



March 11, 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: Docket UT-110406 - WAC 480-143-190 Revised Report

Dear Mr. Danner:

This letter constitutes the "revised" 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.
- One e911 ALISA (Automatic Line Identification with Selective Routing Addition) server transferred to an affiliate at net book value per FCC rules, \$135,000.

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

The e911 hardware equipment was inadvertently excluded from the report filed on March 3, 2011 in the above-referenced docket. Please replace the original report filed on March 3, 2011 with this report.

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

Sincerely,

A handwritten signature in black ink that reads "Kim Douglass". The signature is written in a cursive, flowing style.

Kim Douglass
Senior Consultant
Regulatory Affairs and Compliance

Mr. Dave Danner, Executive Director and Secretary


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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.

3/11/11
(Date and Place)


(Signature)

Kenneth T. Mason
(Printed Name)

VP Govt. Affairs
(Title)