

May 31, 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

Mim Dugless

Subject: 2010 Affiliated Interest Report

Dear Mr. Danner:

Pursuant to WAC 480-120-395, enclosed is the Frontier Communications Northwest Inc. Affiliated Interest Report for 2010.

If you have any questions concerning this report, please call me at 972-456-7551.

Sincerely,

Kim Douglass Senior Consultant

Regulatory Affairs and Compliance