



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

August 11, 2009

Ms. Mary Agnes Wilderotter
Chairman of the Board, President and
Chief Executive Officer
Frontier Communications Corporation
3 High Ridge Park
Stamford, Connecticut 06905

**RE: Frontier Communications Corporation
Form 10-K for the year ended December 31, 2008
Filed February 27, 2009
File No. 1-11001**

Dear Ms. Wilderotter:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director