



March 19, 2010

Dear Shareholder,

You will soon receive a corrected Form 1099-DIV for 2009 in respect of your 2009 Frontier Communications (FTR) common stock dividends. The total dollar amount of dividends that are shown on your existing Form 1099-DIV will not change. However, a portion of the dividends will be classified as Total Ordinary Dividends (boxes 1a and 1b), and a portion will be classified as Nondividend Distributions (box 3) which is not taxable for 2009. Your revised Form 1099-DIV will show revised dollar amounts in these boxes.

The following table is being provided for informational purposes and is not a substitute for your corrected Form 1099-DIV for 2009. 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 2009 and whether you purchased or sold shares of FTR during 2009.

Frontier Communications (FTR) Taxability of 2009 Common Stock Dividends					
	Quarter Ended March 31, 2009	Quarter Ended June 30, 2009	Quarter Ended September 30, 2009	Quarter Ended December 31, 2009	Fiscal Year 2009
<b>Box 1a &amp; Box 1b:</b>					
Total Ordinary Dividends	100.0000%	73.1064%	57.1805%	57.1806%	71.8665%
<b>Box 3:</b>					
Nondividend Distributions	0.0000%	26.8936%	42.8195%	42.8194%	28.1335%

You should consult with your tax advisor as to how the corrected Form 1099-DIV will affect you.

We apologize for any inconvenience this may cause you. If you have any questions, please contact us at 1-888-456-7841.

Sincerely,

David Whitehouse, Senior Vice President & Treasurer