



January 28, 2015

Kathleen Burgess
Secretary
New York 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 Sylvan Lake, Inc. filing to detariff non-basic retail telecommunications services. This filing will be canceling the existing tariffs (PSC No. 11) and moving regulated information to a new tariff (PSC No. 14) along with the rest of the non-regulated information will be put in a catalog with a proposed effective date of February 28, 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