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

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] 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:
- [X] 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
FRONTIER COMMUNICATIONS PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

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.

2 WASHINGTON STREET
NORWALK, CT 06854

2b Employer Identification Number (EIN)
86-2359749

2c Plan Sponsor's telephone number
203-614-5600

2d Business code (see instructions)
517000

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.	10/14/2026	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 [X] 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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	20329
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	**6a(1)**	8205
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	7781
b	Retired or separated participants receiving benefits	**6b**	5537
c	Other retired or separated participants entitled to future benefits	**6c**	5269
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	18587
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1216
f	Total. Add lines **6d** and **6e**.	**6f**	19803
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**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 Characteristic 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 Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [X]	Insurance	**(1)** [X]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

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)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 1
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 2025 Form M-1 annual report. If the plan was not required to file the 2025 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

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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.

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	47	01/01/2025	12/31/2025

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.	6d	

Specify nature of costs ▶

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	134415
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	2982		
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	2982
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	137397
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	17764		
	(2) Administration charge made by carrier	7e(2)	4487		
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	22251
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	115146

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.			**10b**	

Specify nature of costs.

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

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **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: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	2381831058
b Actuarial value	**2b**	2311227178

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	6480	787355191	792202735
b For terminated vested participants	5888	286836187	286836187
c For active participants	8205	1210397983	1406484339
d Total	20573	2284589361	2485523261

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**	5.33 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	51439887
b Expected plan-related expenses	**6b**	8000000
c Target normal cost	**6c**	59439887

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

10/08/2026
Date

KAREN SCHAUB
Type or print name of actuary

26-08726
Most recent enrollment number

WILLIS TOWERS WATSON US LLC
Firm name

203-326-5400
Telephone number (including area code)

3001 SUMMER STREET
STAMFORD, CT 06905
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

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	11629831
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	11629831
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 5.67 %	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)		6895
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 5.06 %		0
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		391
c	Total available at beginning of current plan year to add to prefunding balance		7286
d	Portion of (c) to be added to prefunding balance		0
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	0

Part III Funding Percentages

14	Funding target attainment percentage	14	92.98 %
15	Adjusted funding target attainment percentage	15	92.98 %
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	96.30 %
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
04/14/2025	32496562	0			
07/14/2025	32496562	0			
01/14/2026	10089000	0			
09/11/2026	11988096	0			
			Totals ► 18(b)	87070220	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	84160553

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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: 5.07 %	2nd segment: 5.31 %	3rd segment: 5.50 %	☐ 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**	59439887
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	174296083	24484389
b Waiver amortization installment	0	0

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**	83924276

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	83924276
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	84160553
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	236277
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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)

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).. . . . . [X] 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

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

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

(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	3206871	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	776624	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	561118	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)

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	374995	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	352662	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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	243177	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	223835	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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	186150	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

M. ARTHUR GENSLER JR. & ASSOCIATES

94-1663305

(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	NONE	94752	Yes [ ] No [X]	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	77977	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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	60134	Yes [ ] No [X]	Yes [ ] No [ ]		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	56540	Yes [ ] No [X]	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	5750	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: NEIL PARIKH
b EIN: 53-0181291
c Position: ACTUARY
d Address: 500 NORTH AKARD STREET
SUITE 4100
DALLAS, TX 75201
e Telephone: 212-309-3450

Explanation: REASSIGNMENT OF WORK WITHIN WTW.

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

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
46-2596644-062	C	290778702

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	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
37-6567224-002	C	415013817

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	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
37-6567224-005	C	299944763

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	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
86-6497312-002	C	46196709

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	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
86-6497312-001	C	232759853

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	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
86-6497312-003	C	58112505

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	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
86-6497312-004	C	47602286

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) 131560242

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) 68635010

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) 44111826

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) 65514383

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)

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)

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)

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)

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)

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)

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

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b Name of plan sponsor | **c** EIN-PN

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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

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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)	47460488	22077096
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	21111187	7401542
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	127167604	91926080
(2) U.S. Government securities	1c(2)	394474886	526117634
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	40	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	1631320	1743992
(5) Partnership/joint venture interests	1c(5)	65177630	48646251
(6) Real estate (other than employer real property)	1c(6)	19047887	15622951
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	1595926767	1700230096
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	134415	115146
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)	141430750	127113281
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	2413562974	2540994069
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	38555990	1772073
1k Total liabilities (add all amounts in lines 1g through1j)	1k	38555990	1772073
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	2375006984	2539221996

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)	87070220	
(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)		87070220
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	13794362	
(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)	262813	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		14057175
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	312536	
(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)		312536
(3) Rents	2b(3)		14528266
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	923238	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		923238
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	17131876	
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		17131876

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		189595890
(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)		736860
c Other income	2c		-362564
d Total income. Add all **income** amounts in column (b) and enter total	2d		323993497
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	150649138	
(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)		150649138
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)	56540	
(5) Investment advisory and investment management fees	2i(5)	2526953	
(6) Bank or trust company trustee/custodial fees	2i(6)	3206871	
(7) Actuarial fees	2i(7)	374995	
(8) Legal fees	2i(8)	561119	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	221888	
(11) Other expenses	2i(11)	2180981	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		9129347
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		159778485
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		164215012
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) [X] 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)** [X] 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.)	**4a**		X	
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.)	**4b**		X	
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.)	**4c**		X	
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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		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?	**4f**		X	
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?	**4g**	X		146436854
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?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
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.)	**4j**	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
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.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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.) ..... [X] Yes [ ] No [ ] Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 557196.

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

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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** 350

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**

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: 25.2 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 63.2 %
High-Yield Debt: 0.9 % Real Assets: 6.0 % Cash or Cash Equivalents: 3.4 % Other: 1.3 %

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, 2025 AND 2024

(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, 2025 and 2024, 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, 2025 and 2024, 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.
- 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.

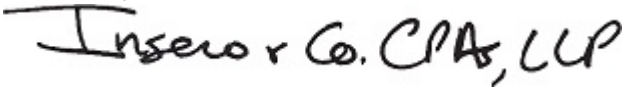
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, 2025 and reportable transactions for the year ended December 31, 2025 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, 2026

FRONTIER COMMUNICATIONS PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
Investments:		
Cash and Cash Equivalents	$ 91,926,080	$ 127,167,604
Government Obligations	526,117,634	394,474,886
Corporate and Other Obligations	-	40
Equities	1,743,992	1,631,320
Commingled Funds	1,700,230,096	1,595,926,767
Interest in Limited Partnerships and Limited Liability Companies	191,382,483	225,656,267
Insurance Contracts (Note 7)	115,146	134,415
Total Investments	2,511,515,431	2,344,991,299
Receivables:		
Receivable Associated with Insurance Contract (Note 7)	3,619,713	4,194,761
Employer Contributions	22,077,096	47,460,488
Due from Broker for Securities Sold	624,416	13,948,845
Interest and Dividends	3,157,413	2,967,581
Total Assets	2,540,994,069	2,413,562,974
LIABILITIES		
Due to Broker for Securities Purchased	576,702	37,195,502
Other Payables	1,195,371	1,360,488
Total Liabilities	1,772,073	38,555,990
Net Assets Available for Benefits	$ 2,539,221,996	$ 2,375,006,984

See accompanying notes to financial statements.

FRONTIER COMMUNICATIONS PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
Additions to Net Assets Attributed To:		
Interest Income	$ 13,794,362	$ 23,707,722
Dividend Income	14,840,802	16,977,968
Net Appreciation in Fair Value of Investments	208,387,864	84,161,628
Interest Income from Insurance Contracts (Note 7)	262,813	335,343
Increase in Receivable Associated with Insurance Contracts (Note 7)	-	117,384
Cash Employer Contributions	87,070,220	123,302,018
Total Additions	324,356,061	248,602,063
Deductions from Net Assets Attributed To:		
Decrease in Receivable Associated with Insurance Contracts (Note 7)	362,564	-
Benefits Paid to Participants	150,649,138	186,758,837
Administrative Expenses	9,129,347	10,065,163
Total Deductions	160,141,049	196,824,000
Net Increase	164,215,012	51,778,063
Net Assets Available for Benefits:		
Beginning of the Year	2,375,006,984	2,323,228,921
End of the Year	$ 2,539,221,996	$ 2,375,006,984

See accompanying notes to financial statements.

(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.

(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. 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.

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, 2025 and 2024 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.

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, 2025 and 2024, 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, 2025 and 2024 were as follows:

	2025	2024
Interest Rate	6.65%	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 2022, as a base table with no collar, blended with Frontier Communications' Pension retiree experience for years 2018-2024, 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 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
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.

The actuarial present value of accumulated plan benefits as of January 1, 2025 and 2024 was as follows:

	2025	2024
Retirees and Beneficiaries Receiving Benefits	$ 701,220,383	$ 650,140,457
Active Vested Participants and Terminated Vested Former Participants	1,348,452,199	1,219,691,101
Vested Plan Benefits	2,049,672,582	1,869,831,558
Nonvested Plan Benefits	172,767,983	173,469,912
Total Actuarial Present Value of Accumulated Plan Benefits	$ 2,222,440,565	$ 2,043,301,470

The change in the present value of accumulated plan benefits from January 1, 2025 and 2024 was as follows:

Actuarial Present Value of Accumulated Plan Benefits at January 1, 2024	$ 2,043,301,470
Increase (Decrease) During the Year Attributable to:	
Actuarial Gains	(1,414,958)
Benefits Accumulated	42,102,218
Decrease in the Discount Period	149,529,136
Benefits Paid	(186,739,677)
Assumption changes [1]	156,024,869
Plan amendments [1]	19,637,507
Net Increase	179,139,095
Actuarial Present Value of Accumulated Plan Benefits at January 1, 2025	$ 2,222,440,565

[1] Pension Enhancement and Separation Program: Certain employees were provided with an offer to participate in the program. The employees who elected the offer and were selected for participation by the company were provided with three additional years of benefit eligibility and credited service under the pension plan, except for employees in CT WCA 1298. Employees selected by the company in this group received severance benefits into their cash balance account. Retiring CT WCA 1298 employees are assumed to elect the enhanced single life annuity and all other retiring employees are assumed to elect the enhanced lump sum, as confirmed by Frontier.

(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, 2025 and 2024, the Plan had approximately $0 million of foreign exchange contracts receivable and $0 million of foreign currency exchange contracts payable.

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, 2025 and 2024, the Plan had collateral on deposit of approximately $18 million. At December 31, 2025 and 2024, respectively, the notional amount of futures contracts held by the Plan was approximately $175 million and $335 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, 2025 and 2024.

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, 2025 and 2024 was approximately $2 million and $0 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 $115,146 and $134,415 as of December 31, 2025 and 2024, 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, 2025 and 2024. This interest rate changes on an annual basis. Interest received on the Equitable contracts for the years ended December 31, 2025 and 2024 was $2,982 and $2,690, 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.

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, 2025 and 2024 was as follows:

	2025	2024
Balance at Beginning of the Year	$ 4,194,761	$ 4,675,986
(Decrease) increase due to Change in Population and Assumptions	(362,564)	117,384
Interest Income	259,831	332,653
Reimbursements	(472,315)	(931,262)
Balance at End of the Year	$ 3,619,713	$ 4,194,761

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 2025 and 2024.

Administrative expenses paid by the Plan for the years ended December 31, 2025 and 2024 were as follows:

	2025	2024
PBGC Insurance Premiums	$ 2,165,898	$ 2,089,993
Investment Management Fees	2,526,953	3,093,002
Plan Administration Fees	3,206,871	3,570,106
Actuarial Fees	374,995	393,482
Trustee Fee	221,888	119,211
Legal Fees	561,119	736,628
Other Expenses	71,623	62,741
	$ 9,129,347	$ 10,065,163

(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.

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, 2025, 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, 2025. By letter dated June 11, 2026 the DOL has closed its investigation of the Plan and no further action is required.

(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.

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, 2025 and 2024:

	Fair Value Measurements at December 31, 2025			
	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	$ 91,926,080	$ 91,926,080	$ -	$ -
Government Obligations	526,117,634	-	526,117,634	-
Equities	1,743,992	1,743,992	-	-
Interest in Limited Partnerships and Limited Liability Companies	143,518,226	701,085	-	142,817,141
Commingled Funds	1,700,230,096	-	1,700,230,096	-
Insurance Contracts	115,146	-	115,146	-
Total investments, at fair value	$ 2,463,651,174	$ 94,371,157	$ 2,226,462,876	$ 142,817,141
Interest in Limited Partnerships and Limited Liability Companies[(a)]	47,864,257			
Total Plan assets, at fair value	$ 2,511,515,431			

	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	$ 2,280,043,469	$ 128,798,924	$ 1,990,536,108	$ 160,708,437
Interest in Limited Partnerships and Limited Liability Companies[(a)]	64,947,830			
Total Plan assets, at fair value	$ 2,344,991,299			

(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.

The Plan invests in certain limited partnerships that require the Plan to make additional capital contributions pursuant to the terms of the respective partnership agreements. As of December 31, 2025, the Plan had unfunded capital commitments totaling approximately $25 million related to these investments. Management expects such commitments to be funded as capital calls are issued by the investment managers in accordance with the underlying partnership agreements.

Investment	Fair Value	Remaining Unfunded Commitment
Blue Torch Offshore Credit Opportunities Fund III	$ 14,640,626	$ 7,000,000
Dawson Portfolio Finance (Offshore) 6 LP	6,001,523	9,895,080
Nut Tree Drawdown Offshore Fund II, LP	7,483,000	8,100,000
Total	$ 28,125,149	$ 24,995,080

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, 2025.

	Fair Value	Liquidation Period	Capitalization Rate
Interest in Limited Partnerships and Limited Liability Companies [c]			
MS IFHF SPV LP Cayman [a]	$ 52,448	1 year	NA
MS IFHF SPV LP Alpha [a]	28,461	1 year	NA
100 Comm Drive, LLC [b]	8,649,736	NA	8.00%
100 CTE Drive, LLC [b]	12,626,781	NA	10.00%
120 E. Lime Street, LLC [b]	14,472,781	NA	6.00%
400 S. Pike Road West, LLC [b]	1,078,690	NA	9.00%
426 E. Casino Road, LLC [b]	15,622,951	NA	6.75%
601 N US 131, LLC [b]	560,370	NA	9.25%
610 N. Morgan Street, LLC [b]	55,011,258	NA	6.00%
6430 Oakbrook Parkway, LLC [b]	27,154,003	NA	8.00%
9260 E. Stockton Blvd., LLC [b]	7,559,662	NA	7.50%
Total Interest in Limited Partnerships and Limited Liability Companies	$ 142,817,141		

(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, 2025, 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 year ended December 31, 2025, there were no significant transfers into or out of the Level 3 asset category. During 2025, the Plan sold two properties resulting in an aggregate realized loss of approximately $31 million. For the years ended December 31, 2024, 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. The transaction closed on January 20, 2026.

(14) Subsequent Events

In preparing the Plan's financial statements as of and for the year ended December 31, 2025, management evaluated subsequent events through October 14, 2026, the date the financial statements were available to be issued.

Management continues to actively market certain real estate assets held by the Plan for sale. As of the date of these financial statements, the Plan has received a letter of intent for the sale of two properties. These real estate assets are 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 December 31, 2025. The amount ultimately realized upon sale may differ from the value reported in the accompanying financial statements.

After January 20, 2026, the Plan Sponsor approved the merger of the Fronter Communications Pension Plan into the Verizon Management Pension Plan, effective April 1, 2026.

FRONTIER COMMUNICATIONS PENSION PLAN
EIN #86-2359749 PLAN #001
SCHEDULE H, ITEM 4(i)
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2025

Identity of Issuer/Description of Investment	Cost	Fair Value
CASH AND CASH EQUIVALENTS		
NON-INTEREST BEARING CASH	**$ 211,030**	**$ 211,030**
CASH EQUIVALENTS		
BLACKROCK FEDFUND - INST SHARES FUND 81 Monthly Variable 12/31/2099	91,715,050	91,715,050
TOTAL CASH EQUIVALENTS	**$ 91,715,050**	**$ 91,715,050**
TOTAL CASH AND CASH EQUIVALENTS	**$ 91,926,080**	**$ 91,926,080**
GOVERNMENT OBLIGATIONS		
UNITED STATES OF AMERICA BOND FIXED 1.25% SEMI-ANN. 1.250% 05/15/2050	10,936,953	9,431,734
UNITED STATES OF AMERICA BOND FIXED 2.875% SEMI-ANN. 2.875% 05/15/2049	25,588,875	22,479,844
UNITED STATES OF AMERICA BOND FIXED 3.00% 15/FEB/2048 SEMI-ANN. 3.000% 02/15/2048	15,877,891	15,318,945
UNITED STATES OF AMERICA BOND FIXED 3.00% 15/FEB/2049 SEMI-ANN. 3.000% 02/15/2049	13,969,500	14,870,074
UNITED STATES OF AMERICA BOND FIXED 3.125% SEMI-ANN. 3.125% 11/15/2041	27,537,031	27,971,000
UNITED STATES OF AMERICA BOND FIXED 3.375% SEMI-ANN. 3.375% 05/15/2044	22,878,281	22,368,867
UNITED STATES OF AMERICA BOND FIXED 3.625% SEMI-ANN. 3.625% 02/15/2044	30,076,758	30,160,156
UNITED STATES OF AMERICA BOND FIXED 3.625% SEMI-ANN. 3.625% 05/15/2053	17,828,551	15,195,211
UNITED STATES OF AMERICA BOND FIXED 4.25% SEMI-ANN. 4.250% 02/15/2054	16,833,711	15,709,211
UNITED STATES OF AMERICA BOND FIXED 4.375% SEMI-ANN. 4.375% 11/15/2039	18,829,570	20,286,992
UNITED STATES OF AMERICA BOND FIXED 4.500% SEMI-ANN. 4.500% 08/15/2039	19,402,775	18,236,496
UNITED STATES OF AMERICA BOND FIXED 4.750% SEMI-ANN. 4.750% 02/15/2041	31,963,640	31,960,234
UNITED STATES OF AMERICA BOND FIXED 5.000% 15/MAY/2037 SEMI-ANN. 5.000%	20,631,250	21,458,594
UNITED STATES OF AMERICA BOND ZERO CPN 15/AUG/2034 ANNUAL 0.000% 08/15/2034	15,691,060	17,598,537
UNITED STATES OF AMERICA BOND ZERO CPN 15/AUG/2040 ANNUAL 0.000% 08/15/2040	17,780,706	18,998,839
UNITED STATES OF AMERICA BOND ZERO CPN 15/AUG/2042 ANNUAL 0.000% 08/15/2042	13,842,938	14,498,156
UNITED STATES OF AMERICA BOND ZERO CPN 15/AUG/2048 ANNUAL 0.000% 08/15/2048	14,886,279	14,493,517
UNITED STATES OF AMERICA BOND ZERO CPN 15/AUG/2051 ANNUAL 0.000% 08/15/2051	10,966,552	12,025,638
UNITED STATES OF AMERICA BOND ZERO CPN 15/FEB/2043 ANNUAL 0.000% 02/15/2043	13,639,395	14,706,804
UNITED STATES OF AMERICA BOND ZERO CPN 15/FEB/2049 ANNUAL 0.000% 02/15/2049	9,418,737	10,780,887
UNITED STATES OF AMERICA BOND ZERO CPN 15/FEB/2050 ANNUAL 0.000% 02/15/2050	10,834,852	11,165,652
UNITED STATES OF AMERICA BOND ZERO CPN 15/FEB/2052 ANNUAL 0.000% 02/15/2052	13,596,480	13,105,978
UNITED STATES OF AMERICA BOND ZERO CPN 15/MAY/2039 ANNUAL 0.000% 05/15/2039	17,531,298	19,418,207
UNITED STATES OF AMERICA BOND ZERO CPN 15/MAY/2046 ANNUAL 0.000% 05/15/2046	8,752,620	9,111,732
UNITED STATES OF AMERICA BOND ZERO CPN 15/MAY/2049 ANNUAL 0.000% 05/15/2049	16,297,222	14,850,650
UNITED STATES OF AMERICA BOND ZERO CPN 15/MAY/2055 ANNUAL 0.000% 05/15/2055	13,115,440	12,664,276
UNITED STATES OF AMERICA BOND ZERO CPN 15/NOV/2036 ANNUAL 0.000% 11/15/2036	15,644,232	17,452,990
UNITED STATES OF AMERICA BOND ZERO CPN 15/NOV/2043 ANNUAL 0.000% 11/15/2043	11,192,663	12,001,573
UNITED STATES OF AMERICA BOND ZERO CPN 15/NOV/2045 ANNUAL 0.000% 11/15/2045	17,931,530	19,244,293
UNITED STATES OF AMERICA BOND ZERO CPN 15/NOV/2047 ANNUAL 0.000% 11/15/2047	13,261,425	13,422,742
UNITED STATES OF AMERICA BOND ZERO CPN 15/NOV/2051 ANNUAL 0.000% 11/15/2051	16,352,943	15,129,805
TOTAL GOVERNMENT OBLIGATIONS	**$ 523,091,158**	**$ 526,117,634**
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, 2025

Identity of Issuer/Description of Investment	Cost	Fair Value
FOREIGN COMMON STOCK		
GMK NORILSKIY NICKEL PAO COMMON STOCK RU	492,265	291,836
OSSTEM IMPLANT CO LTD COMMON STOCK KRW	1,295,925	1,452,154
MEDICINOVA INC COMMON STOCK USD	-	2
RII WOLD TIMBERFUND INC COM	1,030	-
TOTAL FOREIGN COMMON STOCK	**$ 1,789,220**	**$ 1,743,992**
TOTAL EQUITIES	**$ 1,789,243**	**$ 1,743,992**
COMMINGLED FUNDS		
IR + M INTERMEDIATE CORPORATE COLLECTIVE CLASS ND	359,280,455	415,013,817
IR + M LONG CORPORATE COLLECTIVE FUND- C	270,955,724	299,944,763
METLIFE LONG CREDIT COLLECTIVE TRUST CLA	282,139,052	290,778,702
* NEPC DIVERSIFIED CREDIT CIT	49,466,407	58,112,505
* NEPC EMERGING MARKETS EQUITY CIT	34,238,490	46,196,709
* NEPC GLOBAL EQUITY CIT	159,983,084	232,759,853
* NEPC US SMALL CAP EQUITY CIT (CLASS A)	32,390,090	47,602,286
STATE STREET FTSE RAFI U.S. 1000 INDEX N STRATEGY	45,192,173	68,635,010
STATE STREET MSCI EAFE INDX NL FUND FD1 OPEN-END FUND USD	39,190,990	65,514,383
STATE STREET MSCI EAFE 100% HEDGED TO US NON-LENDING FUND	34,756,162	44,111,826
STATE STREET S&P 500 FLAGSHIP NON-LENDIN	86,095,636	131,560,242
TOTAL COMMINGLED FUNDS	**$ 1,393,688,263**	**$ 1,700,230,096**
INTEREST IN LIMITED PARTNERSHIPS AND LIMITED LIABILITY COMPANIES		
COMMITMENT TO PURCHASE FUND	701,085	701,085
BLUE TORCH OFFSHORE CREDIT OPPORTUNITIES LP	12,208,926	14,640,626
DAWSON PORTFOLIO FINANCE (OFFSHORE) 6 LP	4,769,197	6,001,523
NUT TREE DRAWDOWN OFFSHORE FUND II, LP	6,900,000	7,483,000
ORCHARD LANDMARK LIMITED OPEN-END FUND USD	23,885,878	19,739,108
MS IFHF SPV LP - ALPHA ADV.	33,029	28,461
MS IFHF SPV LP - INST CAYMAN	60,866	52,448
*100 COMM DRIVE, LLC COMMON STOCK USD	6,500,000	8,649,736
*100 CTE DRIVE, LLC	4,800,000	12,626,781
*120 E LIME STREET, LLC COMMON STOCK USD	7,700,000	14,472,781
*400 S. PIKE RD WEST LLC	1,093,229	1,078,690
426 E. CASINO RD., LLC	14,900,000	15,622,951
*601 N US 131 LLC	1,081,651	560,370
*610 N MORGAN STREET LLC	29,300,000	55,011,258
*6430 OAKBROOK PARKWAY, LLC	21,000,000	27,154,003
*9260 E STOCKTON BLVD LLC	5,206,039	7,559,662
TOTAL INTEREST IN LIMITED PARTNERSHIPS AND LIMITED LIABILITY COMPANIES	**$ 140,139,900**	**$ 191,382,483**
EQUITABLE LIFE ASSURANCE ANNUITY CONTRACTS	**$ 115,146**	**$ 115,146**
TOTAL INVESTMENTS	**$ 2,150,749,790**	**$ 2,511,515,431**

*** Denotes Party-in-Interest**

FRONTIER COMMUNICATIONS PENSION PLAN
EIN #86-2359749 PLAN #001
SCHEDULE H, ITEM 4(j)
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

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, 2025

Identity of Party Involved/Description	Purchase Price	Selling Price	Cost	Current Value of Transaction	Net Gain or (Loss)
09199NND9 BLACKROCK FEDFUND - INST	$468,217,705	N/A	$468,217,705	$468,217,705	N/A
FUND 81 MONTHLY VARIABLE 12/31/2099	N/A	$495,588,230	$495,588,230	$495,588,230	-
09248U700 BLACKROCK FEDFUND - INST	$73,897,652	N/A	$73,897,652	$73,897,652	N/A
FUND 81 MONTHLY VARIABLE 12/31/2099	N/A	$81,822,555	$81,822,555	$81,822,555	-
COMMITMENT TO PURCHASE FUND BROKER	$133,640,746	N/A	$133,640,746	$133,640,746	N/A
0800102 MEMO	N/A	$133,640,746	$133,640,746	$133,640,746	-

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 - Schedule of Active Participant Data as of January 1, 2025

Number and average plan compensation[1] limited by IRC §401(a)(17) distributed by attained age and attained years of credited service

All monetary amounts shown in US Dollars

	Attained Years of Credited Service[2]													
Attained Age	**0**	**1**	**2**	**3**	**4**	**5-9**	**10-14**	**15-19**	**20-24**	**25-29**	**30-34**	**35-39**	**40 & Over**	**Total**
Under 25														0
														0
25-29						4								4
														90,943
30-34						22	36							58
						91,176	93,124							92,212
35-39			2	1	3	31	116	71	12					236
						83,312	90,429	88,935						88,212
40-44			1	2	3	22	149	269	211	24				681
						83,930	91,684	79,254	74,422	69,565				82,939
45-49	1	1	2		1	26	177	323	538	556	4			1,629
						87,173	83,340	81,411	77,804	83,767				81,824
50-54	1		2	3		23	127	328	527	986	134	14		2,145
						96,133	84,411	78,143	76,405	88,416	83,547			84,165
55-59	6		3	4		14	80	220	321	743	155	223	10	1,779
							84,859	79,196	77,719	88,184	81,409	94,237		86,551
60-64	5		1			13	41	89	181	390	76	222	138	1,156
							72,545	75,636	71,763	87,349	84,355	93,253	92,413	86,048
65-69	1			1	1	6	18	24	56	101	27	49	143	427
								86,577	82,763	87,275	86,481	92,997	90,729	88,644
70 & over		9					2	9	7	20	2	9	32	90
													93,321	87,451
Total	14	10	11	11	8	161	746	1,333	1,853	2,820	398	517	323	8,205
	85,239	0	78,160	93,847	0	86,782	86,517	80,176	76,368	87,217	83,021	93,469	92,063	85,110
Average:	Age	53	Number of Participants:			Fully vested		8,203		Males		6,373		
	Service	24				Partially vested		2		Females		1,832		

Census data as of January 1, 2025

[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, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 - Schedule of Active Participant Data for Cash Balance Plans as of January 1, 2025

Number and average cash balance account[1] distributed by attained age and attained years of credited service

All monetary amounts shown in US Dollars

	Attained Years of Credited Service[2]													
Attained Age	**0**	**1**	**2**	**3**	**4**	**5-9**	**10-14**	**15-19**	**20-24**	**25-29**	**30-34**	**35-39**	**40 & Over**	**Total**
Under 25														0
														0
25-29						4								4
														10,321
30-34						22	19							41
						12,698								15,312
35-39				1		28	43	14						86
						15,171	21,633							20,479
40-44			1			13	49	23	21	1				108
							25,735	20,630	30,201					24,080
45-49						17	35	18	54	123	2			249
							30,087		56,052	90,798				65,301
50-54						15	29	18	60	308	29	5		464
							33,503		56,483	117,878	106,825			97,483
55-59				1		8	22	17	39	261	43	127	6	524
							42,065		66,960	138,847	116,565	267,708		155,362
60-64						8	4	5	25	150	24	140	82	438
									55,228	137,993	108,162	261,494	306,092	198,782
65-69				1		5	6	2	18	46	8	27	67	180
										104,939		250,669	301,973	192,964
70 & over										8		6	15	29
														300,677
Total			1	3		120	207	97	217	897	106	305	170	2,123
			14,623	7,362		19,261	28,696	31,185	55,475	122,324	114,614	261,618	314,318	131,160

Average:	Age	55	Number of Participants:	Fully vested	2,123	Males	1,492	
	Service	27		Partially vested	0	Females	631	

Census data as of January 1, 2025

[1] 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, 2025

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, 2025 for the following groups:

- Legacy Frontier: Including employees of the former Citizens Communications, CTE, GTE and Frontier groups, among others
- FTR-13: Including 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

SCHEDULE SB ATTACHMENTS

Economic Assumptions

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	5.07%	5.07%
Second segment rate	5.31%	5.33%
Third segment rate	5.50%	5.36%
Effective interest rate	5.33%	5.31%

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: 5.25% in 2025 with a long-term rate of 5.25% in 2035, where rates for intermediate years are calculated using linear interpolation.
- FTR-13 Management / CTF Management: 5.25% in 2025 with a long-term rate of 5.25% in 2035, where rates for intermediate years are calculated using linear interpolation.
- FTR-13 Mid-Atlantic / CTF Mid-Atlantic: 4.75% in 2025 with a long-term rate of 4.75% in 2035, where rates for intermediate years are calculated using linear interpolation.
- CT:
  - 30-year Treasury conversion rate: 4.75% in 2025 with a long-term rate of 4.75% in 2035, where rates for intermediate years are calculated using linear interpolation.

SCHEDULE SB ATTACHMENTS

- 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.

Economic Assumptions (continued)

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%
- Cash Balance Interest Crediting Rate
  - FTR-13 Management / CTF Management

    5.25% in 2025 with a long-term rate of 5.00% in 2035, where rates for intermediate years are calculated using linear interpolation.
  - CT – East Program

    4.75% in 2025 with a long-term rate of 4.75% in 2035, where rates for intermediate years are calculated using linear interpolation, with the application of a 4.00% floor in each year.

SCHEDULE SB ATTACHMENTS

- CT – All Other Programs

  4.75% in 2025 with a long-term rate of 4.75% in 2035, where rates for intermediate years are calculated using linear interpolation.

SCHEDULE SB ATTACHMENTS

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 10/16/2021

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
  - FTR-13 & CTF Management / Mid-Atlantic

    The later of age 57 or termination of employment.
  - FTR-13 & CTF West Hourly

    The later of early retirement eligibility date or termination of employment.
  - Legacy Frontier / CT

    The later of age 65 or termination of employment.
- Disability benefit — Upon disablement.
- Retirement benefit — Upon retirement.

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:

SCHEDULE SB ATTACHMENTS

	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.

Demographic and Other Assumptions (continued)

• 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.
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 2025 Optional Combined Unisex mortality table (except certain minimum benefits for East, which use RR01-62).

SCHEDULE SB ATTACHMENTS

- For lump sum to annuity conversions

  For annuity amounts for FTR-13 Management / CTF Management / and CT Nonbargained program:

  PPA 2025 Optional Combined Unisex mortality table.

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%

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:

	Percentage Assumed to Retire During the Year		
Age	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%

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.

SCHEDULE SB ATTACHMENTS

Additional Assumptions (continued)	
Timing of benefit payments	Benefit payments are assumed to be made uniformly throughout the year and, on average, at mid-year.

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.

SCHEDULE SB ATTACHMENTS

Demographic and Other Assumptions (continued)

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 2024 plan year and 7.50% for the 2023 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 September 3, 2025. As noted in the September 3, 2025 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.

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.

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

Frontier Communications Parent, Inc., through its third-party administrator, furnished participant data as of January 1, 2025. 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.

In 2025, about 400 records were newly reported as “death-benefit due” by the plan administrator. Research into this population is ongoing and some of the records may be determined not to be due a benefit. After discussions with the plan sponsor and the ongoing administrator, it is assumed that 50% of this population will be entitled to a benefit and this has been reflected into the valuation accordingly.

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**
Plan Sponsor EIN	**86-2359749**
ERISA Plan #	**001**
Plan Year Ending	**12/31/202**5

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

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **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: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	2,381,831,058
b Actuarial value	**2b**	2,311,227,178

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	6,480	787,355,191	792,202,735
b For terminated vested participants	5,888	286,836,187	286,836,187
c For active participants	8,205	1,210,397,983	1,406,484,339
d Total	20,573	2,284,589,361	2,485,523,261

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**	5.33%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	51,439,887
b Expected plan-related expenses	**6b**	8,000,000
c Target normal cost	**6c**	59,439,887

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

Karen Schaub KS
Signature of actuary

10/08/2026
Date

Karen Schaub
Type or print name of actuary

2608726
Most recent enrollment number

Willis Towers Watson US LLC
Firm name

203-326-5400
Telephone number (including area code)

3001 Summer Street

Stamford CT 06905
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

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	11,629,831
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	11,629,831
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 5.67 %	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)		6,895
	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 5.06 %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		391
	c Total available at beginning of current plan year to add to prefunding balance		7,286
	d Portion of (c) to be added to prefunding balance		0
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	0

Part III Funding Percentages

14	Funding target attainment percentage	14	92.98 %
15	Adjusted funding target attainment percentage	15	92.98 %
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	96.30 %
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
04/14/2025	32,496,562	0			
07/14/2025	32,496,562	0			
01/14/2026	10,089,000	0			
09/11/2026	11,988,096	0			
			Totals ► 18(b)	87,070,220	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	84,160,553

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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:	2nd segment:	3rd segment:	
5.07 %	5.31 %	5.50%	☐ 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**	59,439,887
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	174,296,083	24,484,389
b Waiver amortization installment	0	0

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**	83,924,276

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	83,924,276
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	84,160,553
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	236,277
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
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

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2025

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, 2025

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, 2025

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, 2025 for the following groups:

- Legacy Frontier: Including employees of the former Citizens Communications, CTE, GTE and Frontier groups, among others
- FTR-13: Including 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

SCHEDULE SB ATTACHMENTS

Economic Assumptions

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	5.07%	5.07%
Second segment rate	5.31%	5.33%
Third segment rate	5.50%	5.36%
Effective interest rate	5.33%	5.31%

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: 5.25% in 2025 with a long-term rate of 5.25% in 2035, where rates for intermediate years are calculated using linear interpolation.
- FTR-13 Management / CTF Management: 5.25% in 2025 with a long-term rate of 5.25% in 2035, where rates for intermediate years are calculated using linear interpolation.
- FTR-13 Mid-Atlantic / CTF Mid-Atlantic: 4.75% in 2025 with a long-term rate of 4.75% in 2035, where rates for intermediate years are calculated using linear interpolation.
- CT:
  - 30-year Treasury conversion rate: 4.75% in 2025 with a long-term rate of 4.75% in 2035, where rates for intermediate years are calculated using linear interpolation.

SCHEDULE SB ATTACHMENTS

- 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.

Economic Assumptions (continued)

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%
- Cash Balance Interest Crediting Rate
  - FTR-13 Management / CTF Management

    5.25% in 2025 with a long-term rate of 5.00% in 2035, where rates for intermediate years are calculated using linear interpolation.
  - CT – East Program

    4.75% in 2025 with a long-term rate of 4.75% in 2035, where rates for intermediate years are calculated using linear interpolation, with the application of a 4.00% floor in each year.

SCHEDULE SB ATTACHMENTS

- CT – All Other Programs

  4.75% in 2025 with a long-term rate of 4.75% in 2035, where rates for intermediate years are calculated using linear interpolation.

SCHEDULE SB ATTACHMENTS

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 10/16/2021

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
  - FTR-13 & CTF Management / Mid-Atlantic

    The later of age 57 or termination of employment.
  - FTR-13 & CTF West Hourly

    The later of early retirement eligibility date or termination of employment.
  - Legacy Frontier / CT

    The later of age 65 or termination of employment.
- Disability benefit — Upon disablement.
- Retirement benefit — Upon retirement.

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:

SCHEDULE SB ATTACHMENTS

	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.

Demographic and Other Assumptions (continued)

• 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.
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 2025 Optional Combined Unisex mortality table (except certain minimum benefits for East, which use RR01-62).

SCHEDULE SB ATTACHMENTS

- For lump sum to annuity conversions

  For annuity amounts for FTR-13 Management / CTF Management / and CT Nonbargained program:

  PPA 2025 Optional Combined Unisex mortality table.

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%

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:

	Percentage Assumed to Retire During the Year		
Age	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%

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.

SCHEDULE SB ATTACHMENTS

Additional Assumptions (continued)	
Timing of benefit payments	Benefit payments are assumed to be made uniformly throughout the year and, on average, at mid-year.

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.

SCHEDULE SB ATTACHMENTS

Demographic and Other Assumptions (continued)

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 2024 plan year and 7.50% for the 2023 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 September 3, 2025. As noted in the September 3, 2025 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.

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.

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

Frontier Communications Parent, Inc., through its third-party administrator, furnished participant data as of January 1, 2025. 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.

In 2025, about 400 records were newly reported as “death-benefit due” by the plan administrator. Research into this population is ongoing and some of the records may be determined not to be due a benefit. After discussions with the plan sponsor and the ongoing administrator, it is assumed that 50% of this population will be entitled to a benefit and this has been reflected into the valuation accordingly.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

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.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

See separate report section.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 - Schedule of Active Participant Data as of January 1, 2025

Number and average plan compensation[1] limited by IRC §401(a)(17) distributed by attained age and attained years of credited service

All monetary amounts shown in US Dollars

	Attained Years of Credited Service[2]													
Attained Age	**0**	**1**	**2**	**3**	**4**	**5-9**	**10-14**	**15-19**	**20-24**	**25-29**	**30-34**	**35-39**	**40 & Over**	**Total**
Under 25														0
														0
25-29						4								4
														90,943
30-34						22	36							58
						91,176	93,124							92,212
35-39			2	1	3	31	116	71	12					236
						83,312	90,429	88,935						88,212
40-44			1	2	3	22	149	269	211	24				681
						83,930	91,684	79,254	74,422	69,565				82,939
45-49	1	1	2		1	26	177	323	538	556	4			1,629
						87,173	83,340	81,411	77,804	83,767				81,824
50-54	1		2	3		23	127	328	527	986	134	14		2,145
						96,133	84,411	78,143	76,405	88,416	83,547			84,165
55-59	6		3	4		14	80	220	321	743	155	223	10	1,779
							84,859	79,196	77,719	88,184	81,409	94,237		86,551
60-64	5		1			13	41	89	181	390	76	222	138	1,156
							72,545	75,636	71,763	87,349	84,355	93,253	92,413	86,048
65-69	1			1	1	6	18	24	56	101	27	49	143	427
								86,577	82,763	87,275	86,481	92,997	90,729	88,644
70 & over		9					2	9	7	20	2	9	32	90
													93,321	87,451
Total	14	10	11	11	8	161	746	1,333	1,853	2,820	398	517	323	8,205
	85,239	0	78,160	93,847	0	86,782	86,517	80,176	76,368	87,217	83,021	93,469	92,063	85,110
Average:	Age	53	Number of Participants:			Fully vested		8,203		Males		6,373		
	Service	24				Partially vested		2		Females		1,832		

Census data as of January 1, 2025

[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, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 - Schedule of Active Participant Data for Cash Balance Plans as of January 1, 2025

Number and average cash balance account[1] distributed by attained age and attained years of credited service

All monetary amounts shown in US Dollars

	Attained Years of Credited Service[2]													
Attained Age	**0**	**1**	**2**	**3**	**4**	**5-9**	**10-14**	**15-19**	**20-24**	**25-29**	**30-34**	**35-39**	**40 & Over**	**Total**
Under 25														0
														0
25-29						4								4
														10,321
30-34						22	19							41
						12,698								15,312
35-39				1		28	43	14						86
						15,171	21,633							20,479
40-44			1			13	49	23	21	1				108
							25,735	20,630	30,201					24,080
45-49						17	35	18	54	123	2			249
							30,087		56,052	90,798				65,301
50-54						15	29	18	60	308	29	5		464
							33,503		56,483	117,878	106,825			97,483
55-59				1		8	22	17	39	261	43	127	6	524
							42,065		66,960	138,847	116,565	267,708		155,362
60-64						8	4	5	25	150	24	140	82	438
									55,228	137,993	108,162	261,494	306,092	198,782
65-69				1		5	6	2	18	46	8	27	67	180
										104,939		250,669	301,973	192,964
70 & over										8		6	15	29
														300,677
Total			1	3		120	207	97	217	897	106	305	170	2,123
			14,623	7,362		19,261	28,696	31,185	55,475	122,324	114,614	261,618	314,318	131,160

Average:	Age	55	Number of Participants:	Fully vested	2,123	Males	1,492	
	Service	27		Partially vested	0	Females	631	

Census data as of January 1, 2025

[1] 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, 2025

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
2025	183,037,589	68,636,318	78,433,103	330,107,010
2026	151,780,446	11,855,741	76,025,191	239,661,378
2027	141,899,267	13,268,907	73,793,476	228,961,650
2028	133,730,567	16,387,681	71,496,758	221,615,006
2029	125,499,893	15,719,174	69,132,224	210,351,291
2030	118,712,322	18,036,107	66,700,920	203,449,349
2031	110,755,767	17,943,389	64,206,338	192,905,494
2032	103,528,744	17,625,999	61,653,673	182,808,416
2033	97,313,076	16,828,875	59,052,269	173,194,220
2034	89,848,478	18,798,374	56,404,726	165,051,578
2035	83,827,111	16,832,788	53,722,232	154,382,131
2036	77,716,635	18,579,919	51,014,675	147,311,229
2037	71,430,224	17,506,734	48,285,809	137,222,767
2038	65,604,520	16,734,271	45,542,181	127,880,972
2039	60,377,486	14,874,464	42,792,344	118,044,294
2040	54,962,006	14,828,897	40,045,623	109,836,526
2041	51,407,023	14,496,502	37,311,596	103,215,121
2042	46,858,200	13,889,034	34,600,966	95,348,200
2043	43,451,470	13,534,325	31,925,320	88,911,115
2044	40,315,484	12,751,475	29,297,012	82,363,971
2045	37,713,501	13,013,918	26,729,011	77,456,430
2046	35,118,761	12,462,099	24,234,945	71,815,805
2047	33,010,794	11,938,376	21,828,669	66,777,839
2048	30,891,646	11,280,751	19,524,043	61,696,440
2049	29,053,137	10,372,941	17,334,543	56,760,621
2050	27,498,329	10,258,618	15,272,725	53,029,672
2051	25,834,151	9,842,956	13,349,542	49,026,649
2052	24,346,718	8,876,447	11,573,634	44,796,799
2053	22,853,539	8,365,707	9,950,833	41,170,079
2054	21,439,183	7,445,060	8,483,799	37,368,042
2055	19,937,622	6,821,783	7,172,037	33,931,442
2056	18,551,875	6,271,603	6,012,058	30,835,536
2057	17,066,658	5,752,285	4,997,641	27,816,584
2058	15,621,865	5,133,589	4,120,283	24,875,737
2059	14,214,805	4,744,129	3,369,758	22,328,692
2060	12,878,158	4,167,725	2,734,693	19,780,576
2061	11,560,679	3,689,165	2,203,106	17,452,950
2062	10,313,572	3,284,064	1,762,825	15,360,461
2063	9,123,624	2,905,056	1,401,894	13,430,574
2064	8,010,294	2,553,386	1,108,917	11,672,597
2065	6,985,865	2,229,719	873,312	10,088,896
2066	6,041,960	1,934,170	685,527	8,661,657

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

2067	5,174,996	1,666,413	537,094	7,378,503
2068	4,396,002	1,425,717	420,657	6,242,376
2069	3,699,570	1,211,052	329,957	5,240,579
2070	3,083,699	1,021,131	259,743	4,364,573
2071	2,545,094	854,457	205,665	3,605,216
2072	2,079,381	709,415	164,176	2,952,972
2073	1,681,387	584,300	132,413	2,398,100
2074	1,345,257	477,338	108,096	1,930,691

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1, 2025

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	01/01/2025	148,964,945	15.00000	148,964,945	13,889,557
2. Shortfall	01/01/2024	(121,491,039)	14.00000	(113,189,137)	(11,053,292)
3. Shortfall	01/01/2023	45,876,221	13.00000	40,879,104	4,201,377
4. Shortfall	01/01/2022	(371,611,835)	12.00000	(315,679,654)	(34,341,188)
5. Shortfall	01/01/2021	216,396,888	11.00000	174,057,083	20,177,186
6. Shortfall	01/01/2020	103,529,313	10.00000	67,307,157	8,381,597
7. Shortfall	01/01/2019	291,360,085	9.00000	171,956,585	23,229,152
Total				174,296,083	24,484,389

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2025

FRONTIER
A Verizon Company

NOTICE TO TERMINATED ACTUARY

I, as Plan Administrator, verify that the explanation that is reproduced below or attached to this Notice is the explanation concerning your termination reported on the Schedule C (Form 5500) attached to the 2025 Form 5500, Annual Return/Report of Employee Benefit Plan, for the Frontier Communications Pension Plan. This Form 5500 is identified in line 2b by the nine-digit EIN 86-2359749, and in line 1b by the three-digit PN 001.

You have the opportunity to comment to the Department of Labor concerning any aspect of this explanation. Comments should include the name, Employer Identification Number and Plan Number of the plan and be submitted to:

Office of Enforcement
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Willis Towers Watson US LLC
Plan Administrator

Signature: JoAnn Farrall

Date: 10/7/2026

Explanation: Reassignment of work within WTW.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2025

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, 2025

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, 2025

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
2025	183,037,589	68,636,318	78,433,103	330,107,010
2026	151,780,446	11,855,741	76,025,191	239,661,378
2027	141,899,267	13,268,907	73,793,476	228,961,650
2028	133,730,567	16,387,681	71,496,758	221,615,006
2029	125,499,893	15,719,174	69,132,224	210,351,291
2030	118,712,322	18,036,107	66,700,920	203,449,349
2031	110,755,767	17,943,389	64,206,338	192,905,494
2032	103,528,744	17,625,999	61,653,673	182,808,416
2033	97,313,076	16,828,875	59,052,269	173,194,220
2034	89,848,478	18,798,374	56,404,726	165,051,578
2035	83,827,111	16,832,788	53,722,232	154,382,131
2036	77,716,635	18,579,919	51,014,675	147,311,229
2037	71,430,224	17,506,734	48,285,809	137,222,767
2038	65,604,520	16,734,271	45,542,181	127,880,972
2039	60,377,486	14,874,464	42,792,344	118,044,294
2040	54,962,006	14,828,897	40,045,623	109,836,526
2041	51,407,023	14,496,502	37,311,596	103,215,121
2042	46,858,200	13,889,034	34,600,966	95,348,200
2043	43,451,470	13,534,325	31,925,320	88,911,115
2044	40,315,484	12,751,475	29,297,012	82,363,971
2045	37,713,501	13,013,918	26,729,011	77,456,430
2046	35,118,761	12,462,099	24,234,945	71,815,805
2047	33,010,794	11,938,376	21,828,669	66,777,839
2048	30,891,646	11,280,751	19,524,043	61,696,440
2049	29,053,137	10,372,941	17,334,543	56,760,621
2050	27,498,329	10,258,618	15,272,725	53,029,672
2051	25,834,151	9,842,956	13,349,542	49,026,649
2052	24,346,718	8,876,447	11,573,634	44,796,799
2053	22,853,539	8,365,707	9,950,833	41,170,079
2054	21,439,183	7,445,060	8,483,799	37,368,042
2055	19,937,622	6,821,783	7,172,037	33,931,442
2056	18,551,875	6,271,603	6,012,058	30,835,536
2057	17,066,658	5,752,285	4,997,641	27,816,584
2058	15,621,865	5,133,589	4,120,283	24,875,737
2059	14,214,805	4,744,129	3,369,758	22,328,692
2060	12,878,158	4,167,725	2,734,693	19,780,576
2061	11,560,679	3,689,165	2,203,106	17,452,950
2062	10,313,572	3,284,064	1,762,825	15,360,461
2063	9,123,624	2,905,056	1,401,894	13,430,574
2064	8,010,294	2,553,386	1,108,917	11,672,597
2065	6,985,865	2,229,719	873,312	10,088,896
2066	6,041,960	1,934,170	685,527	8,661,657

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

2067	5,174,996	1,666,413	537,094	7,378,503
2068	4,396,002	1,425,717	420,657	6,242,376
2069	3,699,570	1,211,052	329,957	5,240,579
2070	3,083,699	1,021,131	259,743	4,364,573
2071	2,545,094	854,457	205,665	3,605,216
2072	2,079,381	709,415	164,176	2,952,972
2073	1,681,387	584,300	132,413	2,398,100
2074	1,345,257	477,338	108,096	1,930,691

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

See separate report section.

Plan Name	**FRONTIER COMMUNICATIONS PENSION PLAN**
Plan Sponsor EIN	**86-2359749**
ERISA Plan #	**001**
Plan Year Ending	**12/31/202**5

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, 2025

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	01/01/2025	148,964,945	15.00000	148,964,945	13,889,557
2. Shortfall	01/01/2024	(121,491,039)	14.00000	(113,189,137)	(11,053,292)
3. Shortfall	01/01/2023	45,876,221	13.00000	40,879,104	4,201,377
4. Shortfall	01/01/2022	(371,611,835)	12.00000	(315,679,654)	(34,341,188)
5. Shortfall	01/01/2021	216,396,888	11.00000	174,057,083	20,177,186
6. Shortfall	01/01/2020	103,529,313	10.00000	67,307,157	8,381,597
7. Shortfall	01/01/2019	291,360,085	9.00000	171,956,585	23,229,152
Total				174,296,083	24,484,389

Plan Name: Frontier Communications Pension Plan
EIN / PN: 86-2359749/001
Plan Sponsor: Frontier Communications Parent, Inc.
Valuation Date: January 1, 2025

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.