



DIVISION OF
CORPORATION FINANCE

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

September 26, 2024

Mark Nielsen
Executive Vice President, Chief Legal & Regulatory Officer
Frontier Communications Parent, Inc.
1919 McKinney Avenue
Dallas, Texas 75201

Re: Frontier Communications Parent, Inc.
Current Report on Form 8-K filed April 18, 2024
File No. 001-11001

Dear Mark Nielsen:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Disclosure Review Program