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STATE OF WA
UTILITY AND TRANSPORTATION
COMMISSION

100 CTE Drive
Dallas, PA 18612

June 25, 2013

Phone 570-631-5003
Fax 570-631-8026
Email: jessica.matushek@ftr.com

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: 1Q13 Financial Report

Dear Mr. Danner:

Enclosed for filing is Frontier Communications Northwest Inc.'s Quarterly Report covering twelve months ending March 2013.

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". The signature is written in a cursive style and extends to the right with a long horizontal line.

Jessica Matushek
Director, Accounting

Enclosures

FRONTIER COMMUNICATIONS NORTHWEST INC.
SEPARATED RESULTS SUMMARY
STATE OF WASHINGTON - COMBINED
QUARTERLY COMPLIANCE REPORT
TWELVE MONTHS ENDED MARCH 2013
(Dollars in Thousands)

	BOOKED BASIS			ADJUSTED BASIS			Composite Bkd Factors
	Total Regulated	Interstate	Intrastate	Total Regulated	Interstate	Intrastate	
OPERATING REVENUES							
Local Network Service	111,710	0	111,710	111,710	0	111,710	100.00%
Network Access Revenues	161,538	146,762	14,776	161,538	146,762	14,776	9.15%
Long Dist Netwk Revenues	10,304	0	10,304	10,304	0	10,304	100.00%
Miscellaneous Revenues	9,702	3,499	6,204	47,202	3,499	43,704	63.95%
Uncollectibles	(2,579)	(599)	(1,980)	(2,579)	(599)	(1,980)	76.77%
Total Operating Revenues	290,676	149,663	141,015	328,175	149,662	178,514	
OPERATING EXPENSES							
Plant Specific Operations	54,851	13,637	41,214	54,114	13,454	40,660	75.14%
Plant Non-Spec Operations	36,075	14,513	21,562	35,052	14,101	20,951	59.77%
Customer Operations	33,818	7,519	26,299	32,713	7,273	25,440	77.77%
Corporate Operations	21,045	4,967	16,078	20,860	4,923	15,937	76.40%
Depreciation & Amort	208,452	54,576	153,876	208,452	54,576	153,876	73.82%
Other Income & Expenses	0	0	0	0	0	0	0.00%
Juris Diff - Depr/IDC	0	0	0	0	0	0	0.00%
Total Operating Expenses	354,242	95,213	259,028	351,191	94,327	256,864	73.12%
Operating Taxes Other than Inc	20,401	6,751	13,650	20,401	6,751	13,650	66.91%
EBIT	(83,967)	47,699	(131,663)	(43,417)	48,584	(92,000)	
INCOME TAXES							
State Income Tax	0	0	0	0	0	0	
Net Federal Income Tax	(29,112)	16,756	(45,868)	(14,920)	17,066	(31,985)	
Total Income Taxes	(29,112)	16,756	(45,868)	(14,920)	17,066	(31,985)	
NET OPERATING INCOME	(54,855)	30,943	(85,795)	(28,498)	31,518	(60,015)	
INVESTMENT (AVG)							
Telecomm Plant in Service	3,002,731	775,668	2,227,064	3,002,080	775,500	2,226,581	74.17%
Other Assets (SFAS 87)	0	0	0	0	0	0	0.00%
Juris Assets-TPIS	0	0	0	0	0	0	0.00%
Depr & Amort Reserve	2,260,840	571,631	1,689,209	2,260,840	571,631	1,689,209	74.72%
Deferred Income Taxes	210,836	51,683	159,154	210,836	51,683	159,154	75.49%
Net - Pension Plan	0	0	0	(26,052)	(26,052)	0	0.00%
RATE BASE	531,055	152,354	378,701	556,456	178,238	378,218	71.31%
Rate Base ROR	-10.33%	20.31%	-22.66%	-5.12%	17.68%	-15.87%	

FRONTIER COMMUNICATIONS NORTHWEST INC.
 SEPARATED RESULTS SUMMARY
 STATE OF WASHINGTON - COMBINED
 QUARTERLY COMPLIANCE REPORT
 TWELVE MONTHS ENDED MARCH 2013
 (Dollars in Thousands)

	TOTAL STATE BOOKED RESULTS	(A) Docket # UT-061777	ADJUSTMENTS				(H)	(I)	ADJUSTED TOTAL STATE	ADJUSTED INTRASTATE
			(B) FAS 106 OPEB	(C)	(D)	(E)				
Operating Revenues	290,676	37,500						328,176	1	
Operating Expenses/Taxes	374,643		(3,050)					371,593	27,000,14	
EBIT	(83,967)	37,500	3,050					(43,417)	(92,000)	
Income Taxes	(29,112)	13,125	1,068					(14,920)	(31,985)	
Net Operating Income	(54,855)	24,375	1,983					(28,498)	(60,015)	
Rate Base	531,055		25,401					556,456	378,218	
Rate of Return	-10.33%							-5.12%	-15.87%	

Adjustment Footnotes:
 (A) Order No. 1 in Docket # UT061777 Account(s) 5230
 (B) FAS 106 OPEB (Adj from accrual to paygo) Various
 (C)
 (D)
 (E)
 (F)
 (G)
 (H)
 (I)

FRONTIER COMMUNICATIONS NORTHWEST INC.
 SEPARATED RESULTS SUMMARY
 STATE OF WASHINGTON - COMBINED
 QUARTERLY COMPLIANCE REPORT
 TWELVE MONTHS ENDED MARCH 2013
 (Dollars in Thousands)

ADJUSTMENTS - TOTAL STATE

	(A) Docket # UT-061777	(B) & (E) FAS 106 OPEB	(C)	(D)	(E)	(F)	(G)	(H)	(I)
TOTAL ADJUSTMENTS									
	37,500	37,500							
	37,500	37,500							
	(737)	(737)							
	(1,023)	(1,023)							
	(1,105)	(1,105)							
	(185)	(185)							
	(3,050)	(3,050)							
	40,550	37,500							
	14,193	13,125							
	14,193	13,125							
	26,358	24,375							
	(651)	(651)							
	(26,052)	(26,052)							
	25,401	25,401							

TOTAL STATE

OPERATING REVENUES

Local Network Service
 Network Access Revenues
 Long Dist Ntwk Revenues
 Miscellaneous Revenues
 Uncollectibles

Total Operating Revenues

OPERATING EXPENSES

Plant Specific Operations
 Plant Non-Spec Operations
 Customer Operations
 Corporate Operations
 Depr & Amort
 Other Income & Expenses
 Juris Diff - Depr/IDC

Total Operating Expenses
 Operating Taxes Other than Income
 EBIT

INCOME TAXES

State Income Tax
 Net Federal Income Tax
 Total Income Taxes

NET OPERATING INCOME

INVESTMENT (AVG)

Telecom Plant in Service
 Prop Held for Future Use
 Other Assets (SFAS 87)
 Depr & Amort Reserve
 Deferred Income Taxes
 Juris Assets-TPIIS
 Other LT Liab - SFAS 106, 112

RATE BASE

FRONTIER COMMUNICATIONS NORTHWEST INC.
 SEPARATED RESULTS SUMMARY
 STATE OF WASHINGTON - COMBINED
 QUARTERLY COMPLIANCE REPORT
 TWELVE MONTHS ENDED MARCH 2013
 (Dollars in Thousands)

ADJUSTMENTS - INTRASTATE

	(A) Docket # UT-061777	(B) & (E) FAS 106 OPEB	(C)	(D)	(E)	(F)	(G)	(H)	(I)
TOTAL ADJUSTMENTS									
	37,500	37,500							
	37,500	37,500							
	(554)	(554)							
	(611)	(611)							
	(859)	(859)							
	(141)	(141)							
	(2,165)	(2,165)							
	39,665	37,500							
	13,883	13,125							
	13,883	13,125							
	25,782	24,375							
	(483)	(483)							
	0	0							
	(483)	(483)							

INTRASTATE

OPERATING REVENUES

Local Network Service
 Network Access Revenues
 Long Dist Nhwk Revenues
 Miscellaneous Revenues
 Uncollectibles

Total Operating Revenues

OPERATING EXPENSES

Plant Specific Operations
 Plant Non-Spec Operations
 Customer Operations
 Corporate Operations
 Depr & Amort
 Other Income & Expenses
 Juris Diff - Depr/IDC

Total Operating Expenses

Operating Taxes Other than Income
 EBIT

INCOME TAXES

Slate Income Tax
 Net Federal Income Tax
 Total Income Taxes

NET OPERATING INCOME

INVESTMENT (AVG)

Telecom Plant in Service
 Prop Held for Future Use
 Other Assets (SFAS 87)
 Depr & Amort Reserve
 Deferred Income Taxes
 Juris Assets-TPIIS
 Other LT Liab - SFAS 106, 112

RATE BASE

**FRONTIER COMMUNICATIONS NORTHWEST INC.
STATE OF WASHINGTON
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION
JANUARY to MARCH 2013**

<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
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FRONTIER COMMUNICATIONS NORTHWEST INC.
PUC BALANCE SHEET
JANUARY to MARCH 2013

Schedule C-1

Account Description	Account	Jan-13	Feb-13	Mar-13
Current Assets				
Cash	1130	-	-	-
Special Cash Deposits	1140	-	-	-
Working Cash Advances	1150	-	-	-
Temporary Investments	1160	-	-	-
Telecom	1180	56,583,537	56,296,082	51,777,471
Accounts Rec	1181	(5,198,938)	(5,392,150)	(3,284,250)
Accounts Rec From Affil	1192	894,025,852	922,507,549	949,180,351
Other Accounts Receivable	1190	39,021,346	32,977,473	37,475,731
Accounts Rec Allow-Other and Affil	1191	(3,556,840)	(3,949,762)	(4,184,335)
Notes Receivable From Affil Cos	1200.1	-	-	-
Other Notes Receivable	1200.2	-	-	-
Notes Rec	1201	-	-	-
Interest and Dividends Receivable	1210	-	-	-
Inventories	1220	10,784,356	10,342,839	9,434,277
Prepaid Rents	1290	-	-	-
Prepaid Taxes	1300	-	-	-
Prepaid Insurance	1310	-	-	-
Prepaid Directory Expenses	1320	-	-	-
Other Prepayments	1330	238,060	204,050	170,040
Other Current Assets	135A	1,370	26,097	-
Current Deferred Income Taxes-Dr	1360	-	-	-
Total Current Assets		991,898,742	1,013,012,178	1,040,569,284
Non-Current Assets				
Advances To Affiliated Companies	1401	(386,766,337)	(391,385,448)	(396,773,943)
Investment In Non-Affiliates	1402	-	-	-
Nonregulated Investments	1406	-	-	-
Unamortized Debt Issuance	1407	-	-	-
Sinking Fund	1408	440,608	440,608	440,608
Other Noncurrent Assets	1410	-	-	-
Other Noncurrent Assets	141B	-	-	-
Deferred Maintenance & Retirements	1438	-	-	-
Deferred Charges	1439	-	-	-
Total Noncurrent Assets		(386,325,728)	(390,944,840)	(396,333,335)
PP&E Less Reserve				
Plant In Service	2001	5,444,661,162	5,451,075,649	5,461,730,286
Plant Held For Future Use	2002	-	-	-
TPUC - Short Term	2003	34,208,545	34,474,107	32,803,319
TPUC - Long Term	2004	-	-	-
Plant Adjustments	2005	-	-	-
Nonoperating Plant	2006	1,370	-	-
Goodwill	2007	286,070	286,070	286,070
Total PP&E / Equipment		5,479,157,148	5,485,835,825	5,494,819,676
Depreciation - Tot Plt In Svc	3100	(4,299,561,887)	(4,326,207,392)	(4,353,863,435)
Depreciation - Plt Held Future Use	3200	-	-	-
Depreciation - Nonoperating	3300	(1,370)	(26,097)	-
Amortization - Capitalized Leases	3410	(3,291,748)	(3,291,748)	(3,821,877)
Amortization - Leasehold Improvements	3420	(5,130,683)	(5,130,683)	(5,130,683)
Amortization - Intangibles	3500	(90,415)	(91,592)	(92,770)
Amortization - Other	3600	-	-	-
Total Reserve		(4,308,076,103)	(4,334,747,512)	(4,362,908,764)
Total PP& E Less Reserve		1,171,081,044	1,151,088,313	1,131,910,911
Total Assets		1,776,654,058	1,773,155,651	1,776,146,861
Current Liabilities				
Affiliated Co Accounts Payable	4010.1	-	-	-
Oth Accounts Payable	4012	(7,227,271)	(7,119,435)	(8,299,903)
Carrier Accounts Payable	4013	(2,349,427)	(3,089,849)	(2,693,906)

FRONTIER COMMUNICATIONS NORTHWEST INC.
PUC BALANCE SHEET
JANUARY to MARCH 2013

Schedule C-1

Account Description	Account	Jan-13	Feb-13	Mar-13
Affiliated Co - Notes Payable	4021	-	-	-
Oth Notes Payable	4022	-	-	-
Advanced Payments	4030	(23,750,407)	(23,696,313)	(23,690,217)
Customer Deposits	404A	(147,838)	(150,967)	(180,681)
Current Maturities - LT Debt	4050	-	-	-
Curr Maturities - Capital Leases	4060	(801,868)	(801,868)	(871,311)
Income Tax Accrued	407A	24,277,685	24,277,685	24,277,685
Other Tax Accrued	4080	(10,671,603)	(12,411,603)	(13,971,403)
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	(3,237,168)	(3,454,326)	(3,077,472)
Other Current Liabilities	4130	(9,197,946)	(5,228,995)	(5,650,645)
Total Current Liabilities		(24,391,574)	(22,961,401)	(25,443,584)
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	(18,652,746)	(18,584,462)	(18,446,362)
Advances From Affiliated Companies	4260	-	-	-
Other Long Term Debt	4270	-	-	-
Total Long Term Debt		(18,652,746)	(18,584,462)	(18,446,362)
Other Liabilities And Deferred Cr				
Other Long Term Liabilities	4310	(286,070)	(219,270)	(219,270)
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	10,791,191	10,759,395	10,261,766
Other Liabilities and Deferred Credits		(435,498,784)	(435,463,780)	(435,961,409)
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	4,417,879	6,382,824	6,233,326
Stockholder Equity		(845,452,154)	(843,487,209)	(843,636,706)
Total Liability & Equity		(1,776,654,058)	(1,773,155,651)	(1,776,146,861)

FRONTIER COMMUNICATIONS NORTHWEST INC.
TOTAL COMPANY INCOME STATEMENT
JANUARY to MARCH 2013

Schedule C-2

Item	Jan-13	Feb-13	Mar-13	YTD
Operating Revenues				
Local Network	(16,366,182)	(16,056,238)	(16,054,279)	(48,476,700)
Interstate Access	(23,321,860)	(20,904,887)	(21,109,758)	(65,336,505)
Intrastate Access	(2,628,889)	(2,740,028)	(2,453,058)	(7,821,974)
Total Network Access	(25,950,749)	(23,644,915)	(23,562,816)	(73,158,479)
Long Distance Network	(1,254,999)	(1,147,173)	(1,133,562)	(3,535,733)
Miscellaneous	(1,208,865)	(860,088)	(1,533,006)	(3,601,959)
Nonregulated Revenues	(15,438,625)	(15,119,242)	(15,260,687)	(45,818,554)
Uncollectibles	1,043,761	1,006,105	(906,711)	1,143,156
Total Regulated Revenues	(59,175,659)	(55,821,551)	(58,451,061)	(173,448,269)
Operating Expense & Taxes				
Plant Specific	14,555,189	13,691,439	12,903,950	41,150,578
General Plant	6,084,423	5,255,050	5,509,042	16,848,515
Customer	5,889,646	5,943,398	5,727,990	17,561,034
Corporate	3,549,299	3,525,306	3,794,485	10,869,090
Other Oper Inc & Expense	-	-	-	-
Depreciation & Amort	27,941,455	27,979,285	28,553,825	84,474,565
Operating Taxes Oth Than Income	2,344,141	2,346,571	2,346,571	7,037,282
Oper Taxes Exp/Oth Tax	60,364,151	58,741,049	58,835,864	177,941,064
Earning Before Income Taxes	1,188,493	2,919,498	384,803	4,492,794
Operating Income Taxes	(539,434)	(1,065,209)	(607,813)	(2,212,455)
Net Operating Income	649,060	1,854,289	(223,010)	2,280,339
Nonoper Expense & Other				
Nonoperating Income - Net	(26,175)	4,362	(32,509)	(54,323)
Income Avail For Fixed	622,884	1,858,651	(255,519)	2,226,016
Interest Expense	106,874	106,294	106,022	319,190
Income Before Extraord	729,759	1,964,945	(149,497)	2,545,206
Extraordinary Items	-	-	-	-
Net Income	729,759	1,964,945	(149,497)	2,545,206
Preferred Dividends	-	-	-	-
Minority Interest	-	-	-	-
Net Income to Frontier	729,759	1,964,945	(149,497)	2,545,206

FRONTIER COMMUNICATIONS NORTHWEST INC.
INCOME STATEMENT SUPPORTING SCHEDULE
JANUARY to MARCH 2013

Schedule C-3a

Account Description	Account	Jan-13	Feb-13	Mar-13	YTD
Basic Area Revenue	5001	(10,371,896)	(10,235,846)	(10,240,349)	(30,848,090)
Optional Extended Area Revenue	5002	-	-	-	-
Cellular Mobile Svce Revenue	5003	-	-	-	-
Other Mobile Service Revenue	5004	(123,264)	(123,057)	(110,109)	(356,430)
Total Basic Local Service	510	(10,495,160)	(10,358,903)	(10,350,458)	(31,204,521)
Public Telephone Revenue	5010	-	-	-	-
Local Private Line Revenue	5040	(1,156,694)	(1,140,111)	(1,131,044)	(3,427,849)
Customer Premises Revenue	5050	-	-	-	-
Other Local Exchange Revenue	5060	(4,714,328)	(4,557,225)	(4,572,778)	(13,844,331)
Oth Local Exch Rev Settlements	5069	-	-	-	-
Total Local Network	520	(16,366,182)	(16,056,238)	(16,054,279)	(48,476,700)
End User-Inter	5081	(4,064,220)	(4,034,209)	(3,936,809)	(12,035,238)
Switched Access-Inter	5082	(5,016,430)	(4,815,684)	(4,914,752)	(14,746,866)
Special Access-Inter	5083	(14,241,210)	(12,054,994)	(12,258,197)	(38,554,401)
Total Interstate Access	0303	(23,321,860)	(20,904,887)	(21,109,758)	(65,336,505)
End User-Intra	5084	-	-	-	-
Switched Access-Intra	5085	(1,168,065)	(1,237,877)	(1,096,800)	(3,502,741)
Special Access-Intra	5086	(1,460,824)	(1,502,151)	(1,356,258)	(4,319,233)
Total Intrastate Access	0304	(2,628,889)	(2,740,028)	(2,453,058)	(7,821,974)
Total Network Access	1061	(25,950,749)	(23,644,914)	(23,562,816)	(73,158,479)
Long Distance Message	5100	(1,254,950)	(1,147,118)	(1,133,532)	(3,535,599)
Unidirectional LD Revenue	5110	-	-	-	-
Long Distance Inward WATS	5111	-	-	-	-
Long Distance Outward WATS	5112	(51)	(55)	(34)	(140)
Long Distance Private Ntwk	5120	-	-	-	-
Other Long Distance	5160	2	-	4	6
Total Long Distance Network	525	(1,254,999)	(1,147,173)	(1,133,562)	(3,535,733)
Directory	5230	(121,547)	(120,056)	(122,413)	(364,016)
Rent	5240	(414,326)	(440,151)	(747,698)	(1,602,175)
Special Billing Arrangements	5261	-	-	-	-
Customer Operations Revenue	5262	9	-	-	9
Plant Operations Revenue	5263	-	-	-	-
Other Incidental Regulated Rev	5264	(288,699)	83,798	(274,767)	(479,669)
Carrier Billing & Coll	5270	(384,301)	(383,678)	(388,128)	(1,156,107)
Total Miscellaneous	5200	(1,208,865)	(860,088)	(1,533,006)	(3,601,959)
Nonregulated Revenues	5280	(15,438,625)	(15,119,242)	(15,260,687)	(45,818,554)
Uncollectibles Telecomm	5301	1,043,761	1,006,105	(906,711)	1,143,156
Total Uncollectibles	5300	1,043,761	1,006,105	(906,711)	1,143,156
Total Net Revenue	109F	(59,175,658)	(55,821,551)	(58,451,061)	(173,448,270)
Digital Switching	6211	14,020	10,657	9,614	34,291
Electro-Mechanical	6212	1,371,282	1,354,457	1,520,365	4,246,104
Operator Systems	6215	-	420	-	420
Radio Systems	6220	3,358	3,344	3,344	10,046
	6231	11,642	17,824	16,374	45,840

FRONTIER COMMUNICATIONS NORTHWEST INC.
INCOME STATEMENT SUPPORTING SCHEDULE
JANUARY to MARCH 2013

Schedule C-3a

Account Description	Account	Jan-13	Feb-13	Mar-13	YTD
Circuit Equipment	6232	886,355	807,360	838,600	2,532,315
Total COE Switching	62	2,286,657	2,194,062	2,388,297	6,869,016
Plant Spec - Warranty Expense	6311	748,866	813,514	775,232	2,337,612
Plant Spec - Rental Expense	6341	17,498	17,178	15,214	49,890
Public Telephone Terminal Equip	6351	-	-	-	-
Other Terminal Equipment	6362	4,466,221	3,953,559	2,890,211	11,309,991
Total Auxiliary	63	5,232,585	4,784,252	3,680,657	13,697,493
Poles And Towers	6411	661,826	438,119	833,311	1,933,257
Aerial Cable	6421	1,650,629	1,232,311	1,414,956	4,297,897
Underground Cable	6422	374,812	204,683	75,801	655,296
Buried Cable	6423	1,314,298	1,449,073	1,443,741	4,207,111
Submarine Cable	6424	13,258	11,373	9,450	34,080
Intra-Building Cable	6426	-	-	-	-
Aerial Wire	6431	-	-	-	-
Conduit Systems	6441	45,130	13,904	21,282	80,316
Total Cable And Wire	64	4,059,953	3,349,462	3,798,542	11,207,958
Motor Vehicle	6112	522,029	573,411	706,372	1,801,812
Aircraft	6113	-	-	-	-
Special Purpose Vehicle	6114	104	104	104	311
Garage Work Equipment	6115	-	-	-	-
Other Work Equipment	6116	45,824	73,013	76,793	195,631
Total Network Support	6110	567,957	646,529	783,269	1,997,754
Land & Buildings	6121	835,031	1,152,590	950,936	2,938,557
Furniture & Artworks	6122	7,631	9,341	9,341	26,314
Office Equipment	6123	35,966	43,873	47,521	127,360
General Purpose Computer	6124	1,529,408	1,511,331	1,245,388	4,286,127
Total General Support	6120	2,408,036	2,717,135	2,253,186	7,378,357
Total Plant Specific Support	61	2,975,993	3,363,664	3,036,455	9,376,112
Total Plant Specific	650	14,555,189	13,691,439	12,903,950	41,150,578
Property Held For Future Use	6511	-	-	-	-
Provisioning	6512	-	28,357	(1,897)	26,460
Total Other PP&E	6510	-	28,357	(1,897)	26,460
Power	6531	740,012	536,057	502,461	1,778,530
Network Administrative	6532	1,553,936	763,120	1,137,825	3,454,880
Testing	6533	45,974	48,677	59,410	154,062
Plant Operations Administration	6534	1,647,269	1,608,874	1,699,891	4,956,034
Engineering	6535	165,627	206,911	142,832	515,370
Total Network Operations	6530	4,152,819	3,163,639	3,542,418	10,858,875
Access	6540	1,931,604	2,063,054	1,968,521	5,963,179
Total General Plant	GENL	6,084,423	5,255,050	5,509,042	16,848,515
Product Management	6611	310,112	540,519	335,475	1,186,107
Sales & Commissions	6612	1,135,758	925,415	1,015,993	3,077,166
Product Advertising	6613	497,628	896,255	926,607	2,320,490
Total Marketing	6610	1,943,499	2,362,189	2,278,075	6,583,763
Call Completion Services	6621	165,282	118,907	138,302	422,491
Number Services	6622	13,099	7,795	8,812	29,705

FRONTIER COMMUNICATIONS NORTHWEST INC.
 INCOME STATEMENT SUPPORTING SCHEDULE
 JANUARY to MARCH 2013

Schedule C-3a

Account Description	Account	Jan-13	Feb-13	Mar-13	YTD
Customer Services	6623	3,767,766	3,454,507	3,302,802	10,525,075
Total Customer Services	6620	3,946,147	3,581,209	3,449,915	10,977,271
Total Customer Operations	700	5,889,646	5,943,398	5,727,990	17,561,034

FRONTIER COMMUNICATIONS NORTHWEST INC.
INCOME STATEMENT SUPPORTING SCHEDULE
JANUARY to MARCH 2013

Schedule C-3a

Account Description	Account	Jan-13	Feb-13	Mar-13	YTD
Executive	6711	339,736	288,164	379,109	1,007,008
Planning	6712	69,350	78,300	62,247	209,898
Total Executive & Planning	6710	409,086	366,464	441,356	1,216,906
Accounting & Finance	6721	436,305	515,192	452,775	1,404,272
External Relations	6722	579,134	709,227	631,414	1,919,775
Human Resources	6723	177,924	219,340	235,447	632,711
Info Management	6724	1,255,497	1,001,016	1,322,196	3,578,709
Legal	6725	83,569	94,824	223,810	402,204
Procurement	6726	48,839	44,129	39,507	132,474
Research & Development	6727	-	-	-	-
Other General & Admin	6728	558,944	575,115	447,979	1,582,039
Total General & Administrative	6720	3,140,213	3,158,842	3,353,129	9,652,184
Total Corporate Operations	710	3,549,299	3,525,306	3,794,485	10,869,090
Gain/Loss - Disp Land	7150	-	-	-	-
Other Oper Gain/Loss	7160	-	-	-	-
Total Oth Oper Inc & Exp	7100	-	-	-	-
Depreciation	6561	27,940,277	27,978,108	28,552,648	84,471,033
Amort - Tangible	6563	-	-	-	-
Amort - Intangible	6564	1,177	1,177	1,177	3,532
Juris Diff - Depr/Amort FAS71	7921	-	-	-	-
Total Depreciation & Amort	6560	27,941,455	27,979,285	28,553,825	84,474,565
Property Taxes	72401X	1,791,667	1,791,667	1,791,667	5,375,000
Gross Receipts	72402X	462,880	462,880	462,880	1,388,640
State/Local Franch Taxes	72408X	65,000	65,000	65,000	195,000
Other Operating Taxes	72409X	24,594	27,024	27,024	78,642
Total Oper Taxes	7240	2,344,141	2,346,571	2,346,571	7,037,282
Total Oper Exp/Oth Tax	TLOP	60,364,151	58,741,049	58,835,864	177,941,064
Earning Before Inc Tax	EBIF	1,188,493	2,919,498	384,803	4,492,794
Federal Income Taxes	7220	(392,884)	(1,058,105)	(527,345)	(1,978,334)
State/Local Income Tax	7230	(19,181)	133,207	59,843	173,870
Deferred Federal	7250	(127,369)	(140,311)	(140,311)	(407,991)
Deferred State/Local	7251X	-	-	-	-
Oper Inc Tax Pr to ITC	TAX PRE ITC	(539,434)	(1,065,209)	(607,813)	(2,212,455)
Oper ITC Claimed	72101X	-	-	-	-
Oper ITC Credit	72102X	-	-	-	-
Net Operating ITC	NET OP ITC	-	-	-	-
Juris Diff - Income Taxes	7919	-	-	-	-
Total Oper Income Tax	7200	(539,434)	(1,065,209)	(607,813)	(2,212,455)
Net Operating Income	OPIF	649,060	1,854,289	(223,010)	2,280,339
Dividend Income - Affiliate	731010	-	-	-	-
Dividend Income - Other	731020	-	-	-	-
Interest Income	7320	(31)	-	-	(31)
Sinking & Other Funds	7330	-	-	-	-

FRONTIER COMMUNICATIONS NORTHWEST INC.
INCOME STATEMENT SUPPORTING SCHEDULE
JANUARY to MARCH 2013

Schedule C-3a

Account Description	Account	Jan-13	Feb-13	Mar-13	YTD
Allow For Funds Used Cn	7340	(27,866)	(26,248)	(30,825)	(84,938)
Gains/Loss-Disp Prop-NOP	7350	-	(1,505)	-	(1,505)
Other Nonop Income	7360	-	-	-	-
Less: Special Charges	7370	1,721	32,114	(1,684)	32,152
Total Nonoper Inc & Exp	TOT NONOP I&E	(26,175)	4,362	(32,509)	(54,323)
Federal Income Taxes	7420	-	-	-	-
State/Local Income Taxes	7430	-	-	-	-
Deferred Federal	74501X	-	-	-	-
Deferred State/Local	74502X	-	-	-	-
Nonoper Inc Tax Pr ITC	NOP 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	(26,175)	4,362	(32,509)	(54,323)
Income Avail For Fixed	FXIF	622,884	1,858,651	(255,519)	2,226,016
Interest On Bonds	751010	-	-	-	-
Discount/Premium Amort	75103X	-	-	-	-
Interest On Affiliate Adv	751040	-	-	-	-
Other Long Term Debt	75109X	-	-	-	-
Capital Leases	7520	106,577	106,206	105,833	318,616
Amortized Debt Issuance	7530	-	-	-	-
Other Interest Deduction	7540	298	88	188	574
Juris Diff - Interest Exp	JURFIXC	-	-	-	-
Total Interest Exp	FIXC	106,874	106,294	106,022	319,190
Income Before Extraord	INBF	729,759	1,964,945	(149,497)	2,545,206
Extraord Inc Credits	7610	-	-	-	-
Extraord Inc Charges	7620	-	-	-	-
Extraord Income Taxes	7630	-	-	-	-
Extraord Deferred Taxes	ZZZDTAX	-	-	-	-
Total Extraordinary Items	EXOR	-	-	-	-
Net Income	NETF	729,759	1,964,945	(149,497)	2,545,206
Preferred Dividends	4058	-	-	-	-
Minority Interest	3011	-	-	-	-
Net Income to Frontier	301P	729,759	1,964,945	(149,497)	2,545,206

**STATE OF WASHINGTON
ANALYSIS OF FEDERAL INCOME TAXES
JANUARY to MARCH 2013**

Schedule C-3b

Account Description	Account	Jan-13	Feb-13	Mar-13
Oper ITC Claimed	72101X	-	-	-
Oper ITC Credit	72102X	-	-	-
Total Oper ITC		-	-	-
Deferred Federal	7250	(67,896)	(73,648)	(73,648)
Total Deferred Federal		(67,896)	(73,648)	(73,648)
Federal Income Taxes	7220	(834,673)	(1,632,584)	(991,128)
Juris Diff - Income Taxes	7919	-	-	-
Total Federal Income Taxes		(902,569)	(1,706,232)	(1,064,776)

CUMULATIVE YEAR TO DATE

	YTD Jan-13	YTD Feb-13	YTD Mar-13
Oper ITC Claimed	-	-	-
Oper ITC Credit	-	-	-
Total Oper ITC	-	-	-
Deferred Federal	(67,896)	(141,544)	(215,192)
Total Deferred Federal	(67,896)	(141,544)	(215,192)
Federal Income Taxes	(834,673)	(2,467,258)	(3,458,386)
Juris Diff - Income Taxes	-	-	-
Total Federal Income Taxes	(902,569)	(2,608,801)	(3,673,578)

FRONTIER COMMUNICATIONS NORTHWEST INC.
STATE OF WASHINGTON
SELECTED PLANT DATA
JANUARY to MARCH 2013

Schedule C-4

FC NORTHWEST INC. INCLUDING SUBSIDIARY

Item	Jan-13	Feb-13	Mar-13
Telephone Plant in Service	5,383,663,395	5,394,163,570	5,404,058,752
Depreciation Reserve	(4,164,029,474)	(4,189,137,423)	(4,214,353,387)
Net Plant	1,219,633,921	1,205,026,147	1,189,705,365
Telephone PLT Under Const. - ST	55,070,024	52,527,222	50,455,332
Telephone PLT Under Const. - LT	0	0	0
Total Telephone Plant Under Const.	55,070,024	52,527,222	50,455,332
Material & Supplies (Acct 1220)	10,799,837	10,804,100	10,696,887
Nonoperating Plant	3,127,836	3,126,548	3,125,260
Depreciation - Nonoperating	(3,127,836)	(3,128,556)	(3,127,268)
Property Held for Future Use	0	0	0
Total	1,285,503,782	1,268,355,461	1,250,855,576
Employee Pension Plan	0	0	0
Accum Def. Inc Taxes-Accel Tax	(420,655,575)	(421,418,883)	(422,218,891)

NOTE: Balances Represent 13 - Month Rolling Average

WASHINGTON STATE

Item	Jan-13	Feb-13	Mar-13
Telephone Plant in Service	8,747,224,195	8,762,106,067	8,777,093,979
Depreciation Reserve	(6,121,308,246)	(6,165,131,702)	(6,209,412,751)
Net Plant	2,625,915,949	2,596,974,365	2,567,681,228
Telephone PLT Under Const. - ST	58,947,812	58,872,034	58,484,293
Telephone PLT Under Const. - LT	0	0	0
Total Telephone Plant Under Const.	58,947,812	58,872,034	58,484,293
Material & Supplies (Acct 1220)	15,905,881	16,428,713	17,129,862
Nonoperating Plant	7,854,898	7,766,342	7,677,745
Depreciation - Nonoperating	(3,117,534)	(3,117,534)	(3,117,534)
Property Held for Future Use	0	0	0
Total	2,705,507,006	2,676,923,920	2,647,855,594
Employee Pension Plan	(29,746,132)	(30,923,544)	(32,203,851)
Accum Def. Inc Taxes-Accel Tax	(419,795,637)	(415,990,463)	(412,218,890)

NOTE: Balances Represent 13 - Month Rolling Average

**STATE OF WASHINGTON
ANALYSIS OF OPERATING TAXES OTHER THAN FEDERAL INCOME
JANUARY to MARCH 2013**

Schedule C-7 -- Washington State

Account Description	Account	Jan-13	Feb-13	Mar-13
Property Taxes	72401X	900,000	900,000	900,000
Gross Receipts	72402X	462,880	462,880	462,880
Superfund Taxes	724030	-	-	-
State/Local Franch Taxes	72408X	-	-	-
Other Operating Taxes	72409X	13,110	14,185	14,185
Juris Diff - Oper Taxes	JUROPTX	-	-	-
Total Oper Taxes	OPTX	1,375,990	1,377,065	1,377,065
State/Local Income Tax	7230	(40,749)	(79,703)	(48,387)
Prov For Def Income Taxes	7251X	-	-	-
Juris Diff - Income Taxes	7919	(40,749)	(79,703)	(48,387)
Total State/Local Inc Taxes		(40,749)	(79,703)	(48,387)
Total Taxes		1,335,241	1,297,362	1,328,678

Account Description	Account	YTD Jan-13	YTD Feb-13	YTD Mar-13
Property Taxes	72401X	900,000	1,800,000	2,700,000
Gross Receipts	72402X	462,880	925,760	1,388,640
Superfund Taxes	724030	-	-	-
State/Local Franch Taxes	72408X	-	-	-
Other Operating Taxes	72409X	13,110	27,295	41,480
Juris Diff - Oper Taxes	JUROPTX	-	-	-
Total Oper Taxes	OPTX	1,375,990	2,753,055	4,130,120
State/Local Income Tax	7230	(40,749)	(120,452)	(168,839)
Deferred State/Local	7251X	-	-	-
Juris Diff-Income Taxes	7919	-	-	-
Total State/Local Inc Taxes		(40,749)	(120,452)	(168,839)
Total Taxes		1,335,241	2,632,603	3,961,281

**FRONTIER COMMUNICATIONS NORTHWEST INC.
ANALYSIS OF OPERATING TAXES OTHER THAN FEDERAL INCOME
JANUARY to MARCH 2013**

Schedule C-7 -- Frontier Communications Northwest Inc.

Account Description	Account	Jan-13	Feb-13	Mar-13
Property Taxes	72401X	1,791,667	1,791,667	1,791,667
Gross Receipts	72402X	462,880	462,880	462,880
Superfund Taxes	724030	-	-	-
State/Local Franch Taxes	72408X	65,000	65,000	65,000
Other Operating Taxes	72409X	24,594	27,024	27,024
Juris Diff - Oper Taxes	JUROPTX	-	-	-
Total Oper Taxes	OPTX	2,344,141	2,346,571	2,346,571
State/Local Income Tax	7230	(19,181)	133,207	59,843
Prov For Def Income Taxes	7251X	-	-	-
Juris Diff - Income Taxes	7919	-	-	-
Total State/Local Inc Taxes		(19,181)	133,207	59,843
Total Taxes		2,324,960	2,479,778	2,406,414

Account Description	Account	YTD Jan-13	YTD Feb-13	YTD Mar-13
Property Taxes	72401X	1,791,667	3,583,334	5,375,001
Gross Receipts	72402X	462,880	925,760	1,388,640
Superfund Taxes	724030	-	-	-
State/Local Franch Taxes	72408X	65,000	130,000	195,000
Other Operating Taxes	72409X	24,594	51,618	78,642
Juris Diff - Oper Taxes	JUROPTX	-	-	-
Total Oper Taxes	OPTX	2,344,141	4,690,712	7,037,283
State/Local Income Tax	7230	(19,181)	114,026	173,869
Deferred State/Local	7251X	-	-	-
Juris Diff-Income Taxes	7919	-	-	-
Total State/Local Inc Taxes		(19,181)	114,026	173,869
Total Taxes		2,324,960	4,804,738	7,211,152

REDACTED
FC NORTHWEST INC. - STATE OF WASHINGTON
SWITCHED ACCESS LINES - EXCLUDING COMPANY OFFICIAL
BILLED IN-SERVICE UNITS
JANUARY to MARCH 2013

Schedule C-8

	Items	Jan-13	Feb-13	Mar-13
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 2013**

Schedule C-8

	Items	Jan-13	Feb-13	Mar-13
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