



May 3, 2024

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**VIA E-FILING**

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Mr. Gary Widerburg  
Commission Administrator  
Public Service Commission of Utah  
Heber M. Wells Building  
160 East 300 South,  
Salt Lake City, Utah 84111

RE: Docket No. 24-999-04 - Independent Lifeline Biennial Audit Report

Dear Mr. Widerburg:

The Federal Communications Commission (FCC) rules require that all eligible telecommunications carriers (ETCs) who are chosen for a Lifeline independent biennial audit of their compliance with the Lifeline Program rules provide a copy of its Lifeline Program Biennial Audit report to appropriate state and Tribal governments. We are hereby including a copy of the audit report that was completed by an independent audit on April 26, 2024.

If you have any questions, please contact me or Christine Burke at 585-777-6719 or by email at [christine.burke@ftr.com](mailto:christine.burke@ftr.com).

Sincerely,

Kim Douglass  
Regulatory Reporting Manager

Attachment



Report of Independent Accountants on  
Applying Agreed-Upon Procedures

**Frontier Communications Parent, Inc.**

## Report of Independent Accountants

To Management of Frontier Communications Parent, Inc.,  
the Federal Communications Commission, and  
the Universal Service Administrative Company:

We have performed the procedures enumerated in the attached Schedule of Agreed-Upon Procedures on the schedules and information contained with the following documents (the “Subject Matter”) of Frontier Communications Parent, Inc. (Company, ETC, or Carrier) as of and for the year ended December 31, 2021, prepared in accordance with the Federal Communications Commission’s (FCC or Commission) Biennial Audit Plan, Universal Service Fund – Lifeline Program: General Standard Procedures for Biennial Independent Audits Required Under the Lifeline Reform Order (the “FCC Rules”):

- Appendix A – Requested Documentation
- Appendix B – Background Questionnaire
- Appendix C – Internal Control Questionnaire
- Appendix D – Requested Documentation: One-Per-Household Sample
- Appendix E – Requested Documentation: Subscriber Sample
- Appendix F – Compliance Requirements

Management of Frontier Communications Parent, Inc. is responsible for the Subject Matter.

Frontier Communications Parent, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assessing the Company’s compliance with the FCC’s rules related to the provision of Lifeline services and the receipt of funding under the FCC’s Universal Service Fund – Lifeline Program. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are enumerated in the Schedule of Agreed-Upon Procedures attached to this report.

We were engaged by Frontier Communications Parent, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the *Government Auditing Standards*. An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Subject Matter as of and for the year ending December 31, 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Frontier Communications Parent, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Frontier Communications Parent, Inc. responses to results of the procedures are included in Attachment A; however, we have not performed any procedures related to these responses.

This report is intended solely to report the findings of the procedures enumerated in the attached Schedule of Agreed-Upon Procedures and is not suitable for any other purpose.

In compliance with the FCC Rules, this report does not contain any personally identifiable information or individually identifiable customer proprietary network information.

A handwritten signature in black ink that reads "Moss Adams LLP". The signature is written in a cursive, flowing style.

Stockton, California  
April 26, 2024

## SCHEDULE OF AGREED-UPON PROCEDURES

We performed the following procedures for Objectives I, II, III, IV and V contained in the FCC's *Biennial Audit Plan, Universal Service Fund – Lifeline Program: General Standard Procedures for Biennial Independent Audits* ("Biennial Audit Plan") to schedules and information contained within Appendices A – E prepared by the Company as of and for the year ending December 31, 2021.

### **Objective I: Carrier Obligation to Offer Lifeline**

#### ***Procedure 1***

Moss Adams LLP inquired of management on March 28, 2024, and obtained the Carrier's policies and procedures for making Lifeline service available to qualifying low-income consumers as provided by the Carrier in response to Request #4 of Appendix A (Requested Documentation) of the FCC's Biennial Audit Plan.

Moss Adams LLP examined the Carrier's policies and procedures, and compared those policies and procedures, including management's responses to the inquiries, to the Commission's Lifeline rules set forth in Appendix F of the FCC's Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

#### ***Procedure 2***

Moss Adams LLP inspected ten examples of the ten available Carrier marketing materials describing the Lifeline service (i.e., print, audio, video, and Internet materials used to describe or enroll in the Lifeline service offering, including standard scripts used when enrolling new subscribers, application, and certification forms), as provided in response to Request #4, #6, and #7 of Appendix A of the FCC's Biennial Audit Plan.

Moss Adams LLP noted the Carrier marketing materials inspected included the following:

- i. The service is a Lifeline service, which is a government assistance program;
- ii. The service is non-transferable;
- iii. Only eligible subscribers may enroll;
- iv. Only one Lifeline discount is allowed per household; and
- v. The ETC's name or any brand names used to market the service.

No exceptions noted.

#### ***Procedure 3***

- a. Moss Adams LLP reviewed the Carrier's responses to the background questionnaire regarding the Carrier's policies, inquired of management on March 28, 2024, and obtained the Carrier's policies and procedures for (1) how subscribers notify the Carrier of the subscriber's intent to cancel service or give notification that s/he is no longer eligible to receive Lifeline service and (2) when de-enrollment for such notifications occurs.

Moss Adams LLP verified the policies are designed to (1) allow subscribers to make notifications of the subscriber's intent to cancel service and prevent the Carrier from claiming ineligible subscribers on the FCC Form 497 or subscribers who wish to cancel service as required by 47 C.F.R. § 54.410(d)(3)(ii) and (iv), and (2) prevent the Carrier from claiming ineligible subscribers on the monthly Snapshot Report or subscribers who wish to cancel service.

## SCHEDULE OF AGREED-UPON PROCEDURES

Moss Adams LLP noted no discrepancies between the Carrier's responses to the background questionnaire, Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

- b. Moss Adams LLP identified two customer care numbers which were provided in response to Request #8 of Appendix A of the FCC's Biennial Audit Plan, were identified in marketing materials provided in response to Request #6 of Appendix A of the FCC's Biennial Audit Plan or were listed on the one website provided in response to Request #7 of Appendix A of the FCC's Biennial Audit Plan.

Moss Adams LLP called the customer care numbers and noted (1) the telephone numbers were operational, (2) used an interactive voice response system, and (3) that it was possible to reach a live customer care operator.

No exceptions noted.

### ***Procedure 4***

Moss Adams LLP noted the ETC offers Lifeline service and collects and assess a monthly fee from its subscribers, therefore this procedure is not applicable.

### ***Procedure 5***

Moss Adams LLP noted the ETC offers Lifeline service and collects and assesses a monthly fee from its subscribers, therefore this procedure is not applicable.

### ***Procedure 6***

Moss Adams LLP noted the ETC offers Lifeline service and collects and assesses a monthly fee from its subscribers. For the 60 subscribers randomly sampled from the listing created out of the Combined Master Listing and sampling selection pursuant to Section II, item #23 of the Biennial Audit Plan, Moss Adams LLP inspected the subscriber's invoices or billing reports for two judgmentally selected months, November and December 2021, as provided in response to Request #2 of Appendix E of the FCC's Biennial Audit Plan and determined if the Carrier passed through the full benefit claimed from USAC to the subscriber.

Moss Adams noted that one subscriber selected for testing was denied Lifeline Benefits in December 2019 and the third-party administrator failed to de-enroll them in the NLAD system. The subscriber did not receive a Lifeline discount; however, they were still claimed on the LCS report for each month of 2021.

## SCHEDULE OF AGREED-UPON PROCEDURES

### **Procedure 7**

Moss Adams LLP inspected applicable policies and procedures regarding de-enrollment from the program, including when the ETC de-enrolls subscribers based on lack of eligibility, duplicative support, non-usage, and failure to recertify, as further described below.

- a. Moss Adams LLP inspected policies and procedures for de-enrollment where ETC had information indicating that a Lifeline subscriber no longer met the criteria to be considered a qualifying low-income consumer under 47 C.F.R. §54.409, as provided in response to Request #4 of Appendix A of the FCC's Biennial Audit Plan, as well as de-enrollment letters provided in response to Request #11 of Appendix A of the FCC's Biennial Audit Plan.

Moss Adams LLP noted the policies and procedures detailing the process for communications between the subscriber and ETC regarding de-enrollment included, but were not limited to (1) notifying subscribers of impending termination of service; (2) allowing subscribers to demonstrate continued eligibility in 30 days for failure to demonstrate eligibility; (3) de-enrolling the subscriber from Lifeline service in five business days for failure to demonstrate eligibility, (4) and removal from NLAD within one business day of de-enrollment. Moss Adams LLP noted there were no areas that were not in compliance with 47 C.F.R. § 54.405(e)(1) of the Commission's rules.

- b. Moss Adams LLP inspected the Carrier's policies and procedures for de-enrolling subscribers that are receiving Lifeline service from another ETC or where more than one member of a subscriber's household is receiving Lifeline service (duplicative support).

Moss Adams LLP noted the policies and procedures stated that the ETC will de-enroll subscribers from Lifeline service within five business days of receiving notification from USAC program management that a subscriber or a subscriber's household is receiving duplicative Lifeline support, as required by 47 C.F.R. § 54.405(e)(2) of the Commission's rules. Moss Adams LLP noted the policies and procedures also required the removal from NLAD within one business day of de-enrollment from the Lifeline service.

- c. Moss Adams LLP inspected the Carrier's policies and procedures for de-enrolling subscribers for non-usage (i.e., where a Lifeline subscriber fails to use Lifeline service for 30 consecutive days), including the process of how the Carrier monitors and identifies subscribers who are non-users of Lifeline service but enrolled in the program, as well as non-usage termination notifications provided in response to Request #17 of Appendix A of the FCC's Biennial Audit Plan.

Moss Adams LLP examined the written policies and procedures and non-usage termination notifications to verify if the termination notifications explain that the subscriber has 15 days following the date of the impending termination to use the Lifeline service.

Moss Adams LLP noted no instances where the non-usage termination notices did not comply with 47 C.F.R. § 54.405(e)(3) of the Commission's rules. In addition, Moss Adams LLP confirmed the policies and procedures also addressed the Carrier's responsibility to de-enroll the subscriber after the 15-day non-usage period.

- d. Moss Adams LLP reviewed the Carrier's policies and procedures for de-enrolling a Lifeline subscriber at the customer's request.

Moss Adams LLP confirmed the policies and procedures required de-enrollment from Lifeline service within two business days and removal from NLAD within one business day after de-enrollment from Lifeline service.

No exceptions noted.

## SCHEDULE OF AGREED-UPON PROCEDURES

### Objective II: Consumer Qualification for Lifeline

#### **Procedure 1**

Moss Adams LLP reviewed the procedures the Carrier had in place to ensure it accurately completed the LCS Claims Report, including management's responses to inquiries made on March 28, 2024. The procedures or processes included the following:

- The process for determining how to ensure accurate claims for subscribers are reflected on the monthly Claims reports. The Carrier's review of the claim input includes the following:
  - a. comparing the billing subscriber list to the de-enrollment list to identify de-enrollment exceptions.
  - b. reviewing the billing subscriber list sorted by name then by address for duplicate subscriber exceptions.
  - c. reviewing the billing subscriber list against exception list from NLAD (TPIV fails/duplicate).
  - d. removing de-enrolled, partial, and duplicate records or other noted exceptions.
  - e. communicating exceptions to the Lifeline compliance administrator within 2 days.
  - f. reviewing monthly variances; and
  - g. investigating month to month variances greater than 5%.
- The process for determining the accurate claim amount of non-Tribal Lifeline, Tribal Lifeline, and Tribal Link Up; and
- That a verification process exists to perform an independent review; that is, the person reviewing or validating the form's data is different from the person completing the form.

No exceptions noted.

#### **Procedure 2**

For Opt-out States only, Moss Adams LLP obtained the Lifeline Claims System (LCS) Report and Subscriber Listing from the company in response to Request #1 of Appendix A and compared its total number of subscribers to the number of subscribers reported on the Final Combined Master List created in the Sample Selection section of the FCC's Biennial Audit Plan.

Moss Adams LLP confirmed the agreement of data (name, subscriber ID, phone number, and address) between the LCS or Subscriber listing and Final Combined Master List.

Moss Adams LLP noted no discrepancies between the LCS total number of subscribers and the Combined Master List of the Sample Selection section of the FCC's Biennial Audit Plan. Moss Adams LLP made no updates to the Combined Master Listing as a result.

No exceptions noted.



## SCHEDULE OF AGREED-UPON PROCEDURES

### ***Procedure 3***

For NLAD States only, Moss Adams LLP obtained from USAC the NLAD Snapshots and combined LCS Claims Reports for subscribers active for each study area for March, May, August, and December 2021 in accordance with the sampling requirements as described in Section II, item #23 of the 2021 Lifeline Biennial Audit Plan. Moss Adams LLP compared the data for discrepancies. Potential discrepancies are no rate claimed but subscriber is still active, subscriber was claimed, however, NLAD indicates that service was not initiated or subscriber has no record in NLAD, high rate claimed for subscriber than is justified give the subscriber's service type, or subscriber's tribal/non-tribal status.

Moss Adams LLP noted no discrepancies related to no rate claimed but subscriber is still active, subscriber was claimed, however, NLAD indicates that service was not initiated or subscriber has no record in NLAD, high rate claimed for subscriber than is justified give the subscriber's service type, or subscriber's tribal/non-tribal status.

No exceptions noted.

### ***Procedure 4***

Moss Adams LLP inquired of management on March 28, 2024, and obtained Carrier policies and procedures for limiting Lifeline support to a single subscription per household as provided by the Carrier in response to Request #4 of Appendix A of the FCC's Biennial Audit Plan.

Moss Adams LLP examined and compared the Carrier policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in section 54.409(c) Appendix E of the FCC's Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's rules.

No exceptions noted.

### ***Procedure 5***

Moss Adams LLP used computer-assisted audit techniques to examine the Combined LCS and NLAD Snapshot Reports created in accordance with sampling requirements as described in the 2021 Lifeline Biennial Audit Plan per Section II, item #23 and noted five hundred eighty-eight duplicate addresses with different subscribers.

Moss Adams LLP created a list of five hundred eighty-eight duplicate addresses with different subscribers claimed in the same month, which was sampled as part of Objective II Procedure 6 below.

### ***Procedure 6***

Moss Adams LLP randomly selected sixty subscribers from the list of five hundred eighty-eight duplicates completed in Objective II Procedure 5 and requested copies of the one-per-household certification form for each of the selected subscribers using Appendix D.

## SCHEDULE OF AGREED-UPON PROCEDURES

- a. Because subscribers must only complete a one-per-household certification form if existing Lifeline recipients reside at the same address, Moss Adams LLP determined the selected subscribers were not the first subscribers residing at the address based on the Lifeline start date in the subscriber listing (i.e., the selected subscribers should be the second or subsequent subscribers residing at the address based on the Lifeline start date in the subscriber listing). Moss Adams LLP noted that none of the selected subscribers accurately completed a one-per household certification on the correct form, FCC Form 5631, the Lifeline Program Household Worksheet due to the First Waiver Order issued on March 17, 2020 (DA 20-285) and continuing through successive Orders until June 30, 2022 (DA 22-691).

Moss Adams LLP noted no instances where there was missing or incomplete certifications.

No exceptions noted.

### **Objective III: Subscriber Eligibility Determination and Certification**

#### ***Procedure 1***

Moss Adams LLP inquired of management on March 28, 2024, and obtained the Carrier's policies and procedures for ensuring that its Lifeline subscribers are eligible to receive Lifeline services as provided by the Carrier in response to Request #4 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan. In addition, Moss Adams LLP obtained the ETC's policies and procedures for training employees and agents for ensuring that the ETC's Lifeline subscribers are eligible to receive Lifeline services, including any policies regarding how the company ensures employees and agents have completed the training.

Moss Adams LLP examined the Carrier's policies and procedures and compared those policies and procedures, as well as management's responses to the inquiries, to the Commission's Lifeline rules set forth in 47 C.F.R. § 54.409 and 54.410 Appendix F of the FCC's Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's rules.

- a. Moss Adams LLP inspected the ETC's policies and noted evidence of policies and procedures that the ETC must verify the eligibility of each low-income consumer prior to providing Lifeline service to the consumer or providing that consumer with an activated device intended to enable access to Lifeline service.
- b. Moss Adams LLP inspected the ETC's policies to determine the process for ensuring subscribers are eligible to receive Lifeline services and have completed all forms necessary to receive service.
- c. Moss Adams LLP inspected the ETC's policies for information regarding the timing, frequency, and evidence of completion of the initial and any subsequent Lifeline subscriber eligibility and certification trainings required of the ETC's employees.

## SCHEDULE OF AGREED-UPON PROCEDURES

- d. Moss Adams LLP noted the ETC operates Indiana and Illinois, states, that participate in NLAD and inspected the ETC's policies regarding:
  - i. Training requirements and ETC policies for ensuring employees and agents are trained on the use and interaction with the NLAD, including limiting access to NLAD to select individuals.
  - ii. The process for ensuring only subscribers vetted by NLAD are claimed for reimbursement on the LCS Claims Report.
- e. Moss Adams LLP noted the ETC operates in California and Texas, NLAD opt-out states, and inspected the ETC's policies regarding:
  - i. Training requirements and ETC policies for ensuring employees and agents are trained on the use and interaction with state administrators and or databases, including limiting access to any databases to select individuals.
  - ii. The process for ensuring only subscribers vetted by a state administrator are claimed for reimbursement on the LCS Claims Report.

No exceptions noted.

### **Objective IV: Activities of Enrollment Representatives**

#### ***Procedure 1***

Moss Adams LLP inquired of management on March 28, 2024, and obtained the Carrier's policies and procedures for ensuring that its enrollment representatives are enrolled with USAC. Moss Adams LLP examined and compared the Carrier policies and procedures, including management responses, with the Commission's Lifeline rules set forth in sections 54.406. Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's rules.

- a. Moss Adams LLP inspected the ETC's policies to look for evidence as to whether it includes a policy or procedure that the ETC's enrollment representatives must register with USAC prior to the enrollment representative providing information directly or indirectly to the NLAD or the National Verifier.
- b. Moss Adams LLP inspected the ETC's policies to determine the process for ensuring enrollment representatives and their direct supervisors are not compensated based on the number of consumers who apply for or are enrolled in the Lifeline program.
- c. Moss Adams LLP examined documentation (general ledger, payroll register, etc.) for evidence of commission-based compensation and noted no discrepancies between the ETC's policies and procedures and the Commission's rules.
- d. Moss Adams LLP reviewed documentation associated with any third-party marketing organizations to determine that there is no indication that payments will be issued based on Lifeline customer enrollment volume.

No exceptions noted.

## SCHEDULE OF AGREED-UPON PROCEDURES

### **Objective V: Annual Certifications and Recordkeeping by Eligible Telecommunications Carriers**

#### ***Procedure 1***

Moss Adams LLP inquired of management on March 28, 2024, and obtained the Carrier's policies and procedures for ensuring the Carrier has made and submitted the annual certifications required under sections 54.416 (i.e., FCC Form 555) and 54.422 (i.e., FCC Form 481) of the Commission's rules, as provided in response to Request #4 of Appendix A (Requested Documents) of the FCC's Biennial Audit Plan.

Moss Adams LLP examined the Carrier's policies and procedures, and compared those policies and procedures, including management's responses to the inquiries, with the Commission's Lifeline rules set forth in 47 C.F.R. § 54.416 and §54.522 in Appendix F of the FCC's Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

#### ***Procedure 2***

Moss Adams LLP examined the ETC's FCC Form 555 that was filed in January 2022, following the audit period of January 1 - December 31, 2021, provided by the Carrier in response to Request #12 of Appendix A of the FCC's Biennial Audit Plan.

Moss Adams LLP verified the Carrier made all of the following certifications and that an officer of the ETC certified that they understood the Commission's Lifeline rules and requirements and that the Carrier:

- a. Has policies and procedures in place to ensure that its Lifeline subscribers are eligible to receive Lifeline services;
  - i. In instances where an ETC confirms consumer eligibility by relying on income or eligibility databases, as defined in 47 C.F.R. § 54.410(b)(1)(i)(A) or (c)(1)(i)(A), the representative must attest annually as to what specific data sources the ETC used to confirm eligibility;
- b. Is in compliance with all federal Lifeline certification procedures; and
- c. Is in compliance with the minimum service levels set forth in 47 C.F.R. § 54.408.

Moss Adams LLP noted no instances where an officer of the ETC did not certify their understanding of the Commission's Lifeline rules and requirements.

No exceptions noted.

## SCHEDULE OF AGREED-UPON PROCEDURES

### ***Procedure 3***

Moss Adams LLP examined the ETC's organizational chart provided by the Carrier in response to Request #5 of Appendix A of the FCC's Biennial Audit Plan and verified that the certifying officer on the FCC Form 555 was an officer per the organizational chart.

No exceptions noted.

### ***Procedure 4***

Moss Adams LLP noted that the subscriber count per the FCC Form 555 were all reported as zeros as required after December 2020 per the judgmentally selected months of February, May, August, and November 2021 LCS Claims Reports provided by the Carrier in response to Request #13 of Appendix A.

No exceptions noted.

### ***Procedure 5***

Moss Adams LLP noted that the non-usage data reported on the FCC Form 555 for the months of February, May, August, November 2021 was zero and agreed with the detailed non-usage results provided by the Carrier in response to Request #9 of Appendix A of the FCC's Biennial Audit Plan. The Company does not track non-usage data and therefore reports amounts as zero.

No exceptions noted.

### ***Procedure 6***

Moss Adams LLP reviewed the Carrier's FCC Form 481 as provided by the Carrier in response to Request #12 of Appendix A of the FCC's Biennial Audit Plan. Moss Adams LLP verified that the ETC reported all the information and made all the certifications required by 47 C.F.R. § 54.422(a), (b).

No exceptions noted.

### ***Procedure 7***

Moss Adams LLP reviewed supporting schedules related to the Carrier's FCC Form 481, as provided by the Carrier in response to Requests #14 and #15 of Appendix A of the FCC's Biennial Audit Plan. Moss Adams LLP verified that the data reported on the FCC Form 481 agreed with supporting schedules.

No exceptions noted.

## SCHEDULE OF AGREED-UPON PROCEDURES

### ***Procedure 8***

Moss Adams LLP inquired of management on March 28, 2024, and obtained the Carrier's policies and procedures for maintaining records that document compliance with the Lifeline program rules, as provided by the Carrier in response to Request #4 of Appendix A of the FCC's Biennial Audit Plan.

Moss Adams LLP examined and compared the Carrier policies and procedures, including any management responses, with recordkeeping rules set forth in 47 C.F.R. § 54.417 and noted no discrepancies in the policies and procedures and the Commission's rules.

No exceptions noted.

## **Attachment A**

### **Beneficiary Response**

As it relates to the finding in Objective I Procedure 6, Frontier Communications Parent, Inc. has implemented a process to compare the LCS report to its' billing system prior to submitting claims. Frontier Communications Parent, Inc. will enter zero for subscribers that will be unclaimed and will enter the appropriate reason code.