



January 27, 2012

805 Central Expressway South
Suite 200
Allen, Texas 75013

Phone 972-908-4415
Fax 214-383-2737
Email: kimberly.a.douglass@ftr.com

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 2011 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 2011. 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 972-908-4415.

Sincerely,

A handwritten signature in black ink that reads "Kim Douglass". The signature is written in a cursive style with a long horizontal flourish at the end.

Kim Douglass
Manager - Regulatory Affairs

Enclosure