Frogs have a unique respiratory system that allows them to breathe both in air and underwater, but it depends on their stage of life.

During their early life stages, when frogs are tadpoles, they breathe primarily through **gills**. This adaptation allows them to extract oxygen from the water. As they develop and undergo metamorphosis, they gradually lose their gills and develop lungs, which enable them to breathe air.

Adult frogs primarily use **lungs for breathing** when they are out of water. However, they also have a specialized method called **cutaneous respiration**, where they can absorb oxygen directly through their skin. This method allows them to remain submerged for extended periods.

In summary, while adult frogs do not breathe underwater in the same way that fish do, they are capable of respiring through their skin when submerged. This dual capability of breathing both air and through their skin is vital for their survival in various environments.