

Frontier Communications Northwest Inc. - Total Company						Highly Confidential Attachment A	
Expense Analysis (In Thousands)							
		Jan - June 2010	July - Dec 2010	6 month	Yr 2009 (1)	2010	Annual
Description / Account		6 months	6 months	Change in Expense	12 Months	12 Months	Change In Expense
(a)		(b)	(c)	(d) = (b- c)	(e)	(f)	(g) = (e-f)
Operating Expense (excluding depr & taxes)							
Motor Vehicle	6112						
Aircraft	6113						
Tools and Other Work Equipment	6114						
Land and Buildings	6121						
Furniture and Artworks	6122						
Office Equipment	6123						
General Purpose Computers	6124						
Digital Electronic Switching	6212						
Operator Systems	6220						
Radio Systems	6231						
Circuit Equipment	6232						
Station Apparatus	6311						
Large Private Branch Exchange	6341						
Public Telephone Terminal Equipment	6351						
Other Terminal Equipment	6362						
Poles	6411						
Aerial Cable	6421						
Underground Cable	6422						
Buried Cable	6423						
Submarine and Deep Sea Cable	6424						
Intrabuilding Network Cable	6426						
Aerial Wire	6431						
Conduit Systems	6441						
Total Plant Specific Operations							
Property Held for Future Telecommunications Use	6511						
Provisioning	6512						
Power	6531						
Network Administration	6532						
Testing	6533						
Plant Operations Administration	6534						
Engineering	6535						
Access	6540						
Total Plant Nonspecific Operations							
Product Management and Sales	6611						
Product Advertising	6613						
Call Completion Services	6621						
Number Services	6622						
Customer Services	6623						
Total Customer Operations							
General and Administrative	6720						
Total Corporate Operations							
Total Operating Expenses (excl depr & taxes)							
Footnotes:							
(1) From Verizon Northwest Inc's 2009 Annual Report							