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May 15, 2012

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 Condition 1 in Appendix A, Attachment 1 of Order 06 in Docket UT-090842, enclosed for filing is Frontier Communications Northwest Inc's quarterly intercompany receivables, payables and dividends report for the First quarter 2012.

The report is marked "Highly Confidential per Protective Order in Docket UT-090842". Therefore, a highly 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.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Chicoine", is written over the typed name.

Joseph D. Chicoine
Manager, Compliance and Reporting

cc: Carl Gipson, Frontier