



Regulatory Department
6980 Pittsford-Palmyra Road
Fairport, NY 14450

March 28, 2018

Ms. Marlene H. Dortch
Federal Communications Commission
Office of the Secretary
445 Twelfth Street, S.W.
Washington, DC 20554

Re: CC Docket No. 86-182
Report: Pole Attachment Data
Year of Data: 2017
Submission No: 1

Dear Ms. Dortch:

Pursuant to the Commission's *Revisions to ARMIS Filing Procedures Order* (DA 14-1387), released September 24, 2014, Frontier Communications Corporation is providing the attached ARMIS Pole Attachment Data and certification for calendar year 2017 for the Frontier COSAs listed here: FGWI, FGIN, FCIN, FGSC, FCSC, FGNC, FCNC, FLIN, CWTC, FVWV, FCAZ, FCNV, GTFL, GTTX, COTX.

If you have any questions on this filing, please contact me at the address below.

Sincerely,

A handwritten signature in blue ink that reads "Alexander Nemirovsky".

Alexander Nemirovsky
Sr. Analyst, Economic Costing
Frontier Communications
6980 Pittsford-Palmyra Road
Fairport, NY 14450
Phone: 585-777-8872
Alex.Nemirovsky@ftr.com

Attachments: Certification Statement

2017 Pole Attachment Data – FGWI, FGIN, FCIN, FGSC, FCSC, FGNC, FCNC,
FLIN, CWTC, FVWV, FCAZ, FCNV, GTFL, GTTX, COTX



March 28, 2018

CERTIFICATION

I certify that I am an officer of Frontier Communications Corporation. I have examined these ARMIS Pole Attachment Data reports, and to the best of my knowledge, information, and belief, all statements of fact contained in the attached reports are true and these reports are accurate statements of the affairs of the above named respondent in respect to the data set forth herein for the period from 01/01/2017 to 12/31/2017, and Submission Number 1. This certification is for the following Frontier Communications companies:

COSA	Company / Study Area	Submission
FGWI	Frontier North, Inc. / WI-GTE	1
FGIN	Frontier North, Inc. / IN-GTE	1
FCIN	Frontier North, Inc. / IN-Contel	1
FGSC	Frontier Communications of the Carolinas, Inc. / SC-GTE	1
FCSC	Frontier Communications of the Carolinas, Inc. / SC-Contel	1
FGNC	Frontier Communications of the Carolinas, Inc. / NC-GTE	1
FCNC	Frontier Communications of the Carolinas, Inc. / NC-Contel	1
FLIN	Frontier Midstates, Inc. / Frontier IN-Alltel	1
CWTC	Frontier Communications - Commonwealth Telephone Co LLC / CTE	1
FVWV	Frontier West Virginia, Inc. / Frontier WV	1
FCAZ	Frontier Communications of the Southwest, Inc. / AZ-Contel	1
FCNV	Frontier Communications of the Southwest, Inc. / NV-Contel	1
GTFL	Frontier Florida, Inc. / Frontier FL-GTE	1
GTTX	Frontier Southwest Inc. / TX-GTE	1
COTX	Frontier Southwest Inc. / TX-Contel	1

PRINTED NAME: Allison M. Ellis

POSITION: Vice President, Regulatory Affairs

SIGNATURE: 

DATE: March 28, 2018

(Persons making willful false statements in this report can be punished by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON: Alexander Nemirovsky, Sr. Analyst, Economic Costing

TELEPHONE NUMBER: 585-777-8872

EMAIL ADDRESS: Alex.Nemirovsky@ftr.com

Company: Frontier Communications Corporation
Study Area: Frontier North, Inc. (WI-GTE)
Period: From: Jan 2017 To: Dec 2017
COSA: FGWI

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 1,186,011
101	Gross Investment - Poles	\$ 13,088
102	Gross Investment - Conduit	\$ 27,555
200	Accumulated Depreciation - Total Plant-in-Service	\$ 1,154,732
201	Accumulated Depreciation - Poles	\$ 15,274
202	Accumulated Depreciation - Conduit	\$ 16,355
301	Depreciation Rate - Poles	6.00
302	Depreciation Rate - Conduit	2.60
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ 488
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ 1,027
406	Net Non-current Deferred Operating Income Taxes - Total	\$ 44,209
501.1	Pole Maintenance Expense	\$ 78
501.2	Pole Rental Expense	\$ 1,157
501	Pole Expense	\$ 1,234
502.1	Conduit Maintenance Expense	\$ 16
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ 16
503	General & Administrative Expense	\$ 12,674
504	Operating Taxes	\$ 8,567

Operational Data (Actual)

601	Equivalent Number of Poles	33,596
602	Conduit System Trench Kilometers	486
603	Conduit System Duct Kilometers	2,425

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier North, Inc (IN-GTE)
Period: From: Jan 2017 To: Dec 2017
COSA: FGIN

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 2,495,381
101	Gross Investment - Poles	\$ 47,340
102	Gross Investment - Conduit	\$ 70,144
200	Accumulated Depreciation - Total Plant-in-Service	\$ 2,354,101
201	Accumulated Depreciation - Poles	\$ 41,783
202	Accumulated Depreciation - Conduit	\$ 44,140
301	Depreciation Rate - Poles	6.70
302	Depreciation Rate - Conduit	2.80
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ (4,684)
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ (6,941)
406	Net Non-current Deferred Operating Income Taxes - Total	\$ (246,926)
501.1	Pole Maintenance Expense	\$ 102
501.2	Pole Rental Expense	\$ 2,646
501	Pole Expense	\$ 2,748
502.1	Conduit Maintenance Expense	\$ 120
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ 120
503	General & Administrative Expense	\$ 23,647
504	Operating Taxes	\$ 13,496

Operational Data (Actual)

601	Equivalent Number of Poles	166,491
602	Conduit System Trench Kilometers	1,593
603	Conduit System Duct Kilometers	7,270

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier North, Inc (IN-Contel)
Period: From: Jan 2017 To: Dec 2017
COSA: FCIN

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 533,204
101	Gross Investment - Poles	\$ 16,704
102	Gross Investment - Conduit	\$ 6,555
200	Accumulated Depreciation - Total Plant-in-Service	\$ 546,971
201	Accumulated Depreciation - Poles	\$ 22,541
202	Accumulated Depreciation - Conduit	\$ 4,328
301	Depreciation Rate - Poles	6.70
302	Depreciation Rate - Conduit	2.80
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ 101
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ 40
406	Net Non-current Deferred Operating Income Taxes - Total	\$ 3,218
501.1	Pole Maintenance Expense	\$ 7
501.2	Pole Rental Expense	\$ 748
501	Pole Expense	\$ 754
502.1	Conduit Maintenance Expense	\$ 9
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ 9
503	General & Administrative Expense	\$ 5,742
504	Operating Taxes	\$ 10,968

Operational Data (Actual)

601	Equivalent Number of Poles	46,665
602	Conduit System Trench Kilometers	90
603	Conduit System Duct Kilometers	338

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier Communication Of the Carolinas, Inc (SC-GTE)
Period: From: Jan 2017 To: Dec 2017
COSA: FGSC

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 557,145
101	Gross Investment - Poles	\$ 6,458
102	Gross Investment - Conduit	\$ 8,666
200	Accumulated Depreciation - Total Plant-in-Service	\$ 544,039
201	Accumulated Depreciation - Poles	\$ 7,754
202	Accumulated Depreciation - Conduit	\$ 5,723
301	Depreciation Rate - Poles	6.80
302	Depreciation Rate - Conduit	2.30
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ 146
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ 195
406	Net Non-current Deferred Operating Income Taxes - Total	\$ 12,564
501.1	Pole Maintenance Expense	\$ (9)
501.2	Pole Rental Expense	\$ 900
501	Pole Expense	\$ 891
502.1	Conduit Maintenance Expense	\$ -
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ -
503	General & Administrative Expense	\$ 5,113
504	Operating Taxes	\$ 2,765

Operational Data (Actual)

601	Equivalent Number of Poles	12,874
602	Conduit System Trench Kilometers	111
603	Conduit System Duct Kilometers	274

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier Communication Of the Carolinas, Inc (SC - Contel)
Period: From: Jan 2017 To: Dec 2017
COSA: FCSC

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 82,553
101	Gross Investment - Poles	\$ 394
102	Gross Investment - Conduit	\$ 285
200	Accumulated Depreciation - Total Plant-in-Service	\$ 70,045
201	Accumulated Depreciation - Poles	\$ 440
202	Accumulated Depreciation - Conduit	\$ 207
301	Depreciation Rate - Poles	6.80
302	Depreciation Rate - Conduit	2.30
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ 25
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ 18
406	Net Non-current Deferred Operating Income Taxes - Total	\$ 5,225
501.1	Pole Maintenance Expense	\$ 0
501.2	Pole Rental Expense	\$ 130
501	Pole Expense	\$ 130
502.1	Conduit Maintenance Expense	\$ -
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ -
503	General & Administrative Expense	\$ 1,062
504	Operating Taxes	\$ (1,094)

Operational Data (Actual)

601	Equivalent Number of Poles	412
602	Conduit System Trench Kilometers	0
603	Conduit System Duct Kilometers	1

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier Communication Of the Carolinas, Inc (NC-GTE)
Period: From: Jan 2017 To: Dec 2017
COSA: FGNC

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 791,890
101	Gross Investment - Poles	\$ 9,500
102	Gross Investment - Conduit	\$ 23,773
200	Accumulated Depreciation - Total Plant-in-Service	\$ 768,572
201	Accumulated Depreciation - Poles	\$ 10,536
202	Accumulated Depreciation - Conduit	\$ 14,556
301	Depreciation Rate - Poles	6.30
302	Depreciation Rate - Conduit	2.60
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ (863)
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ (2,159)
406	Net Non-current Deferred Operating Income Taxes - Total	\$ (71,910)
501.1	Pole Maintenance Expense	\$ 46
501.2	Pole Rental Expense	\$ 1,749
501	Pole Expense	\$ 1,794
502.1	Conduit Maintenance Expense	\$ (0)
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ (0)
503	General & Administrative Expense	\$ 5,994
504	Operating Taxes	\$ 2,064

Operational Data (Actual)

601	Equivalent Number of Poles	18,583
602	Conduit System Trench Kilometers	150
603	Conduit System Duct Kilometers	585

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier Communication Of the Carolinas, Inc (NC - Contel)
Period: From: Jan 2017 To: Dec 2017
COSA: FCNC

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 510,704
101	Gross Investment - Poles	\$ 14,056
102	Gross Investment - Conduit	\$ 1,529
200	Accumulated Depreciation - Total Plant-in-Service	\$ 518,891
201	Accumulated Depreciation - Poles	\$ 20,095
202	Accumulated Depreciation - Conduit	\$ 1,396
301	Depreciation Rate - Poles	6.30
302	Depreciation Rate - Conduit	2.60
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ 293
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ 32
406	Net Non-current Deferred Operating Income Taxes - Total	\$ 10,645
501.1	Pole Maintenance Expense	\$ 7
501.2	Pole Rental Expense	\$ 1,755
501	Pole Expense	\$ 1,762
502.1	Conduit Maintenance Expense	\$ -
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ -
503	General & Administrative Expense	\$ 5,041
504	Operating Taxes	\$ 1,694

Operational Data (Actual)

601	Equivalent Number of Poles	18,914
602	Conduit System Trench Kilometers	16
603	Conduit System Duct Kilometers	64

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier Midstates, Inc (IN-Alltel)
Period: From: Jan 2017 To: Dec 2017
COSA: FLIN

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 32,797
101	Gross Investment - Poles	\$ 203
102	Gross Investment - Conduit	\$ 581
200	Accumulated Depreciation - Total Plant-in-Service	\$ 32,560
201	Accumulated Depreciation - Poles	\$ 225
202	Accumulated Depreciation - Conduit	\$ 376
301	Depreciation Rate - Poles	6.70
302	Depreciation Rate - Conduit	2.80
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ 1
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ 3
406	Net Non-current Deferred Operating Income Taxes - Total	\$ 163
501.1	Pole Maintenance Expense	\$ 0
501.2	Pole Rental Expense	\$ 41
501	Pole Expense	\$ 41
502.1	Conduit Maintenance Expense	\$ -
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ -
503	General & Administrative Expense	\$ 520
504	Operating Taxes	\$ (308)

Operational Data (Actual)

601	Equivalent Number of Poles	540
602	Conduit System Trench Kilometers	3
603	Conduit System Duct Kilometers	6

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Commonwealth Telephone Company, LLC
Period: From: Jan 2017 To: Dec 2017
COSA: CWTC

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 818,502
101	Gross Investment - Poles	\$ 49,060
102	Gross Investment - Conduit	\$ 4,021
200	Accumulated Depreciation - Total Plant-in-Service	\$ 671,146
201	Accumulated Depreciation - Poles	\$ 22,198
202	Accumulated Depreciation - Conduit	\$ 2,613
301	Depreciation Rate - Poles	2.20
302	Depreciation Rate - Conduit	1.16
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ 1,825
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ 150
406	Net Non-current Deferred Operating Income Taxes - Total	\$ 30,448
501.1	Pole Maintenance Expense	\$ 150
501.2	Pole Rental Expense	\$ 4,970
501	Pole Expense	\$ 5,120
502.1	Conduit Maintenance Expense	\$ -
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ -
503	General & Administrative Expense	\$ 11,589
504	Operating Taxes	\$ 519

Operational Data (Actual)

601	Equivalent Number of Poles	121,497
602	Conduit System Trench Kilometers	29
603	Conduit System Duct Kilometers	121

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier West Virginia, Inc
Period: From: Jan 2017 To: Dec 2017
COSA: FVWV

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 2,799,996
101	Gross Investment - Poles	\$ 188,493
102	Gross Investment - Conduit	\$ 63,887
200	Accumulated Depreciation - Total Plant-in-Service	\$ 2,392,262
201	Accumulated Depreciation - Poles	\$ 177,659
202	Accumulated Depreciation - Conduit	\$ 39,217
301	Depreciation Rate - Poles	5.20
302	Depreciation Rate - Conduit	2.30
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ 1,213
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ 411
406	Net Non-current Deferred Operating Income Taxes - Total	\$ 18,014
501.1	Pole Maintenance Expense	\$ 2,420
501.2	Pole Rental Expense	\$ 4,298
501	Pole Expense	\$ 6,718
502.1	Conduit Maintenance Expense	\$ 10
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ 10
503	General & Administrative Expense	\$ 29,904
504	Operating Taxes	\$ 31,417

Operational Data (Actual)

601	Equivalent Number of Poles	362,480
602	Conduit System Trench Kilometers	931
603	Conduit System Duct Kilometers	4,936

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier Comm of the Southwest, Inc (AZ-Contel)
Period: From: Jan 2017 To: Dec 2017
COSA: FCAZ

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 31,376
101	Gross Investment - Poles	\$ 184
102	Gross Investment - Conduit	\$ 1,277
200	Accumulated Depreciation - Total Plant-in-Service	\$ 30,931
201	Accumulated Depreciation - Poles	\$ 194
202	Accumulated Depreciation - Conduit	\$ 866
301	Depreciation Rate - Poles	5.10
302	Depreciation Rate - Conduit	3.10
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ (4)
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ (25)
406	Net Non-current Deferred Operating Income Taxes - Total	\$ (610)
501.1	Pole Maintenance Expense	\$ 0
501.2	Pole Rental Expense	\$ 61
501	Pole Expense	\$ 61
502.1	Conduit Maintenance Expense	\$ -
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ -
503	General & Administrative Expense	\$ 238
504	Operating Taxes	\$ 344

Operational Data (Actual)

601	Equivalent Number of Poles	160
602	Conduit System Trench Kilometers	44
603	Conduit System Duct Kilometers	109

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier Comm. of the Southwest, Inc (NV-Contel)
Period: From: Jan 2017 To: Dec 2017
COSA: FCNV

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 136,131
101	Gross Investment - Poles	\$ 1,215
102	Gross Investment - Conduit	\$ 9,111
200	Accumulated Depreciation - Total Plant-in-Service	\$ 132,640
201	Accumulated Depreciation - Poles	\$ 2,345
202	Accumulated Depreciation - Conduit	\$ 4,062
301	Depreciation Rate - Poles	15.80
302	Depreciation Rate - Conduit	2.10
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ 17
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ 126
406	Net Non-current Deferred Operating Income Taxes - Total	\$ 1,888
501.1	Pole Maintenance Expense	\$ 38
501.2	Pole Rental Expense	\$ 20
501	Pole Expense	\$ 58
502.1	Conduit Maintenance Expense	\$ 5
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ 5
503	General & Administrative Expense	\$ 1,274
504	Operating Taxes	\$ 1,328

Operational Data (Actual)

601	Equivalent Number of Poles	3,985
602	Conduit System Trench Kilometers	631
603	Conduit System Duct Kilometers	1,028

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier FL. Inc. (GTE)
Period: From: Jan 2017 To: Dec 2017
COSA: GTFL

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 7,729,872
101	Gross Investment - Poles	\$ 37,175
102	Gross Investment - Conduit	\$ 451,017
200	Accumulated Depreciation - Total Plant-in-Service	\$ 6,163,540
201	Accumulated Depreciation - Poles	\$ 39,088
202	Accumulated Depreciation - Conduit	\$ 199,242
301	Depreciation Rate - Poles	6.60
302	Depreciation Rate - Conduit	2.40
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ (924)
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ (11,214)
406	Net Non-current Deferred Operating Income Taxes - Total	\$ (192,189)
501.1	Pole Maintenance Expense	\$ 4,324
501.2	Pole Rental Expense	\$ 3,607
501	Pole Expense	\$ 7,931
502.1	Conduit Maintenance Expense	\$ 28
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ 28
503	General & Administrative Expense	\$ 59,621
504	Operating Taxes	\$ (13,415)

Operational Data (Actual)

601	Equivalent Number of Poles	95,877
602	Conduit System Trench Kilometers	4,983
603	Conduit System Duct Kilometers	23,139

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier Southwest Inc. (TX-GTE)
Period: From: Jan 2017 To: Dec 2017
COSA: GTTX

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 5,855,453
101	Gross Investment - Poles	\$ 87,787
102	Gross Investment - Conduit	\$ 213,399
200	Accumulated Depreciation - Total Plant-in-Service	\$ 5,017,864
201	Accumulated Depreciation - Poles	\$ 91,926
202	Accumulated Depreciation - Conduit	\$ 110,229
301	Depreciation Rate - Poles	6.60
302	Depreciation Rate - Conduit	2.20
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ (2,599)
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ (6,319)
406	Net Non-current Deferred Operating Income Taxes - Total	\$ (173,386)
501.1	Pole Maintenance Expense	\$ 2,711
501.2	Pole Rental Expense	\$ 2,877
501	Pole Expense	\$ 5,587
502.1	Conduit Maintenance Expense	\$ 94
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ 94
503	General & Administrative Expense	\$ 55,762
504	Operating Taxes	\$ 37,607

Operational Data (Actual)

601	Equivalent Number of Poles	213,856
602	Conduit System Trench Kilometers	4,193
603	Conduit System Duct Kilometers	17,588

700	Additional Rental Calculation Information	0
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Footnotes:

Company: Frontier Communications Corporation
Study Area: Frontier Southwest, Inc. (TX-Contel)
Period: From: Jan 2017 To: Dec 2017
COSA: COTX

Submission # 1

Pole and Conduit Rental Calculation Information

Pole Attachment Data

(Dollars in thousands; operating data in actual units)

Row	Row Title (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	\$ 397,122
101	Gross Investment - Poles	\$ 6,086
102	Gross Investment - Conduit	\$ 5,958
200	Accumulated Depreciation - Total Plant-in-Service	\$ 390,047
201	Accumulated Depreciation - Poles	\$ 3,409
202	Accumulated Depreciation - Conduit	\$ 7,516
301	Depreciation Rate - Poles	6.60
302	Depreciation Rate - Conduit	2.20
401	Net Current Deferred Operating Income Taxes - Poles	\$ -
402	Net Current Deferred Operating Income Taxes - Conduit	\$ -
403	Net Current Deferred Operating Income Taxes - Total	\$ -
404	Net Non-current Deferred Operating Income Taxes - Poles	\$ (267)
405	Net Non-current Deferred Operating Income Taxes - Conduit	\$ (262)
406	Net Non-current Deferred Operating Income Taxes - Total	\$ (17,434)
501.1	Pole Maintenance Expense	\$ 139
501.2	Pole Rental Expense	\$ -
501	Pole Expense	\$ 139
502.1	Conduit Maintenance Expense	\$ -
502.2	Conduit Rental Expense	\$ -
502	Conduit Expense	\$ -
503	General & Administrative Expense	\$ 2,917
504	Operating Taxes	\$ (1,903)

Operational Data (Actual)

601	Equivalent Number of Poles	14,873
602	Conduit System Trench Kilometers	86
603	Conduit System Duct Kilometers	158

700	Additional Rental Calculation Information	0
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Footnotes: