



March 12, 2015

Kathleen Burgess
Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, New York 12223-1350

Dear Secretary Burgess:

In accordance with Matter No. 14-00702 enclosed for filing is Frontier Communications of Seneca Gorham, Inc. tariff filing to detariff non-basic retail telecommunications services. This filing will be canceling the existing tariff (PSC No. 15) and moving regulated information to a new tariff (PSC No. 18). Non-regulated information will be put in a catalog with a proposed effective date of April 12, 2015.

Enclosed you will find the following:

1. Cover Sheet
2. Draft New Tariff

If there are any questions, please contact Tanya Swanson at (651) 257-4835 or Leslie Zink at (585) 777-4717.

Sincerely,

/s/ **Leslie Zink**

Leslie Zink
Manager, Pricing and Tariffs

Enclosure