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March 14, 2011

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

RE: Docket UT 090842, Order 06 - Quarterly Intercompany Receivables, Payables  
and Dividends Report

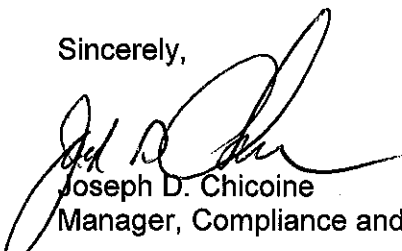
Dear Mr. Danner:

Pursuant to Order 06 in Docket UT-090842, enclosed is Frontier  
Communications Northwest Inc's quarterly intercompany receivables, payables  
and dividends report for the fourth quarter 2010.

The report is marked "Confidential per Protective Order in Docket UT-090842" as  
it includes company financial information. Therefore a confidential and a  
redacted version of the report are included in this filing.

If you have any questions, please contact me at (916) 686-3588 or by email at  
[joe.chicoine@ftr.com](mailto:joe.chicoine@ftr.com).

Sincerely,



Joseph D. Chicoine  
Manager, Compliance and Reporting