



June 11, 2012

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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: 4Q11 Financial Reports

Dear Mr. Danner:

Enclosed for filing is Frontier Communications Northwest Inc.'s quarterly report covering twelve months ending December 2011.

If you have any questions concerning these reports, please call me at 972-908-4415.

Sincerely,

A handwritten signature in black ink that reads "Kim Douglass" with a long horizontal flourish extending to the right.

Kim Douglass
Manager - Regulatory Affairs

Enclosure