

Information for former shareholders of Commonwealth Telephone Enterprises, Inc. stock

Welcome to Frontier Communications Corporation, formerly known as Citizens Communications Company. Our company's common stock trades on the New York Stock Exchange under the symbol "FTR." Frontier is included in the S&P 500 Index. We serve primarily rural and small and medium-sized markets in 24 states. Frontier offers a wide range of communications and entertainment products and services, including telephone, satellite television, high-speed Internet, wireless data and more. To learn more about Frontier, visit www.FrontierOnline.com.

You became a shareholder of Frontier as a result of our acquisition of Commonwealth Telephone Enterprises, Inc. (CTE) on March 8, 2007. The acquisition is a taxable transaction to the shareholders of CTE. CTE shareholders are entitled to receive cash equal to \$31.31 and 0.768 shares of Frontier Communications common stock for each share of CTE delivered to our transfer agent, Illinois Stock Transfer Company.

The total value received by CTE shareholders consists of the gross proceeds from the exchange of the CTE shares. The value of the gross proceeds is determined by the trading value of Frontier common stock on March 8, 2007, the effective date of the acquisition. The share value of Frontier common stock is the average of the high and low prices on March 8th: \$14.55 (\$14.62 high and \$14.48 low). The total gross proceeds per share of CTE shares exchanged is \$42.48 (\$31.31 cash plus \$14.55 x 0.768 shares).

Gain or loss for CTE shareholders is based on the exchange price of \$42.48 less the adjusted tax basis of the CTE shares.

For your future reference, CTE shareholders who participate in the exchange of their CTE shares will have a tax basis of \$14.55 for each share of Frontier common stock.

Please note that neither Frontier Communications, nor CTE's former transfer agent, nor Illinois Stock Transfer Company, Frontier's transfer agent, can provide tax advice to you. All tax questions should be directed to your accountant or tax advisor.

Thank you.

Frontier Communications
Investor Relations
Frontier@ftr.com