

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

## Part I Reporting Issuer

1 Issuer's name <b>Frontier Communications Corporation</b>		2 Issuer's employer identification number (EIN) <b>06-0619596</b>	
3 Name of contact for additional information <b>Frontier Investor Relations</b>		4 Telephone No. of contact <b>203-614-4606</b>	5 Email address of contact <b>IR@FTR.com</b>
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>3 High Ridge Park</b>		7 City, town, or post office, state, and Zip code of contact <b>Stamford, CT 06905</b>	
8 Date of action <b>3/31/11, 6/30/11, 9/30/11, 12/30/11</b>		9 Classification and description <b>Exchange Traded Common Stock</b>	
10 CUSIP number <b>35906A108</b>	11 Serial number(s)	12 Ticker symbol <b>FTR</b>	13 Account number(s)

## Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **Cash distributions in excess of current and accumulated E & P.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **22.1736% of the current year distributions were from E & P.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **77.8264% of the current distribution is from sources other than E & P.**

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

**IRC Section 301 Distributions**

**IRC Section 312 E & P Adjustments**

**IRC Section 316 E & P Calculation**

18 Can any resulting loss be recognized? ▶ **No loss**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **None**

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ *Alan Kelsey*

Date ▶ 1/12/12

Print your name ▶ **Alan Kelsey**

Title ▶ **VP, Tax**

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check  if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.