

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2024 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan	1b Three-digit plan number (PN) ▶ 001
	FRONTIER COMMUNICATIONS PENSION PLAN	1c Effective date of plan 06/15/1944
	2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) FRONTIER COMMUNICATIONS PARENT, INC.	2b Employer Identification Number (EIN) 86-2359749
	2c Plan Sponsor's telephone number 203-614-5600	2d Business code (see instructions) 517000
	2 WASHINGTON STREET NORWALK, CT 06854	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2025	JO ANN FARRALL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 20693
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 8761 6a(2) 8205 6b 5486 6c 5441 6d 19132 6e 1197 6f 20329 6g(1) 6g(2) 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1A 1B 1C 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **A** (Insurance Information) – Number Attached 1
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan FRONTIER COMMUNICATIONS PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 FRONTIER COMMUNICATIONS PARENT, INC.	D Employer Identification Number (EIN) 86-2359749	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
AXA EQUITABLE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5570651	62944	1444	52	01/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☐ deposit administration (2) ☒ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶		
b	Balance at the end of the previous year	7b	158027
c	Additions: (1) Contributions deposited during the year	7c(1)	
	(2) Dividends and credits.....	7c(2)	
	(3) Interest credited during the year.....	7c(3)	2690
	(4) Transferred from separate account	7c(4)	
	(5) Other (specify below)..... ▶	7c(5)	
	(6) Total additions	7c(6)	2690
d	Total of balance and additions (add lines 7b and 7c(6))	7d	160717
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	20452
	(2) Administration charge made by carrier.....	7e(2)	4592
	(3) Transferred to separate account	7e(3)	
	(4) Other (specify below)..... ▶ MARKET VALUE ADJUSTMENT	7e(4)	1258
	(5) Total deductions	7e(5)	26302
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	134415

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan FRONTIER COMMUNICATIONS PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF FRONTIER COMMUNICATIONS PARENT, INC.	D Employer Identification Number (EIN) 86-2359749
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2024			
2	Assets:			
a	Market value	2a	2325408939	
b	Actuarial value	2b	2405147917	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	6246	791236270	796557673
b	For terminated vested participants	5792	280137093	280137093
c	For active participants	8761	1196832578	1408647535
d	Total	20799	2268205941	2485342301
4	If the plan is in at-risk status, check the box and complete lines (a) and (b). ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.06 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	53047862	
b	Expected plan-related expenses	6b	8000000	
c	Target normal cost	6c	61047862	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Signature of actuary NEIL PARIKH Type or print name of actuary WILLIS TOWERS WATSON US LLC Firm name 500 NORTH AKARD STREET SUITE 4100 DALLAS, TX 75201 Address of the firm	10/02/2025 Date 23-08466 Most recent enrollment number 212-309-3450 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>16.16</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		11059177
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.16</u> %		570654
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		11629831
d Portion of (c) to be added to prefunding balance		11629831
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	11629831

Part III Funding Percentages

14 Funding target attainment percentage	14	96.30 %
15 Adjusted funding target attainment percentage	15	96.30 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	90.06 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2024	19618113	0			
07/12/2024	31404907	0			
10/11/2024	24818510	0			
01/14/2025	29233121	0			
09/12/2025	18227367	0			
Totals ►			18(b)	123302018	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	118363310

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 53
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
26 Demographic and benefit information	
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	61047862	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	33480663	10594832	
b Waiver amortization installment	58343552	58343552	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	129986246	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	11629831	11629831
36 Additional cash requirement (line 34 minus line 35)	36	118356415	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	118363310	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	6895	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	6895	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☒ 2019 ☐ 2020 ☐ 2021
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection.

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan FRONTIER COMMUNICATIONS PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 FRONTIER COMMUNICATIONS PARENT, INC.	D Employer Identification Number (EIN) 86-2359749	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
ARENA CAPITAL ADVISORS LLC	12121 WILSHIRE BLVD SUITE 1010 LOS ANGELES, CA 90025

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
DAWSON PORTFOLIO FINANCE 6 LP	79 WELLINGTON WEST, TD SOUTH TOWER SUITE 2100, P.O. BOX 92 TORONTO, ONTARIO M5K 1G8 CA

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
GLOBAL ALPHA CAPITAL MANAGEMENT LTD	
98-1484036	

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
GLOBAL TRUST COMPANY	
86-6497312	

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

OCP ASIA (SINGAPORE) PTE. LIMITED

98-0621043

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

SEI TRUST COMPANY

46-2596644

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MILLIMAN, INC.

91-0675641

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50	N/A	3570106	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

NEPC, LLC

26-1429809

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17 50	N/A	750159	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

KILPATRICK TOWNSEND & STOCKTON LLP

58-0511774

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	N/A	727598	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

PACIFIC INVESTMT MANAGEMENT CO LLC

33-0629048

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	N/A	529668	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

WILLIS TOWERS WATSON US LLC

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	N/A	393482	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

PARAMETRIC PORTFOLIO ASSOCIATES

20-0292745

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	N/A	363421	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDUCIARY COUNSELORS INC.

22-3709903

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 99	N/A	275000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

BAILLE GIFFORD

22-3438530

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	N/A	229928	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

MCCARTER ENGLISH

FOUR GATEWAY CENTER, 100 MULBERRY S
NEWARK, NJ 07102

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	N/A	154137	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

JPMORGAN CHASE BANK, N.A.

13-4994650

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 28 51 62	N/A	126705	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

HARVEST CAPITAL

14120 BALLANTYNE CORPORATE PLACE, S
CHARLOTTE, NC 28277

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	N/A	77034	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

AEI CONSULTANTS

112 WATER ST 5TH FLOOR
BOSTON, MA 02109

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	N/A	69300	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

STATE STREET GLOBAL ADVISORS

81-4017137

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
18 19 51 52	N/A	58256	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

INSERO & CO. CPAS, LLP

47-5324570

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	N/A	39125	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

MAYER BROWN LLP

36-1447220

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	N/A	9030	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

QDRO CONSULTANTS CO., LLC

34-1820650

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	N/A	8050	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan FRONTIER COMMUNICATIONS PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 FRONTIER COMMUNICATIONS PARENT, INC.	D Employer Identification Number (EIN) 86-2359749	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: METLIFE LONG CREDIT COLLECTIVE TRUS			
b Name of sponsor of entity listed in (a): SEI TRUST COMPANY			
c EIN-PN 46-2596644-062	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 245782077	
a Name of MTIA, CCT, PSA, or 103-12 IE: IR+M INTERMEDIATE COLLECTIVE FUND			
b Name of sponsor of entity listed in (a): GLOBAL TRUST COMPANY			
c EIN-PN 37-6567224-002	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 385296504	
a Name of MTIA, CCT, PSA, or 103-12 IE: IR+M LONG CORPORATE COLLECTIVE FUND			
b Name of sponsor of entity listed in (a): GLOBAL TRUST COMPANY			
c EIN-PN 37-6567224-005	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 279724435	
a Name of MTIA, CCT, PSA, or 103-12 IE: NEPC EMERGING MARKETS EQUITY CIT			
b Name of sponsor of entity listed in (a): GLOBAL TRUST COMPANY			
c EIN-PN 86-6497312-002	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53571884	
a Name of MTIA, CCT, PSA, or 103-12 IE: NEPC GLOBAL EQUITY CIT			
b Name of sponsor of entity listed in (a): GLOBAL TRUST COMPANY			
c EIN-PN 86-6497312-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 165676882	
a Name of MTIA, CCT, PSA, or 103-12 IE: NEPC DIVERSIFIED CREDIT CIT			
b Name of sponsor of entity listed in (a): GLOBAL TRUST COMPANY			
c EIN-PN 86-6497312-003	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 113046693	
a Name of MTIA, CCT, PSA, or 103-12 IE: NEPC US SMALL CAP EQUITY CIT (CLASS			
b Name of sponsor of entity listed in (a): GLOBAL TRUST COMPANY			
c EIN-PN 86-6497312-004	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57236454	

a Name of MTIA, CCT, PSA, or 103-12 IE: S&P 500 FLAGSHIP NL FUND

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST COMPANY

c EIN-PN 04-0025081-004	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 129162673
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a Name of MTIA, CCT, PSA, or 103-12 IE: FTSE RAFI U.S. 1000 INDX NL CTF

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST COMPANY

c EIN-PN 06-6556853-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 82539442
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a Name of MTIA, CCT, PSA, or 103-12 IE: MSCI EAFE 100 PCT HEDGED TO USD

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST COMPANY

c EIN-PN 90-0337987-455	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 54959352
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a Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET MSCI EAFE INDX NL FUND

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST COMPANY

c EIN-PN 04-0025081-241	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28930371
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan FRONTIER COMMUNICATIONS PENSION PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 FRONTIER COMMUNICATIONS PARENT, INC.		D Employer Identification Number (EIN) 86-2359749

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	57023613	47460488
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	20812525	21111187
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	127632706	127167604
(2) U.S. Government securities	1c(2)	300170756	394474886
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	159890128	40
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	89759187	1631320
(5) Partnership/joint venture interests	1c(5)	81027341	65177630
(6) Real estate (other than employer real property)	1c(6)	18146194	19047887
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	1310385249	1595926767
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	54409507	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	158027	134415
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)	143562408	141430750
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	2362977641	2413562974
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	39748720	38555990
k Total liabilities (add all amounts in lines 1g through 1j)	1k	39748720	38555990
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	2323228921	2375006984

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	123302018	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		123302018
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	23707722	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	335343	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		24043065
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		
(B) Common stock	2b(2)(B)	1986568	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1986568
(3) Rents	2b(3)		14991400
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	-1229966	
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		143989437
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-58597843
c Other income	2c		117384
d Total income. Add all income amounts in column (b) and enter total	2d		248602063

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	186758837	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		186758837
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	39125	
(5) Investment advisory and investment management fees	2i(5)	3093002	
(6) Bank or trust company trustee/custodial fees	2i(6)	3570106	
(7) Actuarial fees	2i(7)	393482	
(8) Legal fees	2i(8)	736628	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	119211	
(11) Other expenses	2i(11)	2113609	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		10065163
j Total expenses. Add all expense amounts in column (b) and enter total	2j		196824000

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		51778063
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☒ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **INSERO & CO. CPAS, LLP**

(2) EIN: **47-5324570**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	☒		164903198
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 552144.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2024 This Form is Open to Public Inspection.	
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024					
A Name of plan FRONTIER COMMUNICATIONS PENSION PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 FRONTIER COMMUNICATIONS PARENT, INC.				D Employer Identification Number (EIN) 86-2359749	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 13-3795042					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	551
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☒ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2024 v. 240311	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:

Public Equity: 25.5 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 60.1 %

High-Yield Debt: 2.1 % Real Assets: 7.2 % Cash or Cash Equivalents: 3.3 % Other: 1.8 %

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☒ 10-15 years ☐ 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☒ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/___ (MM/DD/YYYY) and the Opinion Letter serial number_____.

FRONTIER COMMUNICATIONS PENSION PLAN
FINANCIAL STATEMENTS and SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2024 AND 2023
(With Independent Auditor's Report Thereon)



**FRONTIER COMMUNICATIONS PENSION PLAN
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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of the
Frontier Communications Pension Plan

Opinion

We have audited the financial statements of the Frontier Communications Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, the related statements of changes in net assets available for benefits for the years then ended and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets (held at end of year) as of December 31, 2024 and reportable transactions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's (DOL's) Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Respectfully Submitted,



Insero & Co. CPAs, LLP
 Certified Public Accountants
 Rochester, New York
 October 14, 2025

FRONTIER COMMUNICATIONS PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Investments:		
Cash and Cash Equivalents	\$ 127,167,604	\$ 127,632,706
Government Obligations	394,474,886	300,170,756
Corporate and Other Obligations	40	159,890,128
Equities	1,631,320	89,759,187
Commingled Funds	1,595,926,767	1,310,385,249
Interest in Registered Investment Companies	-	54,409,507
Interest in Limited Partnerships and Limited Liability Companies	225,656,267	242,735,943
Insurance Contracts (Note 7)	134,415	158,027
Total Investments	<u>2,344,991,299</u>	<u>2,285,141,503</u>
Receivables:		
Receivable Associated with Insurance Contract (Note 7)	4,194,761	4,675,986
Employer Contributions	47,460,488	57,023,613
Due from Broker for Securities Sold	13,948,845	10,658,898
Interest and Dividends	<u>2,967,581</u>	<u>5,477,641</u>
Total Assets	<u>2,413,562,974</u>	<u>2,362,977,641</u>
LIABILITIES		
Due to Broker for Securities Purchased	37,195,502	38,081,105
Other Payables	<u>1,360,488</u>	<u>1,667,615</u>
Total Liabilities	<u>38,555,990</u>	<u>39,748,720</u>
Net Assets Available for Benefits	<u>\$ 2,375,006,984</u>	<u>\$ 2,323,228,921</u>

See accompanying notes to financial statements.

FRONTIER COMMUNICATIONS PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Additions to Net Assets Attributed To:		
Interest Income	\$ 23,707,722	\$ 18,238,278
Dividend Income	16,977,968	19,370,642
Net Appreciation in Fair Value of Investments	84,161,628	287,241,662
Interest Income from Insurance Contracts (Note 7)	335,343	368,861
Increase in Receivable Associated with Insurance Contracts (Note 7)	117,384	230,122
Cash Employer Contributions	<u>123,302,018</u>	<u>141,596,239</u>
Total Additions	<u>248,602,063</u>	<u>467,045,804</u>
Deductions from Net Assets Attributed To:		
Benefits Paid to Participants	186,758,837	204,094,718
Administrative Expenses	<u>10,065,163</u>	<u>21,322,763</u>
Total Deductions	<u>196,824,000</u>	<u>225,417,481</u>
Net Increase	51,778,063	241,628,323
Net Assets Available for Benefits:		
Beginning of the Year	<u>2,323,228,921</u>	<u>2,081,600,598</u>
End of the Year	<u>\$ 2,375,006,984</u>	<u>\$ 2,323,228,921</u>

See accompanying notes to financial statements.

FRONTIER COMMUNICATIONS PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

(1) Description of Plan

General

The following brief description of the Frontier Communications Pension Plan (the "Plan") provides only general information. Reference to the Plan document should be made for a more comprehensive description of the Plan's provisions.

(a) Background

The Plan is a defined benefit pension plan covering a significant number of former and current employees of Frontier Communications Parent, Inc. (the "Company", "Frontier", or the "Plan Administrator"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

(b) Benefits

Under the terms of the Plan, participants are eligible for benefit payments at early or normal retirement dates in accordance with the Plan Appendix applicable to the Plan participant. Vesting occurs upon the completion of five years of continuous service. Normal retirement monthly benefit payments are defined by a formula based on percentages of average earnings multiplied by years of service recognized for benefit purposes. If an employee terminates before rendering five years of service, the right to receive Plan benefits is forfeited.

Certain participants may elect to receive the value of their accrued benefits as a lump-sum distribution upon retirement or termination, or they may elect to receive their benefits as an annuity.

(c) Death and Disability Benefits

The Plan provides for a pre-retirement death benefit to the spouse of a deceased eligible participant. If the present value of a participant's qualified pre-retirement survivor annuity is less than \$1,000, the method of distribution of the death benefit is a single cash distribution to the participant's spouse. In the case of a participant who dies before his or her normal retirement date, the surviving spouse may elect to have distribution of the death benefit commence before the participant's normal retirement date had the participant lived, subject to applicable early retirement reductions.

Upon a participant's permanent disability, the participant may be entitled to a permanent disability benefit. Eligibility is dependent on the participant's number of years of vested service.

(2) Summary of Significant Accounting Policies

(a) Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

(b) Use of Estimates

In preparing the financial statements in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP") requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosures of contingent assets and liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from these estimates.

FRONTIER COMMUNICATIONS PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

(c) Investment Valuation and Income Recognition

The following are the investment valuation and income recognition policies of the Plan:

The Plan's investments are stated at fair value. The Plan's investments in cash and cash equivalents and equities are valued utilizing quoted current market prices in active markets. Investments in government obligations, corporate and other obligations, and insurance contracts are valued based on pricing models, quoted prices of securities with similar characteristics or discounted cash flows. Investments in certain commingled funds are recorded at fair value using the price at which the Plan is able to transact under the terms of the Plan as measured and available for redemption on a daily basis by the investment advisor. Investments in registered investment companies and investment interests in certain limited partnerships and limited liability companies are valued at net asset value ("NAV") based on the underlying assets. The NAV is used as a practical expedient to estimate fair value and is obtained from information provided by the investment advisor. Investment interests in certain limited partnerships and limited liability companies are valued based on unobservable inputs (i.e. projections, estimates, interpretations, etc.) that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Investment transactions are recognized on the date the order to buy or sell is executed. Gains and losses are calculated based on the sale price and amortized cost of investments sold. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Trust accounting records are maintained on a true trade date, full accrual accounting basis. Security transactions are recorded on an average cost basis. Prices used in the valuation of assets are obtained from sources selected for their expertise in particular areas.

(d) Risks and Uncertainties

Plan contributions and the actuarial present value of accumulated plan benefits are prepared based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Some of these assumptions, such as the discount rate and return on pension assets, are reflective of economic conditions and impacted by factors such as inflationary pressures that are largely out of the Plans control. In addition, investments are exposed to various risks such as interest rate, market, and credit risk. Market risks include global events which could impact the value of investment securities, such as inflation, a pandemic, or international conflict.

Investments in Limited Liability Companies include real estate property which is valued based on independent appraisals which are prepared based on certain assumptions pertaining to occupancy level, capitalization rates, inflation rates, and comparable rent, all of which are subject to change.

Due to uncertainties inherent in the estimations and assumptions process and the level of uncertainty related to changes in the value of investments, it is reasonably possible that changes in these estimates, assumptions, and risk factors in the near term could be material to the financial statements.

FRONTIER COMMUNICATIONS PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

The Plan may invest in securities with contractual cash flows, such as asset backed securities, collateralized mortgage obligations and commercial mortgage backed securities. The value, liquidity and related income of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

(e) Payment of Benefits

Benefit payments to participants are recorded upon distribution.

(3) Funding Policy

The Company's minimum and maximum contributions to the Plan are determined by the Plan actuaries pursuant to ERISA funding requirements. The actuarial cost method for the Plan utilizes a funding target of the present value of benefits accrued under the Plan as of the beginning of the Plan year. Management's policy is to make contributions that are at least equal to ERISA minimum funding requirements. The Company's contributions for the years ended December 31, 2024 and 2023 comply with the minimum funding requirements of ERISA.

(a) Waiver of Funding

During July 2020, Frontier notified employees and filed an application with the Internal Revenue Service ("IRS") for a waiver of the minimum funding standard under Section 412(c) of the Internal Revenue Code ("IRC") and Section 302(c) of ERISA for the Plan for the Plan year beginning January 1, 2020. The funding waiver was approved by the IRS in relation to 2020 plan year contributions and as such, Frontier is able to spread the 2020 contribution, plus interest, over the subsequent five Plan years (estimated to be approximately \$29 million for each of the five years), in addition to the minimum contributions owed for those plan years. In connection with this waiver, amendments that increase benefits are prohibited.

During 2023, Frontier applied for a modification to the 2020 waiver of the minimum funding standard. In January 2024, the IRS granted Frontier's request for modification of the conditions applicable to the 2020 minimum funding waiver request subject to Frontier meeting revised conditions. On January 12, 2024, Frontier made a contribution that was equal to the amount of the remaining waiver amortization installments for 2024 and 2025, but used to satisfy the remaining minimum funding requirements for the 2023 Plan year, a condition of the revised IRS agreement. The minimum required contribution for the 2024 Plan year increased as a result of accelerating the 2025 waiver amortization installment.

(4) Plan Termination

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. The Company may terminate the Plan in a standard termination but only after demonstrating to the Pension Benefit Guaranty Corporation ("PBGC") that the Plan would be able to satisfy its entire obligation to participants.

In the event the Plan terminates, the net assets of the Plan will be allocated, generally, as prescribed by ERISA and its related regulations to provide the following benefits in the order indicated:

- (a) Annuity benefits that former employees or their beneficiaries have been receiving or have been eligible to receive for at least three years;
- (b) Other vested benefits insured by the PBGC (a U.S. Government agency);
- (c) All other vested benefits; and
- (d) All nonvested benefits.

FRONTIER COMMUNICATIONS PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

Should there be a distress termination of the Plan, the payment of benefits will depend on the sufficiency of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

(5) Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan for most plan participants are based on employees' compensation during their last five years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided from insurance annuity contracts, which are excluded from Plan assets, are excluded from the accumulated plan benefits as presented below.

The actuarial present value of accumulated plan benefits is determined by consulting actuaries, WTW, as of January 1, 2024 and 2023, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuations as of January 1, 2024 and 2023 were as follows:

	<u>2024</u>	<u>2023</u>
Interest Rate	7.50%	7.50%
Assumed Mortality Rate	Sex-distinct mortality rates using the Pri-2012 non-disabled annuitant table, adjusted to reflect MP-2021 standard mortality improvements only to 2020, as a base table with no collar, blended with Frontier Communications' Pension retiree experience for years 2017-2023, using a sex distinct scale MP-2021 generational rates of improvement	Sex-distinct mortality rates using the Pri-2012 non-disabled annuitant table, adjusted to reflect MP-2021 standard mortality improvements only to 2019, as a base table with no collar, blended with Frontier Communications' Pension retiree experience for years 2016-2022, using a sex distinct scale MP-2021 generational rates of improvement
Retirement	A gradual scale based on specific plan provisions	A gradual scale based on specific plan provisions

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

FRONTIER COMMUNICATIONS PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

The actuarial present value of accumulated plan benefits as of January 1, 2024 and 2023 was as follows:

	<u>2024</u>	<u>2023</u>
Retirees and Beneficiaries Receiving Benefits	\$ 650,140,457	\$ 634,098,436
Active Vested Participants and Terminated Vested Former Participants	1,219,691,101	1,247,036,958
Vested Plan Benefits	1,869,831,558	1,881,135,394
Nonvested Plan Benefits	173,469,912	208,426,098
Total Actuarial Present Value of Accumulated Plan Benefits	<u>\$ 2,043,301,470</u>	<u>\$ 2,089,561,492</u>

The change in the present value of accumulated plan benefits from January 1, 2024 and 2023 was as follows:

Actuarial Present Value of Accumulated Plan Benefits at January 1, 2023	\$ 2,089,561,492
Increase (Decrease) During the Year Attributable to:	
Actuarial Losses	2,790,895
Benefits Accumulated	44,713,427
Decrease in the Discount Period	152,556,158
Benefits Paid	(204,074,942)
Assumption changes ⁽¹⁾	(42,245,560)
Net Decrease	<u>(46,260,022)</u>
Actuarial Present Value of Accumulated Plan Benefits at January 1, 2024	<u>\$ 2,043,301,470</u>

⁽¹⁾ Assumption changes are mostly due to updates to the lump sum conversion interest rates based on conditions as of December 31, 2023.

During 2024, several Pension Enhancement and Separation Programs were offered to certain employees. The employees who elected the offer and were selected for participation by the Company were provided with three additional years of benefit eligibility service under the pension plan. The impact of these programs has not been reflected in the present value of the accumulated plan benefits as of January 1, 2024.

(6) Derivative Financial Instruments

The Plan enters into transactions in various financial instruments, which involve varying degrees and types of risks, including credit and market risks, which may be in excess of the amounts recognized in the net assets of the Plan. Credit risk represents the potential loss to the Plan due to possible non-performance by obligors and counterparties of the terms of their contracts. Market risk represents the potential loss to the Plan due to the changes in the value of a financial instrument caused primarily by changes in interest rates or foreign exchange rates, or a combination thereof.

Foreign Currency Exchange Contracts – The Plan enters into forward contracts to purchase and sell foreign currencies in the normal course of its investing activities to manage the currency exposure associated with the Plan's foreign equity and fixed income investments. The credit risk associated with these contracts is minimal as they are entered into with a limited number of highly rated counterparties. The Plan reflects the fair value of all forward contracts as an asset or liability in the Plan's financial statements. The fair values associated with the foreign currency contracts have been estimated by valuing the net position of the contracts using the applicable spot rates and forward rates as of the reporting date. In the statements of net assets available for benefits, forward contracts to sell foreign currency are included in Due from Broker for Securities Sold and forward contracts to purchase foreign currency are included in Due to Broker for Securities Purchased. Changes in fair value are included in net appreciation in fair value of investments. As of December 31, 2024 and 2023, respectively, the Plan had approximately \$0 million and \$5 million of foreign exchange contracts receivable and \$0 million and \$5 million of foreign currency exchange contracts payable. At December 31, 2024 and 2023, respectively, the Plan had cash collateral on deposit with a broker of approximately \$0 million and \$3 million.

FRONTIER COMMUNICATIONS PENSION PLAN
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Futures Contracts – The Plan enters into futures contracts in the normal course of its investing activities to manage market risk associated with the Plan's equity and fixed income investments and to achieve overall investment portfolio objectives. These contracts involve elements of market risk which may be in excess of amounts recognized in the statements of net assets available for benefits. The credit risk associated with these contracts is minimal as they are traded on organized exchanges and are settled with a broker on a daily basis. The Plan is required to maintain assets on deposit to collateralize its obligations under futures contracts. At December 31, 2024 and 2023, respectively, the Plan had collateral on deposit of approximately \$18 million and \$12 million. At December 31, 2024 and 2023, respectively, the notional amount of futures contracts held by the Plan was approximately \$335 million and \$317 million.

Short Sales – The Plan may enter into short sales transactions whereby the Plan borrows and sells a security with a commitment to purchase securities at a future date and return the security. Short sales are exposed to market risk and the Plan could be in a negative position if the price of the security increases during the holding period. Short sale transactions are reflected in the financial statements at their fair value and changes in fair value are included in net appreciation in fair value of investments. No liability for short sales existed as of December 31, 2024 and 2023.

The Plan, to a limited extent, enters into other financial instruments and commitments as an integral part of the overall management of the investment portfolio.

Net realized and unrealized gain (loss) related to these derivative financial instruments during the years ended December 31, 2024 and 2023 was approximately \$0 million and \$33 million, respectively.

(7) Investments in Contracts with Insurance Companies

The Plan has purchased four insurance contracts: The John Hancock Annuity Contract ("Hancock Annuity"), two Equitable Life Assurance Annuities ("Equitable Annuities"), and The Prudential Insurance Company Annuity ("Prudential Annuity").

The Hancock Annuity was effective as of December 6, 1954 and amended as of November 1, 1967. The annuity is an allocated contract and is therefore excluded from Plan assets. The assets of the contract are the assets of John Hancock, which has guaranteed the benefits to the participants. The related accumulated plan benefits are likewise excluded from the actuarial information disclosed in Note 5.

The Equitable Annuities are unallocated contracts and have been included in Plan assets. These annuities are reported as immediate participation guarantee ("IPG") funds whereby the insurance company is obligated to make lifetime benefit payments to retired employees with a minimum guarantee of 120 monthly payments to the participant or the participant's beneficiary. The Equitable IPG funds of \$134,415 and \$158,027 as of December 31, 2024 and 2023, respectively, are stated at contract value, which approximates fair value. The interest rate credited to the Equitable IPG funds was approximately 1% during the years ended December 31, 2024 and 2023. This interest rate changes on an annual basis. Interest received on the Equitable contracts for the years ended December 31, 2024 and 2023 was \$2,690 and \$2,597, respectively.

The Prudential Annuity became effective on December 1, 1985. Irrevocable unallocated annuities were purchased to relieve the Plan of its obligation for accrued benefits. The Plan makes 100% of the benefit payments and receives reimbursement from Prudential for the portion covered by the annuity contract. A portion of the reimbursement of the annuity is a reduction in the amount of benefits paid and a portion is a return on the insurance contract.

FRONTIER COMMUNICATIONS PENSION PLAN
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The present value of the annuities to participants who have received lump-sum payments upon retirement has been recorded as a receivable and is determined by consulting actuaries, WTW, using the Plan's assumption regarding mortality, as well as the funding interest rate in order to reflect properly the life expectancy of the participants. This receivable increases/decreases each year as a result of changes to the participant population and actuarial assumptions and is reduced by benefit reimbursements received by the Plan.

Activity related to the Prudential Annuity for the years ended December 31, 2024 and 2023 was as follows:

	2024	2023
Balance at Beginning of the Year	\$ 4,675,986	\$ 5,091,058
Increase due to Change in Population and Assumptions	117,384	230,122
Interest Income	332,653	366,264
Reimbursements	(931,262)	(1,011,458)
Balance at End of the Year	<u>\$ 4,194,761</u>	<u>\$ 4,675,986</u>

Distribution of benefits directly to participants or to their beneficiaries is presented in the accompanying financial statements net of reimbursements, if any, relating to the Prudential Annuity contract.

(8) Administrative Expenses

Actuarial fees, investment management fees, and certain other administrative fees are paid by the Plan. There were no administrative services provided by the Company that were charged to the plan during 2024 and 2023.

Administrative expenses paid by the Plan for the years ended December 31, 2024 and 2023 were as follows:

	2024	2023
PBGC Insurance Premiums	\$ 2,089,993	\$ 13,499,128
Investment Management Fees	3,093,002	3,231,881
Plan Administration Fees	3,570,106	3,501,676
Actuarial Fees	393,482	312,026
Trustee Fee	119,211	65,255
Legal Fees	736,628	533,247
Other Expenses	62,741	179,550
	<u>\$ 10,065,163</u>	<u>\$ 21,322,763</u>

(9) Investment Fees

Investments in registered investment companies, certain limited liability companies, and certain commingled funds are subject to investment fees, sales charges and annual marketing and distribution costs. These fees are deducted prior to the allocation of the Plan's investment earnings activity and, therefore, are not separately identifiable as an expense of the Plan.

(10) Party-in-Interest Transactions

Certain assets of the Plan are investments managed by NEPC, an investment advisor for the Plan. Accordingly, transactions in these investments qualify as party-in-interest transactions.

(11) Tax Status

The Plan is designed to be a qualified plan as described in Section 401(a) of the IRC, and, as such, the trust established thereunder is exempt from payment of federal income taxes under provisions of Section 501(a) of the IRC. A favorable determination letter dated February 1, 2018 was received from the Internal Revenue Service, which confirmed such status. The Plan has been amended since receiving the determination letter.

FRONTIER COMMUNICATIONS PENSION PLAN
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The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by a government authority. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Department of Labor ("DOL") initiated an examination of the Plan by letter dated January 2, 2024. As of the date of these financial statements the DOL has not asserted, whether in writing or orally, that there are any compliance issues with the Plan.

(12) Fair Value Measurements

Fair value is defined under U.S. GAAP as the exit price associated with the sale of an asset or transfer of a liability in an orderly transaction between market participants at the measurement date. Valuation techniques used to measure fair value under U.S. GAAP must maximize the use of observable inputs and minimize the use of unobservable inputs. In addition, U.S. GAAP establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value.

The input levels in the hierarchy of fair value measurements are as follows:

Input Level	Description of Input
Level 1	Observable inputs such as quoted prices in active markets for identical assets.
Level 2	Inputs other than quoted prices in active markets that are either directly or indirectly observable.
Level 3	Unobservable inputs in which little or no market data exists.

FRONTIER COMMUNICATIONS PENSION PLAN
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The following tables represent the Plan's fair value hierarchy for its financial assets measured at fair value on a recurring basis as of December 31, 2024 and 2023:

Fair Value Measurements at December 31, 2024				
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash and Cash Equivalents	\$ 127,167,604	\$ 127,167,604	\$ -	\$ -
Government Obligations	394,474,886	-	394,474,886	-
Corporate and Other Obligations	40	-	40	-
Equities	1,631,320	1,631,320	-	-
Interest in Limited Partnerships and Limited Liability Companies	160,708,437	-	-	160,708,437
Commingled Funds	1,595,926,767	-	1,595,926,767	-
Insurance Contracts	134,415	-	134,415	-
Total investments, at fair value	<u>\$ 2,280,043,469</u>	<u>\$ 128,798,924</u>	<u>\$ 1,990,536,108</u>	<u>\$ 160,708,437</u>
Interest in Limited Partnerships and Limited Liability Companies ^(a)	64,947,830			
Total Plan assets, at fair value	<u>\$ 2,344,991,299</u>			

Fair Value Measurements at December 31, 2023				
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash and Cash Equivalents	\$ 127,632,706	\$ 127,632,706	\$ -	\$ -
Government Obligations	300,170,756	-	300,170,756	-
Corporate and Other Obligations	159,890,128	-	159,890,128	-
Equities	89,759,187	89,759,187	-	-
Interest in Limited Partnerships and Limited Liability Companies	161,934,320	-	-	161,934,320
Commingled Funds	1,310,385,249	-	1,310,385,249	-
Insurance Contracts	158,027	-	158,027	-
Total investments, at fair value	<u>\$ 2,149,930,373</u>	<u>\$ 217,391,893</u>	<u>\$ 1,770,604,160</u>	<u>\$ 161,934,320</u>
Interest in Registered Investment Companies ^(a)	54,409,507			
Interest in Limited Partnerships and Limited Liability Companies ^(a)	80,801,623			
Total Plan assets, at fair value	<u>\$ 2,285,141,503</u>			

(a) In accordance with Subtopic 820-10, certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

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For the other financial instruments, representing receivables for interest and dividends, employer contributions, receivable associated with insurance contracts, and amounts due from (to) broker for securities sold (purchased), the carrying amounts approximate fair value due to the relatively short maturities of those instruments.

The following table represents the Plan's Level 3 financial instruments for its interest in certain limited liability companies, which use the net asset value to measure the fair value of those financial instruments and the significant unobservable inputs. A significant portion of the net assets held in the limited liability companies include real estate property valued based on independent appraisals using the direct capitalization and/or sales comparison valuation techniques to measure the fair value of the real estate property as of December 31, 2024.

	Fair Value	Liquidation Period	Capitalization Rate
Interest in Limited Partnerships and Limited Liability Companies ^(c)			
MS IFHF SPV LP Cayman ^(a)	\$ 148,964	3 years	NA
MS IFHF SPV LP Alpha ^(a)	80,836	3 years	NA
100 Comm Drive, LLC ^(b)	10,021,526	NA	8.25%
100 CTE Drive, LLC ^(b)	13,428,025	NA	10.00%
120 E. Lime Street, LLC ^(b)	10,538,913	NA	8.50%
1500 MacCorkle Ave SE, LLC ^(b)	11,477,900	NA	10.00%
400 S. Pike Road West, LLC ^(b)	990,553	NA	9.00%
426 E. Casino Road, LLC ^(b)	19,047,887	NA	6.75%
601 N US 131, LLC ^(b)	372,916	NA	9.25%
610 N. Morgan Street, LLC ^(b)	38,490,516	NA	8.25%
6430 Oakbrook Parkway, LLC ^(b)	27,240,028	NA	8.50%
8001 West Jefferson, LLC ^(b)	21,666,651	NA	9.50%
9260 E. Stockton Blvd., LLC ^(b)	7,203,722	NA	7.75%
Total Interest in Limited Partnerships and Limited Liability Companies	<u>\$ 160,708,437</u>		

- (a) The partnerships' investment objective is to seek capital appreciation principally through investing in investment funds managed by third party investment managers who employ a variety of alternative investment strategies. These instruments are subject to certain withdrawal restrictions. The Plan is in the process of liquidating its interest in the partnerships and distributions are expected to be made over the next three years.
- (b) The entity invests in commercial real estate properties that are leased to Frontier as of December 31, 2024, with the exception of the E. Casino Road property which is leased to a third party. The leases are triple net, whereby Frontier is responsible for all expenses, including but not limited to, insurance, repairs and maintenance and payment of property taxes.
- (c) All level 3 investments have the same redemption frequency (through the liquidation of underlying investments) and redemption notice period (none).

In estimating the fair value of these investments included in Level 3, the Plan may use third-party pricing sources. In substantiating the reasonableness of the pricing data provided by third parties, the Plan evaluates a variety of factors including review of methods and assumptions used by external sources, recently executed transactions, economic conditions, and industry and market developments.

For the years ended December 31, 2024 and 2023, there were no significant transfers in or out of the Level 3 asset category.

(13) Merger Agreement

On September 4, 2024, the Company entered into an Agreement and Plan of Merger (the "Merger Agreement") with Verizon Communications Inc. ("Verizon"), and France Merger Sub Inc., and a wholly owned subsidiary of Verizon ("Merger Sub"), pursuant to which, subject to the satisfaction or waiver (to the extent permitted by law) of specified conditions, Merger Sub will be merged with and into the Company (the "Merger"), with the Company surviving the Merger as a wholly owned subsidiary of Verizon.

FRONTIER COMMUNICATIONS PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

The consummation of the Merger is subject to certain closing conditions, including, among other things: (i) the approval of the holders of a majority of the voting power represented by the outstanding shares of Company Common Stock entitled to vote thereon (the "Company Stockholder Approval"); (ii) the expiration or early termination of the applicable waiting period under the Hart-Scott-Rodino ("HSR") Antitrust Improvements Act of 1976, as amended; (iii) the receipt of certain required consents or approvals from the FCC and certain specified state regulatory authorities; (iv) the absence of legal restraints prohibiting the Merger; and (v) other customary conditions specified in the Merger Agreement. The Company Stockholder approval was obtained on November 13, 2024, and the applicable HSR waiting period expired on February 14, 2025. Subject to such conditions, the Company expects to consummate the merger by the first quarter of 2026.

The Merger Agreement contains certain termination rights for the Company and Verizon, including, among others, the right of either party to terminate the Merger Agreement if the Merger is not consummated by March 4, 2026 (subject to two automatic three-month extensions if certain closing conditions have not been satisfied).

The impact of the Merger on the Plan has not yet been determined.

(14) Subsequent Events

In preparing the Plan's financial statements as of and for the year ended December 31, 2024, management evaluated subsequent events through October 14, 2025, the date the financial statements were available to be issued.

Subsequent to December 31, 2024, management approved a plan to pursue opportunities to sell certain real estate assets held in the Plan. As of the date of these financial statements, the sale of one property has been finalized, and the Plan has received letters of intent for the sale of three other properties. These real estate assets have been reflected in the accompanying financial statements at estimated fair value based on independent appraisals and the use of various assumptions and third-party data available as of Plan year end. The amount ultimately realized upon sale may differ from the value reported as of December 31, 2024.

FRONTIER COMMUNICATIONS PENSION PLAN
EIN #86-2359749 PLAN #001
SCHEDULE H, ITEM 4(i)
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2024

Identity of Issuer/Description of Investment	Cost	Fair Value
CASH AND CASH EQUIVALENTS		
NON-INTEREST BEARING CASH	\$ 187,129	\$ 187,127
CASH EQUIVALENTS		
BLACKROCK FEDFUND - INST SHARES FUND 81 Monthly Variable 12/31/2099	127,010,477	127,010,477
CASH COLLATERAL USD	(30,000)	(30,000)
TOTAL CASH EQUIVALENTS	\$ 126,980,477	\$ 126,980,477
TOTAL CASH AND CASH EQUIVALENTS	\$ 127,167,606	\$ 127,167,604
GOVERNMENT OBLIGATIONS		
UNITED STATES OF AMERICA BOND FIXED 1.25% SEMI-ANN. 1.250% 05/15/2050	10,936,953	9,310,000
UNITED STATES OF AMERICA BOND FIXED 2.87% SEMI-ANN. 2.875% 05/15/2049	25,588,875	22,150,781
UNITED STATES OF AMERICA BOND FIXED 3.12% SEMI-ANN. 3.125% 11/15/2041	10,832,188	10,230,941
UNITED STATES OF AMERICA BOND FIXED 3.37% SEMI-ANN. 3.375% 05/15/2044	22,878,281	21,906,914
UNITED STATES OF AMERICA BOND FIXED 3.62% SEMI-ANN. 3.625% 05/15/2053	17,828,551	15,227,352
UNITED STATES OF AMERICA BOND FIXED 3% 1 SEMI-ANN. 3.000% 02/15/2048	15,877,891	15,058,691
UNITED STATES OF AMERICA BOND FIXED 3% 1 SEMI-ANN. 3.000% 02/15/2049	13,969,500	14,645,520
UNITED STATES OF AMERICA BOND FIXED 4.25% SEMI-ANN. 4.250% 02/15/2054	16,833,711	15,809,227
UNITED STATES OF AMERICA BOND FIXED 4.37% SEMI-ANN. 4.375% 11/15/2039	18,829,570	19,666,387
UNITED STATES OF AMERICA BOND FIXED 4.5% SEMI-ANN. 4.500% 08/15/2039	19,402,775	17,682,779
UNITED STATES OF AMERICA BOND FIXED 4.75% SEMI-ANN. 4.750% 02/15/2041	6,200,944	6,276,621
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 08/15/2034	15,691,060	16,020,745
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 08/15/2040	17,780,706	17,397,734
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 08/15/2042	13,842,938	13,750,706
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 08/15/2048	14,886,279	14,028,152
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 08/15/2051	10,966,552	11,981,624
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 02/15/2043	13,639,395	13,720,924
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 02/15/2049	9,418,737	10,500,027
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 02/15/2050	10,834,852	10,863,268
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 02/15/2052	13,596,480	13,136,313
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 05/15/2039	17,531,298	17,697,519
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 05/15/2046	8,752,620	8,703,133
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 05/15/2049	16,297,221	14,477,102
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 11/15/2036	15,644,232	15,909,059
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 11/15/2043	11,192,663	11,495,787
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 11/15/2045	7,649,390	8,741,288
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 11/15/2047	13,261,425	12,999,254
UNITED STATES OF AMERICA BOND ZERO CPN 1 SEMI-ANN. 0.000% 11/15/2051	16,352,943	15,087,038
TOTAL GOVERNMENT OBLIGATIONS	\$ 406,518,030	\$ 394,474,886
CORPORATE AND OTHER OBLIGATIONS		
LEHMAN BROTHERS HOLDINGS INC BOND FIXED SEMI-ANN. 6.750% 12/28/2017	40	40
TOTAL CORPORATE AND OTHER OBLIGATIONS	\$ 40	\$ 40
EQUITIES		
ADR		
MMC NORILSK NICKEL PJSC ADR	23	-
TOTAL ADR	\$ 23	\$ -

FRONTIER COMMUNICATIONS PENSION PLAN
EIN #86-2359749 PLAN #001
SCHEDULE H, ITEM 4(i)
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2024

Identity of Issuer/Description of Investment	Cost	Fair Value
FOREIGN COMMON STOCK		
GMK NORILSKIY NICKEL PAO COMMON STOCK RU	492,267	210,335
OSSTEM IMPLANT CO LTD COMMON STOCK KRW	1,295,925	1,420,983
MEDICINOVA INC COMMON STOCK USD	-	2
RII WOLD TIMBERFUND INC COM	1,030	-
TOTAL FOREIGN COMMON STOCK	\$ 1,789,222	\$ 1,631,320
TOTAL EQUITIES	\$ 1,789,245	\$ 1,631,320
COMMINGLED FUNDS		
IR + M INTERMEDIATE CORPORATE COLLECTIVE CLASS ND	359,672,936	385,296,504
IR + M LONG CORPORATE COLLECTIVE FUND- C	271,234,962	279,724,435
METLIFE LONG CREDIT COLLECTIVE TRUST CLA	257,139,051	245,782,077
* NEPC DIVERSIFIED CREDIT CIT	102,225,507	113,046,693
* NEPC EMERGING MARKETS EQUITY CIT	50,584,004	53,571,884
* NEPC GLOBAL EQUITY CIT	129,517,741	165,676,882
* NEPC US SMALL CAP EQUITY CIT (CLASS A)	43,481,375	57,236,454
STATE STREET FTSE RAFI U.S. 1000 INDEX N STRATEGY	63,503,451	82,539,442
STATE STREET MSCI EAFE INDX NL FUND FD1 OPEN-END FUND USD	28,875,246	28,930,371
STATE STREET MSCI EAFE 100% HEDGED TO US NON-LENDING FUND	40,600,950	54,959,352
STATE STREET S&P 500 FLAGSHIP NON-LENDIN	99,646,752	129,162,673
TOTAL COMMINGLED FUNDS	\$ 1,446,481,975	\$ 1,595,926,767
INTEREST IN LIMITED PARTNERSHIPS AND LIMITED LIABILITY COMPANIES		
BLUE TORCH OFFSHORE CREDIT OPPORTUNITIES LP	8,962,739	9,607,027
DAWSON PORTFOLIO FINANCE (OFFSHORE) 6 LP	7,924,769	8,709,459
GLOBAL ALPHA INTERNATIONAL SMALL CAP FUND LP	26,000,000	22,406,010
MS IFHF SPV LP ALPHA	33,028	80,836
MS IFHF SPV LP CAYMAN	60,866	148,964
NUT TREE DRAWDOWN OFFSHORE FUND II, LP	2,400,000	2,978,422
ORCHARD LANDMARK LIMITED OPEN-END FUND USD	23,983,995	21,246,912
*100 COMM DRIVE, LLC	6,500,000	10,021,526
*100 CTE DRIVE, LLC	4,800,000	13,428,025
*120 E LIME STREET, LLC	7,700,000	10,538,913
*1500 MACCORKLE AVE SE, LLC	16,041,034	11,477,900
*400 S. PIKE RD WEST, LLC	1,093,229	990,553
426 E. CASINO RD., LLC	14,900,000	19,047,887
*601 N US 131, LLC	1,081,651	372,916
*610 N MORGAN STREET, LLC	29,300,000	38,490,516
*6430 OAKBROOK PARKWAY, LLC	21,000,000	27,240,028
*8001 WEST JEFFERSON, LLC	25,800,000	21,666,651
*9260 E STOCKTON BLVD, LLC	5,206,039	7,203,722
TOTAL INTEREST IN LIMITED PARTNERSHIPS AND LIMITED LIABILITY COMPANIES	\$ 202,787,350	\$ 225,656,267
EQUITABLE LIFE ASSURANCE ANNUITY CONTRACTS	\$ 134,415	\$ 134,415
TOTAL INVESTMENTS	\$ 2,184,878,661	\$ 2,344,991,299

* Denotes Party-in-Interest

FRONTIER COMMUNICATIONS PENSION PLAN
EIN #86-2359749 PLAN #001
SCHEDULE H, ITEM 4(j)
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2024

- i. Any single transaction within the plan year in excess of five percent of the current value of plan assets at the beginning of the plan year.

None.

- ii. A series of transactions with or in conjunction with the same person, involving property other than securities, which amount in the aggregate within the plan year to more than five percent of the current value of plan assets at the beginning of the plan year.

None.

- iii. A series of transactions with in the plan year involving securities of the same issue which amount in the aggregate to more than five percent of the current value of plan assets at the beginning of the plan year.

See Attachment 4(j)

- iv. Any transaction within the plan year with respect to securities with, or in conjunction with, a person if any prior subsequent single transaction within the plan year with such person, with respect to securities, exceeds five percent of the current value of plan assets at the beginning of the plan year.

None.

FRONTIER COMMUNICATIONS PENSION PLAN
EIN #86-2359749 PLAN #001
SCHEDULE H, ITEM 4(j)
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2024

Identity of Party Involved/Description	Purchase Price	Selling Price	Cost	Current Value of Transaction	Net Gain or (Loss)
BLACKROCK FEDFUND - INST SHARES FUND	\$840,710,160	N/A	\$840,710,160	\$840,710,160	N/A
81 MONTHLY VARIABLE 12/31/2099	N/A	\$817,502,821	\$817,502,821	\$817,502,821	-
COMMITMENT TO PURCHASE FUND BROKER	\$604,101,435	N/A	\$604,101,435	\$604,101,435	N/A
0800102 MEMO	N/A	\$604,101,435	\$604,101,435	\$604,101,435	-
IR + M INTERMEDIATE CORPORATE	\$230,000,000	N/A	\$230,000,000	\$230,000,000	N/A
FUND CLASS ND BROKER 0800102 MEMO	N/A	\$313,077	\$294,958	\$313,077	\$18,119
IR + M LONG CORPORATE COLLECTIVE FUND-	\$180,000,000	N/A	\$180,000,000	\$180,000,000	N/A
0800102 MEMO	N/A	\$208,629	\$196,370	\$208,629	\$12,259
*NEPC GLOBAL EQUITY CIT	N/A	N/A	N/A	N/A	N/A
0800102 MEMO	N/A	\$121,000,000	\$98,596,445	\$121,000,000	\$22,403,555
PIMCO FDS STRM FLT OPEN-END FUND	\$67,654,907	N/A	\$67,654,907	\$67,654,907	N/A
0800102 MEMO	N/A	\$68,851,463	\$68,851,247	\$68,851,463	\$216
STATE STREET FTSE RAFI U.S. 1000 INDEX	\$70,937,237	N/A	\$70,937,237	\$70,937,237	N/A
0800102 MEMO	N/A	\$191,963,428	\$170,663,116	\$191,963,428	\$21,300,310
STATE STREET S&P 500 FLAGSHIP NON-	\$50,000,000	N/A	\$50,000,000	\$50,000,000	N/A
0800102 MEMO	N/A	\$177,007,292	\$142,529,991	\$177,007,292	\$34,477,301
UNITED STATES OF AMERICA BOND FIXED	\$261,729,435	N/A	\$261,729,435	\$261,729,435	N/A
SEMI-ANN. 4.125% 08/15/2044	N/A	\$247,662,290	\$248,085,610	\$247,662,290	(\$423,330)
UNITED STATES OF AMERICA BOND FIXED	\$124,741,986	N/A	\$124,741,986	\$124,741,986	N/A
SEMI-ANN. 4.625% 05/15/2044	N/A	\$118,481,938	\$118,473,866	\$118,481,938	\$8,072
UNITED STATES OF AMERICA BOND FIXED	\$129,652,261	N/A	\$129,652,261	\$129,652,261	N/A
SEMI-ANN. 4.750% 11/15/2043	N/A	\$126,379,361	\$126,713,422	\$126,379,361	(\$334,061)
UNITED STATES OF AMERICA NOTES FIXED	\$447,913,490	N/A	\$447,913,490	\$447,913,490	N/A
SEMI-ANN. 2.125% 03/31/2024	N/A	\$448,010,509	\$447,986,051	\$448,010,509	\$24,458
UNITED STATES OF AMERICA NOTES FIXED 4%	\$338,402,964	N/A	\$338,402,964	\$338,402,964	N/A
SEMI-ANN. 4.000% 02/28/2030	N/A	\$338,601,842	\$338,402,964	\$338,601,842	\$198,878
UNITED STATES OF AMERICA NOTES FIXED 4%	\$118,738,654	N/A	\$118,738,654	\$118,738,654	N/A
SEMI-ANN. 4.000% 07/31/2029	N/A	\$118,844,207	\$118,738,654	\$118,844,207	\$105,553

* Denotes Party-in-Interest

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 - Schedule of Active Participant Data as of January 1, 2024

Number and average plan compensation¹ limited by IRC §401(a)(17) distributed by attained age and attained years of credited service

All monetary amounts shown in US Dollars

Attained Age	Attained Years of Credited Service ²													40 & Over	Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39			
Under 25															0
															0
25-29						8									8
															79,508
30-34					1	41	54	1							97
						87,100	89,150								87,693
35-39			3	1	4	40	137	117	4						306
						86,787	87,364	85,282							86,889
40-44			2		4	31	203	445	150	22					857
						86,462	82,887	75,895	74,315	73,506					79,428
45-49	1	3	1		3	36	192	567	547	515	8				1,872
						90,926	77,765	80,091	77,198	84,022					80,587
50-54			1	1	2	36	161	482	523	867	137	28			2,239
						93,657	80,997	76,008	76,473	88,828	80,193	85,267			83,561
55-59			2	4		18	97	299	313	597	163	231	4		1,728
							77,251	79,005	76,538	88,222	84,058	93,384			85,534
60-64		1				16	50	145	155	318	95	230	159		1,169
							70,838	74,212	72,267	87,960	84,663	90,311	84,050		84,276
65-69				2	1	9	21	36	46	86	19	56	136		412
							80,700	82,167	71,234	87,882		89,809	85,104		85,267
70 & over							2	7	6	18	2	8	30		73
													85,774		85,352
Total	1	4	9	8	15	235	917	2,099	1,744	2,423	424	553	329		8,761
	68,723	0	107,141	77,913	62,115	86,992	81,295	78,353	75,966	87,488	83,487	91,349	84,238		83,541
Average:	Age	52	Number of Participants:			Fully vested			8,757	Males			6,712		
	Service	23				Partially vested			4	Females			2,049		
Census data as of January 1, 2024															

¹ Only participants whose benefit accruals reflect non-frozen pay are included in the plan compensation averages. Participants whose benefit formula is not pay-related or whose benefit accruals reflect frozen pay are excluded from the plan compensation averages. However, all participants are included in the headcounts.

² Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Frontier Communications Pension Plan
 EIN / PN: 86-2359749/001
 Plan Sponsor: Frontier Communications Parent, Inc.
 Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 - Schedule of Active Participant Data for Cash Balance Plans as of January 1, 2024 Number and average cash balance account¹ distributed by attained age and attained years of credited service

All monetary amounts shown in US Dollars

Attained Age	Attained Years of Credited Service ²													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25														0
														0
25-29						8								8
														8,236
30-34					1	41	22	1						65
						10,993	16,236							12,879
35-39			1			31	42	17						91
						13,336	19,269							17,621
40-44			1		1	22	40	42	13	3				122
						15,284	24,225	16,697						22,824
45-49					1	25	25	33	87	142	1			314
						20,432	29,225	27,245	60,189	93,108				65,666
50-54						26	32	24	86	307	29	11		515
						29,175	34,358	29,257	57,290	115,062	111,219			94,675
55-59				1		7	14	20	46	233	53	147	1	522
								39,037	67,715	130,451	149,304	262,628		156,650
60-64						12	5	16	33	134	38	147	73	458
									71,372	126,085	143,974	270,528	295,115	190,693
65-69				1		5	5	5	16	40	6	39	51	168
										96,335		261,914	289,456	188,549
70 & over									1	4		5	10	20
														316,155
Total			2	2	3	177	185	158	282	863	127	349	135	2,283
			8,807	7,358	6,019	20,179	26,747	26,712	61,320	116,064	140,196	266,334	302,031	123,423
Average:	Age	54	Number of Participants:			Fully vested			2,281	Males			1,580	
	Service	26				Partially vested			2	Females			703	
Census data as of January 1, 2024														

¹ Only active participants with cash balance accounts are included

² Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Frontier Communications Pension Plan

EIN / PN: 86-2359749/001

Plan Sponsor: Frontier Communications Parent, Inc.

Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Plan Sponsor

Frontier Communications Parent, Inc.

EIN / Plan Number

86-2359749 / 001

Statement of Assumptions

The assumptions disclosed in this Appendix are for the plan year beginning January 1, 2024 for the following groups:

- Legacy Frontier
Former participants in the Citizens Communications, CTE, GTE and Frontier groups, among others
- FTR-13:
Former participants in the Management, West Hourly and Mid-Atlantic (West Virginia) groups
- CT:
Former participants in the AT&T Pension Benefit Plan including the East Program, Nonbargained Program (NB), Bargained Cash Balance Program #2 (BCB2), the Management Cash Balance Program (MCB) and others
- CTF:
Former participants in Verizon's wireline operations in California, Texas, and Florida including Management, West, and Mid-Atlantic groups

Plan Name:	Frontier Communications Pension Plan
EIN / PN:	86-2359749/001
Plan Sponsor:	Frontier Communications Parent, Inc.
Valuation Date:	January 1, 2024

SCHEDULE SB ATTACHMENTS

Economic Assumptions, continued

Interest rate basis

- Applicable month September
- Interest rate basis Segment Rates from 4 Months Preceding Valuation Date

Interest rates

	Reflecting Stabilization - ARPA	Not Reflecting Stabilization
• First segment rate	4.75%	3.62%
• Second segment rate	4.87%	4.46%
• Third segment rate	5.59%	4.52%
• Effective interest rate	5.06%	4.40%

As permitted by law, rates reflecting stabilization are used to determine the funding target and target normal cost, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from (and currently are higher than) current market interest rates, and may be inconsistent with other economic assumptions used in the valuation.

Rates not reflecting stabilization are used to determine PBGC variable rate premiums if the alternative method is used, and are used to determine the PBGC FTAP and the PBGC 4010 FS.

Cash Balance to Annuity Conversion Interest Rate

- FTR-13 Management Plan / CTF Management 3-Segment Rates
- CT – 417(e) PPA basis 3-Segment Rates

Annuity to Lump Sum Conversion Interest Rate

- Legacy Frontier: Annuity Substitution
Lump sums were valued using the substitution of annuity form under IRS Regulation 1.430(d)-1(f)(4) without application of generational mortality.
- FTR-13 West Hourly / CTF West: 4.50% in 2024 with a long-term rate of 5.75% in 2034, where rates for intermediate years are calculated using linear interpolation.
- FTR-13 Management / CTF Management: 4.75% in 2024 with a long-term rate of 5.75% in 2034, where rates for intermediate years are calculated using linear interpolation.
- FTR-13 Mid-Atlantic / CTF Mid-Atlantic: 4.00% in 2024 with a long-term rate of 5.25% in 2034, where rates for intermediate years are calculated using linear interpolation.

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Economic Assumptions, continued

- CT:
 - 30-year Treasury conversion rate: 4.00% in 2024 with a long-term rate of 5.25% in 2034, where rates for intermediate years are calculated using linear interpolation.
 - 417(e)(3) PPA conversion rate: Annuity Substitution
- Lump sums were valued using the substitution of annuity form under IRS Regulation 1.430(d)-1(f)(4) without application of generational mortality.

Plan-Related Administrative Expenses \$8,000,000

Annual rates of increase

- Cost-of-Living Adjustments
 - Appendix 4 1.50%
 - Company Code 731 2.50%
 - Appendix 5 with date of retirement after 1994 equal to the difference between CPI and 2% capped at 2% 0.50%
 - All Others 0.00%
- Compensation
 - Legacy Frontier / FTR-13 / CTF / CT Bargained 3.00%
- Future Multiplier Increases
 - FTR-13 Mid-Atlantic / CTF Mid-Atlantic 0.00%
 - CT Bargained 0.00%
- Future Increases in Social Security
 - National Average Wage Index 3.50%
 - Consumer Price Index 2.50%
- Statutory Limits on Compensation
 - Legacy Frontier / FTR-13 / CTF / CT 2.50%

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Economic Assumptions, continued

- Cash Balance Interest Crediting Rate
 - FTR-13 Management / CTF Management
5.75% in 2024 with a long-term rate of 5.00% in 2034, where rates for intermediate years are calculated using linear interpolation.
 - CT – East Program
4.00% in 2024 with a long-term rate of 5.25% in 2034, where rates for intermediate years are calculated using linear interpolation, with the application of a 4.00% floor in each year.
 - CT – All Other Programs
4.00% in 2024 with a long-term rate of 5.25% in 2034, where rates for intermediate years are calculated using linear interpolation.

Demographic and Other Assumptions

- | | |
|---|---|
| Inclusion date | The valuation date coincident with or next following the date on which the employee becomes a participant. |
| New or rehired employees | It was assumed there will be no new or rehired employees. The plan is closed to new entrants as of October 16, 2021. |
| Benefit commencement dates | |
| <ul style="list-style-type: none">• Preretirement death benefit• Deferred vested benefit<ul style="list-style-type: none">– <u>FTR-13 & CTF Management / Mid-Atlantic</u>
The later of age 57 or termination of employment.– <u>FTR-13 & CTF West Hourly</u>
The later of early retirement eligibility date or termination of employment.– <u>Legacy Frontier / CT</u>
The later of age 65 or termination of employment.• Disability benefit• Retirement benefit | <ul style="list-style-type: none">The later of the death of the active participant or the date the participant would have attained age 55.Upon disablement.Upon retirement. |

Plan Name:	Frontier Communications Pension Plan
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Plan Sponsor:	Frontier Communications Parent, Inc.
Valuation Date:	January 1, 2024

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Demographic and Other Assumptions, continued

Form of payment

Active and Terminated Vested Participants

- Legacy Frontier
The form of payment is assumed to be 50% lump sum / 50% annuity. The form of payment for groups that do not have a lump sum provision is assumed to be an annuity.
- FTR-13 / CTF
The form of payment is assumed to be 95% lump sum / 5% annuity.
- CT East
Not eligible for an enhanced benefit:
For participants with less than 30 years of service and less than age 55 with 20 years of service, the form of payment is assumed to be 50% lump sum / 50% annuity.
Eligible for an enhanced benefit:
For participants with at least 30 years of service or at least age 55 with 20 years of service, the form of payment is assumed to be 5% lump sum / 95% annuity.
- CT MCB
The form of payment is assumed to be an annuity.
- CT BCB2
The form of payment is assumed to be a lump sum.
- CT Nonbargained
The form of payment is assumed to be a lump sum, if available. Some participants do not have cash balance accounts and therefore, their benefit is assumed to be paid as an annuity.

Joint & Survivor Form of Payment Election Percentage

It is assumed that 60% of males and 25% of females are married to an eligible spouse.

Spouse age

Females assumed to be 3 years younger than males.

Covered pay

- Legacy Frontier / West Hourly
Assumed plan compensation for the year beginning on the valuation date was determined as the base rate of pay on the valuation date, plus the prior year's bonus scaled down using one-half of the assumed compensation increase rate.
- CT
Assumed plan compensation for the year beginning on the valuation date was determined as actual pensionable compensation provided by the employer for the prior year adjusted at the assumed compensation increase rate.

Plan Name: Frontier Communications Pension Plan
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SCHEDULE SB ATTACHMENTS

Demographic and Other Assumptions, continued

Mortality

- Healthy

Separate rates for non-annuitants and annuitants based on Pri-2012 “Employees” and “Healthy Annuitants” (participants and beneficiaries combined) tables, respectively, without collar or amount adjustments and then projected forward with a generational projection as specified in the regulations under §1.430(h)(3)-1 using the IRS adjusted Scale MP-2021 (i.e., MP-2021 with no mortality improvement for 2020-2023 and future mortality improvement capped at 0.78% for years after 2024).
- Disabled

Same as healthy mortality.
- For annuity to lump sum conversions

PPA 2024 Optional Combined Unisex mortality table (except certain minimum benefits for East, which use RR01-62).
- For lump sum to annuity conversions

For annuity amounts for FTR-13 Management / CTE Management / and CT Nonbargained program:
PPA 2024 Optional Combined Unisex mortality table.

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SCHEDULE SB ATTACHMENTS

Demographic and Other Assumptions, continued

Disability incidence

Legacy Frontier and FTR-13, and CTF

A 3% loading factor was applied to reflect the cost of disability under the plan for legacy Citizens business units where benefits are continued to be accrued as well as the Frontier sub plans Umbrella Trust and Urban.

For active participants in FTR-13, CTF, and Appendices 20 & 21, disability rates are determined using the sex-distinct 1987 Group Long-Term Disability (GLTD) Commissioner's Disability Table, with a 12-month elimination period and no adjustments.

Disability rates are shown below:

Percentage assumed to become disabled during the year		
Age	Males	Females
<25	0.0506%	0.0758%
25 – 29	0.0593%	0.0978%
30 – 34	0.0745%	0.1341%
35 – 39	0.1028%	0.2210%
40 – 44	0.1594%	0.3347%
45 – 49	0.2917%	0.3792%
50 – 54	0.5567%	0.6680%
55 – 59	1.0010%	0.9510%
60 – 64	1.3450%	1.0088%
65+	1.6000%	1.1750%

Termination rates (not due to disability or retirement)

The rates at which participants are assumed to leave the Company are shown below:

Percentage Assumed to Withdraw During the Year			
Age	Legacy Frontier	FTR-13 / CTF	CT
< 26	8.0%	20.0%	16.0%
26 – 29	8.0%	20.0%	10.0%
30	8.0%	11.0%	10.0%
31 – 34	8.0%	11.0%	8.0%
35	8.0%	7.0%	8.0%
36	5.0%	7.0%	8.0%
37 – 39	5.0%	7.0%	5.0%
40 – 44	5.0%	6.0%	5.0%
45 – 54	4.0%	5.0%	4.0%
55 – 59	3.0%	10.0%	4.0%
60 – 64	3.0%	15.0%	4.0%
65+	0.0%	0.0%	0.0%

Plan Name: Frontier Communications Pension Plan
 EIN / PN: 86-2359749/001
 Plan Sponsor: Frontier Communications Parent, Inc.
 Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Demographic and Other Assumptions, continued

Retirement rates

Terminated vested participants are assumed to retire at the later of age 65 or termination of employment for Legacy Frontier and CT participants. FTR-13 and CTF Management / Mid-Atlantic terminated vested participants are assumed to retire at the later of age 57 or termination of employment. FTR-13 / CTF West Hourly terminated vested participants are assumed to retire at the later of early retirement eligibility date or the date of termination of employment.

Rates at which active participants are assumed to retire are shown below:

Age	Percentage Assumed to Retire During the Year		
	Legacy Frontier	FTR-13 / CTF	CT
45 - 51	4.0%	10.0%	4.0%
52 - 55	4.0%	11.0%	4.0%
56	6.0%	11.0%	4.0%
57	6.0%	12.0%	4.0%
58	9.0%	12.0%	4.0%
59	9.0%	15.0%	4.0%
60	10.0%	18.0%	7.0%
61	10.0%	20.0%	10.0%
62	20.0%	23.0%	10.0%
63	15.0%	23.0%	14.0%
64	25.0%	25.0%	14.0%
65	35.0%	30.0%	17.0%
66	35.0%	30.0%	20.0%
67	35.0%	35.0%	25.0%
68	35.0%	35.0%	20.0%
69	25.0%	25.0%	20.0%
70+	100.0%	100.0%	100.0%

Plan Name: Frontier Communications Pension Plan
 EIN / PN: 86-2359749/001
 Plan Sponsor: Frontier Communications Parent, Inc.
 Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Additional Assumptions

Actuarial Increases

Active participants of FTR-13 / CTF West Hourly and FTR-13 / CTF Management (HAP benefit only) are assumed to receive an actuarially increased benefit after age 65 using a 7% interest rate and TPF&C 1971 Forecast Mortality Tables for Males with ages set back 2 years.

For terminated vested participants older than the normal retirement age at the valuation date, an age 65 accrued benefit with no actuarial increase is used. Some of these participants are unable to be located or are likely deceased and are expected to offset the population that might have otherwise received an actuarial increase.

Timing of benefit payments

Benefit payments are assumed to be made uniformly throughout the year and, on average, at mid-year.

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Methods

Valuation date	First day of plan year.
Funding target	Present value of accrued benefits as required by regulations under IRC §430.
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Actuarial value of assets	Average of the fair market value of assets on the valuation date and 12 and 24 months preceding the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings of 7.50% for the 2023 plan year and 7.50% for the 2022 plan year (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year). The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets. In addition, the value of each insurance contract provided by Frontier is included in the valuation assets. The values of Equitable contracts 1444 and 6682 were provided by Frontier. The present value of the annuity payments under Prudential contract 5284 was determined by WTW and provided to Frontier on August 30, 2024. As noted in the August 30, 2024 letter, this value was determined using the same interest rate and mortality assumptions used for funding purposes, as described in this section, including the reflection of stabilized segment rates.

Plan Name:	Frontier Communications Pension Plan
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SCHEDULE SB ATTACHMENTS

Methods, continued

Decrement timing

The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.

Benefits not valued

WTW has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any other significant benefits required to be valued that were not.

Sources of Data and Other Information

Frontier Communications Parent, Inc., through its third-party administrator, furnished participant data as of January 1, 2024. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Plan Name: Frontier Communications Pension Plan
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Assumptions Rationale – Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Cash balance interest crediting rate	The plan credits interest to cash balance accounts for former AT&T participants using the 30-year Treasury rate but with a minimum interest credit rate of 4.00% for the East group. For the FTR-13 Management and CTF Management groups, interest is credited based on the 1-year Treasury rate, plus 100 basis points. Our long-term estimates for these rates were developed based on an examination of historical variability in these rates and stochastic projections of future rates over a 10-year horizon. However, because current conditions differ from our long-term expectation, we have adopted a select and ultimate assumption which assumes an increase to long-term rates as of ten years from the measurement date with linear interpolation used to derive rates in interim years. We believe that the selected assumption does not significantly conflict with what would be reasonable based on market conditions at the measurement date and future expectations consistent with other economic assumptions used, other than the discount rate.
Annuity conversion rate for hybrid plans	As required by IRC §430, annuity benefits are valued by converting accounts to annuities using the current IRC §430 interest rates, so that the interest rates assumed are effectively the same as described above.
Lump sum conversion rate	As required by IRC §430, lump sum benefits are valued using “annuity substitution”, so that the interest rates assumed are effectively the same as described above, adjusted as required to account for the fact that for certain groups the lump sum conversion rate is either IRC §417(e) assumptions or a subsidized interest rate basis (based on Treasury rates and/or PBGC rates), whichever produces the larger lump sum. Subsidized lump sum benefits, i.e., where the amount is in excess of the IRC §417(e) minimum lump sum value, are valued using a select and ultimate assumption for the plan’s lump sum conversion rate, and thus reflects both current conditions and expected future conditions (based on an examination of historical variability in these rates and stochastic projections of future rates over a 10-year horizon).
Plan-related expenses	As required by regulations, plan-related expenses are calculated by estimating the expenses to be paid from the trust during the coming year (including, for example, expected PBGC premiums and actuarial, accounting, legal, administration and trustee fees to be paid from the trust).

Plan Name:	Frontier Communications Pension Plan
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Plan Sponsor:	Frontier Communications Parent, Inc.
Valuation Date:	January 1, 2024

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Assumptions Rationale – Significant Economic Assumptions, continued

Compensation increases	Assumed compensation increases are based on plan sponsor expectations.
Future multiplier increases	Assumed compensation increases are based on plan sponsor expectations.
Assumed return for asset smoothing	The assumed return used for asset smoothing is the third segment rate. Although we have not explicitly determined an expected rate of return on assets, based on an analysis of the plan sponsor's investment policy we believe the rate to be above the third segment rate.

Assumptions Rationale – Significant Demographic Assumptions

Healthy mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Disabled mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Termination	Termination rates were selected by the plan sponsor based on expectations for the future as determined from an experience study conducted in 2021, with periodic consideration of whether any conditions have changed that would be expected to produce different results in the future.
Retirement	Retirement rates were selected by the plan sponsor based on expectations for the future as determined from an experience study conducted in 2021, with periodic consideration of whether any conditions have changed that would be expected to produce different results in the future.
Disability incidence	Disability incidence rates were selected by the plan sponsor based on expectations for the future, with periodic consideration of whether any conditions have changed that would be expected to produce different results in the future.

Plan Name:	Frontier Communications Pension Plan
EIN / PN:	86-2359749/001
Plan Sponsor:	Frontier Communications Parent, Inc.
Valuation Date:	January 1, 2024

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Assumptions Rationale – Significant Demographic Assumptions

Benefit commencement age	Benefit commencement age was selected by the plan sponsor based on expectations for the future as determined from an experience study conducted in 2021, with periodic consideration of whether any conditions have changed that would be expected to produce different results in the future.
Form of payment	Form of payment was selected by the plan sponsor based on expectations for the future as determined from an experience study conducted in 2021, with periodic consideration of whether any conditions have changed that would be expected to produce different results in the future.

Prescribed Methods

Funding methods	The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.
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Changes in Assumptions and Methods

Change in assumptions since prior valuation	The mortality table used to calculate the funding target and target normal cost was updated to reflect the IRS-prescribed sex-distinct annuitant and non-annuitant fully generational mortality tables based on the Pri-2012 Society of Actuaries study and subsequent updates (including the use of the IRS-adjusted MP-2021 mortality improvement scale), as required by guidance issued by the IRS under IRC §430. The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430. The lump sum/annuity conversion interest rates were updated to reflect current capital market assumptions. The lump sum to annuity and annuity to lump sum conversion mortality table was changed from the PPA 2023 Optional Combined Unisex mortality table to the PPA 2024 Optional Combined Unisex mortality table. The cash balance interest crediting rates were updated to reflect current capital market assumptions.
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Plan Name:	Frontier Communications Pension Plan
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Valuation Date:	January 1, 2024

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The assumed plan-related expenses included in the target normal cost was changed from \$18,200,000 to \$8,000,000.

Changes in Assumptions and Methods

**Change in methods
since prior valuation**

There have been no changes since the prior valuation.

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2024

Plan Name	FRONTIER COMMUNICATIONS PENSION PLAN
Plan Sponsor EIN	86-2359749
ERISA Plan #	001
Plan Year Ending	12/31/2024

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	X
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
► Round off amounts to nearest dollar.	
► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan FRONTIER COMMUNICATIONS PENSION PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF FRONTIER COMMUNICATIONS PARENT, INC.	D Employer Identification Number (EIN) 86-2359749
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2024			
2	Assets:			
a	Market value	2a	2,325,408,939	
b	Actuarial value	2b	2,405,147,917	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	6,246	791,236,270	796,557,673
b	For terminated vested participants	5,792	280,137,093	280,137,093
c	For active participants	8,761	1,196,832,578	1,408,647,535
d	Total	20,799	2,268,205,941	2,485,342,301
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.06%	
6	Target normal cost			
a	Present value of current plan year accruals	6a	53,047,862	
b	Expected plan-related expenses	6b	8,000,000	
c	Target normal cost	6c	61,047,862	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Neil Parikh Signature of actuary	10/2/2025 Date
Neil Parikh Type or print name of actuary		2308466 Most recent enrollment number
Willis Towers Watson US LLC Firm name		212-309-3450 Telephone number (including area code)
500 North Akard Street Suite 4100 Dallas TX 75201 Address of the firm		

Part II	Beginning of Year Carryover and Prefunding Balances	
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>16.16</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		11,059,177
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.16</u> %		570,654
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		11,629,831
d Portion of (c) to be added to prefunding balance		11,629,831
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	11,629,831

Part III	Funding Percentages	
14 Funding target attainment percentage	14	96.30 %
15 Adjusted funding target attainment percentage	15	96.30 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	90.06 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV	Contributions and Liquidity Shortfalls				
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2024	19,618,113	0			
07/12/2024	31,404,907	0			
10/11/2024	24,818,510	0			
01/14/2025	29,233,121	0			
09/12/2025	18,227,367	0			
Totals ►			18(b)	123,302,018	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a		
b Contributions made to avoid restrictions adjusted to valuation date	19b	0	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	118,363,310	
20 Quarterly contributions and liquidity shortfalls:			
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No			
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No			
c If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost		
21	Discount rate:		
a	Segment rates:	1st segment: 4.75 % 2nd segment: 4.87 % 3rd segment: 5.59 %	☐ N/A, full yield curve used
b	Applicable month (enter code).....	21b	4
22	Weighted average retirement age	22	53
23	Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute		
Part VI	Miscellaneous Items		
24	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No		
25	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No		
26	Demographic and benefit information		
a	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
b	Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...		☒ Yes ☐ No
27	If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	
Part VII	Reconciliation of Unpaid Minimum Required Contributions For Prior Years		
28	Unpaid minimum required contributions for all prior years	28	0
29	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0
Part VIII	Minimum Required Contribution For Current Year		
31	Target normal cost and excess assets (see instructions):		
a	Target normal cost (line 6c).....	31a	61, 047, 862
b	Excess assets, if applicable, but not greater than line 31a	31b	0
32	Amortization installments:	Outstanding Balance	Installment
a	Net shortfall amortization installment	33, 480, 663	10, 594, 832
b	Waiver amortization installment	58, 343, 552	58, 343, 552
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....		34 style="text-align: right;">129, 986, 246
35	Balances elected for use to offset funding requirement	Carryover balance	Prefunding balance
	0	11, 629, 831	11, 629, 831
36	Additional cash requirement (line 34 minus line 35).....		36 style="text-align: right;">118, 356, 415
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37 style="text-align: right;">118, 363, 310
38	Present value of excess contributions for current year (see instructions)		
a	Total (excess, if any, of line 37 over line 36)		38a style="text-align: right;">6, 895
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b style="text-align: right;">6, 895
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39 style="text-align: right;">0
40	Unpaid minimum required contributions for all years		40 style="text-align: right;">0
Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)		
41	If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☒ 2019 ☐ 2020 ☐ 2021		

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Frontier Communications Parent, Inc.
EIN/PN	86-2359749/001
Plan Name	Frontier Communications Pension Plan
Valuation Date	January 1, 2024
Enrolled Actuary	Neil Parikh
Enrollment Number	23-08466

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

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Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 1, 2024

The Frontier Pension Plan contains multiple employee groups. The final weighted-average retirement age reported on Line 22 for the plan was calculated by weighting the calculated retirement age determined for each group with different retirement rates by the number of active participants in those groups as shown in "Schedule SB, Part V – Statement of Actuarial Assumptions and Methods".

The detailed description of the exact rates that apply at each age for each group for the various categories is contained in the attachment "Schedule SB, Part V – Statement of Actuarial Assumptions and Methods".

The following page shows a sample calculation of the weighted-average retirement age for one of the groups, the "Legacy Frontier" group. In computing the weighted-average retirement age, the weight applied to each age is (a)/(b), where (a) and (b) are defined as follows:

(a) The number of participants expected to retire at the retirement age to which the weight is being applied. The number of participants expected to retire is estimated by applying the assumed rates of decrement to the current active population.

(b) The total number of participants expected to retire. The number of participants expected to retire is estimated by applying the assumed rates of decrement to the current active population.

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Legacy Frontier Employees

Age (x)	Probability of Retirement	Population Remaining	% Remaining	% Retiring	Calculation of Weighted Age
45	4%	1,000,000	100.00%	4.00%	1.800000
46	4%	960,000	96.00%	3.84%	1.766400
47	4%	921,600	92.16%	3.69%	1.732608
48	4%	884,736	88.47%	3.54%	1.698693
49	4%	849,347	84.93%	3.40%	1.664719
50	4%	815,373	81.54%	3.26%	1.630745
51	4%	782,758	78.28%	3.13%	1.596826
52	4%	751,447	75.14%	3.01%	1.563011
53	4%	721,390	72.14%	2.89%	1.529346
54	4%	692,534	69.25%	2.77%	1.495873
55	4%	664,833	66.48%	2.66%	1.462632
56	6%	638,239	63.82%	3.83%	2.144484
57	6%	599,945	59.99%	3.60%	2.051812
58	9%	563,948	56.39%	5.08%	2.943810
59	9%	513,193	51.32%	4.62%	2.725054
60	10%	467,006	46.70%	4.67%	2.802033
61	10%	420,305	42.03%	4.20%	2.563861
62	20%	378,275	37.83%	7.57%	4.690604
63	15%	302,620	30.26%	4.54%	2.859755
64	25%	257,227	25.72%	6.43%	4.115627
65	35%	192,920	19.29%	6.75%	4.388930
66	35%	125,398	12.54%	4.39%	2.896694
67	35%	81,509	8.15%	2.85%	1.911379
68	35%	52,981	5.30%	1.85%	1.260940
69	25%	34,437	3.44%	0.86%	0.594046
70	100%	25,828	2.58%	2.58%	1.807965

Average age at retirement 57.698

Nearest Whole Age **58**

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Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Plan Sponsor

Frontier Communications Parent, Inc.

EIN / Plan Number

86-2359749 / 001

Statement of Assumptions

The assumptions disclosed in this Appendix are for the plan year beginning January 1, 2024 for the following groups:

- Legacy Frontier
Former participants in the Citizens Communications, CTE, GTE and Frontier groups, among others
- FTR-13:
Former participants in the Management, West Hourly and Mid-Atlantic (West Virginia) groups
- CT:
Former participants in the AT&T Pension Benefit Plan including the East Program, Nonbargained Program (NB), Bargained Cash Balance Program #2 (BCB2), the Management Cash Balance Program (MCB) and others
- CTF:
Former participants in Verizon's wireline operations in California, Texas, and Florida including Management, West, and Mid-Atlantic groups

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Economic Assumptions, continued

Interest rate basis

- Applicable month September
- Interest rate basis Segment Rates from 4 Months Preceding Valuation Date

Interest rates

	Reflecting Stabilization - ARPA	Not Reflecting Stabilization
• First segment rate	4.75%	3.62%
• Second segment rate	4.87%	4.46%
• Third segment rate	5.59%	4.52%
• Effective interest rate	5.06%	4.40%

As permitted by law, rates reflecting stabilization are used to determine the funding target and target normal cost, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from (and currently are higher than) current market interest rates, and may be inconsistent with other economic assumptions used in the valuation.

Rates not reflecting stabilization are used to determine PBGC variable rate premiums if the alternative method is used, and are used to determine the PBGC FTAP and the PBGC 4010 FS.

Cash Balance to Annuity Conversion Interest Rate

- FTR-13 Management Plan / CTF Management 3-Segment Rates
- CT – 417(e) PPA basis 3-Segment Rates

Annuity to Lump Sum Conversion Interest Rate

- Legacy Frontier: Annuity Substitution
Lump sums were valued using the substitution of annuity form under IRS Regulation 1.430(d)-1(f)(4) without application of generational mortality.
- FTR-13 West Hourly / CTF West: 4.50% in 2024 with a long-term rate of 5.75% in 2034, where rates for intermediate years are calculated using linear interpolation.
- FTR-13 Management / CTF Management: 4.75% in 2024 with a long-term rate of 5.75% in 2034, where rates for intermediate years are calculated using linear interpolation.
- FTR-13 Mid-Atlantic / CTF Mid-Atlantic: 4.00% in 2024 with a long-term rate of 5.25% in 2034, where rates for intermediate years are calculated using linear interpolation.

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Economic Assumptions, continued

- CT:
 - 30-year Treasury conversion rate: 4.00% in 2024 with a long-term rate of 5.25% in 2034, where rates for intermediate years are calculated using linear interpolation.
 - 417(e)(3) PPA conversion rate: Annuity Substitution
- Lump sums were valued using the substitution of annuity form under IRS Regulation 1.430(d)-1(f)(4) without application of generational mortality.

Plan-Related Administrative Expenses \$8,000,000

Annual rates of increase

- Cost-of-Living Adjustments
 - Appendix 4 1.50%
 - Company Code 731 2.50%
 - Appendix 5 with date of retirement after 1994 equal to the difference between CPI and 2% capped at 2% 0.50%
 - All Others 0.00%
- Compensation
 - Legacy Frontier / FTR-13 / CTF / CT Bargained 3.00%
- Future Multiplier Increases
 - FTR-13 Mid-Atlantic / CTF Mid-Atlantic 0.00%
 - CT Bargained 0.00%
- Future Increases in Social Security
 - National Average Wage Index 3.50%
 - Consumer Price Index 2.50%
- Statutory Limits on Compensation
 - Legacy Frontier / FTR-13 / CTF / CT 2.50%

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Economic Assumptions, continued

- Cash Balance Interest Crediting Rate
 - FTR-13 Management / CTF Management
5.75% in 2024 with a long-term rate of 5.00% in 2034, where rates for intermediate years are calculated using linear interpolation.
 - CT – East Program
4.00% in 2024 with a long-term rate of 5.25% in 2034, where rates for intermediate years are calculated using linear interpolation, with the application of a 4.00% floor in each year.
 - CT – All Other Programs
4.00% in 2024 with a long-term rate of 5.25% in 2034, where rates for intermediate years are calculated using linear interpolation.

Demographic and Other Assumptions

- | | |
|---|--|
| Inclusion date | The valuation date coincident with or next following the date on which the employee becomes a participant. |
| New or rehired employees | It was assumed there will be no new or rehired employees. The plan is closed to new entrants as of October 16, 2021. |
| Benefit commencement dates | |
| • Preretirement death benefit | The later of the death of the active participant or the date the participant would have attained age 55. |
| • Deferred vested benefit | |
| – <u>FTR-13 & CTF Management / Mid-Atlantic</u> | The later of age 57 or termination of employment. |
| – <u>FTR-13 & CTF West Hourly</u> | The later of early retirement eligibility date or termination of employment. |
| – <u>Legacy Frontier / CT</u> | The later of age 65 or termination of employment. |
| • Disability benefit | Upon disablement. |
| • Retirement benefit | Upon retirement. |

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Demographic and Other Assumptions, continued

Form of payment

Active and Terminated Vested Participants

- Legacy Frontier
The form of payment is assumed to be 50% lump sum / 50% annuity. The form of payment for groups that do not have a lump sum provision is assumed to be an annuity.
- FTR-13 / CTF
The form of payment is assumed to be 95% lump sum / 5% annuity.
- CT East
Not eligible for an enhanced benefit:
For participants with less than 30 years of service and less than age 55 with 20 years of service, the form of payment is assumed to be 50% lump sum / 50% annuity.
Eligible for an enhanced benefit:
For participants with at least 30 years of service or at least age 55 with 20 years of service, the form of payment is assumed to be 5% lump sum / 95% annuity.
- CT MCB
The form of payment is assumed to be an annuity.
- CT BCB2
The form of payment is assumed to be a lump sum.
- CT Nonbargained
The form of payment is assumed to be a lump sum, if available. Some participants do not have cash balance accounts and therefore, their benefit is assumed to be paid as an annuity.

Joint & Survivor Form of Payment Election Percentage

It is assumed that 60% of males and 25% of females are married to an eligible spouse.

Spouse age Covered pay

Females assumed to be 3 years younger than males.

- Legacy Frontier / West Hourly
Assumed plan compensation for the year beginning on the valuation date was determined as the base rate of pay on the valuation date, plus the prior year's bonus scaled down using one-half of the assumed compensation increase rate.
- CT
Assumed plan compensation for the year beginning on the valuation date was determined as actual pensionable compensation provided by the employer for the prior year adjusted at the assumed compensation increase rate.

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Demographic and Other Assumptions, continued

Mortality

- Healthy

Separate rates for non-annuitants and annuitants based on Pri-2012 “Employees” and “Healthy Annuitants” (participants and beneficiaries combined) tables, respectively, without collar or amount adjustments and then projected forward with a generational projection as specified in the regulations under §1.430(h)(3)-1 using the IRS adjusted Scale MP-2021 (i.e., MP-2021 with no mortality improvement for 2020-2023 and future mortality improvement capped at 0.78% for years after 2024).
- Disabled

Same as healthy mortality.
- For annuity to lump sum conversions

PPA 2024 Optional Combined Unisex mortality table (except certain minimum benefits for East, which use RR01-62).
- For lump sum to annuity conversions

For annuity amounts for FTR-13 Management / CTF Management / and CT Nonbargained program:
PPA 2024 Optional Combined Unisex mortality table.

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Demographic and Other Assumptions, continued

Disability incidence

Legacy Frontier and FTR-13, and CTF

A 3% loading factor was applied to reflect the cost of disability under the plan for legacy Citizens business units where benefits are continued to be accrued as well as the Frontier sub plans Umbrella Trust and Urban.

For active participants in FTR-13, CTF, and Appendices 20 & 21, disability rates are determined using the sex-distinct 1987 Group Long-Term Disability (GLTD) Commissioner's Disability Table, with a 12-month elimination period and no adjustments.

Disability rates are shown below:

Percentage assumed to become disabled during the year		
Age	Males	Females
<25	0.0506%	0.0758%
25 – 29	0.0593%	0.0978%
30 – 34	0.0745%	0.1341%
35 – 39	0.1028%	0.2210%
40 – 44	0.1594%	0.3347%
45 – 49	0.2917%	0.3792%
50 – 54	0.5567%	0.6680%
55 – 59	1.0010%	0.9510%
60 – 64	1.3450%	1.0088%
65+	1.6000%	1.1750%

Termination rates (not due to disability or retirement)

The rates at which participants are assumed to leave the Company are shown below:

Percentage Assumed to Withdraw During the Year			
Age	Legacy Frontier	FTR-13 / CTF	CT
< 26	8.0%	20.0%	16.0%
26 – 29	8.0%	20.0%	10.0%
30	8.0%	11.0%	10.0%
31 – 34	8.0%	11.0%	8.0%
35	8.0%	7.0%	8.0%
36	5.0%	7.0%	8.0%
37 – 39	5.0%	7.0%	5.0%
40 – 44	5.0%	6.0%	5.0%
45 – 54	4.0%	5.0%	4.0%
55 – 59	3.0%	10.0%	4.0%
60 – 64	3.0%	15.0%	4.0%
65+	0.0%	0.0%	0.0%

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Demographic and Other Assumptions, continued

Retirement rates

Terminated vested participants are assumed to retire at the later of age 65 or termination of employment for Legacy Frontier and CT participants. FTR-13 and CTF Management / Mid-Atlantic terminated vested participants are assumed to retire at the later of age 57 or termination of employment. FTR-13 / CTF West Hourly terminated vested participants are assumed to retire at the later of early retirement eligibility date or the date of termination of employment.

Rates at which active participants are assumed to retire are shown below:

Age	Percentage Assumed to Retire During the Year		
	Legacy Frontier	FTR-13 / CTF	CT
45 - 51	4.0%	10.0%	4.0%
52 - 55	4.0%	11.0%	4.0%
56	6.0%	11.0%	4.0%
57	6.0%	12.0%	4.0%
58	9.0%	12.0%	4.0%
59	9.0%	15.0%	4.0%
60	10.0%	18.0%	7.0%
61	10.0%	20.0%	10.0%
62	20.0%	23.0%	10.0%
63	15.0%	23.0%	14.0%
64	25.0%	25.0%	14.0%
65	35.0%	30.0%	17.0%
66	35.0%	30.0%	20.0%
67	35.0%	35.0%	25.0%
68	35.0%	35.0%	20.0%
69	25.0%	25.0%	20.0%
70+	100.0%	100.0%	100.0%

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Additional Assumptions

Actuarial Increases

Active participants of FTR-13 / CTF West Hourly and FTR-13 / CTF Management (HAP benefit only) are assumed to receive an actuarially increased benefit after age 65 using a 7% interest rate and TPF&C 1971 Forecast Mortality Tables for Males with ages set back 2 years.

For terminated vested participants older than the normal retirement age at the valuation date, an age 65 accrued benefit with no actuarial increase is used. Some of these participants are unable to be located or are likely deceased and are expected to offset the population that might have otherwise received an actuarial increase.

Timing of benefit payments

Benefit payments are assumed to be made uniformly throughout the year and, on average, at mid-year.

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Methods

Valuation date	First day of plan year.
Funding target	Present value of accrued benefits as required by regulations under IRC §430.
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Actuarial value of assets	Average of the fair market value of assets on the valuation date and 12 and 24 months preceding the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings of 7.50% for the 2023 plan year and 7.50% for the 2022 plan year (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year). The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets. In addition, the value of each insurance contract provided by Frontier is included in the valuation assets. The values of Equitable contracts 1444 and 6682 were provided by Frontier. The present value of the annuity payments under Prudential contract 5284 was determined by WTW and provided to Frontier on August 30, 2024. As noted in the August 30, 2024 letter, this value was determined using the same interest rate and mortality assumptions used for funding purposes, as described in this section, including the reflection of stabilized segment rates.

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Methods, continued

Decrement timing

The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.

Benefits not valued

WTW has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any other significant benefits required to be valued that were not.

Sources of Data and Other Information

Frontier Communications Parent, Inc., through its third-party administrator, furnished participant data as of January 1, 2024. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

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Assumptions Rationale – Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Cash balance interest crediting rate	The plan credits interest to cash balance accounts for former AT&T participants using the 30-year Treasury rate but with a minimum interest credit rate of 4.00% for the East group. For the FTR-13 Management and CTF Management groups, interest is credited based on the 1-year Treasury rate, plus 100 basis points. Our long-term estimates for these rates were developed based on an examination of historical variability in these rates and stochastic projections of future rates over a 10-year horizon. However, because current conditions differ from our long-term expectation, we have adopted a select and ultimate assumption which assumes an increase to long-term rates as of ten years from the measurement date with linear interpolation used to derive rates in interim years. We believe that the selected assumption does not significantly conflict with what would be reasonable based on market conditions at the measurement date and future expectations consistent with other economic assumptions used, other than the discount rate.
Annuity conversion rate for hybrid plans	As required by IRC §430, annuity benefits are valued by converting accounts to annuities using the current IRC §430 interest rates, so that the interest rates assumed are effectively the same as described above.
Lump sum conversion rate	As required by IRC §430, lump sum benefits are valued using “annuity substitution”, so that the interest rates assumed are effectively the same as described above, adjusted as required to account for the fact that for certain groups the lump sum conversion rate is either IRC §417(e) assumptions or a subsidized interest rate basis (based on Treasury rates and/or PBGC rates), whichever produces the larger lump sum. Subsidized lump sum benefits, i.e., where the amount is in excess of the IRC §417(e) minimum lump sum value, are valued using a select and ultimate assumption for the plan's lump sum conversion rate, and thus reflects both current conditions and expected future conditions (based on an examination of historical variability in these rates and stochastic projections of future rates over a 10-year horizon).
Plan-related expenses	As required by regulations, plan-related expenses are calculated by estimating the expenses to be paid from the trust during the coming year (including, for example, expected PBGC premiums and actuarial, accounting, legal, administration and trustee fees to be paid from the trust).

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Assumptions Rationale – Significant Economic Assumptions, continued

Compensation increases	Assumed compensation increases are based on plan sponsor expectations.
Future multiplier increases	Assumed compensation increases are based on plan sponsor expectations.
Assumed return for asset smoothing	The assumed return used for asset smoothing is the third segment rate. Although we have not explicitly determined an expected rate of return on assets, based on an analysis of the plan sponsor's investment policy we believe the rate to be above the third segment rate.

Assumptions Rationale – Significant Demographic Assumptions

Healthy mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Disabled mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Termination	Termination rates were selected by the plan sponsor based on expectations for the future as determined from an experience study conducted in 2021, with periodic consideration of whether any conditions have changed that would be expected to produce different results in the future.
Retirement	Retirement rates were selected by the plan sponsor based on expectations for the future as determined from an experience study conducted in 2021, with periodic consideration of whether any conditions have changed that would be expected to produce different results in the future.
Disability incidence	Disability incidence rates were selected by the plan sponsor based on expectations for the future, with periodic consideration of whether any conditions have changed that would be expected to produce different results in the future.

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Assumptions Rationale – Significant Demographic Assumptions

Benefit commencement age	Benefit commencement age was selected by the plan sponsor based on expectations for the future as determined from an experience study conducted in 2021, with periodic consideration of whether any conditions have changed that would be expected to produce different results in the future.
Form of payment	Form of payment was selected by the plan sponsor based on expectations for the future as determined from an experience study conducted in 2021, with periodic consideration of whether any conditions have changed that would be expected to produce different results in the future.

Prescribed Methods

Funding methods	The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.
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Changes in Assumptions and Methods

Change in assumptions since prior valuation	The mortality table used to calculate the funding target and target normal cost was updated to reflect the IRS-prescribed sex-distinct annuitant and non-annuitant fully generational mortality tables based on the Pri-2012 Society of Actuaries study and subsequent updates (including the use of the IRS-adjusted MP-2021 mortality improvement scale), as required by guidance issued by the IRS under IRC §430. The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430. The lump sum/annuity conversion interest rates were updated to reflect current capital market assumptions. The lump sum to annuity and annuity to lump sum conversion mortality table was changed from the PPA 2023 Optional Combined Unisex mortality table to the PPA 2024 Optional Combined Unisex mortality table. The cash balance interest crediting rates were updated to reflect current capital market assumptions.
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The assumed plan-related expenses included in the target normal cost was changed from \$18,200,000 to \$8,000,000.

Changes in Assumptions and Methods

Change in methods since prior valuation There have been no changes since the prior valuation.

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Schedule SB, Line 24 Change in Actuarial Assumptions

Lump sum / Annuity Conversions

The lump sum/annuity conversion interest rates were updated to reflect current capital market assumptions.

Cash Balance Interest Crediting Rates

The cash balance interest crediting rates were updated to reflect current capital market assumptions.

Plan-Related Expenses

The assumed plan-related expenses included in the target normal cost were changed from \$18,200,000 to \$8,000,000.

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Schedule SB, Part V Summary of Plan Provisions

See separate report section.

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Schedule SB, Line 26 - Schedule of Active Participant Data as of January 1, 2024

Number and average plan compensation¹ limited by IRC §401(a)(17) distributed by attained age and attained years of credited service

All monetary amounts shown in US Dollars

Attained Age	Attained Years of Credited Service ²													40 & Over	Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39			
Under 25															0
															0
25-29						8									8
															79,508
30-34					1	41	54	1							97
						87,100	89,150								87,693
35-39			3	1	4	40	137	117	4						306
						86,787	87,364	85,282							86,889
40-44			2		4	31	203	445	150	22					857
						86,462	82,887	75,895	74,315	73,506					79,428
45-49	1	3	1		3	36	192	567	547	515	8				1,872
						90,926	77,765	80,091	77,198	84,022					80,587
50-54			1	1	2	36	161	482	523	867	137	28			2,239
						93,657	80,997	76,008	76,473	88,828	80,193	85,267			83,561
55-59			2	4		18	97	299	313	597	163	231	4		1,728
							77,251	79,005	76,538	88,222	84,058	93,384			85,534
60-64		1				16	50	145	155	318	95	230	159		1,169
							70,838	74,212	72,267	87,960	84,663	90,311	84,050		84,276
65-69				2	1	9	21	36	46	86	19	56	136		412
							80,700	82,167	71,234	87,882		89,809	85,104		85,267
70 & over							2	7	6	18	2	8	30		73
													85,774		85,352
Total	1	4	9	8	15	235	917	2,099	1,744	2,423	424	553	329		8,761
	68,723	0	107,141	77,913	62,115	86,992	81,295	78,353	75,966	87,488	83,487	91,349	84,238		83,541
Average:	Age	52	Number of Participants:			Fully vested			8,757	Males			6,712		
	Service	23				Partially vested			4	Females			2,049		
Census data as of January 1, 2024															

¹ Only participants whose benefit accruals reflect non-frozen pay are included in the plan compensation averages. Participants whose benefit formula is not pay-related or whose benefit accruals reflect frozen pay are excluded from the plan compensation averages. However, all participants are included in the headcounts.

² Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Frontier Communications Pension Plan
 EIN / PN: 86-2359749/001
 Plan Sponsor: Frontier Communications Parent, Inc.
 Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 - Schedule of Active Participant Data for Cash Balance Plans as of January 1, 2024 Number and average cash balance account¹ distributed by attained age and attained years of credited service

All monetary amounts shown in US Dollars

Attained Age	Attained Years of Credited Service ²													40 & Over	Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39			
Under 25														0	
														0	
25-29						8								8	
														8,236	
30-34					1	41	22	1						65	
						10,993	16,236							12,879	
35-39			1			31	42	17						91	
						13,336	19,269							17,621	
40-44			1		1	22	40	42	13	3				122	
						15,284	24,225	16,697						22,824	
45-49					1	25	25	33	87	142	1			314	
						20,432	29,225	27,245	60,189	93,108				65,666	
50-54						26	32	24	86	307	29	11		515	
						29,175	34,358	29,257	57,290	115,062	111,219			94,675	
55-59				1		7	14	20	46	233	53	147	1	522	
								39,037	67,715	130,451	149,304	262,628		156,650	
60-64						12	5	16	33	134	38	147	73	458	
									71,372	126,085	143,974	270,528	295,115	190,693	
65-69				1		5	5	5	16	40	6	39	51	168	
										96,335		261,914	289,456	188,549	
70 & over									1	4		5	10	20	
														316,155	
Total			2	2	3	177	185	158	282	863	127	349	135	2,283	
			8,807	7,358	6,019	20,179	26,747	26,712	61,320	116,064	140,196	266,334	302,031	123,423	
Average:	Age	54	Number of Participants:			Fully vested			2,281	Males			1,580		
	Service	26				Partially vested			2	Females			703		
Census data as of January 1, 2024															

¹ Only active participants with cash balance accounts are included

² Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Frontier Communications Pension Plan

EIN / PN: 86-2359749/001

Plan Sponsor: Frontier Communications Parent, Inc.

Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26b Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2024	163,444,860.63	61,924,403.29	76,362,712.49	301,731,976.41
2025	141,693,201.89	11,224,413.09	74,151,512.99	227,069,127.98
2026	131,921,657.40	11,732,812.89	71,991,810.07	215,646,280.36
2027	124,762,317.49	13,016,339.53	69,758,589.42	207,537,246.44
2028	118,190,147.06	16,134,290.54	67,471,237.20	201,795,674.79
2029	112,517,970.52	15,775,897.38	65,127,541.53	193,421,409.43
2030	106,842,376.57	17,664,759.62	62,728,113.54	187,235,249.72
2031	101,126,869.72	17,482,091.79	60,275,257.20	178,884,218.71
2032	95,871,324.40	17,754,009.67	57,773,150.41	171,398,484.48
2033	90,672,308.37	16,659,102.24	55,230,554.95	162,561,965.56
2034	84,683,961.89	17,592,873.35	52,654,962.37	154,931,797.61
2035	79,770,513.60	16,469,166.53	50,053,577.15	146,293,257.28
2036	74,701,231.27	17,449,811.96	47,429,959.06	139,581,002.29
2037	69,482,179.50	16,652,934.70	44,793,801.82	130,928,916.03
2038	64,283,345.67	16,513,892.37	42,150,232.68	122,947,470.71
2039	59,861,775.50	14,484,974.71	39,506,592.50	113,853,342.71
2040	55,160,648.17	14,450,753.37	36,873,889.09	106,485,290.63
2041	51,983,472.52	14,381,908.99	34,261,891.29	100,627,272.80
2042	48,037,653.85	13,322,503.35	31,681,423.30	93,041,580.50
2043	44,979,337.75	13,106,680.62	29,144,042.53	87,230,060.90
2044	42,140,783.09	12,499,975.45	26,661,925.86	81,302,684.40
2045	39,734,625.32	12,786,922.91	24,247,673.24	76,769,221.48
2046	37,386,749.41	12,182,755.86	21,914,324.50	71,483,829.77
2047	35,336,287.83	11,619,734.20	19,674,883.20	66,630,905.23
2048	33,143,249.39	10,852,406.23	17,542,045.89	61,537,701.52
2049	31,284,489.89	10,052,925.03	15,527,742.10	56,865,157.02
2050	29,557,610.70	10,037,369.12	13,642,526.70	53,237,506.51
2051	27,894,004.16	9,493,382.09	11,894,954.82	49,282,341.07
2052	26,237,496.18	8,641,251.02	10,291,052.43	45,169,799.63
2053	24,589,527.15	8,022,349.82	8,834,020.26	41,445,897.23
2054	23,010,481.61	7,123,133.36	7,523,997.87	37,657,612.85
2055	21,383,446.73	6,518,085.45	6,358,274.42	34,259,806.60
2056	19,818,522.29	6,079,605.79	5,331,613.46	31,229,741.54
2057	18,178,614.84	5,519,592.97	4,436,616.24	28,134,824.05
2058	16,598,483.21	4,810,064.49	3,664,233.03	25,072,780.73
2059	15,073,799.89	4,449,893.85	3,004,257.15	22,527,950.89
2060	13,619,324.09	3,861,356.20	2,445,804.50	19,926,484.80
2061	12,203,424.86	3,457,134.82	1,977,786.48	17,638,346.15
2062	10,864,762.60	3,059,213.54	1,589,223.90	15,513,200.04
2063	9,599,653.54	2,698,232.21	1,269,533.84	13,567,419.59
2064	8,413,916.80	2,365,113.23	1,008,789.55	11,787,819.57
2065	7,326,279.49	2,060,068.96	797,865.85	10,184,214.29

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

2066	6,327,546.55	1,782,860.39	628,594.21	8,739,001.15
2067	5,416,041.59	1,532,862.52	493,759.24	7,442,663.35
2068	4,597,980.42	1,309,097.97	387,114.00	6,294,192.38
2069	3,868,256.58	1,110,346.36	303,331.96	5,281,934.90
2070	3,224,058.79	935,194.94	237,925.89	4,397,179.62
2071	2,661,386.14	782,065.21	187,165.01	3,630,616.36
2072	2,175,265.57	649,279.35	147,978.66	2,972,523.58
2073	1,760,006.04	535,097.79	117,859.98	2,412,963.81

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32 Schedule of Amortization Bases as of January 1, 2024

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	01/01/2024	(121,491,039)	15.00000	(121,491,039)	(11,053,292)
2. Shortfall	01/01/2023	45,876,221	14.00000	44,019,843	4,201,377
3. Shortfall	01/01/2022	(371,611,835)	13.00000	(341,301,614)	(34,341,188)
4. Shortfall	01/01/2021	216,396,888	12.00000	189,128,230	20,177,186
5. Shortfall	01/01/2020	103,529,313	11.00000	73,596,037	8,381,597
6. Shortfall	01/01/2019	291,360,085	10.00000	189,529,206	23,229,152
7. Waiver ¹	01/01/2021	126,365,423	1.00000	58,343,552	58,343,552
Total				91,824,215	68,938,384

¹ The 2020 minimum required contribution was waived as a result of a funding waiver approved by the IRS on January 11, 2021. The amount waived is amortized into 5 annual waiver amortization installments of \$29,171,776 starting in the 2021 plan year. There was a modification of the funding waiver in January 2024 which, due to IRC § 412(c)(7) and Frontier's intention to adopt an amendment that increased benefit liabilities, accelerated the final 2025 plan year waiver amortization installment (approximately \$29 million) into the 2024 minimum required contribution.

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Frontier Communications Parent, Inc.
EIN/PN	86-2359749/001
Plan Name	Frontier Communications Pension Plan
Valuation Date	January 1, 2024
Enrolled Actuary	Neil Parikh
Enrollment Number	23-08466

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26b Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2024	163,444,860.63	61,924,403.29	76,362,712.49	301,731,976.41
2025	141,693,201.89	11,224,413.09	74,151,512.99	227,069,127.98
2026	131,921,657.40	11,732,812.89	71,991,810.07	215,646,280.36
2027	124,762,317.49	13,016,339.53	69,758,589.42	207,537,246.44
2028	118,190,147.06	16,134,290.54	67,471,237.20	201,795,674.79
2029	112,517,970.52	15,775,897.38	65,127,541.53	193,421,409.43
2030	106,842,376.57	17,664,759.62	62,728,113.54	187,235,249.72
2031	101,126,869.72	17,482,091.79	60,275,257.20	178,884,218.71
2032	95,871,324.40	17,754,009.67	57,773,150.41	171,398,484.48
2033	90,672,308.37	16,659,102.24	55,230,554.95	162,561,965.56
2034	84,683,961.89	17,592,873.35	52,654,962.37	154,931,797.61
2035	79,770,513.60	16,469,166.53	50,053,577.15	146,293,257.28
2036	74,701,231.27	17,449,811.96	47,429,959.06	139,581,002.29
2037	69,482,179.50	16,652,934.70	44,793,801.82	130,928,916.03
2038	64,283,345.67	16,513,892.37	42,150,232.68	122,947,470.71
2039	59,861,775.50	14,484,974.71	39,506,592.50	113,853,342.71
2040	55,160,648.17	14,450,753.37	36,873,889.09	106,485,290.63
2041	51,983,472.52	14,381,908.99	34,261,891.29	100,627,272.80
2042	48,037,653.85	13,322,503.35	31,681,423.30	93,041,580.50
2043	44,979,337.75	13,106,680.62	29,144,042.53	87,230,060.90
2044	42,140,783.09	12,499,975.45	26,661,925.86	81,302,684.40
2045	39,734,625.32	12,786,922.91	24,247,673.24	76,769,221.48
2046	37,386,749.41	12,182,755.86	21,914,324.50	71,483,829.77
2047	35,336,287.83	11,619,734.20	19,674,883.20	66,630,905.23
2048	33,143,249.39	10,852,406.23	17,542,045.89	61,537,701.52
2049	31,284,489.89	10,052,925.03	15,527,742.10	56,865,157.02
2050	29,557,610.70	10,037,369.12	13,642,526.70	53,237,506.51
2051	27,894,004.16	9,493,382.09	11,894,954.82	49,282,341.07
2052	26,237,496.18	8,641,251.02	10,291,052.43	45,169,799.63
2053	24,589,527.15	8,022,349.82	8,834,020.26	41,445,897.23
2054	23,010,481.61	7,123,133.36	7,523,997.87	37,657,612.85
2055	21,383,446.73	6,518,085.45	6,358,274.42	34,259,806.60
2056	19,818,522.29	6,079,605.79	5,331,613.46	31,229,741.54
2057	18,178,614.84	5,519,592.97	4,436,616.24	28,134,824.05
2058	16,598,483.21	4,810,064.49	3,664,233.03	25,072,780.73
2059	15,073,799.89	4,449,893.85	3,004,257.15	22,527,950.89
2060	13,619,324.09	3,861,356.20	2,445,804.50	19,926,484.80
2061	12,203,424.86	3,457,134.82	1,977,786.48	17,638,346.15
2062	10,864,762.60	3,059,213.54	1,589,223.90	15,513,200.04
2063	9,599,653.54	2,698,232.21	1,269,533.84	13,567,419.59
2064	8,413,916.80	2,365,113.23	1,008,789.55	11,787,819.57
2065	7,326,279.49	2,060,068.96	797,865.85	10,184,214.29

Plan Name: Frontier Communications Pension Plan
 EIN / PN: 86-2359749/001
 Plan Sponsor: Frontier Communications Parent, Inc.
 Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

2066	6,327,546.55	1,782,860.39	628,594.21	8,739,001.15
2067	5,416,041.59	1,532,862.52	493,759.24	7,442,663.35
2068	4,597,980.42	1,309,097.97	387,114.00	6,294,192.38
2069	3,868,256.58	1,110,346.36	303,331.96	5,281,934.90
2070	3,224,058.79	935,194.94	237,925.89	4,397,179.62
2071	2,661,386.14	782,065.21	187,165.01	3,630,616.36
2072	2,175,265.57	649,279.35	147,978.66	2,972,523.58
2073	1,760,006.04	535,097.79	117,859.98	2,412,963.81

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 1, 2024

The Frontier Pension Plan contains multiple employee groups. The final weighted-average retirement age reported on Line 22 for the plan was calculated by weighting the calculated retirement age determined for each group with different retirement rates by the number of active participants in those groups as shown in "Schedule SB, Part V – Statement of Actuarial Assumptions and Methods".

The detailed description of the exact rates that apply at each age for each group for the various categories is contained in the attachment "Schedule SB, Part V – Statement of Actuarial Assumptions and Methods".

The following page shows a sample calculation of the weighted-average retirement age for one of the groups, the "Legacy Frontier" group. In computing the weighted-average retirement age, the weight applied to each age is $(a)/(b)$, where (a) and (b) are defined as follows:

(a) The number of participants expected to retire at the retirement age to which the weight is being applied. The number of participants expected to retire is estimated by applying the assumed rates of decrement to the current active population.

(b) The total number of participants expected to retire. The number of participants expected to retire is estimated by applying the assumed rates of decrement to the current active population.

Plan Name:	Frontier Communications Pension Plan
EIN / PN:	86-2359749/001
Plan Sponsor:	Frontier Communications Parent, Inc.
Valuation Date:	January 1, 2024

SCHEDULE SB ATTACHMENTS

Legacy Frontier Employees

Age (x)	Probability of Retirement	Population Remaining	% Remaining	% Retiring	Calculation of Weighted Age
45	4%	1,000,000	100.00%	4.00%	1.800000
46	4%	960,000	96.00%	3.84%	1.766400
47	4%	921,600	92.16%	3.69%	1.732608
48	4%	884,736	88.47%	3.54%	1.698693
49	4%	849,347	84.93%	3.40%	1.664719
50	4%	815,373	81.54%	3.26%	1.630745
51	4%	782,758	78.28%	3.13%	1.596826
52	4%	751,447	75.14%	3.01%	1.563011
53	4%	721,390	72.14%	2.89%	1.529346
54	4%	692,534	69.25%	2.77%	1.495873
55	4%	664,833	66.48%	2.66%	1.462632
56	6%	638,239	63.82%	3.83%	2.144484
57	6%	599,945	59.99%	3.60%	2.051812
58	9%	563,948	56.39%	5.08%	2.943810
59	9%	513,193	51.32%	4.62%	2.725054
60	10%	467,006	46.70%	4.67%	2.802033
61	10%	420,305	42.03%	4.20%	2.563861
62	20%	378,275	37.83%	7.57%	4.690604
63	15%	302,620	30.26%	4.54%	2.859755
64	25%	257,227	25.72%	6.43%	4.115627
65	35%	192,920	19.29%	6.75%	4.388930
66	35%	125,398	12.54%	4.39%	2.896694
67	35%	81,509	8.15%	2.85%	1.911379
68	35%	52,981	5.30%	1.85%	1.260940
69	25%	34,437	3.44%	0.86%	0.594046
70	100%	25,828	2.58%	2.58%	1.807965

Average age at retirement 57.698

Nearest Whole Age 58

Plan Name: Frontier Communications Pension Plan
 EIN / PN: 86-2359749/001
 Plan Sponsor: Frontier Communications Parent, Inc.
 Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

See separate report section.

Plan Name:	Frontier Communications Pension Plan
EIN / PN:	86-2359749/001
Plan Sponsor:	Frontier Communications Parent, Inc.
Valuation Date:	January 1, 2024

Plan Name	FRONTIER COMMUNICATIONS PENSION PLAN
Plan Sponsor EIN	86-2359749
ERISA Plan #	001
Plan Year Ending	12/31/2024

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	X
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32 Schedule of Amortization Bases as of January 1, 2024

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	01/01/2024	(121,491,039)	15.00000	(121,491,039)	(11,053,292)
2. Shortfall	01/01/2023	45,876,221	14.00000	44,019,843	4,201,377
3. Shortfall	01/01/2022	(371,611,835)	13.00000	(341,301,614)	(34,341,188)
4. Shortfall	01/01/2021	216,396,888	12.00000	189,128,230	20,177,186
5. Shortfall	01/01/2020	103,529,313	11.00000	73,596,037	8,381,597
6. Shortfall	01/01/2019	291,360,085	10.00000	189,529,206	23,229,152
7. Waiver ¹	01/01/2021	126,365,423	1.00000	58,343,552	58,343,552
Total				91,824,215	68,938,384

¹ The 2020 minimum required contribution was waived as a result of a funding waiver approved by the IRS on January 11, 2021. The amount waived is amortized into 5 annual waiver amortization installments of \$29,171,776 starting in the 2021 plan year. There was a modification of the funding waiver in January 2024 which, due to IRC § 412(c)(7) and Frontier's intention to adopt an amendment that increased benefit liabilities, accelerated the final 2025 plan year waiver amortization installment (approximately \$29 million) into the 2024 minimum required contribution.

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

Lump sum / Annuity Conversions

The lump sum/annuity conversion interest rates were updated to reflect current capital market assumptions.

Cash Balance Interest Crediting Rates

The cash balance interest crediting rates were updated to reflect current capital market assumptions.

Plan-Related Expenses

The assumed plan-related expenses included in the target normal cost were changed from \$18,200,000 to \$8,000,000.

Plan Name:	Frontier Communications Pension Plan
EIN / PN:	86-2359749/001
Plan Sponsor:	Frontier Communications Parent, Inc.
Valuation Date:	January 1, 2024