



DIVISION OF  
CORPORATION FINANCE

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

February 10, 2021

Mark Nielsen  
Chief Legal Officer  
Frontier Communications Corporation  
401 Merritt 7  
Norwalk, CT 06851

**Re: Frontier Communications Corporation  
Registration Statement on Form T-3  
Filed February 3, 2021  
File No. 022-29091**

Dear Mr. Nielsen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Michael C. Foland, Attorney-Advisor, at (202) 551-6711 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Tim Cruickshank