



March 3, 2011

FTD01C119
2200 W. Airfield Drive
P.O. Box 619002
DFW, Texas 75261

Phone 972-456-7551
Fax 972-456-8719
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: WAC 480-143-190 Report

Dear Mr. Danner:

This letters constitutes the report of Frontier Communications Northwest Inc. pursuant to WAC 480-143-190 of Company owned property in Washington State that was sold without seeking the Commission's preapproval, as allowed by WAC 480-143-180. The Commission's rule specifies that this report cover properties with a value that exceeds .01% of the company's rate base "last established by commission order," or \$2,000. The Commission last set a rate base for the Company in the Second Supplemental Order in Docket U-82-45/48. Based on that figure, the threshold for this report is \$39,489.

Property sales in 2010 coming within the criteria were as follows:

- One heavy truck transferred to an affiliate at net book value per FCC rules, \$76,009.71.

This item was no longer necessary or useful to the Company's Washington intrastate regulated operation. Fair market value was received.

If you have any questions concerning this report, please call me at 972-456-7551 or email me at kimberly.a.douglass@ftr.com.

Sincerely,

A handwritten signature in black ink that reads "Kim Douglass". The signature is written in a cursive style with a long horizontal line extending to the right.

Kim Douglass
Senior Consultant
Regulatory Affairs and Compliance

Mr. Dave Danner, Executive Director and Secretary
March 3, 2011
Page 2

CERTIFICATION PURSUANT TO WAC 480-143-190

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

3/3/11
(Date and Place)


(Signature)

Kenneth Mason
(Printed Name)

VP Govt Affairs
(Title)