Frontier Telephone Companies ("Frontier") submits herewith its Description and Justification ("D&J") in support of its Tariff FCC No. 10 filed under Transmittal No. 28. In this Transmittal, Frontier issues a new tariff for properties being withdrawn from the NECA pools effective August 1, 2012.

On August 1, 2012, Frontier Communications Corporation will withdraw eight of its local exchange carriers from the NECA pools. This withdrawal will require these eight companies to cease participating in NECA Tariff FCC No. 5 effective August 1 and file their own access tariff, operating temporarily under the provisions of §61.39. To accomplish this, Frontier proposes to issue a new tariff, Frontier Telephone Companies Tariff FCC No. 10. This tariff will refer to NECA Tariff FCC No. 5 for terms and conditions, but contain rates specific to the Frontier issuing carriers. These carriers are Commonwealth Telephone Company; Frontier Communications of Georgia, LLC; Frontier Communications of Lamar County, LLC; Frontier Communications of Mississippi, Inc.; Frontier Communications of Indiana, Inc.; Frontier Communications – St. Croix, LLC; Frontier Communications of Viroqua, LLC; and Frontier Communications of DePue, Inc.

Frontier uses a base period of July 2011 through June 2012 in computing rates for the new tariff. Revenue requirements for the issuing carries is computed as the sum of the July 2011 through April 2012 pool settlements at 11.25%, annualized. This calculation of the revenue requirement for Common Line is displayed on Exhibit CL-RRQ. The calculation of the revenue requirements for Switched Access and Special Access are displayed on Exhibit SW/SP-RRQ.

Common Line rates are set equal to the existing rates in NECA Tariff FCC No. 5. Base period demand rated out at these rates fails to recover the entire Common Line revenue requirement. The revenues at proposed rates are shown on Exhibit CL-Detail. Unrecovered revenue requirement is shown on Exhibit CL-RRQ.

Because the eight issuing carriers participated in different rate bands in

NECA tariff FCC No. 5, Frontier develops blended rates for Switched Access and Special Access. When rated out at base period demand, these blended rates produce more revenue than the corresponding revenue requirements. Accordingly, Frontier's proposed rates represent reductions from the blended rates designed to recover the Switched Access and Special Access revenue requirements.

Rate reductions were chosen to ensure that no rate was set above the lowest applicable current rate, or above the lowest applicable rate effective 12/29/2011, while recovering no more than the revenue requirement. The blended and current rates, and the revenue produced by these rates at base period demand, is shown on Exhibit SW-Detail for Switched Access and Exhibit SA-Detail for Special Access.

On June 18, 2012, NECA filed Access Recovery Charge (ARC) rates on behalf of four of the issuing carriers in this tariff.[1] In this filing, Frontier

[1] Commonwealth Telephone Company; Frontier Communications of DePue, Inc.; Frontier Communications of Georgia LLC; and Frontier Communications of Mississipi, Inc.

replicates the ARC rates for these companies that were originally filed by NECA. Frontier is in the process of reviewing its data for the issuing carriers of this tariff and may file revised ARC rates and data at a future date.

This filing relies on waivers of §§61.52(b)(1), 61.54(b)(2), 61.39, and 61.59 of the Commission's rules and is made under authority of Special Permission No. 12-025.

This filing is being made on a streamlined basis on 15 days' notice under Section 204(a)(3) of the Communications Act of 1934, as amended.