 and 6.

⁽³⁾ Assumes annual cash dividend of \$0.75 per common share.

Note: Refer to the cover page for explanatory notes which are an integral part of the pro forma combined historical financial data. The unaudited pro forma financial information makes certain assumptions for illustrative purposes and is subject to change based on the results of the third-party valuation of the acquired assets and other factors.

Frontier Communications Corporation
Pro Forma Combined Historical Financial and Operating Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:	March 31,		June 30,		September 30,		December 31,		March 31,		June 30,		Actual
<i>(Amounts in millions of dollars)</i>	2009	Sequential Variance	2009	Sequential Variance	2009	Sequential Variance	2009	Sequential Variance	2010	Sequential Variance	2010	Sequential Variance	September 30, 2010
Other Financial Data													
Revenue:													
Residential	714	(6)	708	(18)	690	(17)	673	(18)	655	(10)	645	(15)	630
Business	655	(11)	644	(16)	628	(37)	591	20	611	4	615	(4)	611
Total customer revenue	1,369	(17)	1,352	(34)	1,318	(54)	1,264	2	1,266	(6)	1,260	(19)	1,241
% of total revenue	88%	0.0%	88%	-1.0%	87%	0.0%	87%	0%	87%	1%	88%	0%	88%
Switched Access Revenue	111	-	111	(3)	108	(3)	105	(2)	103	(6)	97	(15)	82
Federal Subsidies	47	(6)	41	7	48	(1)	47	(1)	46	(11)	35	8	43
State Subsidies	8	(1)	7	(1)	6	1	7	-	7	-	7	3	10
Surcharges	27	3	30	4	34	(3)	31	3	34	1	35	(8)	27
Total regulatory revenue	193	(4)	189	7	196	(6)	190	-	190	(16)	174	(12)	162
% of total revenue	12%	0.0%	12%	1.0%	13%	0.0%	13%	0	13%	-1.0%	12%	0	12%
Total revenue	1,562	(21)	1,541	(27)	1,514	(60)	1,454	2	1,456	(22)	1,434	(31)	1,403
Capital expenditures:													
Base wireline operations	143	-	143	19	162	12	174	(59)	115	29	144	(5)	139
FIOS	47	7	54	(23)	31	4	35	(14)	21	(3)	18	2	20
Subtotal	190	7	197	(4)	193	16	209	(73)	136	26	162	(3)	159
Integration	-	3	3	(3)	-	22	22	8	30	3	33	(17)	16
Total	190	10	200	(7)	193	38	231	(65)	166	29	195	(20)	175

Frontier Communications Corporation
Pro Forma Combined Historical Financial and Operating Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended: <i>(Amounts in millions, except operating data)</i>	March 31, 2009	Sequential Variance	June 30, 2009	Sequential Variance	September 30, 2009	Sequential Variance	December 31, 2009	Sequential Variance	March 31, 2010	Sequential Variance	June 30, 2010	Sequential Variance	Actual September 30, 2010
Other Financial and Operating Data													
Access lines:⁽¹⁾													
Residential	4,511,705	(130,381)	4,381,324	(152,049)	4,229,275	(126,356)	4,102,919	(111,174)	3,991,745	(128,275)	3,863,470	(128,308)	3,735,162
Business	2,311,482	(32,583)	2,278,899	(32,859)	2,246,040	(33,694)	2,212,346	(32,679)	2,179,667	(29,271)	2,150,396	(10,112)	2,140,284
Total access lines	<u>6,823,187</u>	<u>(162,964)</u>	<u>6,660,223</u>	<u>(184,908)</u>	<u>6,475,315</u>	<u>(160,050)</u>	<u>6,315,265</u>	<u>(143,853)</u>	<u>6,171,412</u>	<u>(157,546)</u>	<u>6,013,866</u>	<u>(138,420)</u>	<u>5,875,446</u>
Residential customer metrics:													
Customers	4,259,589	(118,666)	4,140,923	(140,065)	4,000,858	(115,556)	3,885,302	(103,155)	3,782,147	(120,484)	3,661,663	(123,566)	3,538,097
Revenue	\$ 714	\$ (6)	\$ 708	\$ (18)	\$ 690	\$ (17)	\$ 673	\$ (18)	\$ 655	\$ (10)	\$ 645	\$ (15)	\$ 630
Average monthly residential revenue per customer (ARPU)	\$ 55.68	\$ 0.46	\$ 56.14	\$ 0.28	\$ 56.42	\$ 0.47	\$ 56.89	\$ 0.05	\$ 56.94	\$ 0.05	\$ 57.76	\$ 0.60	\$ 58.36
Customer monthly churn	2.06%	0.00%	2.06%	0.17%	2.23%	-0.22%	2.01%	-0.15%	1.86%	0.14%	2.00%	-0.12%	1.88%
Products per residential customer ⁽²⁾	2.06	0.04	2.10	0.03	2.13	0.03	2.16	0.02	2.18	0.04	2.22	0.04	2.26
Business customer metrics:													
Customers	NA		NA		NA		NA		NA		NA		380,982
Revenue	\$ 655	\$ (11)	\$ 644	\$ (16)	\$ 628	\$ (37)	\$ 591	\$ 20	\$ 611	\$ 4	\$ 615	\$ (4)	\$ 611
Average monthly business revenue per customer (ARPU)	NA		NA		NA		NA		NA		NA		\$ 533.02
Other data:													
Employees	NA		NA		NA		NA		NA		14,800	(42)	14,758
High-Speed Internet (HSI) subscribers ⁽¹⁾	1,629,120	32,508	1,661,628	14,638	1,676,266	20,236	1,696,502	15,726	1,712,228	(14,399)	1,697,829	(4,971)	1,692,858
Video subscribers ⁽¹⁾	409,490	38,802	448,292	19,145	467,437	17,962	485,399	11,502	496,901	7,643	504,544	11,097	515,641
Switched access minutes of use (in millions)	6,663	(391)	6,272	(222)	6,050	(276)	5,774	134	5,908	(452)	5,456	(110)	5,346
Average monthly total revenue per access line	\$ 75.34	\$ 0.85	\$ 76.19	\$ 0.65	\$ 76.84	\$ (1.06)	\$ 75.78	\$ 1.96	\$ 77.74	\$ 0.72	\$ 78.46	\$ 0.21	\$ 78.67
Average monthly customer revenue per access line	\$ 66.03	\$ 0.82	\$ 66.85	\$ 0.04	\$ 66.89	\$ (1.01)	\$ 65.88	\$ 1.71	\$ 67.59	\$ 1.35	\$ 68.94	\$ 0.64	\$ 69.58

⁽¹⁾ Revised from the previously disclosed amounts to conform access line count, HSI subscribers and video subscribers to the Frontier reporting methodology.

⁽²⁾ Products per residential customer: primary residential voice line, HSI and video products have a value of 1. Long distance, Frontier Peace of Mind, second lines, feature packages and dial-up have a value of 0.5. Acquired properties did not have Frontier Peace of Mind.

Frontier Communications Corporation
Pro Forma Combined Historical Reconciliation of Non-GAAP Financial Measures
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:					For the year ended				Actual	For the nine	
(Amounts in millions)	March 31, 2009	June 30, 2009	September 30, 2009	December 31, 2009	December 31, 2009	March 31, 2010	June 30, 2010	months ended June 30, 2010	September 30, 2010	months ended September 30, 2010	
<i>Net Income to Free Cash Flow:</i>											
<i>Net Cash Provided by Operating Activities</i>											
Net income	\$ 138	\$ 113	\$ 129	\$ 53	\$ 433	\$ 92	\$ 90	\$ 182	\$ 30	\$	212
<i>Add back:</i>											
Depreciation and amortization	394	399	367	345	1,505	344	346	690	340		1,030
Income tax expense	71	61	74	35	241	85	47	132	40		172
Pension costs (non-cash)	8	8	3	67	86	18	15	33	12		45
Stock based compensation	2	3	2	2	9	3	2	5	5		10
Acquisition and integration costs	-	-	-	-	-	-	-	-	78		78
<i>Subtract:</i>											
Cash paid for income taxes ⁽¹⁾	48	86	67	47	248	44	43	87	5		92
Other income, net	5	4	5	(54)	(40)	5	10	15	2		17
Capital expenditures - Business operations	190	197	193	209	789	136	162	298	159		457
Free cash flow	\$ 370	\$ 297	\$ 310	\$ 300	\$ 1,277	\$ 357	\$ 285	\$ 642	\$ 339	\$	981

(1) Cash paid for income taxes in 2009 for the acquired properties was allocated evenly across all four quarters of 2009. Actual amounts for 2010 were not available and have been estimated.

Note: Refer to the cover page for explanatory notes which are an integral part of the pro forma combined historical financial data. The unaudited pro forma financial information makes certain assumptions for illustrative purposes and is subject to change based on the results of the third-party valuation of the acquired assets and other factors.

Frontier Communications Corporation
Pro Forma Combined Historical Reconciliation of Non-GAAP Financial Measures
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended: <i>(Amounts in millions)</i>	March 31, 2009	June 30, 2009	September 30, 2009	December 31, 2009	For the year ended December 31, 2009	March 31, 2010	June 30, 2010	For the six months ended June 30, 2010	Actual September 30, 2010	For the nine months ended September 30, 2010
<i>Operating Cash Flow and Operating Cash Flow Margin</i>										
Operating income, pro forma	\$ 359	\$ 338	\$ 366	\$ 310	\$ 1,373	\$ 335	\$ 293	\$ 628	\$ 234	\$ 862
<i>Add back:</i>										
Depreciation and amortization	394	399	367	345	1,505	344	346	690	340	1,030
Operating cash flow, pro forma	<u>\$ 753</u>	<u>\$ 737</u>	<u>\$ 733</u>	<u>\$ 655</u>	<u>\$ 2,878</u>	<u>\$ 679</u>	<u>\$ 639</u>	<u>\$ 1,318</u>	<u>\$ 574</u>	<u>\$ 1,892</u>
<i>Adjustments:</i>										
Non-cash pension costs	8	8	3	67	86	18	15	33	12	45
Severance and early retirement costs	3	-	-	1	4	-	1	1	7	8
Acquisition and integration costs	-	-	-	-	-	-	-	-	78	78
Operating income, pro forma as adjusted	<u>\$ 370</u>	<u>\$ 346</u>	<u>\$ 369</u>	<u>\$ 378</u>	<u>\$ 1,463</u>	<u>\$ 353</u>	<u>\$ 309</u>	<u>\$ 662</u>	<u>\$ 331</u>	<u>\$ 993</u>
Operating cash flow, pro forma as adjusted	<u>\$ 764</u>	<u>\$ 745</u>	<u>\$ 736</u>	<u>\$ 723</u>	<u>\$ 2,968</u>	<u>\$ 697</u>	<u>\$ 655</u>	<u>\$ 1,352</u>	<u>\$ 671</u>	<u>\$ 2,023</u>
Revenue	<u>\$ 1,562</u>	<u>\$ 1,541</u>	<u>\$ 1,514</u>	<u>\$ 1,454</u>	<u>\$ 6,071</u>	<u>\$ 1,456</u>	<u>\$ 1,434</u>	<u>\$ 2,890</u>	<u>\$ 1,403</u>	<u>\$ 4,293</u>
Operating income margin (Operating income divided by revenue)	<u>23.0%</u>	<u>21.9%</u>	<u>24.2%</u>	<u>21.3%</u>	<u>22.6%</u>	<u>23.0%</u>	<u>20.4%</u>	<u>21.7%</u>	<u>16.7%</u>	<u>20.1%</u>
Operating income margin, as adjusted	<u>23.7%</u>	<u>22.5%</u>	<u>24.4%</u>	<u>26.0%</u>	<u>24.1%</u>	<u>24.2%</u>	<u>21.5%</u>	<u>22.9%</u>	<u>23.6%</u>	<u>23.1%</u>
Operating cash flow margin (Operating cash flow divided by revenue)	<u>48.2%</u>	<u>47.8%</u>	<u>48.4%</u>	<u>45.0%</u>	<u>47.4%</u>	<u>46.6%</u>	<u>44.6%</u>	<u>45.6%</u>	<u>40.9%</u>	<u>44.1%</u>
Operating cash flow margin, as adjusted	<u>48.9%</u>	<u>48.3%</u>	<u>48.6%</u>	<u>49.7%</u>	<u>48.9%</u>	<u>47.9%</u>	<u>45.7%</u>	<u>46.8%</u>	<u>47.9%</u>	<u>47.1%</u>

Note: Refer to the cover page for explanatory notes which are an integral part of the pro forma combined historical financial data. The unaudited pro forma financial information makes certain assumptions for illustrative purposes and is subject to change based on the results of the third-party valuation of the acquired assets and other factors.

Frontier Communications Corporation
Pro Forma Combined Historical Financial Support Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:	March 31,		June 30,		September 30,		December 31,		March 31,		June 30,		Actual	
<i>(Amounts in millions of dollars)</i>	2009	Sequential Variance	2009	Sequential Variance	2009	Sequential Variance	2009	Sequential Variance	2010	Sequential Variance	2010	Sequential Variance	September 30,	2010
Revenue:														
Legacy Frontier	538	(6)	532	(5)	527	(6)	521	(1)	520	(4)	516	(3)	513	
Acquired properties	1,024	(15)	1,009	(22)	987	(54)	933	3	936	(18)	918	(28)	890	
Total revenue	<u>1,562</u>	<u>(21)</u>	<u>1,541</u>	<u>(27)</u>	<u>1,514</u>	<u>(60)</u>	<u>1,454</u>	<u>2</u>	<u>1,456</u>	<u>(22)</u>	<u>1,434</u>	<u>(31)</u>	<u>1,403</u>	
Cash operating expenses														
Legacy Frontier	250	(6)	244	(5)	239	(3)	236	3	239	(2)	237	16	253	
Acquired properties ⁽¹⁾	548	4	552	(13)	539	(44)	495	25	520	22	542	(63)	479	
Total cash operating expenses	<u>798</u>	<u>(2)</u>	<u>796</u>	<u>(18)</u>	<u>778</u>	<u>(47)</u>	<u>731</u>	<u>28</u>	<u>759</u>	<u>20</u>	<u>779</u>	<u>(47)</u>	<u>732</u>	
Operating cash flow, pro forma as adjusted														
Legacy Frontier	288	-	288	-	288	(3)	285	(4)	281	(2)	279	(19)	260	
%	53.5%	0.7%	54.2%	0.4%	54.6%	0.1%	54.7%	-0.7%	54.0%	0.0%	54.0%	-3.2%	50.8%	
Acquired properties	476	(19)	457	(9)	448	(10)	438	(22)	416	(40)	376	35	411	
%	46.5%	-1.2%	45.3%	0.1%	45.4%	1.5%	46.9%	-2.5%	44.4%	-3.4%	41.0%	5.2%	46.2%	
Total operating cash flow, pro forma as adjusted	<u>764</u>	<u>(19)</u>	<u>745</u>	<u>(9)</u>	<u>736</u>	<u>(13)</u>	<u>723</u>	<u>(26)</u>	<u>697</u>	<u>(42)</u>	<u>655</u>	<u>16</u>	<u>671</u>	
%	48.9%	-0.6%	48.3%	0.3%	48.6%	1.1%	49.7%	-1.8%	47.9%	-2.2%	45.7%	2.2%	47.9%	
Capital expenditures (excluding integration):														
Legacy Frontier	55	(2)	53	1	54	15	69	(29)	40	13	53	2	55	
% of revenue	10%	0%	10%	0%	10%	3%	13%	-6%	8%	3%	10%	1%	11%	
Acquired properties	135	9	144	(5)	139	1	140	(44)	96	13	109	(5)	104	
% of revenue	13%	1%	14%	0%	14%	1%	15%	-5%	10%	2%	12%	0%	12%	
Total capital expenditures	<u>190</u>	<u>7</u>	<u>197</u>	<u>(4)</u>	<u>193</u>	<u>16</u>	<u>209</u>	<u>(73)</u>	<u>136</u>	<u>26</u>	<u>162</u>	<u>(3)</u>	<u>159</u>	
% of revenue	12%	1%	13%	0%	13%	2%	14%	-5%	9%	2%	11%	0%	11%	

⁽¹⁾ Sequential quarterly changes in Costs and Expenses of the acquired properties are impacted by variations in employee and contractor levels at the acquired properties prior to closing on July 1, 2010, including an increase in employees and contractors in the first six months of 2010.

Frontier Communications Corporation
Pro Forma Combined Historical Revenue Support Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:

(Amounts in millions of dollars)

	March 31, 2009	Sequential Variance	June 30, 2009	Sequential Variance	September 30, 2009	Sequential Variance	December 31, 2009	Sequential Variance	March 31, 2010	Sequential Variance	June 30, 2010	Sequential Variance	Actual September 30, 2010
Revenue:													
Residential revenue:													
Legacy Frontier	231	(3)	228	(4)	224	(6)	218	2	220	1	221	(2)	219
Acquired properties	483	(3)	480	(14)	466	(11)	455	(20)	435	(11)	424	(13)	411
Total residential revenue	714	(6)	708	(18)	690	(17)	673	(18)	655	(10)	645	(15)	630
Business revenue:													
Legacy Frontier	217	-	217	(5)	212	-	212	(1)	211	4	215	(2)	213
Acquired properties	438	(11)	427	(11)	416	(37)	379	21	400	-	400	(2)	398
Total business revenue	655	(11)	644	(16)	628	(37)	591	20	611	4	615	(4)	611
Regulatory revenue:													
Switched access revenue													
Legacy Frontier	62	-	62	(2)	60	1	61	(1)	60	(3)	57	(6)	51
Acquired properties	49	-	49	(1)	48	(4)	44	(1)	43	(3)	40	(9)	31
Total switched access revenue	111	-	111	(3)	108	(3)	105	(2)	103	(6)	97	(15)	82
Federal subsidy revenue													
Legacy Frontier	18	(4)	14	5	19	-	19	(2)	17	(7)	10	8	18
Acquired properties	29	(2)	27	2	29	(1)	28	1	29	(4)	25	-	25
Total Federal USF revenue	47	(6)	41	7	48	(1)	47	(1)	46	(11)	35	8	43
State subsidy revenue													
Legacy Frontier	2	-	2	-	2	-	2	-	2	-	2	-	2
Acquired properties	6	(1)	5	(1)	4	1	5	-	5	-	5	3	8
Total State USF revenue	8	(1)	7	(1)	6	1	7	-	7	-	7	3	10
Surcharges revenue													
Legacy Frontier	8	1	9	1	10	(1)	9	1	10	1	11	(1)	10
Acquired properties	19	2	21	3	24	(2)	22	2	24	-	24	(7)	17
Total surcharges revenue	27	3	30	4	34	(3)	31	3	34	1	35	(8)	27
Total regulatory revenue	193	(4)	189	7	196	(6)	190	-	190	(16)	174	(12)	162
Total revenue:													
Legacy Frontier	538	(6)	532	(5)	527	(6)	521	(1)	520	(4)	516	(3)	513
Acquired properties	1,024	(15)	1,009	(22)	987	(54)	933	3	936	(18)	918	(28)	890
Total revenue	1,562	(21)	1,541	(27)	1,514	(60)	1,454	2	1,456	(22)	1,434	(31)	1,403

Frontier Communications Corporation
Pro Forma Combined Historical Operating Expenses Support Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:	March 31,	Sequential	June 30,	Sequential	September 30,	Sequential	December 31,	Sequential	March 31,	Sequential	June 30,	Sequential	Actual
<i>(Amounts in millions of dollars)</i>	2009	Variance	2009	Variance	2009	Variance	2009	Variance	2010	Variance	2010	Variance	September 30,
													2010
Operating expenses:													
Wages and benefits													
Legacy Frontier	93	(7)	86	7	93	(4)	89	6	95	(8)	87	16	103
Acquired properties	NA		NA		NA		NA		NA		NA		186
Total wages	NA		NA		NA		NA		NA		NA		289
Non-wages and benefits													
Legacy Frontier	168	(3)	165	(10)	155	3	158	(6)	152	3	155	73	228
Acquired properties	NA		NA		NA		NA		NA		NA		312
Total non-wages	NA		NA		NA		NA		NA		NA		540
Cash operating expenses													
Legacy Frontier	250	(6)	244	(5)	239	(3)	236	3	239	(2)	237	16	253
Acquired properties ⁽¹⁾	548	4	552	(13)	539	(44)	495	25	520	22	542	(63)	479
Total cash operating expenses	798	(2)	796	(18)	778	(47)	731	28	759	20	779	(47)	732
Non-cash operating expenses													
Legacy Frontier	11	(4)	7	2	9	2	11	(3)	8	(3)	5	73	78
Acquired properties	-	1	1	(7)	(6)	63	57	(47)	10	1	11	8	19
Total non-cash operating expenses	11	(3)	8	(5)	3	65	68	(50)	18	(2)	16	81	97
Depreciation and Amortization													
Legacy Frontier	138	(5)	133	(30)	103	-	103	(2)	101	(1)	100	(2)	98
Acquired properties	256	10	266	(2)	264	(22)	242	1	243	3	246	(4)	242
Total depreciation and amortization	394	5	399	(32)	367	(22)	345	(1)	344	2	346	(6)	340
Total operating expenses													
Legacy Frontier	399	(15)	384	(33)	351	(1)	350	(2)	348	(6)	342	87	429
Acquired properties	804	15	819	(22)	797	(3)	794	(21)	773	26	799	(59)	740
Total operating expenses	1,203	-	1,203	(55)	1,148	(4)	1,144	(23)	1,121	20	1,141	28	1,169

⁽¹⁾ Sequential quarterly changes in Costs and Expenses of the acquired properties are impacted by variations in employee and contractor levels at the acquired properties prior to closing on July 1, 2010, including an increase in employees and contractors in the first six months of 2010.

Frontier Communications Corporation
Pro Forma Combined Historical Capital Expenditures Support Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:	Actual Financial and Operating Data												
<i>(Amounts in millions of dollars)</i>	March 31, 2009	Sequential Variance	June 30, 2009	Sequential Variance	September 30, 2009	Sequential Variance	December 31, 2009	Sequential Variance	March 31, 2010	Sequential Variance	June 30, 2010	Sequential Variance	Actual September 30, 2010
Capital expenditures:													
Base wireline operations													
Legacy Frontier	55	(2)	53	1	54	15	69	(29)	40	13	53	2	55
% of revenue	10%	0%	10%	0%	10%	3%	13%	-6%	8%	3%	10%	1%	11%
Acquired properties	88	2	90	18	108	(3)	105	(30)	75	16	91	(7)	84
% of revenue	9%	0%	9%	2%	11%	0%	11%	-3%	8%	2%	10%	-1%	9%
Total capital expenditures	<u>143</u>	<u>-</u>	<u>143</u>	<u>19</u>	<u>162</u>	<u>12</u>	<u>174</u>	<u>(59)</u>	<u>115</u>	<u>29</u>	<u>144</u>	<u>(5)</u>	<u>139</u>
% of revenue	9%	0%	9%	2%	11%	1%	12%	-4%	8%	2%	10%	-10%	
FIOS	47	7	54	-23	31	4	35	-14	21	-3	18	2	20
% of revenue	3%	1%	4%	-2%	2%	0%	2%	-1%	1%	0%	1%	0%	1%
Capital Expenditures (excluding integration):													
Legacy Frontier	55	(2)	53	1	54	15	69	(29)	40	13	53	2	55
% of revenue	10%	0%	10%	0%	10%	3%	13%	-6%	8%	3%	10%	1%	11%
Acquired properties	135	9	144	(5)	139	1	140	(44)	96	13	109	(5)	104
% of revenue	13%	1%	14%	0%	14%	1%	15%	-5%	10%	2%	12%	0%	12%
Total capital expenditures	<u>190</u>	<u>7</u>	<u>197</u>	<u>(4)</u>	<u>193</u>	<u>16</u>	<u>209</u>	<u>(73)</u>	<u>136</u>	<u>26</u>	<u>162</u>	<u>(3)</u>	<u>159</u>
% of revenue	12%	1%	13%	0%	13%	1%	14%	-5%	9%	2%	11%	0%	11%

Frontier Communications Corporation
Pro Forma Combined Historical Residential Customer Metrics Support Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:	March 31, 2009		June 30, 2009		September 30, 2009		December 31, 2009		March 31, 2010		June 30, 2010		Actual September 30, 2010
(Amounts in millions, except operating data)		Sequential Variance		Sequential Variance		Sequential Variance		Sequential Variance		Sequential Variance		Sequential Variance	
Residential customer metrics:													
Customers -													
Legacy Frontier	1,323,369	(19,125)	1,304,244	(27,178)	1,277,066	(22,558)	1,254,508	(24,082)	1,230,426	(23,827)	1,206,599	(20,780)	1,185,819
Acquired properties	2,936,220	(99,541)	2,836,679	(112,887)	2,723,792	(92,998)	2,630,794	(79,073)	2,551,721	(96,657)	2,455,064	(102,786)	2,352,278
Total residential customers	4,259,589	(118,666)	4,140,923	(140,065)	4,000,858	(115,556)	3,885,302	(103,155)	3,782,147	(120,484)	3,661,663	(123,566)	3,538,097
Revenue -													
Legacy Frontier	\$ 231	\$ (3)	\$ 228	\$ (4)	\$ 224	\$ (6)	\$ 218	\$ 2	\$ 220	\$ 1	\$ 221	\$ (2)	\$ 219
Acquired properties	483	(3)	480	(14)	466	(11)	455	(20)	435	(11)	424	(13)	411
Total residential revenue	\$ 714	\$ (6)	\$ 708	\$ (18)	\$ 690	\$ (17)	\$ 673	\$ (18)	\$ 655	\$ (10)	\$ 645	\$ (15)	\$ 630
ARPU -													
Legacy Frontier	\$ 57.53	\$ 0.21	\$ 57.74	\$ (0.06)	\$ 57.68	\$ (0.16)	\$ 57.52	\$ 1.61	\$ 59.13	\$ 1.31	\$ 60.44	\$ 0.59	\$ 61.03
Acquired properties	54.84	0.57	55.41	0.43	55.84	0.81	56.65	(0.76)	55.89	0.56	56.45	0.58	57.03
Total residential ARPU	\$ 55.68	\$ 0.46	\$ 56.14	\$ 0.28	\$ 56.42	\$ 0.47	\$ 56.89	\$ 0.05	\$ 56.94	\$ 0.82	\$ 57.76	\$ 0.60	\$ 58.36
Percent of customers on price protection plans -													
Legacy Frontier	48.2%	1.4%	49.6%	1.4%	51.0%	2.3%	53.3%	2.0%	55.3%	1.5%	56.8%	0.8%	57.6%
Customer monthly churn -													
Legacy Frontier	1.49%	-0.09%	1.40%	0.15%	1.55%	-0.14%	1.41%	-0.04%	1.37%	0.00%	1.37%	0.02%	1.39%
Acquired properties	2.32%	0.04%	2.36%	0.18%	2.54%	-0.24%	2.30%	-0.21%	2.09%	0.22%	2.31%	-0.19%	2.12%
Total residential customer monthly churn	2.06%	-	2.06%	0.17%	2.23%	-0.22%	2.01%	-0.15%	1.86%	0.14%	2.00%	-0.12%	1.88%
Products per residential customer -⁽¹⁾													
Legacy Frontier	2.44	0.02	2.46	0.02	2.48	0.06	2.54	-	2.54	0.03	2.57	0.01	2.58
Acquired properties ⁽²⁾	1.90	0.03	1.93	0.03	1.96	0.02	1.98	0.03	2.01	0.05	2.06	0.04	2.10
Total products per residential customer ⁽²⁾	2.06	0.04	2.10	0.03	2.13	0.03	2.16	0.02	2.18	0.04	2.22	0.04	2.26

⁽¹⁾ Products per residential customer: primary residential voice line, HSI and video products have a value of 1. Long distance, Frontier Peace of Mind, second lines, feature packages and dial-up have a value of 0.5. Acquired properties did not have Frontier Peace of Mind.

⁽²⁾ Revised from the previously disclosed amounts to conform to the Frontier reporting methodology.

Frontier Communications Corporation
Pro Forma Combined Historical Business Customer Metrics Support Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:	March 31,		June 30,		September 30,		December 31,		March 31,		June 30,		Actual
<i>(Amounts in millions, except operating data)</i>	2009	Sequential Variance	2009	Sequential Variance	2009	Sequential Variance	2009	Sequential Variance	2010	Sequential Variance	2010	Sequential Variance	September 30, 2010
Business customer metrics:													
Customers -													
Legacy Frontier	149,901	(3,068)	146,833	(902)	145,931	(5,168)	140,763	(2,540)	138,223	305	138,528	(1,072)	137,456
Acquired properties ⁽¹⁾	NA		NA		NA		NA		NA		NA		250,536
Total business customers	NA		NA		NA		NA		NA		NA		380,982 ⁽²⁾
Revenue -													
Legacy Frontier	\$ 217	\$ -	\$ 217	\$ (5)	\$ 212	\$ -	\$ 212	\$ (1)	\$ 211	\$ 4	\$ 215	\$ (2)	\$ 213
Acquired properties	438	(11)	427	(11)	416	(37)	379	21	400	-	400	(2)	398
Total business revenue	\$ 655	\$ (11)	\$ 644	\$ (16)	\$ 628	\$ (37)	\$ 591	\$ 20	\$ 611	\$ 4	\$ 615	\$ (4)	\$ 611
ARPU -													
Legacy Frontier	\$ 478.56	\$ 9.27	\$ 487.83	\$ (4.57)	\$ 483.27	\$ 8.95	\$ 492.22	\$ 11.19	\$ 503.41	\$ 14.30	\$ 517.71	\$ (4.30)	\$ 513.41
Acquired properties ⁽¹⁾	NA		NA		NA		NA		NA		NA		528.84
Total business ARPU	NA		NA		NA		NA		NA		NA		\$ 533.02

⁽¹⁾ Business customer metrics for the acquired properties is not available for prior periods.

⁽²⁾ Excludes master customer accounts of 7,010 that overlap Legacy Frontier and Acquired properties.

Frontier Communications Corporation
Pro Forma Combined Historical Access Lines Support Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:	<u>March 31,</u> <u>2009</u>	<u>Sequential</u> <u>Variance</u>	<u>June 30,</u> <u>2009</u>	<u>Sequential</u> <u>Variance</u>	<u>September 30,</u> <u>2009</u>	<u>Sequential</u> <u>Variance</u>	<u>December 31,</u> <u>2009</u>	<u>Sequential</u> <u>Variance</u>	<u>March 31,</u> <u>2010</u>	<u>Sequential</u> <u>Variance</u>	<u>June 30,</u> <u>2010</u>	<u>Sequential</u> <u>Variance</u>	<u>Actual</u> <u>September 30,</u> <u>2010</u>
Access lines:													
Residential -													
Legacy Frontier	1,427,149	(21,891)	1,405,258	(30,436)	1,374,822	(25,312)	1,349,510	(26,845)	1,322,665	(26,194)	1,296,471	(23,299)	1,273,172
Acquired properties	<u>3,084,556</u>	<u>(108,490)</u>	<u>2,976,066</u>	<u>(121,613)</u>	<u>2,854,453</u>	<u>(101,044)</u>	<u>2,753,409</u>	<u>(84,329)</u>	<u>2,669,080</u>	<u>(102,081)</u>	<u>2,566,999</u>	<u>(105,009)</u>	<u>2,461,990</u>
Total residential access lines	<u>4,511,705</u>	<u>(130,381)</u>	<u>4,381,324</u>	<u>(152,049)</u>	<u>4,229,275</u>	<u>(126,356)</u>	<u>4,102,919</u>	<u>(111,174)</u>	<u>3,991,745</u>	<u>(128,275)</u>	<u>3,863,470</u>	<u>(128,308)</u>	<u>3,735,162</u>
Business -													
Legacy Frontier	789,654	(5,785)	783,869	(6,983)	776,886	(8,884)	768,002	(7,855)	760,147	(4,599)	755,548	(5,511)	750,037
Acquired properties	<u>1,521,828</u>	<u>(26,798)</u>	<u>1,495,030</u>	<u>(25,876)</u>	<u>1,469,154</u>	<u>(24,810)</u>	<u>1,444,344</u>	<u>(24,824)</u>	<u>1,419,520</u>	<u>(24,672)</u>	<u>1,394,848</u>	<u>(4,601)</u>	<u>1,390,247</u>
Total business access lines	<u>2,311,482</u>	<u>(32,583)</u>	<u>2,278,899</u>	<u>(32,859)</u>	<u>2,246,040</u>	<u>(33,694)</u>	<u>2,212,346</u>	<u>(32,679)</u>	<u>2,179,667</u>	<u>(29,271)</u>	<u>2,150,396</u>	<u>(10,112)</u>	<u>2,140,284</u>
Total -													
Legacy Frontier	2,216,803	(27,676)	2,189,127	(37,419)	2,151,708	(34,196)	2,117,512	(34,700)	2,082,812	(30,793)	2,052,019	(28,810)	2,023,209
Acquired properties	<u>4,606,384</u>	<u>(135,288)</u>	<u>4,471,096</u>	<u>(147,489)</u>	<u>4,323,607</u>	<u>(125,854)</u>	<u>4,197,753</u>	<u>(109,153)</u>	<u>4,088,600</u>	<u>(126,753)</u>	<u>3,961,847</u>	<u>(109,610)</u>	<u>3,852,237</u>
Total access lines	<u>6,823,187</u>	<u>(162,964)</u>	<u>6,660,223</u>	<u>(184,908)</u>	<u>6,475,315</u>	<u>(160,050)</u>	<u>6,315,265</u>	<u>(143,853)</u>	<u>6,171,412</u>	<u>(157,546)</u>	<u>6,013,866</u>	<u>(138,420)</u>	<u>5,875,446</u>

Frontier Communications Corporation
Pro Forma Combined Historical Other Operating Support Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:	March 31,	Sequential	June 30,	Sequential	September 30,	Sequential	December 31,	Sequential	March 31,	Sequential	June 30,	Sequential	Actual
	2009	Variance	2009	Variance	2009	Variance	2009	Variance	2010	Variance	2010	Variance	September 30,
													2010
HSI subscribers (DSL and FIOS)													
Legacy Frontier	600,047	13,763	613,810	7,521	621,331	14,616	635,947	8,113	644,060	3,427	647,487	3,244	650,731
Acquired properties	1,029,073	18,745	1,047,818	7,117	1,054,935	5,620	1,060,555	7,613	1,068,168 ⁽¹⁾	(17,826)	1,050,342 ⁽¹⁾	(8,215)	1,042,127
Total HSI subscribers	<u>1,629,120</u>	<u>32,508</u>	<u>1,661,628</u>	<u>14,638</u>	<u>1,676,266</u>	<u>20,236</u>	<u>1,696,502</u>	<u>15,726</u>	<u>1,712,228 ⁽¹⁾</u>	<u>(14,399)</u>	<u>1,697,829 ⁽¹⁾</u>	<u>(4,971)</u>	<u>1,692,858</u>
Video subscribers													
Direct Broadcast Satellite (DBS)													
Legacy Frontier	146,010	11,343	157,353	7,182	164,535	8,426	172,961	2,814	175,775	3,784	179,559	2,046	181,605
Acquired properties ⁽¹⁾	176,432	11,716	188,148	7,671	195,819	5,620	201,439	5,392	206,831	916	207,747	6,129	213,876
Total DBS subscribers	<u>322,442</u>	<u>23,059</u>	<u>345,501</u>	<u>14,853</u>	<u>360,354</u>	<u>14,046</u>	<u>374,400</u>	<u>8,206</u>	<u>382,606</u>	<u>4,700</u>	<u>387,306</u>	<u>8,175</u>	<u>395,481</u>
FIOS - acquired properties ⁽¹⁾	87,048	15,743	102,791	4,292	107,083	3,916	110,999	3,296	114,295	2,943	117,238	2,922	120,160
Total video subscribers	<u>409,490</u>	<u>38,802</u>	<u>448,292</u>	<u>19,145</u>	<u>467,437</u>	<u>17,962</u>	<u>485,399</u>	<u>11,502</u>	<u>496,901</u>	<u>7,643</u>	<u>504,544</u>	<u>11,097</u>	<u>515,641</u>

⁽¹⁾ Revised from the previously disclosed amount to conform HSI subscriber count and video subscriber count to the Frontier reporting methodology.

Frontier Communications Corporation
Pro Forma Combined Historical ARPU Support Data
for the Six Quarters Ended June 30, 2010
and
Actual Financial and Operating Data
for the Quarter Ended September 30, 2010

For the quarter ended:	March 31, 2009		June 30, 2009		September 30, 2009		December 31, 2009		March 31, 2010		June 30, 2010		Actual September 30, 2010	
		Sequential Variance		Sequential Variance		Sequential Variance		Sequential Variance		Sequential Variance		Sequential Variance		Sequential Variance
Average monthly total revenue per access line														
Legacy Frontier	\$ 80.21	\$ 0.31	\$ 80.52	\$ 0.39	\$ 80.91	\$ 0.44	\$ 81.35	\$ 1.16	\$ 82.51	\$ 0.71	\$ 83.22	\$ 0.67	\$ 83.89	
Acquired properties	\$ 73.01	\$ 1.09	\$ 74.10	\$ 0.72	\$ 74.82	\$ (1.83)	\$ 72.99	\$ 2.31	\$ 75.30	\$ 0.72	\$ 76.02	\$ (0.08)	\$ 75.94	
Total average monthly total revenue per access line	\$ 75.34	\$ 0.85	\$ 76.19	\$ 0.65	\$ 76.84	\$ (1.06)	\$ 75.78	\$ 1.96	\$ 77.74	\$ 0.72	\$ 78.46	\$ 0.21	\$ 78.67	
Average monthly customer revenue ⁽¹⁾ per access line														
Legacy Frontier	\$ 66.78	\$ 0.51	\$ 67.29	\$ (0.39)	\$ 66.90	\$ 0.26	\$ 67.16	\$ 1.26	\$ 68.42	\$ 1.85	\$ 70.27	\$ 0.33	\$ 70.60	
Acquired properties	\$ 65.74	\$ 0.87	\$ 66.61	\$ 0.32	\$ 66.93	\$ (1.68)	\$ 65.25	\$ 1.93	\$ 67.18	\$ 1.06	\$ 68.24	\$ 0.81	\$ 69.05	
Total average monthly customer revenue ⁽¹⁾ per access line	\$ 66.03	\$ 0.82	\$ 66.85	\$ 0.04	\$ 66.89	\$ (1.01)	\$ 65.88	\$ 1.71	\$ 67.59	\$ 1.35	\$ 68.94	\$ 0.64	\$ 69.58	

⁽¹⁾ Customer revenue is defined as total revenue less regulatory revenue. Regulatory revenue includes switched access and subsidies.

Frontier Communications Corporation
Pro Forma Combined Historical Miscellaneous Operating Data

	<u>As of June 30, 2010</u>	<u>As of September 30, 2010</u>
High-speed availability (% of households)		
Legacy Frontier	92%	92%
Acquired properties	64%	68%
Homes passed with fiber ready video		
Acquired properties	567,634	578,761