



April 29, 2011

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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: Frontier Communications Northwest Inc. - 4Q10 Financial Reports

Dear Mr. Danner:

Enclosed for filing is Frontier Communications Northwest Inc.'s quarterly report covering twelve months ending December 2010.

If you have any questions, please contact me at 972-456-7551.

Sincerely,

Kim Douglass
Senior Consultant
Regulatory Affairs and Compliance

Enclosure

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RECORDS MANAGEMENT
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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

FRONTIER COMMUNICATIONS NORTHWEST INC.
SEPARATED RESULTS SUMMARY
STATE OF WASHINGTON - COMBINED
QUARTERLY COMPLIANCE REPORT
TWELVE MONTHS ENDED DECEMBER 2010
(Dollars in Thousands)

	BOOKED BASIS			ADJUSTED BASIS			Composite Bkd Factors
	Total Regulated	Interstate	Intrastate	Total Regulated	Interstate	Intrastate	
OPERATING REVENUES							
Local Network Service	145,739	-	145,739	145,739	-	145,739	100.00%
Network Access Revenues	212,992	198,523	14,469	212,992	198,523	14,469	6.79%
Long Dist Netwk Revenues	14,208	-	14,208	14,208	-	14,208	100.00%
Miscellaneous Revenues	23,861	8,107	15,754	61,361	8,107	53,254	66.02%
Uncollectibles	(5,011)	(1,222)	(3,789)	(5,011)	(1,222)	(3,789)	75.61%
Total Operating Revenues	391,789	205,408	186,381	429,289	205,408	223,881	
OPERATING EXPENSES							
Plant Specific Operations	53,252	13,132	40,120	51,280	12,646	38,634	75.34%
Plant Non-Spec Operations	74,203	23,773	50,431	71,331	22,853	48,479	67.96%
Customer Operations	54,914	12,896	42,018	51,996	12,211	39,785	76.52%
Corporate Operations	51,710	12,210	39,500	47,914	11,314	36,600	76.39%
Depreciation & Amort	199,594	52,244	147,351	199,594	52,244	147,351	73.83%
Other Income & Expenses	(4)	(1)	(3)	(4)	(1)	(3)	75.00%
Juris Diff - Depr/IDC	-	-	-	-	-	-	-
Total Operating Expenses	433,669	114,254	319,417	422,111	111,267	310,846	73.65%
Operating Taxes Other than Inc	31,097	11,712	19,385	31,097	11,712	19,385	62.34%
EBIT	(72,977)	79,442	(152,421)	(23,919)	82,429	(106,350)	
INCOME TAXES							
State Income Tax	-	-	-	-	-	-	
Net Federal Income Tax	(26,819)	27,471	(54,290)	(9,649)	28,516	(38,165)	
Total Income Taxes	(26,819)	27,471	(54,290)	(9,649)	28,516	(38,165)	
NET OPERATING INCOME	(46,158)	51,971	(98,131)	(14,270)	53,913	(68,185)	
INVESTMENT (AVG)							
Telecomm Plant in Service	2,897,779	739,844	2,157,936	2,895,826	739,345	2,156,482	74.47%
Other Assets (SFAS 87)	-	-	-	-	-	-	-
Juris Assets-TPIS	-	-	-	-	-	-	-
Depr & Amort Reserve	1,858,717	469,854	1,388,862	1,858,717	469,854	1,388,862	74.72%
Deferred Income Taxes	272,175	67,273	204,901	272,175	67,273	204,901	75.28%
Net - Pension Plan	(3,395)	(793)	(2,602)	(73,930)	(17,268)	(56,661)	76.64%
RATE BASE	770,282	203,510	566,775	838,864	219,486	619,380	73.58%
Rate Base ROR	-5.99%	25.54%	-17.31%	-1.70%	24.56%	-11.01%	

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SEPARATED RESULTS SUMMARY
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	TOTAL STATE BOOKED RESULTS	ADJUSTMENTS									ADJUSTED TOTAL STATE	ADJUSTED INTRASTATE
		(A) Docket # UT-061777	(B) FAS 106 OPEB	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
Operating Revenues	391,789	37,500									429,289	223,881
Operating Expenses/Taxes	464,766		(11,558)								453,208	330,231
EBIT	(72,977)	37,500	11,558								(23,919)	(106,350)
Income Taxes	(26,819)	13,125	4,045								(9,649)	(38,165)
Net Operating Income	(46,158)	24,375	7,513								(14,270)	(68,185)
Rate Base	770,282		68,582								838,864	619,380
Rate of Return	-5.99%										-1.70%	-11.01%
Adjustment Footnotes:		Account(s)										
(A)	Order No. 1 in Docket # UT061777	5230										
(B)	FAS 106 OPEB (Adj from accrual to paygo)	Various										
(C)												
(D)												
(E)												
(F)												
(G)												
(H)												
(I)												

FRONTIER COMMUNICATIONS NORTHWEST INC.
 SEPARATED RESULTS SUMMARY
 STATE OF WASHINGTON - COMBINED
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 TWELVE MONTHS ENDED DECEMBER 2010
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ADJUSTMENTS - TOTAL STATE

TOTAL STATE	TOTAL ADJUSTMENTS	(A) Docket # UT-061777	(B) & (E) FAS 106 OPEB	(C)	(D)	(E)	(F)	(G)	(H)	(I)
OPERATING REVENUES										
Local Network Service										
Network Access Revenues										
Long Dist Ntwk Revenues										
Miscellaneous Revenues	37,500	37,500								
Uncollectibles										
Total Operating Revenues	37,500	37,500								
OPERATING EXPENSES										
Plant Specific Operations	(1,972)		(1,972)							
Plant Non-Spec Operations	(2,872)		(2,872)							
Customer Operations	(2,918)		(2,918)							
Corporate Operations	(3,796)		(3,796)							
Depr & Amort										
Other Income & Expenses										
Juris Diff - Depr/IDC										
Total Operating Expenses	(11,558)		(11,558)							
Operating Taxes Other than Income										
EBIT	49,058	37,500	11,558							
INCOME TAXES										
State Income Tax										
Net Federal Income Tax	17,170	13,125	4,045							
Total Income Taxes	17,170	13,125	4,045							
NET OPERATING INCOME	31,888	24,375	7,513							
INVESTMENT (AVG)										
Telecom Plant in Service	(1,953)		(1,953)							
Prop Held for Future Use										
Other Assets (SFAS 87)										
Depr & Amort Reserve										
Deferred Income Taxes										
Juris Assets-TPIS										
Other LT Liab - SFAS 106, 112	(70,535)		(70,535)							
RATE BASE	68,582		68,582							

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ADJUSTMENTS - INTRASTATE

INTRASTATE

OPERATING REVENUES

Local Network Service
 Network Access Revenues
 Long Dist Ntwk Revenues
 Miscellaneous Revenues
 Uncollectibles

Total Operating Revenues

OPERATING EXPENSES

Plant Specific Operations
 Plant Non-Spec Operations
 Customer Operations
 Corporate Operations
 Depr & Amort
 Other Income & Expenses
 Juris Diff - Depr/IDC

Total Operating Expenses
 Operating Taxes Other than Income
 EBIT

INCOME TAXES

State Income Tax
 Net Federal Income Tax
 Total Income Taxes

NET OPERATING INCOME

INVESTMENT (AVG)

Telecom Plant in Service
 Prop Held for Future Use
 Other Assets (SFAS 87)
 Depr & Amort Reserve
 Deferred Income Taxes
 Juris Assets-TPIS
 Other LT Liab - SFAS 106, 112

RATE BASE

TOTAL ADJUSTMENTS	(A) Docket # UT-061777	(B) & (E) FAS 106 OPEB	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	37,500	37,500							
	37,500	37,500							
	(1,486)		(1,486)						
	(1,952)		(1,952)						
	(2,233)		(2,233)						
	(2,900)		(2,900)						
	(8,571)		(8,571)						
	46,071	37,500	8,571						
	16,125	13,125	3,000						
	16,125	13,125	3,000						
	29,946	24,375	5,571						
	(1,454)		(1,454)						
	(54,059)		(54,059)						
	52,605		52,605						