Date Filed: November 06, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Public Utilities Regulatory Authority

Question:

(FRONTIER WRITE-OFF) Audit Plan No. 9 (Onsite follow up). Provide the Company's response in the PURA Audit-in-Person-9 folder for the journal entry 589916 and the $598,010 of accounts receivable write-offs recorded in the Test Year Field Operations Overhead expense on Schedule C-3.16 after the December 2025 settlement with Frontier Communications and identify the cost-of-service update where the amount is removed and the schedule and line affected.

Response:

Journal Entry # 589916 in the amount of $598,010 represents write-offs related to accounts receivables after a settlement with Frontier was reached in December 2025. Upon further review of this journal entry, the Company determined that the $598,010 included in the Test Year expense included in Schedule C-3.16 Field Operation's Overhead is not a recurring transaction and the Company will remove this amount in the next cost of service update. This adjustment will be reflected in Schedule C-3.0 line 33, and Schedule C-3.16 Page 1 of 1 line 24.