



May 4, 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 Report

Dear Mr. Danner:

Enclosed for filing is Frontier Communications Northwest Inc.'s C Schedule report for January to December 2011. Schedule C-8, which contains monthly billed unit detail by type of service, is marked "Confidential per WAC 480-07-160," as it would have economic value to the Company's current and potential competitors, such as in determining when or how to launch or modify competitive efforts.

If you have any questions concerning this report, please call me at 570-631-5003.

Regards,

A handwritten signature in cursive script that reads "Jessica Matushek".

Jessica Matushek
Director, Accounting

Enclosures

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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

**FRONTIER COMMUNICATIONS NORTHWEST INC.
STATE OF WASHINGTON
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION
JANUARY to DECEMBER 2011**

<u>Title</u>	<u>Schedule</u>
Balance Sheet Frontier Communications Northwest Inc.	C-1
Income Statement Frontier Communications Northwest Inc.	C-2
Operating Income Statement by Primary Account Frontier Communications Northwest Inc.	C-3a
Federal Income Tax Data State of Washington	C-3b
Selected Plant Data State of Washington Frontier Communications Northwest Inc.	C-4
Analysis of Operating Taxes Other than Federal Income State of Washington Frontier Communications Northwest Inc.	C-7
Station Statistics	C-8

FRONTIER COMMUNICATIONS NORTHWEST INC.
PUC BALANCE SHEET
JANUARY to DECEMBER 2011

Schedule C-1

Account Description	Account	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Current Assets													
Cash	1130	-	-	-	-	-	-	-	-	-	6,785	6,785	6,785
Special Cash Deposits	1140	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash Advances	1150	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Inv - Affiliated Co.	1161	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Inv - Other	1162	-	6,785	6,785	6,785	6,785	6,785	6,785	6,785	6,785	-	-	-
Telecom Accts Receivable	1180	95,033,352	95,462,749	92,118,538	94,547,982	88,222,064	87,547,599	90,245,028	84,853,311	91,529,830	55,459,679	59,715,650	59,852,572
Affiliates Accts Receivable	1192	12,761,660	13,006,931	16,959,245	5,529,877	13,475,927	12,130,358	11,258,539	7,467,061	10,595,171	173,389,198	178,730,678	252,365,926
Oth Accts Receivable	1190	6,202,040	6,078,914	5,689,627	6,057,162	9,477,387	6,306,946	6,735,779	6,636,321	(2,549,379)	26,963,688	28,415,583	32,246,059
A/R Allowance	1181	14,783,433	18,286,124	20,806,637	20,255,563	19,213,214	19,403,460	18,906,611	19,601,141	19,710,872	13,362,509	13,907,662	14,443,850
Affiliates Notes Receivable	1202	-	-	-	-	-	-	-	-	-	-	-	-
Other Notes Receivable	1200	-	-	-	-	-	-	-	-	-	-	-	-
Affiliates Interest Receivable	1211	-	-	-	-	-	-	-	-	-	-	-	-
Other Interest Receivable	1212	-	-	-	-	-	-	-	-	-	-	-	-
Material And Supplies	1220	7,147,881	7,422,514	7,680,138	7,882,729	8,148,661	7,732,998	2,616,080	1,638,490	7,561,366	10,241,173	9,807,023	10,094,176
Prepaid Rent	1290	-	-	-	-	-	-	-	-	14,356	-	-	-
Prepaid Tax	1300	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Insurance	1310	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Other	1330	2,240,969	2,207,098	1,010,171	1,035,516	1,074,428	405,338	362,591	128,612	(275,301)	1,113,103	1,113,103	951,724
Other Current Assets	135A	2,235,241	2,510,064	2,843,387	3,154,308	3,451,742	3,722,163	4,031,221	4,296,868	4,546,403	1,801,681	1,789,888	1,771,059
Total Current Assets		110,837,710	108,408,931	105,501,254	97,958,796	104,643,780	98,448,727	96,349,412	85,426,307	91,718,359	255,612,798	265,671,048	342,844,451
Non-Current Assets													
Investment In Affiliates	1401	-	-	-	-	-	-	-	-	-	10,878,408	7,477,851	3,332,854
Investment In Non-Affiliates	1402	-	-	-	-	-	-	-	-	-	-	-	-
Nonregulated Investments	1406	-	-	-	-	-	-	-	-	-	7,005,112	6,799,058	6,400,550
Unamortized Debt Issuance	1407	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Fund	1408	-	-	-	-	-	-	-	-	-	-	-	42,227,492
Other Noncurrent Assets	1410	53,961,015	53,967,950	53,976,244	53,976,244	53,983,683	53,989,726	53,994,936	53,999,163	49,568,045	-	-	-
Other Noncurrent Assets	141B	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Maintenance & Retirements	1438	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Charges	1439	4,678,152	5,426,225	6,247,458	6,908,254	6,829,999	7,178,082	7,562,732	7,939,752	8,442,924	57,515,668	57,520,371	10,925,624
Goodwill	2007	-	-	-	-	-	-	286,070	286,070	286,070	286,070	286,070	286,070
Total Noncurrent Assets		58,639,167	59,394,175	60,223,702	60,884,498	60,813,682	61,167,808	61,843,738	62,224,985	58,297,039	75,685,258	72,083,350	63,172,590
PP&E Less Reserve													
Plant In Service	2001	5,267,737,163	5,274,022,186	5,280,840,819	5,287,192,926	5,298,856,318	5,313,261,921	5,327,605,360	5,334,002,967	5,346,644,564	5,280,795,854	5,282,267,604	5,273,718,621
Plant Held For Future Use	2002	-	-	-	-	-	-	-	-	-	-	-	-
TPUC - Short Term	2003	9,879,478	11,543,782	12,073,837	11,816,336	11,612,317	10,421,773	11,281,330	10,653,926	10,462,460	53,262,475	60,324,942	63,017,928
TPUC - Long Term	2004	-	-	-	-	-	-	-	-	-	-	-	-
Plant Adjustments	2005	-	-	-	-	-	-	-	-	-	-	-	-
Nonoperating Plant	2006	7,584,722	6,048,240	5,711,526	5,755,922	1,994,039	548,172	546,400	546,400	635,715	-	-	16,740
Total PP&E / Equipment		5,285,201,363	5,291,614,208	5,298,626,182	5,304,765,184	5,312,462,674	5,324,231,866	5,339,433,090	5,345,203,293	5,357,742,739	5,334,058,329	5,342,592,546	5,336,753,289
Depreciation - Tot Plt In Svc	3100	3,708,394,493	3,734,325,826	3,757,869,537	3,781,041,323	3,805,244,844	3,829,376,295	3,850,724,958	3,872,840,505	3,895,956,634	3,893,318,733	3,918,002,189	3,941,508,688
Depreciation - Plt Held Future Use	3200	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation - Nonoperating	3300	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	-	-	16,740
Amortization - Other	3600	-	-	-	-	-	-	-	-	-	7,110,387	7,110,387	7,357,527
Total Reserve		3,708,396,162	3,734,327,495	3,757,871,206	3,781,042,992	3,805,246,513	3,829,377,964	3,850,726,627	3,872,842,174	3,895,958,303	3,900,429,120	3,925,112,576	3,948,882,955
Total PP&E Less Reserve		1,576,805,201	1,557,286,713	1,540,754,976	1,523,722,192	1,507,216,161	1,494,853,902	1,488,706,463	1,472,361,119	1,461,784,436	1,433,629,209	1,417,479,970	1,387,870,334
Total Assets		1,746,282,078	1,725,089,819	1,706,479,932	1,682,565,486	1,672,673,623	1,654,470,437	1,646,899,613	1,620,012,411	1,611,799,834	1,764,927,265	1,755,234,368	1,793,887,375
Current Liabilities													
Affiliated Co Accounts Payable	401B	206,221,748	223,537,270	275,705,352	289,572,578	303,452,009	325,060,328	368,777,336	402,291,230	465,930,951	-	-	-
Oth Accounts Payable	4012	11,478,110	17,505,278	18,924,129	18,986,597	13,381,232	6,925,252	15,325,945	10,079,846	20,815,710	(1,698,689,132)	(1,696,054,778)	35,053,983
Carrier Accounts Payable	4013	4,129,454	4,460,791	4,313,397	4,129,701	4,149,557	4,972,926	4,782,161	4,661,026	4,602,923	-	-	-
Affiliated Co - Notes Payable	4021	(390,483,657)	(388,825,348)	(424,518,517)	(380,300,282)	(397,511,000)	(443,061,706)	(496,485,691)	(557,733,773)	(616,537,242)	-	-	-
Oth Notes Payable	4022	-	-	-	-	-	-	-	-	-	-	-	-
Advanced Payments	4030	33,529,333	42,239,651	42,782,764	37,752,557	38,071,566	39,514,202	37,426,876	37,772,696	36,045,733	25,181,493	24,811,409	23,691,507
Customer Deposits	404A	261,648	257,098	212,305	198,498	191,451	175,828	179,935	172,860	134,967	552,196	547,221	230,538
Current Maturities - LT Debt	405A	-	-	-	-	-	-	-	-	-	-	-	-
Curr Maturities - Capital Leases	406A	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Accrued	407A	(3,689,530)	(5,200,025)	(1,066,509)	(2,752,795)	(3,304,141)	(20,208,845)	(20,688,049)	(19,254,006)	(24,277,685)	(24,277,685)	(24,277,685)	(24,277,685)
Other Tax Accrued	4080	6,740,976	8,528,805	10,899,450	6,766,326	9,011,366	9,747,339	10,526,426	12,509,196	9,139,449	10,748,918	3,293,346	6,195,154

FRONTIER COMMUNICATIONS NORTHWEST INC.
PUC BALANCE SHEET
JANUARY to DECEMBER 2011

Schedule C-1

Account Description	Account	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Accrued Deferred Tax	4100	(7,836,946)	(7,836,946)	(33,214,428)	(33,214,428)	(33,214,428)	(8,714,270)	(8,714,270)	(8,714,270)	(8,714,270)	(8,714,270)	(8,714,270)	(8,714,270)
Accrued Interest - Affiliated	4121	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Interest - Debt	4122	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Interest - Oth	4123	(577)	(561)	(546)	(561)	(600)	(687)	(896)	(869)	(1,057)	-	-	-
Accrued Dividends	4124	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Compensation - Other	4125	15,121,990	15,488,681	11,408,199	8,102,713	9,185,612	10,498,606	11,294,224	12,884,358	9,912,333	9,074,971	7,783,166	8,134,714
Accrued Liabilities - Other	4126	1,998,813	1,706,150	1,949,108	2,271,734	2,507,272	2,827,878	3,117,742	3,418,100	3,697,265	-	-	-
Other Current Liabilities	4130	155,265,115	115,215,515	82,852,899	20,352,674	18,021,568	24,945,383	22,665,021	23,012,938	24,169,255	22,155,723	15,952,419	17,608,284
Total Current Liabilities		32,736,477	27,076,359	(9,752,397)	(28,134,688)	(36,058,536)	(47,317,966)	(51,793,240)	(78,900,668)	(75,081,668)	(1,663,967,786)	(1,676,659,172)	57,922,225
Long Term Debt													
Funded Debt	4210	-	-	-	-	-	-	-	-	-	-	-	-
Premium On Long Term Debt	4220	-	-	-	-	-	-	-	-	-	-	-	-
Discount On Long Term Debt	4230	-	-	-	-	-	-	-	-	-	-	-	-
Reacquired Debt	4240	-	-	-	-	-	-	-	-	-	-	-	-
Obligations Under Capital Leases	4250	-	-	-	-	-	-	-	-	-	-	-	-
Advances From Affiliated Companies	4260	-	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Debt	4270	-	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt													
Other Liabilities And Deferred Cr													
Other Long Term Liabilities	4310	9,442,930	501,883	486,653	359,860	449,927	1,374,565	584,096	1,162,692	556,846	11,358,974	11,358,974	11,119,518
Unamortized ITC	4320	-	-	-	-	-	-	-	-	-	-	-	-
Noncurrent Deferred Tax	4340	235,290,306	235,290,306	268,172,149	268,172,149	268,172,149	449,214,380	449,214,380	449,214,380	446,003,905	446,003,905	446,003,905	446,003,905
Noncurrent Nonop Deferred Tax	4350	-	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credit	4360	(15,020,718)	(14,427,565)	(13,516,058)	(12,903,281)	(12,252,151)	(11,625,609)	(11,106,978)	(10,637,277)	(10,207,280)	(21,306,460)	(21,303,570)	(20,740,096)
Total Other Liabilities And Deferred	OTH	229,712,518	221,364,624	255,142,744	255,628,728	256,369,925	438,963,336	438,691,498	439,739,795	436,353,471	436,056,419	436,059,309	436,383,327
Stockholder Equity													
Common Stock	4511	450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	452,658,800	452,658,800	452,658,800
Preferred Stock	4512	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Stock		450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	452,658,800	452,658,800	452,658,800
Additional Paid In Capital	4520	1,056,901,185	1,056,694,534	1,039,999,476	1,039,671,134	1,039,869,177	849,870,033	849,870,033	849,870,033	849,870,033	2,581,599,119	2,581,599,119	849,870,033
Treasury Stock	4530	-	-	-	-	-	-	-	-	-	-	-	-
Treasury Stock	453B	-	-	-	-	-	-	-	-	-	-	-	-
Other Cap	4540	-	-	-	-	-	-	-	-	-	-	-	-
Minority Interest - Stock	4901	-	-	-	-	-	-	-	-	-	-	-	-
Minority Interest - Retained Earn	4902	-	-	-	-	-	-	-	-	-	-	-	-
Minority Interest - Other	4903	-	-	-	-	-	-	-	-	-	-	-	-
Minority Interest - NET	MINT	-	-	-	-	-	-	-	-	-	-	-	-
Retained Earnings - Res	4551	-	-	-	-	-	-	-	-	-	-	-	-
Retained Earnings - UNA	455X	(23,397,502)	(30,375,098)	(29,239,291)	(34,929,088)	(37,836,343)	(37,374,366)	(40,198,078)	(41,026,149)	(49,671,402)	(41,419,288)	(38,423,688)	(2,947,010)
Stockholder Equity		1,483,833,083	1,476,648,836	1,461,089,585	1,455,071,446	1,452,362,234	1,262,825,067	1,260,001,355	1,259,173,284	1,250,528,031	2,992,838,631	2,995,834,231	1,299,581,823
Total Liability & Equity		1,746,282,078	1,725,089,819	1,706,479,932	1,682,565,466	1,672,673,623	1,654,470,437	1,646,899,613	1,620,012,411	1,611,799,834	1,764,927,264	1,755,234,368	1,793,887,375

FRONTIER COMMUNICATIONS NORTHWEST INC.
TOTAL COMPANY INCOME STATEMENT
JANUARY to DECEMBER 2011

Schedule C-2		Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	YTD
Operating Revenues														
Local Network	520	21,874,861	19,187,902	20,189,291	19,849,904	21,023,809	20,094,379	18,966,623	19,135,281	19,361,436	19,918,407	19,583,403	18,389,886	237,575,182
Interstate Access	0303	28,158,907	29,981,970	28,500,840	29,960,907	28,823,030	28,295,018	30,530,772	27,795,179	29,059,969	31,617,701	34,107,816	31,503,732	358,335,841
Intrastate Access	0304	2,624,383	2,280,980	2,504,745	2,139,704	2,016,183	2,037,148	2,179,345	2,037,290	2,008,824	2,018,096	1,957,222	2,017,852	25,821,772
Total Network Access	1061	30,783,290	32,262,950	31,005,585	32,100,611	30,839,213	30,332,166	32,710,117	29,832,469	31,068,793	33,635,797	36,065,038	33,521,584	384,157,613
Long Distance Network	525	1,426,698	1,462,331	1,467,043	1,437,053	1,295,893	1,417,031	1,408,710	1,397,474	1,324,673	1,444,576	1,455,059	1,300,965	16,837,506
Miscellaneous	5200	3,413,471	3,351,133	3,438,170	2,709,982	3,138,482	3,647,885	3,248,085	3,296,029	3,011,686	1,888,927	2,068,109	2,850,215	36,062,174
Nonregulated Revenues	5280	8,155,010	7,835,143	8,213,669	7,681,973	7,327,483	7,807,893	7,303,660	9,089,324	6,193,160	936,953	(237,669)	2,518,198	72,824,797
Uncollectibles	5300	(1,156,801)	(1,203,195)	(1,645,071)	(374,441)	(894,735)	(80,859)	(893,606)	(840,413)	(862,119)	(124,009)	(993,977)	(936,637)	(10,005,863)
Total Regulated Revenues	109F	64,496,529	62,896,264	62,668,687	63,405,082	62,730,145	63,218,495	62,743,589	61,910,164	60,097,629	57,700,651	57,939,963	57,644,211	737,451,409
Operating Expense & Taxes														
Plant Specific	650	12,084,540	12,619,323	11,991,882	14,221,824	11,064,348	9,519,070	11,520,621	11,884,397	11,944,749	6,384,753	7,033,554	12,278,203	132,547,264
General Plant	GENL	9,211,042	8,200,545	9,376,074	7,837,268	8,593,948	7,240,114	7,899,120	11,016,310	6,638,184	6,298,583	5,285,944	3,688,854	91,285,986
Customer	700	6,786,805	7,373,979	7,575,387	8,051,996	6,523,585	6,729,681	7,534,826	5,867,592	8,601,388	5,525,895	6,393,112	3,443,133	80,407,379
Corporate	710	14,059,933	11,740,647	6,644,463	10,000,527	11,058,712	12,818,340	9,407,333	2,760,693	20,035,008	5,853,595	4,651,108	3,915,082	112,945,441
Other Oper Inc & Expense	7100	130	(130)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & Amort	6560	28,924,699	28,711,978	27,119,416	27,174,228	26,282,440	26,299,207	26,536,220	26,525,919	26,480,760	27,411,692	26,206,481	26,953,903	324,626,943
Operating Taxes Oth Than Income	7240	3,236,188	2,760,708	3,436,683	3,530,936	2,822,049	2,524,126	3,156,794	3,241,297	3,297,153	2,875,292	2,555,765	4,645,227	38,082,218
Oper Taxes Exp/Oth Tax	TLOP	74,303,337	71,407,050	66,143,905	70,816,779	66,345,082	65,130,538	66,054,914	61,296,208	76,997,242	54,349,810	52,125,964	54,924,402	779,895,231
Earning Before Income Taxes	EBIF	(9,806,808)	(8,510,786)	(3,475,218)	(7,411,697)	(3,614,937)	(1,912,043)	(3,311,325)	613,956	(16,899,613)	3,350,841	5,813,999	2,719,809	(42,443,822)
Operating Income Taxes	7200	(1,935,741)	(1,510,495)	(4,530,778)	(1,686,285)	(551,348)	(2,436,692)	(479,204)	1,434,043	(8,242,666)	2,516,013	2,988,722	(32,584,415)	(47,018,846)
Net Operating Income	OPIF	(7,871,067)	(7,000,291)	1,055,560	(5,725,412)	(3,063,589)	524,649	(2,832,121)	(820,087)	(8,656,947)	834,828	2,825,277	35,304,224	4,575,024
Nonoper Expense & Other														
Nonoperating Income - Net	NINC	34,471	22,785	80,272	35,677	113,524	(18,806)	8,743	(6,876)	12,480	150,671	170,322	175,939	779,202
Income Avail For Fixed	FXIF	(7,836,596)	(6,977,506)	1,135,832	(5,689,735)	(2,950,065)	505,843	(2,823,378)	(826,963)	(8,644,467)	985,499	2,995,599	35,480,163	5,354,226
Interest Expense	FIXC	25	90	25	62	128	928	335	1,107	786	-	-	3,486	6,972
Income Before Extraord	INBF	(7,836,621)	(6,977,596)	1,135,807	(5,689,797)	(2,950,193)	504,915	(2,823,713)	(828,070)	(8,645,253)	985,499	2,995,599	35,476,677	5,347,254
Extraordinary Items	EXOR	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income	NETF	(7,836,621)	(6,977,596)	1,135,807	(5,689,797)	(2,950,193)	504,915	(2,823,713)	(828,070)	(8,645,253)	985,499	2,995,599	35,476,677	5,347,254
Preferred Dividends	4058	-	-	-	-	-	-	-	-	-	-	-	-	-
Minority Interest	3011	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income to Frontier	301P	(7,836,621)	(6,977,596)	1,135,807	(5,689,797)	(2,950,193)	504,915	(2,823,713)	(828,070)	(8,645,253)	985,499	2,995,599	35,476,677	5,347,254

STATE OF WASHINGTON
ANALYSIS OF FEDERAL INCOME TAXES
JANUARY to DECEMBER 2011

Schedule C-3b

Account Description	Account	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Oper ITC Credit	7210	-	-	-	-	-	-	-	-	-	-	-	-
Total Oper ITC		-	-	-	-	-	-	-	-	-	-	-	-
Deferred Federal - Property	7250120	-	-	7,833,834	-	-	7,318,953	-	-	1,442,446	-	-	-
Deferred Federal - Non-Property	7250110, 7250130	-	-	(6,977,126)	-	-	4,400,715	-	-	48,510	-	-	-
Total Deferred Federal		-	-	856,708	-	-	11,719,668	-	-	1,490,956	-	-	-
Federal Income Taxes	7220	(1,674,154)	(1,306,374)	(4,029,105)	(1,458,409)	(531,113)	(15,571,401)	(414,447)	1,240,253	(9,501,758)	(490,551)	(268,279)	(31,008,333)
Juris Diff-Income Taxes	7919	-	-	-	-	-	-	-	-	-	-	-	-
Total Federal Income Taxes		(1,674,154)	(1,306,374)	(3,172,397)	(1,458,409)	(531,113)	(3,851,733)	(414,447)	1,240,253	(8,010,802)	(490,551)	(268,279)	(31,008,333)
CUMULATIVE YEAR TO DATE		YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD
		Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Oper ITC Credit	7210	-	-	-	-	-	-	-	-	-	-	-	-
Total Oper ITC		-	-	-	-	-	-	-	-	-	-	-	-
Deferred Federal - Property	7250120	-	-	7,833,834	7,833,834	7,833,834	15,152,787	15,152,787	15,152,787	16,595,233	16,595,233	16,595,233	16,595,233
Deferred Federal - Non-Property	7250110, 7250130	-	-	(6,977,126)	(6,977,126)	(6,977,126)	(2,576,411)	(2,576,411)	(2,576,411)	(2,527,901)	(2,527,901)	(2,527,901)	(2,527,901)
Total Deferred Federal		-	-	856,708	856,708	856,708	12,576,376	12,576,376	12,576,376	14,067,332	14,067,332	14,067,332	14,067,332
Federal Income Taxes	7220	(1,674,154)	(2,980,528)	(7,009,633)	(8,468,042)	(8,999,155)	(24,570,556)	(24,985,003)	(23,744,750)	(33,246,508)	(33,737,059)	(34,005,338)	(65,013,671)
Juris Diff-Income Taxes	7919	-	-	-	-	-	-	-	-	-	-	-	-
Total Federal Income Taxes		(1,674,154)	(2,980,528)	(6,152,925)	(7,611,334)	(8,142,447)	(11,994,180)	(12,408,627)	(11,168,374)	(19,179,176)	(19,669,727)	(19,938,006)	(50,946,339)

FRONTIER COMMUNICATIONS NORTHWEST INC.
STATE OF WASHINGTON
SELECTED PLANT DATA
JANUARY to DECEMBER 2011

Schedule C-4

FC NORTHWEST INC. INCLUDING SUBSIDIARY

Item	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Telephone Plant in Service	5,206,548,467	5,216,145,980	5,225,784,274	5,234,158,377	5,243,332,243	5,252,845,880	5,263,162,482	5,273,549,254	5,283,904,687	5,288,560,414	5,292,320,272	5,294,409,011
Depreciation Reserve	(3,557,570,517)	(3,582,025,228)	(3,606,748,438)	(3,630,929,300)	(3,655,659,401)	(3,680,340,587)	(3,705,221,289)	(3,729,983,840)	(3,754,481,635)	(3,776,751,180)	(3,798,912,060)	(3,820,831,337)
Net Plant	1,648,977,950	1,634,120,752	1,619,035,836	1,603,229,077	1,587,672,842	1,572,505,293	1,557,941,193	1,543,565,414	1,529,423,052	1,511,809,234	1,493,408,212	1,473,577,674
Telephone PLT Under Const. - ST	17,946,338	16,881,147	15,505,997	14,896,011	14,276,980	13,727,330	13,321,402	12,781,564	12,271,670	15,095,594	18,033,741	22,029,440
Telephone PLT Under Const. - LT	0	0	0	0	0	0	0	0	0	0	0	0
Total Telephone Plant Under Const.	17,946,338	16,881,147	15,505,997	14,896,011	14,276,980	13,727,330	13,321,402	12,781,564	12,271,670	15,095,594	18,033,741	22,029,440
Material & Supplies (Acct 1220)	5,464,591	5,713,101	6,328,596	6,540,237	6,737,676	6,840,195	6,522,410	6,281,087	6,436,580	6,796,346	7,101,664	7,317,848
Nonoperating Plant	3,748,600	4,054,989	4,335,437	4,658,527	4,659,307	4,547,453	4,349,146	4,151,069	3,952,569	3,703,621	3,426,555	2,844,537
Depreciation - Nonoperating	(1,660)	(1,661)	(1,662)	(1,663)	(1,664)	(1,665)	(1,666)	(1,667)	(1,668)	(1,540)	(1,412)	(2,571)
Property Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,676,135,819	1,660,768,328	1,645,204,204	1,629,322,189	1,613,345,141	1,597,618,606	1,582,132,485	1,566,777,467	1,552,082,203	1,537,403,255	1,521,968,760	1,505,766,928
Employee Pension Plan	18,988,578	15,853,114	12,648,131	10,607,625	8,516,431	6,413,894	5,501,053	2,543,982	(389,482)	(3,759,251)	(424,293)	(432,181)
Accum Def. Inc Taxes-Accel Tax	(270,170,404)	(260,929,488)	(252,265,830)	(244,357,170)	(236,448,509)	(244,350,802)	(254,168,954)	(262,641,489)	(270,867,063)	(280,413,965)	(289,960,866)	(299,507,768)

NOTE: Balances Represent 13 - Month Rolling Average

WASHINGTON STATE

Item	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Telephone Plant in Service	3,018,181,068	3,025,281,233	3,032,330,629	3,038,817,166	3,045,545,777	3,052,250,993	3,057,854,855	3,063,452,840	3,069,037,167	3,071,473,418	3,073,326,352	3,074,297,274
Depreciation Reserve	(1,963,833,301)	(1,978,815,114)	(1,994,043,762)	(2,009,505,299)	(2,025,076,860)	(2,040,610,088)	(2,055,813,999)	(2,071,062,906)	(2,086,293,164)	(2,100,519,580)	(2,114,822,442)	(2,129,111,249)
Net Plant	1,054,347,767	1,046,466,119	1,038,286,867	1,029,311,867	1,020,468,917	1,011,640,905	1,002,040,856	992,389,934	982,744,003	970,953,838	958,503,910	945,186,025
Telephone PLT Under Const. - ST	10,637,318	10,162,620	9,432,596	9,417,934	9,406,565	9,433,921	9,585,643	9,595,819	9,710,457	11,879,588	13,900,816	16,421,902
Telephone PLT Under Const. - LT	0	0	0	0	0	0	0	0	0	0	0	0
Total Telephone Plant Under Const.	10,637,318	10,162,620	9,432,596	9,417,934	9,406,565	9,433,921	9,585,643	9,595,819	9,710,457	11,879,588	13,900,816	16,421,902
Material & Supplies (Acct 1220)	3,296,351	3,455,950	3,833,895	3,924,337	4,005,722	4,024,859	3,602,841	3,581,585	4,005,285	4,297,378	4,516,984	4,702,459
Nonoperating Plant	3,172,591	3,516,153	3,863,139	4,217,028	4,242,575	4,157,497	3,988,628	3,819,989	3,643,481	3,435,795	3,199,989	2,655,161
Depreciation - Nonoperating	0	0	0	0	0	0	0	0	0	0	0	0
Property Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,071,454,027	1,063,600,842	1,055,416,497	1,046,871,166	1,038,123,779	1,029,257,182	1,019,217,968	1,009,387,327	1,000,103,226	990,566,599	980,121,699	968,965,547
Employee Pension Plan	(6,676,899)	(10,732,617)	(14,890,836)	(17,737,275)	(20,614,645)	(23,489,765)	(25,212,657)	(29,739,312)	(34,251,551)	(36,311,922)	(31,689,336)	(28,828,141)
Accum Def. Inc Taxes-Accel Tax	(174,903,151)	(171,416,568)	(168,622,811)	(166,275,677)	(163,928,543)	(159,818,758)	(156,706,322)	(151,730,939)	(146,870,245)	(142,781,214)	(138,692,184)	(134,603,154)

NOTE: Balances Represent 13 - Month Rolling Average

FRONTIER COMMUNICATIONS NORTHWEST INC.
ANALYSIS OF OPERATING TAXES OTHER THAN FEDERAL INCOME
JANUARY to DECEMBER 2011

Schedule C-7 -- Frontier Communications Northwest Inc.

Account Description	Account	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Property Taxes	72401X	1,701,195	1,701,184	1,701,191	1,701,194	1,701,203	1,701,214	1,701,133	1,848,872	1,851,743	1,850,000	1,850,000	3,826,668
Gross Receipts	72402X	655,052	505,166	499,080	702,150	421,516	804,632	700,932	525,800	659,332	926,576	607,049	704,714
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	624,322	310,584	684,807	482,839	195,043	(49,759)	403,645	403,645	403,645	98,020	98,020	98,187
Other Operating Taxes	72409X	255,619	243,774	551,605	644,753	504,287	68,039	351,084	462,980	382,433	696	696	15,658
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	3,236,188	2,760,708	3,436,683	3,530,936	2,822,049	2,524,126	3,156,794	3,241,297	3,297,153	2,875,292	2,555,765	4,645,227
State/Local Income Tax	7230	(261,587)	(204,121)	423,773	(227,876)	(9,288)	(1,605,090)	(64,757)	193,790	(466,531)	340,002	403,881	(4,403,299)
Prov For Def Income Taxes	7251X	-	-	(693,375)	-	-	1,420,984	-	-	(321,123)	-	-	-
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		(261,587)	(204,121)	(269,602)	(227,876)	(9,288)	(184,106)	(64,757)	193,790	(787,654)	340,002	403,881	(4,403,299)
Total Taxes		2,974,601	2,556,587	3,167,081	3,303,060	2,812,761	2,340,020	3,092,037	3,435,087	2,509,499	3,215,294	2,959,646	241,928

Account Description	Account	YTD Jan-11	YTD Feb-11	YTD Mar-11	YTD Apr-11	YTD May-11	YTD Jun-11	YTD Jul-11	YTD Aug-11	YTD Sep-11	YTD Oct-11	YTD Nov-11	YTD Dec-11
Property Taxes	72401X	1,701,195	3,402,379	5,103,570	6,804,764	8,505,967	10,207,181	11,908,314	13,757,186	15,608,929	17,458,929	19,308,929	23,135,597
Gross Receipts	72402X	655,052	1,160,218	1,659,298	2,361,448	2,782,964	3,587,596	4,288,528	4,814,328	5,473,660	6,400,236	7,007,285	7,711,999
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	624,322	934,906	1,619,713	2,102,552	2,297,595	2,247,836	2,651,481	3,055,126	3,458,771	3,556,791	3,654,811	3,752,998
Other Operating Taxes	72409X	255,619	499,393	1,050,998	1,695,751	2,200,038	2,268,077	2,619,161	3,082,141	3,464,574	3,465,270	3,465,966	3,481,624
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	3,236,188	5,996,896	9,433,579	12,964,515	15,786,564	18,310,690	21,467,484	24,708,781	28,005,934	30,881,226	33,436,991	38,082,218
State/Local Income Tax	7230	(261,587)	(465,708)	(41,935)	(269,811)	(279,099)	(1,884,189)	(1,948,946)	(1,755,156)	(2,221,687)	(1,881,685)	(1,477,804)	(5,881,103)
Deferred State/Local	7251X	-	-	(693,375)	(693,375)	(693,375)	727,609	727,609	727,609	406,486	406,486	406,486	406,486
Juris Diff-Income Taxes	7919	-	-	-	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		(261,587)	(465,708)	(735,310)	(963,186)	(972,474)	(1,156,580)	(1,221,337)	(1,027,547)	(1,815,201)	(1,475,199)	(1,071,318)	(5,474,617)
Total Taxes		2,974,601	5,531,188	8,698,269	12,001,329	14,814,090	17,154,110	20,246,147	23,681,234	26,190,733	29,406,027	32,365,673	32,607,601

STATE OF WASHINGTON
ANALYSIS OF OPERATING TAXES OTHER THAN FEDERAL INCOME
JANUARY to DECEMBER 2011

Schedule C-7 -- Washington State

Account Description	Account	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Property Taxes	72401X	723,801	723,796	723,798	723,800	723,806	723,819	723,738	871,510	874,339	883,333	883,333	2,873,766
Gross Receipts	72402X	655,052	505,166	499,080	702,150	421,516	804,632	700,932	525,800	659,332	926,576	607,049	704,714
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	170,053	95,722	135,000	162,769	94,064	135,000	132,269	132,268	132,268	-	15	167
Other Operating Taxes	72409X	253,628	(2,558)	351,557	642,553	268,241	66,143	261,801	289,970	124,493	378	378	8,513
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	1,802,534	1,322,126	1,709,435	2,231,272	1,507,627	1,729,594	1,818,740	1,819,548	1,790,432	1,810,287	1,490,775	3,587,160
State/Local Income Tax	7230	(261,587)	(204,121)	465,708	(227,876)	(80,787)	308,663	(64,757)	193,790	(129,032)	(76,649)	(41,919)	(4,845,052)
Prov For Def Income Taxes	7251X	-	-	-	-	-	-	-	-	-	-	-	-
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		(261,587)	(204,121)	465,708	(227,876)	(80,787)	308,663	(64,757)	193,790	(129,032)	(76,649)	(41,919)	(4,845,052)
Total Taxes		1,540,947	1,118,005	2,175,143	2,003,396	1,426,840	2,038,257	1,753,983	2,013,338	1,661,400	1,733,638	1,448,856	(1,257,892)

Account Description	Account	YTD Jan-11	YTD Feb-11	YTD Mar-11	YTD Apr-11	YTD May-11	YTD Jun-11	YTD Jul-11	YTD Aug-11	YTD Sep-11	YTD Oct-11	YTD Nov-11	YTD Dec-11
Property Taxes	72401X	723,801	1,447,597	2,171,395	2,895,195	3,619,001	4,342,820	5,066,558	5,938,068	6,812,407	7,695,740	8,579,073	11,452,839
Gross Receipts	72402X	655,052	1,160,218	1,659,298	2,361,448	2,782,964	3,587,596	4,288,528	4,814,328	5,473,660	6,400,236	7,007,285	7,711,999
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	170,053	265,775	400,775	563,544	657,608	792,608	924,877	1,057,145	1,189,413	1,189,413	1,189,428	1,189,595
Other Operating Taxes	72409X	253,628	251,070	602,627	1,245,180	1,513,421	1,579,564	1,841,365	2,131,335	2,255,828	2,256,206	2,256,584	2,265,097
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	1,802,534	3,124,660	4,834,095	7,065,367	8,572,994	10,302,588	12,121,328	13,940,876	15,731,308	17,541,595	19,032,370	22,619,530
State/Local Income Tax	7230	(261,587)	(465,708)	-	(227,876)	(308,663)	-	(64,757)	129,032	-	(76,649)	(118,567)	(4,963,619)
Deferred State/Local	7251X	-	-	-	-	-	-	-	-	-	-	-	-
Juris Diff-Income Taxes	7919	-	-	-	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		(261,587)	(465,708)	-	(227,876)	(308,663)	-	(64,757)	129,032	-	(76,649)	(118,567)	(4,963,619)
Total Taxes		1,540,947	2,658,952	4,834,095	6,837,491	8,264,331	10,302,588	12,056,571	14,069,908	15,731,308	17,464,946	18,913,803	17,655,911

REDACTED
FC NORTHWEST INC. - STATE OF WASHINGTON
SWITCHED ACCESS LINES - EXCLUDING COMPANY OFFICIAL
BILLED IN-SERVICE UNITS
JANUARY to DECEMBER 2011

Schedule C-8

Items	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
RESIDENCE:												
C01	1	1										
C02	2	1										
C03	3	2										
C04	4	2										
C05	5	4										
C06	6	4										
C09	9											
C10	10											
C11	11											
BUS SGL LN:												
C12	12	1										
C13	13	1										
C14	14	2										
C15	15	2										
C16	16	4										
C17	17	4										
C18	18	M										
C19	19	M										
C20	20	SEMI PUB-FL										
C21	21	COCOTS-FLAT										
C22	22	COCOTS-MEAS										
C23	23	TTL BUS SGL										
BUS MULT LN:												
C24	24	SEMI PUB-FL										
C25	25	MUTI LN-FL										
C26	26	MULTI LN-MS										
C27	27	KEY LNS-FL										
C28	28	KEY LNS-MS										
C29	29	PBX TRKS-FL										
C30	30	PBX TRKS-MS										
C31	31	PBX - DID										
C32	32	PBX - DOD										
CENTREX:												
C33	33	CO LNS-FLAT										
C34	34	CU TRK-FLAT										
C35	35	CO LNS-MEAS										
C36	36	CU TRK-MEAS										
CENTRANET:												
C37	37	CO LNS-FLAT										
C38	38	CU TRK-FLAT										
C39	39	CO LNS-MEAS										
C40	40	CU TRK-MEAS										
C41	41	L/D TRUNKS										
ADV SWCD SVC:												
C42	42	ISDN - BRI										
C43	43	ISDN - PRI										
C44	44	SWCHD DATA										

REDACTED
FC NORTHWEST INC. - STATE OF WASHINGTON
SWITCHED ACCESS LINES - EXCLUDING COMPANY OFFICIAL
BILLED IN-SERVICE UNITS
JANUARY to DECEMBER 2011

Schedule C-8

	Items	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
ADV CONFIG SVC:													
C45	45 DCS-PBX TRK												
C46	46 DCS-B1/KEY												
C47	47 DCS-CENTRNT												
C60	48 Flexgrow-Voice												
C49	49 TOTAL BUS ML												
UNE:													
U13	50 UPLAT-2W ANALOG												
U14	51 UPLAT-ISDN BRI												
U15	52 UPLAT-DS1												
U22	53 UPLAT-COIN												
U30	54 UPLAT 2W-4W Res												
	55 TOTAL UNE												
	56 Sub-total FCC LINES												
C50	57 PUBLIC COIN												
C51	58 MOBILE												
C52	59 CYBER PORT												
C53	60 FGA												
C54	61 WATS INTER												
C55	62 WATS INTRA												
	63 TOT SW FCC LNS												
C58	64 FX-IN												
	65 TOT SW SEC LNS												

REDACTED