



DIVISION OF  
CORPORATION FINANCE

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

August 7, 2018

R. Perley McBride  
Executive Vice President and Chief Financial Officer  
Frontier Communications Corp.  
401 Merritt 7  
Norwalk, Connecticut 06851

**Re: Frontier Communications Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed March 1, 2018**  
**Form 10-Q for the Quarterly Period Ended March 31, 2018**  
**Filed May 4, 2018**  
**File No. 001-11001**

Dear Mr. McBride:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications