



December 31, 2010

Dear Shareholder,

The Form 1099-DIV for 2010, 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 Nondividend Distributions (box 3).

The following table is being provided for informational purposes and is not a substitute for your 2010 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 2010 and whether you purchased or sold shares of FTR during 2010.

Dividend Classification	Quarter Ended March 31, 2010	Quarter Ended June 30, 2010	Quarter Ended September 30, 2010	Quarter Ended December 31, 2010
Box 1a & Box 1b: Total Ordinary Dividends & Qualified Dividends	32.95947%	32.95947%	29.41207%	29.41207%
Box 3: Nondividend Distributions	67.04053%	67.04053%	70.58793%	70.58793%

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 2010, please contact our stock transfer agent, Computershare, at 1-888-456-7841.

Sincerely,

Frontier Communications Corp.