



February 1, 2011

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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: Docket UT-090842 - December 2010 SPG Credit Report

Dear Mr. Danner:

Pursuant to Order 06 in Docket UT-090842, enclosed is the Frontier Communications Northwest Inc. SPG Credit Report for December 2010. The report includes the number of SPG and \$5 OOS credits for December as required by paragraph 19(a) and 19(c) in Appendix A, Attachment 1 of the above-referenced order.

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 style with a long horizontal line extending to the right.

Kim Douglass
Senior Analyst
Regulatory Affairs and Compliance