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FRONTIER COMMUNICATIONS NORTHWEST INC.

Section 10 1st Revised Sheet 72 Canceling Original Sheet 72

GENERAL AND LOCAL EXCHANGE TARIFF

GENERAL SERVICES

TAX ADJUSTMENTS

- C. Rates (Continued)
 - 1. Tax Adjustment (Continued)

<u>Municipality</u>	Tax Rate	Effective Date	
Leavenworth	6.0% ²	01-01-87	
Liberty Lake	6.0%2	12-26-10	(N)
Lynden	4.0% ^{2,3}	12-16-96	
Marysville	$5.0\%^2$	12-20-93	
Monroe	5.0%2	02-10-98	
Mountlake Terrace	$6.0\%^2$	01-18-95	
Mount Vernon	$6.0\%^2$	03-01-83	
Mukilteo	$6.0\%^2$	02-07-97	
Naches	6.0%²	04-01-99	
Nooksack	6.0%1	05-19-92	

Effective: January 22, 2011

Advice No. 3311

Issued: December 23, 2010 Issued by Frontier Communications Northwest Inc. By Kenneth Mason, Vice President of Government and Regulatory Affairs

¹ Tax base includes local telephone service.

² Tax base includes local telephone service and intrastate toll.

See Condition 5.