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May 31, 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

Subject: Docket UT-090842 - April 2012 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 April 2012. The report includes the number of SPG and \$5 OOS credits for April 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,

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Kim Douglass Manager Compliance - Regulatory Affairs

Enclosure