



November 3, 2010

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Mr. Dave Danner
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504-7250

Subject: **CONTRACT NO. 1418 ICB – UT-101780**

Mr. Danner:

Frontier Communications Northwest Inc. ("Frontier NW") submits for filing a Revised Cost Study and Revised LRN Form for Contract No. 1418 ICB that was filed on November 1, 2010. Commission Staff has requested that additional information be included in the cost study that was originally submitted. The Revised Cost Study includes this additional information. The Revised LRN Form includes the new docket number UT-101780.

Frontier NW considers the cost computations required under sub-section 7 (b)(iii) to be confidential and protected under the provisions of WAC 480-07-160 and under the exemption from disclosure requirements per the Public Records Act, Chapter 42.56 RCW. The cost documentation is marked "Confidential per WAC 480-07-160". The company, for commercial reasons, may be harmed if this information is not treated by the Commission as confidential.

If you have any questions concerning this report, please call me at 972-456-7551 or email me at kimberly.a.douglass@ftr.com.

Sincerely,

A handwritten signature in black ink that reads "Kim Douglass". The signature is written in a cursive, flowing style.

Kim Douglass
Senior Analyst
Regulatory Affairs and Compliance

Enclosures