



July 5, 2012

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Mr. Dave Danner
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S Evergreen Park Drive SW
PO Box 47250
Olympia, WA 98504-7250

Subject: 1Q12 Financial Report

Dear Mr. Danner:

Enclosed for filing is Frontier Communications Northwest Inc.'s C Schedule report for January to March 2012. 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 black ink 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 MARCH 2012**

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FRONTIER COMMUNICATIONS NORTHWEST INC.				
PUC BALANCE SHEET				
JANUARY to MARCH 2012				
Schedule C-1				
Account Description	Account	Jan-12	Feb-12	Mar-12
Current Assets				
Cash	1130	6,785	6,785	6,785
Special Cash Deposits	1140	-	-	-
Working Cash Advances	1150	-	-	-
Temporary Investments	1160	-	-	-
Telecom	1180	74,427,096	65,346,761	63,656,200
Accounts Rec	1181	(14,910,377)	(15,190,272)	(6,231,281)
Accounts Rec From Affil	1192	265,924,284	309,822,094	322,698,332
Other Accounts Receivable	1190	38,123,485	32,339,648	35,178,640
Accounts Rec Allow-Other and Affil	1191	(4,139,099)	(4,655,252)	(5,420,972)
Notes Receivable From Affil Cos	1200.1	-	-	-
Other Notes Receivable	1200.2	-	-	-
Notes Rec	1201	-	-	-
Interest and Dividends Receivable	1210	-	-	-
Inventories	1220	10,287,411	10,828,054	7,981,150
Prepaid Rents	1290	-	-	-
Prepaid Taxes	1300	-	-	-
Prepaid Insurance	1310	-	-	-
Prepaid Directory Expenses	1320	-	-	-
Other Prepayments	1330	897,931	844,138	790,345
Other Current Assets	135A	1,754,304	1,711,908	(1,560,808)
Current Deferred Income Taxes-Dr	1360	-	-	-
Total Current Assets		372,371,820	401,053,864	417,098,391
Non-Current Assets				
Advances To Affiliated Companies	1401	(5,952,420)	(21,115,888)	(45,426,963)
Investment In Non-Affiliates	1402	-	-	-
Nonregulated Investments	1406	-	-	-
Unamortized Debt Issuance	1407	-	-	-
Sinking Fund	1408	39,646,327	39,652,839	39,659,373
Other Noncurrent Assets	1410	-	-	-
Other Noncurrent Assets	141B	-	-	-
Deferred Maintenance & Retirements	1438	-	-	-
Deferred Charges	1439	10,925,624	10,925,624	92,177
Total Noncurrent Assets		44,619,532	29,462,576	(5,675,414)
PP&E Less Reserve				
Plant In Service	2001	5,314,573,374	5,333,092,926	5,337,485,947
Plant Held For Future Use	2002	-	-	-
TPUC - Short Term	2003	67,530,533	59,737,889	68,632,810
TPUC - Long Term	2004	-	-	-
Plant Adjustments	2005	-	-	-
Nonoperating Plant	2006	16,740	16,740	16,740
Goodwill	2007	286,070	286,070	286,070
Total PP&E / Equipment		5,382,406,717	5,393,133,625	5,406,421,567
Depreciation - Tot Plt In Svc	3100	(4,000,960,554)	(4,027,743,703)	(4,054,586,115)
Depreciation - Plt Held Future Use	3200	-	-	-
Depreciation - Nonoperating	3300	(16,740)	(16,740)	(16,740)
Amortization - Capitalized Leases	3410	(2,508,961)	(2,508,961)	(2,602,427)
Amortization - Leasehold Improvements	3420	(4,823,335)	(4,823,335)	(4,977,009)
Amortization - Intangibles	3500	(25,230)	(25,230)	(71,575)
Amortization - Other	3600	-	-	-
Total Reserve		(4,008,334,821)	(4,035,117,970)	(4,062,253,866)
Total PP& E Less Reserve		1,374,071,896	1,358,015,655	1,344,167,700
Total Assets		1,791,063,248	1,788,532,096	1,755,590,677
Current Liabilities				
Affiliated Co Accounts Payable	4010.1	-	-	-
Oth Accounts Payable	4012	(15,953,092)	(16,054,301)	(14,126,790)
Carrier Accounts Payable	4013	(18,930,871)	(21,677,277)	(5,973,085)

FRONTIER COMMUNICATIONS NORTHWEST INC.				
PUC BALANCE SHEET				
JANUARY to MARCH 2012				
Schedule C-1				
Account Description	Account	Jan-12	Feb-12	Mar-12
Affiliated Co - Notes Payable	4021	-	-	-
Oth Notes Payable	4022	-	-	-
Advanced Payments	4030	(23,509,320)	(23,490,917)	(23,878,886)
Customer Deposits	404A	(221,313)	(152,734)	(192,463)
Current Maturities - LT Debt	4050	-	-	-
Curr Maturities - Capital Leases	4060	-	-	-
Income Tax Accrued	407A	24,277,685	24,277,685	24,277,685
Other Tax Accrued	4080	(8,667,505)	(11,379,416)	(12,464,940)
Accrued Deferred Tax	4100	8,714,270	8,714,270	8,714,270
Accrued Interest - Affiliated	4121	-	-	-
Accrued Interest - Debt	4122	-	-	-
Accrued Interest - Oth	4123	-	-	-
Accrued Dividends	4124	-	-	-
Accrued Compensation - Other	4125	-	-	-
Accrued Liabilities - Other	4126	(3,400,173)	(3,022,464)	(2,865,311)
Other Current Liabilities	4130	(18,677,461)	(16,520,410)	(12,801,488)
Total Current Liabilities		(56,367,780)	(59,305,563)	(39,311,008)
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	(11,119,518)	(11,119,518)	(286,070)
Unamortized ITC	4320	-	-	-
Noncurrent Deferred Tax	4340	(446,003,905)	(446,003,905)	(446,003,905)
Noncurrent Nonop Deferred Tax	4350	-	-	-
Other Deferred Credits	4360	20,682,401	20,661,868	20,565,152
Other Liabilities and Deferred Credits		(436,441,022)	(436,461,555)	(425,724,823)
Stockholder Equity				
Common Stock	4511	(452,658,800)	(452,658,800)	(452,658,800)
Preferred Stock	4512	-	-	-
Total Capital Stock		(452,658,800)	(452,658,800)	(452,658,800)
Additional Paid In Capital	4520	(849,870,033)	(849,870,033)	(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	4,274,387	9,763,855	11,973,986
Stockholder Equity		(845,595,645)	(840,106,178)	(837,896,047)
Total Liability & Equity		(1,791,063,248)	(1,788,532,096)	(1,755,590,677)

FRONTIER COMMUNICATIONS NORTHWEST INC.
TOTAL COMPANY INCOME STATEMENT
JANUARY to MARCH 2012

Schedule C-2

Item	Jan-12	Feb-12	Mar-12	YTD
Operating Revenues				
Local Network	(18,190,321)	(18,492,817)	(14,934,182)	(51,617,320)
Interstate Access	(29,788,312)	(29,087,860)	(29,069,183)	(87,945,355)
Intrastate Access	(2,000,567)	(1,909,229)	(3,332,162)	(7,241,958)
Total Network Access	(31,788,879)	(30,997,089)	(32,401,345)	(95,187,313)
Long Distance Network	(1,524,231)	(1,161,612)	(2,001,626)	(4,687,469)
Miscellaneous	(1,941,772)	(1,637,426)	(3,393,562)	(6,972,760)
Nonregulated Revenues	(5,679,994)	(6,025,170)	(14,003,618)	(25,708,782)
Uncollectibles	904,121	892,945	778,777	2,575,844
Total Regulated Revenues	(58,221,076)	(57,421,169)	(65,955,556)	(181,597,800)
Operating Expense & Taxes				
Plant Specific	13,089,297	14,158,670	12,952,944	40,200,911
General Plant	5,443,644	6,717,943	5,795,554	17,957,141
Customer	6,195,035	6,170,880	6,633,834	18,999,749
Corporate	4,857,779	4,911,010	5,334,201	15,102,990
Other Oper Inc & Expense	-	-	-	-
Depreciation & Amort	26,784,703	28,360,526	33,765,180	88,910,409
Operating Taxes Oth Than Income	3,731,270	2,708,469	1,542,419	7,982,158
Oper Taxes Exp/Oth Tax	60,101,727	63,027,498	66,024,132	189,153,357
Earning Before Income Taxes	1,880,651	5,606,330	68,575	7,555,556
Operating Income Taxes	745,521	48,498	1,225,356	2,019,375
Net Operating Income	2,626,172	5,654,828	1,293,932	9,574,932
Nonoper Expense & Other				
Nonoperating Income - Net	(210,456)	(165,361)	(172,139)	(547,956)
Income Avail For Fixed	2,415,715	5,489,468	1,121,792	9,026,975
Interest Expense	-	-	-	-
Income Before Extraord	2,415,715	5,489,468	1,121,792	9,026,975
Extraordinary Items	-	-	-	-
Net Income	2,415,715	5,489,468	1,121,792	9,026,975
Preferred Dividends	-	-	-	-
Minority Interest	-	-	-	-
Net Income to Frontier	2,415,715	5,489,468	1,121,792	9,026,975

FRONTIER COMMUNICATIONS NORTHWEST INC.					
INCOME STATEMENT SUPPORTING SCHEDULE					
JANUARY to MARCH 2012					
Schedule C-3a					
Account Description	Account	Jan-12	Feb-12	Mar-12	YTD
Basic Area Revenue	5001	(11,938,684)	(11,669,672)	(11,176,383)	(34,784,739)
Optional Extended Area Revenue	5002	-	-	-	-
Cellular Mobile Svce Revenue	5003	-	-	-	-
Other Mobile Service Revenue	5004	(136,264)	(120,318)	(125,341)	(381,922)
Total Basic Local Service	510	(12,074,947)	(11,789,990)	(11,301,724)	(35,166,662)
Public Telephone Revenue	5010	-	-	-	-
Local Private Line Revenue	5040	(2,326,962)	(2,964,737)	(1,221,772)	(6,513,471)
Customer Premises Revenue	5050	-	-	-	-
Other Local Exchange Revenue	5060	(3,788,412)	(3,738,090)	(2,410,686)	(9,937,187)
Oth Local Exch Rev Settlements	5069	-	-	-	-
Total Local Network	520	(18,190,321)	(18,492,817)	(14,934,182)	(51,617,320)
End User-Inter	5081	(4,263,597)	(4,224,971)	(4,244,888)	(12,733,456)
Switched Access-Inter	5082	(4,845,263)	(4,612,302)	(4,759,689)	(14,217,253)
Special Access-Inter	5083	(20,679,452)	(20,250,587)	(20,064,607)	(60,994,646)
Total Interstate Access	0303	(29,788,312)	(29,087,860)	(29,069,183)	(87,945,355)
End User-Intra	5084	-	(2)	-	(2)
Switched Access-Intra	5085	(2,000,567)	(1,909,227)	(2,216,453)	(6,126,248)
Special Access-Intra	5086	-	-	(1,115,709)	(1,115,709)
Total Intrastate Access	0304	(2,000,567)	(1,909,229)	(3,332,162)	(7,241,958)
Total Network Access	1061	(31,788,879)	(30,997,089)	(32,401,345)	(95,187,313)
Long Distance Message	5100	(1,432,158)	(1,071,140)	(2,004,756)	(4,508,054)
Unidirectional LD Revenue	5110	-	-	-	-
Long Distance Inward WATS	5111	-	-	-	-
Long Distance Outward WATS	5112	-	-	(101)	(101)
Long Distance Private Ntwk	5120	-	-	49	49
Other Long Distance	5160	(92,073)	(90,472)	3,181	(179,363)
Total Long Distance Network	525	(1,524,231)	(1,161,612)	(2,001,626)	(4,687,469)
Directory	5230	(173,289)	(167,928)	(248,359)	(589,575)
Rent	5240	(552,291)	(291,468)	(530,727)	(1,374,486)
Special Billing Arrangements	5261	-	-	-	-
Customer Operations Revenue	5262	(25,194)	(35,370)	(84,941)	(145,505)
Plant Operations Revenue	5263	-	-	-	-
Other Incidental Regulated Rev	5264	(358,438)	(319,918)	(1,704,255)	(2,382,612)
Carrier Billing & Coll	5270	(832,559)	(822,742)	(825,280)	(2,480,582)
Total Miscellaneous	5200	(1,941,772)	(1,637,426)	(3,393,562)	(6,972,760)
Nonregulated Revenues	5280	(5,679,994)	(6,025,170)	(14,003,618)	(25,708,782)
Uncollectibles Telecomm	5301	904,121	892,945	778,777	2,575,844
Total Uncollectibles	5300	904,121	892,945	778,777	2,575,844
Total Net Revenue	109F	(58,221,076)	(57,421,168)	(65,955,557)	(181,597,801)
Digital Switching	6211	11,467	11,394	(119,511)	(96,650)
Operator Systems	6212	1,283,141	1,316,336	1,281,099	3,880,575
Radio Systems	6220	4,513	12,761	4,513	21,786
Circuit Equipment	6231	4,754	1,617	2,657	9,028
Total COE Switching	62	2,433,607	2,634,458	2,161,901	7,229,966
Plant Spec - Warranty Expense	6311	421,048	352,943	378,984	1,152,975

FRONTIER COMMUNICATIONS NORTHWEST INC.					
INCOME STATEMENT SUPPORTING SCHEDULE					
JANUARY to MARCH 2012					
Schedule C-3a					
Account Description	Account	Jan-12	Feb-12	Mar-12	YTD
Plant Spec - Rental Expense	6341	15,364	11,870	9,730	36,964
Public Telephone Terminal Equip	6351	-	-	-	-
Other Terminal Equipment	6362	3,730,745	4,778,498	4,153,750	12,662,994
Total Auxiliary	63	4,167,157	5,143,311	4,542,464	13,852,932
Poles And Towers	6411	834,684	634,368	455,369	1,924,422
Aerial Cable	6421	1,758,356	1,809,976	1,711,923	5,280,255
Underground Cable	6422	329,316	344,929	326,452	1,000,697
Buried Cable	6423	1,330,284	1,386,629	1,514,669	4,231,582
Submarine Cable	6424	22,267	13,524	9,395	45,186
Intra-Building Cable	6426	-	-	-	-
Aerial Wire	6431	-	-	-	-
Conduit Systems	6441	17,660	13,822	21,787	53,268
Total Cable And Wire	64	4,292,568	4,203,248	4,039,595	12,535,411
Motor Vehicle	6112	10	48	(94,406)	(94,348)
Aircraft	6113	-	-	-	-
Special Purpose Vehicle	6114	124	124	124	371
Garage Work Equipment	6115	-	-	-	-
Other Work Equipment	6116	-	-	(7,242)	(7,242)
Total Network Support	6110	134	171	(101,525)	(101,219)
Land & Buildings	6121	872,206	898,581	900,030	2,670,817
Furniture & Artworks	6122	6,498	7,633	8,195	22,326
Office Equipment	6123	31,868	37,198	33,606	102,672
General Purpose Computer	6124	1,285,258	1,234,071	1,368,676	3,888,006
Total General Support	6120	2,195,830	2,177,482	2,310,508	6,683,821
Total Plant Specific Support	61	2,195,964	2,177,654	2,208,983	6,582,601
Total Plant Specific	650	13,089,297	14,158,670	12,952,944	40,200,911
Property Held For Future Use	6511	-	-	-	-
Provisioning	6512	-	1,449	(14,440)	(12,991)
Total Other PP&E	6510	-	1,449	(14,440)	(12,991)
Power	6531	513,231	712,893	627,477	1,853,601
Network Administrative	6532	1,471,980	1,965,820	1,364,743	4,802,542
Testing	6533	55,450	55,700	70,226	181,376
Plant Operations Administration	6534	1,141,794	1,555,469	862,342	3,559,605
Engineering	6535	156,401	166,140	(108,868)	213,673
Total Network Operations	6530	3,338,855	4,456,023	2,815,919	10,610,797
Access	6540	2,104,789	2,260,471	2,994,075	7,359,335
Total General Plant	GENL	5,443,644	6,717,943	5,795,554	17,957,141
Product Management	6611	280,341	417,332	361,786	1,059,458
Sales & Commissions	6612	1,179,937	1,032,117	1,358,141	3,570,195
Product Advertising	6613	407,231	781,729	624,061	1,813,022
Total Marketing	6610	1,867,510	2,231,178	2,343,988	6,442,676
Call Completion Services	6621	146,161	191,440	153,057	490,658
Number Services	6622	6,597	6,219	6,110	18,926
Customer Services	6623	4,174,767	3,742,042	4,130,679	12,047,489
Total Customer Services	6620	4,327,525	3,939,702	4,289,847	12,557,074
Total Customer Operations	700	6,195,035	6,170,880	6,633,834	18,999,749

FRONTIER COMMUNICATIONS NORTHWEST INC.					
INCOME STATEMENT SUPPORTING SCHEDULE					
JANUARY to MARCH 2012					
Schedule C-3a					
Account Description	Account	Jan-12	Feb-12	Mar-12	YTD
Executive	6711	317,000	331,806	1,202,115	1,850,920
Planning	6712	4,398	4,733	4,656	13,787
Total Executive & Planning	6710	321,397	336,539	1,206,771	1,864,707
Accounting & Finance	6721	461,864	576,448	521,984	1,560,297
External Relations	6722	717,819	689,599	902,924	2,310,343
Human Resources	6723	170,354	173,507	183,938	527,798
Info Management	6724	2,407,617	1,995,043	1,434,701	5,837,361
Legal	6725	74,402	96,005	125,694	296,102
Procurement	6726	55,920	58,656	49,606	164,182
Research & Development	6727	-	-	-	-
Other General & Admin	6728	648,406	985,213	908,582	2,542,201
Total General & Administrative	6720	4,536,382	4,574,471	4,127,430	13,238,283
Total Corporate Operations	710	4,857,779	4,911,010	5,334,201	15,102,990
Gain/Loss - Disp Land	7150	-	-	-	-
Other Oper Gain/Loss	7160	-	-	-	-
Total Oth Oper Inc & Exp	7100	-	-	-	-
Depreciation	6561	25,372,652	26,948,476	27,268,569	79,589,698
Amort - Tangible	6563	-	-	-	-
Amort - Intangible	6564	1,412,050	1,412,050	6,496,611	9,320,711
Juris Diff - Depr/Amort FAS71	7921	-	-	-	-
Total Depreciation & Amort	6560	26,784,703	28,360,526	33,765,180	88,910,409
Property Taxes	72401X	1,875,000	-1,875,000	1,875,000	5,625,000
Gross Receipts	72402X	1,654,544	708,333	(237,877)	2,125,000
State/Local Franch Taxes	72408X	180,471	107,197	(112,649)	175,020
Other Operating Taxes	72409X	21,254	17,939	17,945	57,138
Total Oper Taxes	7240	3,731,270	2,708,469	1,542,419	7,982,158
Total Oper Exp/Oth Tax	TLOP	60,101,727	63,027,498	66,024,132	189,153,357
Earning Before Inc Tax	EBIF	1,880,651	5,606,330	68,575	7,555,556
Federal Income Taxes	7220	837,607	168,759	1,235,334	2,241,700
State/Local Income Tax	7230	35,282	7,109	117,391	159,782
Deferred Federal	7250	(127,369)	(127,369)	(127,369)	(382,106)
Deferred State/Local	7251X	-	-	-	-
Oper Inc Tax Pr to ITC	TAX PRE ITC	745,521	48,498	1,225,356	2,019,375
Oper ITC Claimed	72101X	-	-	-	-
Oper ITC Credit	72102X	-	-	-	-
Net Operating ITC	NET OP ITC	-	-	-	-
Juris Diff - Income Taxes	7919	-	-	-	-
Total Oper Income Tax	7200	745,521	48,498	1,225,356	2,019,375
Net Operating Income	OPIF	2,626,172	5,654,828	1,293,932	9,574,932
Dividend Income - Affiliate	731010	-	-	-	-
Dividend Income - Other	731020	-	-	-	-
Interest Income	7320	(5,544)	(6,512)	(6,533)	(18,590)
Sinking & Other Funds	7330	-	-	-	-
Allow For Funds Used Cn	7340	(205,010)	(160,166)	(153,975)	(519,151)
Gains/Loss-Disp Prop-NOP	7350	-	-	(16,980)	(16,980)
Other Nonop Income	7360	-	-	-	-

FRONTIER COMMUNICATIONS NORTHWEST INC.					
INCOME STATEMENT SUPPORTING SCHEDULE					
JANUARY to MARCH 2012					
Schedule C-3a					
Account Description	Account	Jan-12	Feb-12	Mar-12	YTD
Less: Special Charges	7370	98	1,317	5,350	6,765
Total Nonoper Inc & Exp	OT NONOP I&E	(210,456)	(165,361)	(172,139)	(547,956)
Federal Income Taxes	7420	-	-	-	-
State/Local Income Taxes	7430	-	-	-	-
Deferred Federal	74501X	-	-	-	-
Deferred State/Local	74502X	-	-	-	-
Nonoper Inc Tax Pr ITC	OP TAX PRE ITC	-	-	-	-
Nonop ITC Claimed	741010	-	-	-	-
Net Nonoperating ITC	NET NONOP ITC	-	-	-	-
Nonoper Taxes - Other	7440	-	-	-	-
Total Nonop Inc Taxes	74YY	-	-	-	-
Total Nonop Inc - Net	NINC	(210,456)	(165,361)	(172,139)	(547,956)
Income Avail For Fixed	FXIF	2,415,715	5,489,468	1,121,792	9,026,975
Interest On Bonds	751010	-	-	-	-
Discount/Premium Amort	75103X	-	-	-	-
Interest On Affiliate Adv	751040	-	-	-	-
Other Long Term Debt	75109X	-	-	-	-
Capital Leases	7520	-	-	-	-
Amortized Debt Issuance	7530	-	-	-	-
Other Interest Deduction	7540	-	-	-	-
Juris Diff - Interest Exp	JURFIXC	-	-	-	-
Total Interest Exp	FIXC	-	-	-	-
Income Before Extraord	INBF	2,415,715	5,489,468	1,121,792	9,026,975
Extraord Inc Credits	7610	-	-	-	-
Extraord Inc Charges	7620	-	-	-	-
Extraord Income Taxes	7630	-	-	-	-
Extraord Deferred Taxes	ZZZDTAX	-	-	-	-
Total Extraordinary Items	EXOR	-	-	-	-
Net Income	NETF	2,415,715	5,489,468	1,121,792	9,026,975
Preferred Dividends	4058	-	-	-	-
Minority Interest	3011	-	-	-	-
Net Income to Frontier	301P	2,415,715	5,489,468	1,121,792	9,026,975

STATE OF WASHINGTON
 ANALYSIS OF FEDERAL INCOME TAXES
 JANUARY to MARCH 2012

Schedule C-3b

Account Description	Account	Jan-12	Feb-12	Mar-12
Oper ITC Claimed	72101X	-	-	-
Oper ITC Credit	72102X	-	-	-
Total Oper ITC		-	-	-
Deferred Federal	7250	(67,896)	(67,896)	(67,896)
Total Deferred Federal		(67,896)	(67,896)	(67,896)
Federal Income Taxes	7220	(1,146,558)	(1,821,426)	(1,006,283)
Juris Diff - Income Taxes	7919	-	-	-
Total Federal Income Taxes		(1,214,454)	(1,889,322)	(1,074,179)

CUMULATIVE YEAR TO DATE

		YTD Jan-12	YTD Feb-12	YTD Mar-12
Oper ITC Claimed	72101X	-	-	-
Oper ITC Credit	72102X	-	-	-
Total Oper ITC		-	-	-
Deferred Federal	7250	(67,896)	(135,791)	(203,687)
Total Deferred Federal		(67,896)	(135,791)	(203,687)
Federal Income Taxes	7220	(1,146,558)	(2,967,984)	(3,974,268)
Juris Diff - Income Taxes	7919	-	-	-
Total Federal Income Taxes		(1,214,454)	(3,103,776)	(4,177,955)

FRONTIER COMMUNICATIONS NORTHWEST INC.
STATE OF WASHINGTON
SELECTED PLANT DATA
JANUARY to MARCH 2012

Schedule C-4 FC NORTHWEST INC. INCLUDING SUBSIDIARY

Item	Jan-12	Feb-12	Mar-12
Telephone Plant in Service	5,298,578,437	5,303,605,803	5,308,487,631
Depreciation Reserve	(3,845,917,085)	(3,871,048,372)	(3,896,272,319)
Net Plant	1,452,661,352	1,432,557,431	1,412,215,312
Telephone PLT Under Const. - ST	26,452,394	30,287,656	34,679,120
Telephone PLT Under Const. - LT	0	0	0
Total Telephone Plant Under Const.	26,452,394	30,287,656	34,679,120
Material & Supplies (Acct 1220)	7,558,511	7,841,601	7,884,573
Nonoperating Plant	2,261,894	1,679,741	1,215,780
Depreciation - Nonoperating	(3,731)	(4,890)	(6,050)
Property Held for Future Use	0	0	0
Total	1,488,930,420	1,472,361,539	1,455,988,735
Employee Pension Plan	(394,836)	(357,490)	(321,293)
Accum Def. Inc Taxes-Accel Tax	(317,397,067)	(335,287,945)	(353,186,263)

NOTE: Balances Represent 13 - Month Rolling Average

WASHINGTON STATE

Item	Jan-12	Feb-12	Mar-12
Telephone Plant in Service	5,859,195,870	5,868,778,839	5,878,466,677
Depreciation Reserve	(3,950,613,834)	(3,980,359,906)	(4,010,492,745)
Net Plant	1,908,582,036	1,888,418,933	1,867,973,932
Telephone PLT Under Const. - ST	29,194,260	30,886,718	32,501,074
Telephone PLT Under Const. - LT	0	0	0
Total Telephone Plant Under Const.	29,194,260	30,886,718	32,501,074
Material & Supplies (Acct 1220)	7,857,232	8,219,954	8,677,381
Nonoperating Plant	4,737,364	4,648,807	4,560,211
Depreciation - Nonoperating	0	0	0
Property Held for Future Use	0	0	0
Total	1,950,370,892	1,932,174,412	1,913,712,598
Employee Pension Plan	(29,746,132)	(30,923,544)	(32,203,851)
Accum Def. Inc Taxes-Accel Tax	(298,002,030)	(293,746,609)	(289,499,484)

NOTE: Balances Represent 13 - Month Rolling Average

**FRONTIER COMMUNICATIONS NORTHWEST INC.
ANALYSIS OF OPERATING TAXES OTHER THAN FEDERAL INCOME
JANUARY to MARCH 2012**

Schedule C-7 -- Frontier Communications Northwest Inc.

Account Description	Account	Jan-12	Feb-12	Mar-12
Property Taxes	72401X	1,875,000	1,875,000	1,875,000
Gross Receipts	72402X	1,654,544	708,333	(237,877)
Superfund Taxes	724030	-	-	-
State/Local Franch Taxes	72408X	180,471	107,197	(112,649)
Other Operating Taxes	72409X	21,254	17,939	17,945
Juris Diff - Oper Taxes	JUROPTX	-	-	-
Total Oper Taxes	OPTX	3,731,269	2,708,469	1,542,419
State/Local Income Tax	7230	35,282	7,109	117,391
Prov For Def Income Taxes	7251X	-	-	-
Juris Diff - Income Taxes	7919	-	-	-
Total State/Local Inc Taxes		35,282	7,109	117,391
Total Taxes		3,766,551	2,715,578	1,659,810

Account Description	Account	YTD Jan-12	YTD Feb-12	YTD Mar-12
Property Taxes	72401X	1,875,000	3,750,000	5,625,000
Gross Receipts	72402X	1,654,544	2,362,877	2,125,000
Superfund Taxes	724030	-	-	-
State/Local Franch Taxes	72408X	180,471	287,668	175,019
Other Operating Taxes	72409X	21,254	39,193	57,138
Juris Diff - Oper Taxes	JUROPTX	-	-	-
Total Oper Taxes	OPTX	3,731,269	6,439,738	7,982,157
State/Local Income Tax	7230	35,282	42,391	159,782
Deferred State/Local	7251X	-	-	-
Juris Diff-Income Taxes	7919	-	-	-
Total State/Local Inc Taxes		35,282	42,391	159,782
Total Taxes		3,766,551	6,482,129	8,141,939

**STATE OF WASHINGTON
ANALYSIS OF OPERATING TAXES OTHER THAN FEDERAL INCOME
JANUARY to MARCH 2012**

Schedule C-7 -- Washington State

Account Description	Account	Jan-12	Feb-12	Mar-12
Property Taxes	72401X	916,667	916,667	916,667
Gross Receipts	72402X	1,654,544	708,333	(237,877)
Superfund Taxes	724030			
State/Local Franch Taxes	72408X	20	-	-
Other Operating Taxes	72409X	11,330	9,562	9,566
Juris Diff - Oper Taxes	JUROPTX			
Total Oper Taxes	OPTX	2,582,561	1,634,562	688,356
State/Local Income Tax	7230	(48,296)	(76,723)	(158,254)
Prov For Def Income Taxes	7251X			
Juris Diff - Income Taxes	7919			
Total State/Local Inc Taxes		(48,296)	(76,723)	(158,254)
Total Taxes		2,534,265	1,557,839	530,102

Account Description	Account	YTD		YTD
		Jan-12	Feb-12	
Property Taxes	72401X	916,667	1,833,334	2,750,001
Gross Receipts	72402X	1,654,544	2,362,877	2,125,000
Superfund Taxes	724030	-	-	-
State/Local Franch Taxes	72408X	20	20	20
Other Operating Taxes	72409X	11,330	20,892	30,458
Juris Diff - Oper Taxes	JUROPTX	-	-	-
Total Oper Taxes	OPTX	2,582,561	4,217,123	4,905,479
State/Local Income Tax	7230	(48,296)	(125,019)	(283,273)
Deferred State/Local	7251X	-	-	-
Juris Diff-Income Taxes	7919	-	-	-
Total State/Local Inc Taxes		(48,296)	(125,019)	(283,273)
Total Taxes		2,534,265	4,092,104	4,622,206

REDACTED

FC NORTHWEST INC. - STATE OF WASHINGTON

SWITCHED ACCESS LINES - EXCLUDING COMPANY OFFICIAL

BILLED IN-SERVICE UNITS

JANUARY to MARCH 2012

Schedule C-8

	Items	Jan-12	Feb-12	Mar-12
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RESIDENCE:

C01 1 1 PRTY-FLAT
C02 2 1 PRTY-MEAS
C03 3 2 PRTY-FLAT
C04 4 2 PRTY-MEAS
C05 5 4 PRTY-FLAT
C06 6 4 PRTY-MEAS
C09 9 LIFELINE-FL
C10 10 LIFELINE-MS
C11 11 TOTAL RES

BUS SGL LN:

C12 12 1 PRTY-FLAT
C13 13 1 PRTY-MEAS
C14 14 2 PRTY-FLAT
C15 15 2 PRTY-MEAS
C16 16 4 PRTY-FLAT
C17 17 4 PRTY-MEAS
C18 18 M PRTY-FLAT
C19 19 M PRTY-MEAS
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

REDACTED

**FC NORTHWEST INC. - STATE OF WASHINGTON
SWITCHED ACCESS LINES - EXCLUDING COMPANY OFFICIAL
BILLED IN-SERVICE UNITS
JANUARY to MARCH 2012**

Schedule C-8

	Items	Jan-12	Feb-12	Mar-12
ADV SWCD SVC:				
C42	42 ISDN - BRI			
C43	43 ISDN - PRI			
C44	44 SWCHD DATA			
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