

U-132349



December 20, 2013

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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: 3Q13 Financial Report**

Dear Mr. Danner:

Enclosed for filing is Frontier Communications Northwest Inc.'s C Schedule report for January to September 2013. 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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COMMISSION

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

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COMMISSION**

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

Schedule C-1

Account Description	Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
<b>Current Assets</b>										
Cash	1130	-	-	-	-	-	-	-	-	-
Special Cash Deposits	1140	-	-	-	-	-	-	-	-	-
Working Cash Advances	1150	-	-	-	-	-	-	-	-	-
Temporary Investments	1160	-	-	-	-	-	-	-	-	-
Telecom	1180	56,583,537	56,296,082	51,777,471	48,613,969	49,448,730	51,908,505	46,927,912	46,680,861	47,440,026
Accounts Rec	1181	(5,198,938)	(5,392,150)	(3,284,250)	(3,221,682)	(3,523,178)	(2,582,978)	(3,240,472)	(3,695,877)	(4,911,807)
Accounts Rec From Affil	1192	894,025,852	922,507,549	949,180,351	973,951,400	992,868,202	1,017,209,734	1,048,237,321	1,072,841,188	45,323,144
Other Accounts Receivable	1190	39,021,346	32,977,473	37,475,731	34,369,858	40,312,384	39,724,359	40,091,190	40,053,800	39,811,273
Accounts Rec Allow-Other and Affil	1191	(3,556,840)	(3,949,762)	(4,184,335)	(4,849,907)	(5,790,589)	(7,461,538)	(7,500,697)	(7,940,983)	(7,241,710)
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	10,342,833	9,434,277	8,631,070	7,850,493	7,441,431	6,873,609	6,190,946	5,757,244
Prepaid Rents	1290	-	-	-	-	-	-	-	-	-
Prepaid Taxes	1300	-	-	-	-	-	-	-	-	-
Prepaid Insurance	1310	-	-	-	-	-	-	-	-	-
Prepaid Directory Expenses	1320	-	-	-	-	-	-	-	-	-
Other Prepayments	1330	238,060	204,050	170,040	136,030	102,020	68,010	34,000	-	0
Other Current Assets	135A	1,370	26,097	-	-	-	-	-	-	-
Current Deferred Income Taxes-Dr	1360	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>		<b>991,898,742</b>	<b>1,013,012,176</b>	<b>1,040,569,284</b>	<b>1,057,630,738</b>	<b>1,081,268,061</b>	<b>1,106,307,523</b>	<b>1,131,422,864</b>	<b>1,154,129,934</b>	<b>126,178,169</b>
<b>Non-Current Assets</b>										
Advances To Affiliated Companies	1401	(386,766,337)	(391,385,445)	(396,773,943)	(402,807,043)	(408,218,943)	(415,384,890)	(422,327,188)	(428,912,599)	614,034,640
Investment In Non-Affiliates	1402	-	-	-	-	-	-	-	-	-
Nonregulated Investments	1406	-	-	-	-	-	-	-	-	-
Unamortized Debt Issuance	1407	-	-	-	-	-	-	-	-	-
Sinking Fund	1408	440,608	440,608	440,608	440,608	440,608	2,892	(0)	(0)	(0)
Other Noncurrent Assets	1410	-	-	-	-	-	-	-	-	-
Other Noncurrent Assets	141B	-	-	-	-	-	-	-	-	-
Deferred Maintenance & Retirements	1438	-	-	-	-	-	-	-	-	-
Deferred Charges	1439	-	-	-	-	-	-	-	-	-
<b>Total Noncurrent Assets</b>		<b>(386,325,728)</b>	<b>(390,944,840)</b>	<b>(396,333,335)</b>	<b>(402,366,435)</b>	<b>(407,778,335)</b>	<b>(415,381,998)</b>	<b>(422,327,188)</b>	<b>(428,912,599)</b>	<b>614,034,640</b>
<b>PP&amp;E Less Reserve</b>										
Plant In Service	2001	5,444,661,162	5,451,075,847	5,461,730,286	5,470,445,255	5,471,065,093	5,469,630,646	5,481,353,572	5,485,880,410	5,493,974,104
Plant Held For Future Use	2002	-	-	-	-	-	-	-	-	-
TPUC - Short Term	2003	34,208,545	34,474,107	32,803,319	31,091,462	39,364,211	49,188,661	44,066,017	48,435,922	47,792,970
TPUC - Long Term	2004	-	-	-	-	-	-	-	-	-
Plant Adjustments	2005	-	-	-	-	-	-	-	-	-
Nonoperating Plant	2006	1,370	-	-	-	29	9,087	15,686	-	-
Goodwill	2007	286,070	286,070	286,070	286,070	286,070	286,070	286,070	286,070	286,070
<b>Total PP&amp;E / Equipment</b>		<b>5,479,157,148</b>	<b>5,485,835,822</b>	<b>5,494,819,676</b>	<b>5,501,822,787</b>	<b>5,510,715,403</b>	<b>5,519,114,464</b>	<b>5,525,721,345</b>	<b>5,534,602,402</b>	<b>5,542,053,144</b>
Depreciation - Tot Pll In Svc	3100	(4,299,561,887)	(4,326,207,392)	(4,353,863,435)	(4,381,893,417)	(4,410,163,943)	(4,430,643,044)	(4,451,186,761)	(4,472,905,092)	(4,494,964,215)
Depreciation - Pll Held Future Use	3200	-	-	-	-	-	-	-	-	-
Depreciation - Nonoperating	3300	(1,370)	(26,097)	-	-	(29)	(24,772)	(15,686)	-	-
Amortization - Capitalized Leases	3410	(3,291,748)	(3,291,748)	(3,821,877)	(3,821,877)	(3,821,877)	(4,334,160)	(4,334,160)	(4,334,160)	(4,842,493)
Amortization - Leasehold Improvements	3420	(5,130,683)	(5,130,683)	(5,130,683)	(5,130,683)	(5,130,683)	(5,245,316)	(5,362,349)	(5,481,784)	(5,601,218)
Amortization - Intangibles	3500	(90,415)	(91,597)	(92,770)	(93,947)	(95,124)	(96,302)	(97,479)	(98,657)	(99,834)
Amortization - Other	3600	-	-	-	-	-	-	-	-	-
<b>Total Reserve</b>		<b>(4,308,076,103)</b>	<b>(4,334,747,512)</b>	<b>(4,362,908,764)</b>	<b>(4,390,939,923)</b>	<b>(4,419,211,655)</b>	<b>(4,440,343,594)</b>	<b>(4,460,996,435)</b>	<b>(4,482,819,693)</b>	<b>(4,505,507,761)</b>
<b>Total PP&amp;E Less Reserve</b>		<b>1,171,081,044</b>	<b>1,151,088,310</b>	<b>1,131,910,911</b>	<b>1,110,882,864</b>	<b>1,091,503,748</b>	<b>1,078,770,870</b>	<b>1,064,724,910</b>	<b>1,051,782,709</b>	<b>1,036,545,383</b>
<b>Total Assets</b>		<b>1,776,654,058</b>	<b>1,773,155,655</b>	<b>1,776,146,861</b>	<b>1,766,147,167</b>	<b>1,764,993,474</b>	<b>1,769,696,395</b>	<b>1,773,820,586</b>	<b>1,777,000,044</b>	<b>1,776,758,192</b>
<b>Current Liabilities</b>										
Affiliated Co Accounts Payable	4010.1	-	-	-	-	-	-	-	-	-
Oth Accounts Payable	4012	(7,227,271)	(7,119,435)	(8,299,903)	(8,365,185)	(7,971,977)	(8,743,290)	(8,093,027)	(7,639,704)	(9,611,296)
Carrier Accounts Payable	4013	(2,349,427)	(3,089,849)	(2,693,906)	(2,694,067)	(2,841,797)	(2,118,075)	(2,146,599)	(2,112,159)	(1,752,917)
Affiliated Co - Notes Payable	4021	-	-	-	-	-	-	-	-	-
Oth Notes Payable	4022	-	-	-	-	-	-	-	-	-
Advanced Payments	4030	(23,750,407)	(23,696,313)	(23,690,217)	(23,534,853)	(23,491,100)	(23,280,482)	(23,388,049)	(23,285,140)	(23,205,577)
Customer Deposits	404A	(147,838)	(150,967)	(180,681)	(172,752)	(177,051)	(146,645)	(128,356)	(188,068)	(203,858)
Current Maturities - LT Debt	4050	-	-	-	-	-	-	-	-	-
Curr Maturities - Capital Leases	4060	(801,868)	(801,868)	(871,311)	(871,311)	(871,311)	(898,817)	(898,817)	(898,817)	(926,776)
Income Tax Accrued	407A	24,277,685	24,277,685	24,277,685	24,277,685	24,277,685	24,277,685	24,277,685	24,277,685	24,277,685
Other Tax Accrued	4080	(10,671,603)	(12,411,603)	(13,971,403)	(10,321,860)	(11,441,389)	(11,672,382)	(14,542,220)	(15,703,711)	(17,482,013)
Accrued Deferred Tax	4100	8,714,270	8,714,270	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	-	-	-	-	-	-	-	-	-
Accrued Dividends	4124	-	-	-	-	-	-	-	-	-
Accrued Compensation - Other	4125	-	-	-	-	-	-	-	-	-
Accrued Liabilities - Other	4126	(3,237,168)	(3,454,326)	(3,077,472)	(3,305,019)	(3,522,501)	(3,479,029)	(3,792,591)	(4,076,361)	(4,371,392)
Other Current Liabilities	4130	(9,197,946)	(5,228,995)	(5,650,645)	(1,914,619)	(2,347,228)	(867,581)	(2,017,440)	(2,172,675)	(2,684,199)
<b>Total Current Liabilities</b>		<b>(24,391,574)</b>	<b>(22,961,401)</b>	<b>(25,443,584)</b>	<b>(18,187,710)</b>	<b>(19,672,399)</b>	<b>(18,214,346)</b>	<b>(22,015,143)</b>	<b>(23,084,679)</b>	<b>(27,246,074)</b>
<b>Long Term Debt</b>										
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)	(18,377,329)	(18,307,920)	(18,210,626)	(18,140,457)	(18,069,905)	(17,971,008)
Advances From Affiliated Companies	4260	-	-	-	-	-	-	-	-	-
Other Long Term Debt	4270	-	-	-	-	-	-	-	-	-
<b>Total Long Term Debt</b>		<b>(18,652,746)</b>	<b>(18,584,462)</b>	<b>(18,446,362)</b>	<b>(18,377,329)</b>	<b>(18,307,920)</b>	<b>(18,210,626)</b>	<b>(18,140,457)</b>	<b>(18,069,905)</b>	<b>(17,971,008)</b>
<b>Other Liabilities And Deferred Cr</b>										
Other Long Term Liabilities	4310	(286,070)	(219,270)	(219,270)	(68,580)	(8,360)	(273,360)	(3,416)	(3,416)	(0)
Unamortized ITC	4320	-	-	-	-	-	-	-	-	-
Noncurrent Deferred Tax	4340	(446,003,905)	(446,003,905)	(446,003,905)	(446,003,905)	(446,003,905)	(446,003,905)	(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	10,669,863	10,914,866	11,612,995	11,848,183	12,292,887	15,148,645
<b>Other Liabilities and Deferred Credits</b>		<b>(435,498,784)</b>	<b>(435,463,780)</b>	<b>(435,961,409)</b>	<b>(435,402,621)</b>	<b>(435,097,399)</b>	<b>(434,664,270)</b>	<b>(434,159,138)</b>	<b>(433,714,434)</b>	<b>(430,855,260)</b>
<b>Stockholder Equity</b>										
Common Stock	4511	(452,658,800)	(452,658,800)	(452,658,800)	(452,658,800)	(452,658,800)	(452,658,800)	(452,658,800)	(452,658,800)	(452,658,800)
Preferred Stock	4512	-	-	-	-	-	-	-	-	-

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

Schedule C-1

Account Description	Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Total Capital Stock		(452,658,800)	(452,658,800)	(452,658,800)	(452,658,800)	(452,658,800)	(452,658,800)	(452,658,800)	(452,658,800)	(452,658,800)
Additional Paid In Capital	4520	(849,870,033)	(849,870,033)	(849,870,033)	(849,870,033)	(849,870,033)	(849,870,033)	(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	8,349,327	10,613,077	3,921,679	3,022,985	397,807	1,842,983
Stockholder Equity		(845,452,154)	(843,487,209)	(843,636,706)	(841,520,706)	(839,256,956)	(845,948,354)	(846,847,048)	(849,472,226)	(848,027,050)
Total Liability & Equity		(1,776,654,058)	(1,773,155,651)	(1,776,146,861)	(1,766,147,167)	(1,764,993,474)	(1,769,696,395)	(1,773,820,586)	(1,777,000,044)	(1,776,758,192)

## FRONTIER COMMUNICATIONS NORTHWEST INC.

## TOTAL COMPANY INCOME STATEMENT

JANUARY to SEPTEMBER 2013

## Schedule C-2

Item		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	YTD
<b>Operating Revenues</b>											
Local Network	520	(16,366,182)	(16,056,238)	(16,054,279)	(15,624,697)	(15,863,846)	(15,628,134)	(14,527,667)	(15,404,171)	(15,298,744)	(140,823,960)
Interstate Access	0303	(23,321,860)	(20,904,887)	(21,109,758)	(21,737,828)	(20,736,783)	(21,753,555)	(20,712,989)	(21,826,046)	(24,264,001)	(196,367,707)
Intrastate Access	0304	(2,628,889)	(2,740,028)	(2,453,058)	(2,993,308)	(2,846,979)	(2,853,625)	(3,502,654)	(2,693,923)	(2,927,344)	(25,639,808)
<b>Total Network Access</b>	<b>1061</b>	<b>(25,950,749)</b>	<b>(23,644,915)</b>	<b>(23,562,816)</b>	<b>(24,731,136)</b>	<b>(23,583,762)</b>	<b>(24,607,180)</b>	<b>(24,215,643)</b>	<b>(24,519,969)</b>	<b>(27,191,345)</b>	<b>(222,007,515)</b>
Long Distance Network	525	(1,254,999)	(1,147,173)	(1,133,562)	(1,068,294)	(1,039,514)	(1,004,839)	(969,500)	(942,528)	(910,489)	(9,470,897)
Miscellaneous	5200	(1,208,865)	(860,088)	(1,533,006)	(1,146,784)	(1,133,215)	(1,292,800)	(2,122,919)	(1,314,994)	(1,454,502)	(12,067,172)
Nonregulated Revenues	5280	(15,438,625)	(15,119,242)	(15,260,687)	(15,316,508)	(15,476,344)	(16,149,300)	(15,940,680)	(16,059,373)	(16,280,636)	(141,041,395)
Uncollectibles	5300	1,043,761	1,006,105	(906,711)	1,012,363	1,020,910	(555,451)	1,062,100	1,054,519	965,347	5,702,945
<b>Total Regulated Revenues</b>	<b>109F</b>	<b>(59,175,659)</b>	<b>(55,821,551)</b>	<b>(58,451,061)</b>	<b>(56,875,056)</b>	<b>(56,075,771)</b>	<b>(59,237,704)</b>	<b>(56,714,309)</b>	<b>(57,186,516)</b>	<b>(60,170,369)</b>	<b>(519,707,994)</b>
<b>Operating Expense &amp; Taxes</b>											
Plant Specific	650	14,555,189	13,691,439	12,903,950	13,387,900	13,171,058	12,024,734	12,968,082	13,158,386	15,322,515	121,183,253
General Plant	GENL	6,084,423	5,255,050	5,509,042	5,439,894	5,730,967	5,434,329	5,770,558	5,694,101	7,210,858	52,129,221
Customer	700	5,889,646	5,943,398	5,727,990	6,146,967	6,207,048	6,037,326	6,443,705	6,169,820	7,716,974	56,282,875
Corporate	710	3,549,299	3,525,306	3,794,485	4,034,880	4,021,997	4,369,607	3,773,378	3,588,858	4,331,065	34,988,876
Other Oper Inc & Expense	7100	-	-	-	-	-	-	-	-	-	-
Depreciation & Amort	6560	27,941,455	27,979,285	28,553,825	28,117,241	28,143,379	22,587,379	22,068,790	22,128,041	22,683,493	230,202,888
Operating Taxes Oth Than Income	7240	2,344,141	2,346,571	2,346,571	2,346,571	2,346,571	1,046,571	2,246,571	2,246,571	2,278,421	19,548,557
<b>Oper Taxes Exp/Oth Tax</b>	<b>TLOP</b>	<b>60,364,151</b>	<b>58,741,049</b>	<b>58,835,864</b>	<b>59,473,454</b>	<b>59,621,020</b>	<b>51,499,945</b>	<b>53,271,084</b>	<b>52,985,777</b>	<b>59,543,326</b>	<b>514,335,668</b>
<b>Earning Before Income Taxes</b>	<b>EBIF</b>	<b>1,188,493</b>	<b>2,919,498</b>	<b>384,803</b>	<b>2,598,397</b>	<b>3,545,250</b>	<b>(7,737,759)</b>	<b>(3,443,225)</b>	<b>(4,200,739)</b>	<b>(627,044)</b>	<b>(5,372,325)</b>
Operating Income Taxes	7200	(539,434)	(1,065,209)	(607,813)	(563,081)	(1,342,270)	2,049,363	2,476,126	1,525,282	2,001,831	3,934,796
<b>Net Operating Income</b>	<b>OPIF</b>	<b>649,060</b>	<b>1,854,289</b>	<b>(223,010)</b>	<b>2,035,316</b>	<b>2,202,980</b>	<b>(5,688,396)</b>	<b>(967,098)</b>	<b>(2,675,457)</b>	<b>1,374,787</b>	<b>(1,437,529)</b>
<b>Nonoper Expense &amp; Other</b>											
Nonoperating Income - Net	NINC	(26,175)	4,362	(32,509)	(24,858)	(44,401)	(1,107,849)	(36,045)	(53,724)	(33,432)	(1,354,632)
Income Avail For Fixed	FXIF	622,884	1,858,651	(255,519)	2,010,458	2,158,579	(6,796,245)	(1,003,143)	(2,729,181)	1,341,356	(2,792,161)
Interest Expense	FIXC	106,874	106,294	106,022	105,542	105,171	104,847	104,448	104,004	103,820	947,024
Income Before Extraord	INBF	729,759	1,964,945	(149,497)	2,116,000	2,263,751	(6,691,398)	(898,694)	(2,625,178)	1,445,176	(1,845,137)
Extraordinary Items	EXOR	-	-	-	-	-	-	-	-	-	-
<b>Net Income</b>	<b>NETF</b>	<b>729,759</b>	<b>1,964,945</b>	<b>(149,497)</b>	<b>2,116,000</b>	<b>2,263,751</b>	<b>(6,691,398)</b>	<b>(898,694)</b>	<b>(2,625,178)</b>	<b>1,445,176</b>	<b>(1,845,137)</b>
Preferred Dividends	4058	-	-	-	-	-	-	-	-	-	-
Minority Interest	3011	-	-	-	-	-	-	-	-	-	-
<b>Net Income to Frontier</b>	<b>301P</b>	<b>729,759</b>	<b>1,964,945</b>	<b>(149,497)</b>	<b>2,116,000</b>	<b>2,263,751</b>	<b>(6,691,398)</b>	<b>(898,694)</b>	<b>(2,625,178)</b>	<b>1,445,176</b>	<b>(1,845,137)</b>

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

Schedule C-3a

Account Description	Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	YTD
Basic Area Revenue	5001	(10,371,896)	(10,235,846)	(10,240,349)	(9,886,358)	(10,103,703)	(10,000,261)	(9,897,530)	(9,803,865)	(9,685,185)	(90,224,993)
Optional Extended Area Revenue	5002	-	-	-	-	-	-	-	-	-	-
Cellular Mobile Svce Revenue	5003	-	-	-	-	-	-	-	-	-	-
Other Mobile Service Revenue	5004	(123,264)	(123,057)	(110,109)	(119,085)	(115,005)	(114,459)	861,362	(111,048)	(110,779)	(65,445)
<b>Total Basic Local Service</b>	<b>510</b>	<b>(10,495,160)</b>	<b>(10,358,903)</b>	<b>(10,350,458)</b>	<b>(10,005,442)</b>	<b>(10,218,709)</b>	<b>(10,114,721)</b>	<b>(9,036,168)</b>	<b>(9,914,914)</b>	<b>(9,795,964)</b>	<b>(90,290,438)</b>
Public Telephone Revenue	5010	-	-	-	-	-	-	-	-	-	-
Local Private Line Revenue	5040	(1,156,694)	(1,140,111)	(1,131,044)	(1,127,015)	(1,119,800)	(1,109,430)	(1,103,827)	(1,100,327)	(1,114,373)	(10,102,421)
Customer Premises Revenue	5050	-	-	-	-	-	-	-	-	-	-
Other Local Exchange Revenue	5060	(4,714,328)	(4,557,225)	(4,572,778)	(4,492,240)	(4,525,537)	(4,403,984)	(4,387,672)	(4,388,930)	(4,388,407)	(40,431,100)
Oth Local Exch Rev Settlements	5069	-	-	-	-	-	-	-	-	-	-
<b>Total Local Network</b>	<b>520</b>	<b>(16,366,182)</b>	<b>(16,056,238)</b>	<b>(16,054,279)</b>	<b>(15,624,697)</b>	<b>(15,863,846)</b>	<b>(15,628,134)</b>	<b>(14,527,667)</b>	<b>(15,404,171)</b>	<b>(15,298,744)</b>	<b>(140,823,960)</b>
End User-Inter	5081	(4,064,220)	(4,034,209)	(3,936,809)	(4,163,029)	(3,919,166)	(3,856,948)	(3,967,068)	(4,126,435)	(4,082,635)	(36,150,519)
Switched Access-Inter	5082	(5,016,430)	(4,815,884)	(4,914,752)	(5,033,416)	(4,703,746)	(4,835,294)	(4,813,541)	(4,880,837)	(4,888,845)	(43,902,544)
Special Access-Inter	5083	(14,241,210)	(12,054,994)	(12,258,197)	(12,541,383)	(12,113,872)	(13,061,312)	(11,932,381)	(12,818,775)	(15,292,521)	(116,314,644)
<b>Total Interstate Access</b>	<b>0303</b>	<b>(23,321,860)</b>	<b>(20,904,887)</b>	<b>(21,109,758)</b>	<b>(21,737,828)</b>	<b>(20,736,783)</b>	<b>(21,753,555)</b>	<b>(20,712,989)</b>	<b>(21,826,046)</b>	<b>(24,264,001)</b>	<b>(196,367,707)</b>
End User-Intra	5084	-	-	-	-	-	-	-	-	-	-
Switched Access-Intra	5085	(1,168,065)	(1,237,877)	(1,096,800)	(1,416,203)	(1,266,929)	(1,365,389)	(2,022,057)	(1,219,952)	(1,273,799)	(12,067,071)
Special Access-Intra	5086	(1,460,824)	(1,502,151)	(1,356,258)	(1,577,105)	(1,580,050)	(1,488,236)	(1,480,597)	(1,473,971)	(1,653,545)	(13,572,737)
<b>Total Intrastate Access</b>	<b>0304</b>	<b>(2,628,889)</b>	<b>(2,740,028)</b>	<b>(2,453,058)</b>	<b>(2,993,308)</b>	<b>(2,846,979)</b>	<b>(2,853,625)</b>	<b>(3,502,654)</b>	<b>(2,693,923)</b>	<b>(2,927,344)</b>	<b>(25,639,808)</b>
<b>Total Network Access</b>	<b>1061</b>	<b>(25,950,749)</b>	<b>(23,644,914)</b>	<b>(23,562,816)</b>	<b>(24,731,136)</b>	<b>(23,583,762)</b>	<b>(24,607,180)</b>	<b>(24,215,643)</b>	<b>(24,519,970)</b>	<b>(27,191,346)</b>	<b>(222,007,515)</b>
Long Distance Message	5100	(1,254,950)	(1,147,118)	(1,133,532)	(1,069,608)	(1,039,469)	(1,004,794)	(969,455)	(942,483)	(910,445)	(9,471,853)
Unidirectional LD Revenue	5110	-	-	-	-	-	-	-	-	-	-
Long Distance Inward WATS	5111	-	-	-	-	-	-	-	-	-	-
Long Distance Outward WATS	5112	(51)	(55)	(34)	(45)	(45)	(45)	(45)	(45)	(45)	(410)
Long Distance Private Ntwk	5120	-	-	-	1,348	-	-	-	-	-	1,348
Other Long Distance	5160	2	-	4	11	-	-	-	-	1	18
<b>Total Long Distance Network</b>	<b>525</b>	<b>(1,254,999)</b>	<b>(1,147,173)</b>	<b>(1,133,562)</b>	<b>(1,068,294)</b>	<b>(1,039,514)</b>	<b>(1,004,839)</b>	<b>(969,500)</b>	<b>(942,528)</b>	<b>(910,489)</b>	<b>(9,470,897)</b>
Directory	5230	(121,547)	(120,056)	(122,413)	(121,417)	(120,784)	(120,544)	(119,301)	(116,665)	(116,065)	(1,078,793)
Rent	5240	(414,326)	(440,151)	(747,698)	(438,899)	(431,563)	(477,608)	(1,251,407)	(401,287)	(626,567)	(5,229,506)
Special Billing Arrangements	5261	-	-	-	-	-	-	-	-	-	-
Customer Operations Revenue	5262	9	-	-	-	-	-	-	2	3	14
Plant Operations Revenue	5263	-	-	-	-	-	-	-	-	-	-
Other Incidental Regulated Rev	5264	(288,699)	83,798	(274,767)	(231,045)	(192,464)	(271,784)	(328,011)	(374,451)	(294,173)	(2,171,596)
Carrier Billing & Coil	5270	(384,301)	(383,678)	(388,128)	(355,423)	(388,403)	(422,864)	(424,199)	(422,593)	(417,700)	(3,587,290)
<b>Total Miscellaneous</b>	<b>5200</b>	<b>(1,208,865)</b>	<b>(860,088)</b>	<b>(1,533,006)</b>	<b>(1,146,784)</b>	<b>(1,133,215)</b>	<b>(1,292,800)</b>	<b>(2,122,919)</b>	<b>(1,314,994)</b>	<b>(1,454,502)</b>	<b>(12,067,172)</b>
Nonregulated Revenues	5280	(15,438,625)	(15,119,242)	(15,260,687)	(15,316,508)	(15,476,344)	(16,149,300)	(15,940,680)	(16,059,373)	(16,280,636)	(141,041,395)
Uncollectibles Telecomm	5301	1,043,761	1,006,105	(906,711)	1,012,363	1,020,910	(555,451)	1,062,100	1,054,519	965,347	5,702,945
<b>Total Uncollectibles</b>	<b>5300</b>	<b>1,043,761</b>	<b>1,006,105</b>	<b>(906,711)</b>	<b>1,012,363</b>	<b>1,020,910</b>	<b>(555,451)</b>	<b>1,062,100</b>	<b>1,054,519</b>	<b>965,347</b>	<b>5,702,945</b>
<b>Total Net Revenue</b>	<b>109F</b>	<b>(59,175,658)</b>	<b>(55,821,551)</b>	<b>(58,451,061)</b>	<b>(56,875,056)</b>	<b>(56,075,770)</b>	<b>(59,237,703)</b>	<b>(56,714,309)</b>	<b>(57,186,516)</b>	<b>(60,170,370)</b>	<b>(519,707,993)</b>
Digital Switching	6211	14,020	10,657	9,614	7,935	10,337	12,549	20,651	18,446	22,723	126,932
Electro-Mechanical	6212	1,371,282	1,354,457	1,520,365	1,452,725	1,444,467	1,362,577	1,367,900	1,381,245	1,584,227	12,839,244
Operator Systems	6220	3,358	3,344	3,344	3,344	3,344	3,344	3,017	3,017	3,051	29,162
Radio Systems	6231	11,642	17,824	16,374	22,887	25,786	27,348	35,234	52,851	54,897	264,643
Circuit Equipment	6232	886,355	807,360	838,600	823,139	905,048	738,761	775,373	813,769	1,084,263	7,672,668
<b>Total COE Switching</b>	<b>62</b>	<b>2,286,657</b>	<b>2,194,062</b>	<b>2,388,297</b>	<b>2,309,829</b>	<b>2,388,981</b>	<b>2,144,578</b>	<b>2,202,175</b>	<b>2,269,328</b>	<b>2,749,161</b>	<b>20,933,069</b>
Plant Spec - Warranty Expense	6311	748,866	813,514	775,232	873,525	915,787	487,272	806,736	881,776	1,068,805	7,371,515
Plant Spec - Rental Expense	6341	17,498	17,178	15,214	20,328	30,614	18,357	23,214	15,398	21,892	179,495
Public Telephone Terminal Equip	6351	-	-	-	-	-	-	-	-	-	-
Other Terminal Equipment	6362	4,466,221	3,953,559	2,890,211	3,458,970	3,227,480	3,438,333	3,301,595	3,306,602	3,215,309	31,258,281
<b>Total Auxiliary</b>	<b>63</b>	<b>5,232,585</b>	<b>4,784,252</b>	<b>3,680,657</b>	<b>4,352,823</b>	<b>4,173,881</b>	<b>3,943,961</b>	<b>4,131,550</b>	<b>4,203,776</b>	<b>4,305,806</b>	<b>38,809,291</b>
Poles And Towers	6411	661,826	438,119	833,311	589,920	520,114	572,913	568,899	622,346	754,840	5,562,288
Aerial Cable	6421	1,650,629	1,232,311	1,414,956	1,379,348	1,328,847	1,224,510	1,374,318	1,374,354	1,884,066	12,863,340
Underground Cable	6422	374,812	204,683	75,801	257,831	206,183	218,651	213,063	368,536	575,401	2,494,961
Buried Cable	6423	1,314,298	1,449,073	1,443,741	1,424,986	1,424,645	1,105,725	1,577,957	1,445,058	2,065,811	13,251,293
Submarine Cable	6424	13,258	11,373	9,450	8,912	8,809	23,903	10,349	7,710	9,942	103,705
Intra-Building Cable	6426	-	-	-	-	-	-	-	-	-	-
Aerial Wire	6431	-	-	-	-	2,539	-	-	-	-	2,539
Conduit Systems	6441	45,130	13,904	21,282	5,380	24,510	40,165	10,874	46,369	120,516	328,130
<b>Total Cable And Wire</b>	<b>64</b>	<b>4,059,953</b>	<b>3,349,462</b>	<b>3,798,542</b>	<b>3,666,377</b>	<b>3,515,648</b>	<b>3,185,866</b>	<b>3,755,461</b>	<b>3,864,372</b>	<b>5,410,576</b>	<b>34,606,257</b>
Motor Vehicle	6112	522,029	573,411	706,372	752,726	772,418	727,553	815,528	726,639	751,642	6,348,318
Aircraft	6113	-	-	-	-	-	-	-	-	-	887
Special Purpose Vehicle	6114	104	104	104	99	99	99	93	93	93	887
Garage Work Equipment	6115	-	-	-	-	-	-	-	-	-	-
Other Work Equipment	6116	45,824	73,013	76,793	54,882	61,656	74,707	74,601	68,110	51,244	580,831
<b>Total Network Support</b>	<b>6110</b>	<b>567,957</b>	<b>646,529</b>	<b>783,269</b>	<b>807,707</b>	<b>834,172</b>	<b>802,358</b>	<b>890,222</b>	<b>794,843</b>	<b>802,980</b>	<b>6,930,035</b>
Land & Buildings	6121	835,031	1,152,590	950,936	986,496	951,142	938,058	774,918	777,613	778,005	8,144,789
Furniture & Artworks	6122	7,631	9,341	10,096	9,430	9,286	9,286	9,022	12,053	9,035	85,238
Office Equipment	6123	35,966	43,873	47,521	40,882	36,988	33,461	30,651	29,333	30,451	329,125
General Purpose Computer	6124	1,529,408	1,511,331	1,245,388	1,213,691	1,260,816	967,164	1,174,084	1,207,066	1,236,501	11,345,450
<b>Total General Support</b>	<b>6120</b>	<b>2,408,036</b>	<b>2,717,135</b>	<b>2,253,186</b>	<b>2,251,165</b>	<b>2,258,376</b>	<b>1,947,969</b>	<b>1,988,674</b>	<b>2,026,067</b>	<b>2,053,992</b>	<b>19,904,601</b>
<b>Total Plant Specific Support</b>	<b>61</b>	<b>2,975,993</b>	<b>3,363,664</b>	<b>3,036,455</b>	<b>3,058,872</b>	<b>3,092,548</b>	<b>2,750,328</b>	<b>2,878,896</b>	<b>2,820,910</b>	<b>2,856,972</b>	<b>26,834,637</b>
<b>Total Plant Specific</b>	<b>650</b>	<b>14,555,189</b>	<b>13,691,439</b>	<b>12,903,950</b>	<b>13,387,900</b>	<b>13,171,058</b>	<b>12,024,734</b>	<b>12,968,082</b>	<b>13,158,386</b>	<b>15,322,515</b>	<b>121,183,253</b>
Property Held For Future Use	6511	-	-	-	-	-	-	-	-	-	-
Provisioning	6512	-	28,357	(1,897)	-	-	-	-	-	59,945	86,405
<b>Total Other PP&amp;E</b>	<b>6510</b>	<b>-</b>	<b>28,357</b>	<b>(1,897)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,945</b>	<b>86,405</b>
Power	6531	740,012	536,057	502,461	545,975	625,982	673,826	711,505	521,726	514,954	5,571,497
Network Administrative	6532	1,553,936	763,120	1,137,825	1,120,957	1,136,992	1,088,494	1,138,388	1,285,325	1,628,593	10,853,629
Testing	6533	45,974	48,677	59,410	48,629	48,629	36,436				

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

Schedule C-3a

Account Description	Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	YTD
Product Management	6611	310,112	540,519	335,475	374,419	384,162	382,278	390,366	387,568	473,902	3,578,801
Sales & Commissions	6612	1,135,758	925,415	1,015,993	1,425,237	1,466,002	1,400,272	1,649,530	1,493,843	1,734,255	12,246,306
Product Advertising	6613	497,628	896,255	926,607	827,635	880,006	1,069,202	833,083	861,577	892,545	7,684,536
<b>Total Marketing</b>	<b>6610</b>	<b>1,943,499</b>	<b>2,362,189</b>	<b>2,278,075</b>	<b>2,627,291</b>	<b>2,730,169</b>	<b>2,851,752</b>	<b>2,872,979</b>	<b>2,742,988</b>	<b>3,100,702</b>	<b>23,509,643</b>
Call Completion Services	6621	165,282	118,907	138,302	138,099	124,373	122,818	129,024	126,580	160,263	1,223,647
Number Services	6622	13,099	7,795	8,812	5,236	13,550	7,902	7,444	9,250	11,536	84,624
Customer Services	6623	3,767,766	3,454,507	3,302,802	3,376,341	3,338,956	3,054,854	3,434,258	3,291,004	4,444,473	31,464,961
<b>Total Customer Services</b>	<b>6620</b>	<b>3,946,147</b>	<b>3,581,209</b>	<b>3,449,915</b>	<b>3,519,677</b>	<b>3,476,879</b>	<b>3,185,574</b>	<b>3,570,727</b>	<b>3,426,833</b>	<b>4,616,271</b>	<b>32,773,232</b>
<b>Total Customer Operations</b>	<b>700</b>	<b>5,889,646</b>	<b>5,943,398</b>	<b>5,727,990</b>	<b>6,146,967</b>	<b>6,207,048</b>	<b>6,037,326</b>	<b>6,443,705</b>	<b>6,169,820</b>	<b>7,716,974</b>	<b>56,282,875</b>

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

Schedule C-3a

Account Description	Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	YTD
Executive	6711	339,736	288,164	379,109	264,610	404,145	532,837	318,119	279,552	447,570	3,253,841
Planning	6712	69,350	78,300	62,247	83,361	76,156	83,428	63,056	58,701	83,476	658,077
<b>Total Executive &amp; Planning</b>	<b>6710</b>	<b>409,086</b>	<b>366,464</b>	<b>441,356</b>	<b>347,971</b>	<b>480,301</b>	<b>616,265</b>	<b>381,176</b>	<b>338,253</b>	<b>531,046</b>	<b>3,911,918</b>
Accounting & Finance	6721	436,305	515,192	452,775	444,149	351,358	552,336	432,001	411,859	532,389	4,128,364
External Relations	6722	579,134	709,227	631,414	1,008,748	759,646	678,200	683,676	623,008	589,512	6,262,564
Human Resources	6723	177,924	219,340	235,447	198,813	218,937	232,272	200,207	234,203	267,605	1,984,748
Info Management	6724	1,255,497	1,001,016	1,322,196	1,370,534	1,331,792	1,629,209	1,359,038	1,331,410	557,957	12,158,649
Legal	6725	83,569	94,824	223,810	124,434	146,378	155,701	148,190	158,637	180,302	1,315,846
Procurement	6726	48,839	44,129	39,507	(65,726)	149,808	(66,977)	26,000	40,475	54,624	270,479
Research & Development	6727	-	-	-	-	-	-	-	-	-	-
Other General & Admin	6728	558,944	575,115	447,979	605,958	583,979	572,600	543,090	451,013	617,631	4,956,309
<b>Total General &amp; Administrative</b>	<b>6720</b>	<b>3,140,213</b>	<b>3,158,842</b>	<b>3,353,129</b>	<b>3,686,909</b>	<b>3,541,697</b>	<b>3,753,342</b>	<b>3,392,202</b>	<b>3,250,605</b>	<b>4,800,019</b>	<b>31,076,958</b>
<b>Total Corporate Operations</b>	<b>710</b>	<b>3,549,299</b>	<b>3,525,306</b>	<b>3,794,485</b>	<b>4,034,880</b>	<b>4,021,997</b>	<b>4,369,607</b>	<b>3,773,378</b>	<b>3,588,858</b>	<b>4,331,065</b>	<b>34,988,876</b>
Gain/Loss - Disp Land	7150	-	-	-	-	-	-	-	-	-	-
Other Oper Gain/Loss	7160	-	-	-	-	-	-	-	-	-	-
<b>Total Oth Oper Inc &amp; Exp</b>	<b>7100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	6561	27,940,277	27,978,108	28,552,648	28,116,064	28,142,201	22,586,201	22,067,613	22,126,863	22,682,315	230,192,291
Amort - Tangible	6563	-	-	-	-	-	-	-	-	-	-
Amort - Intangible	6564	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	10,597
Juris Diff - Depr/Amort FAS71	7921	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation &amp; Amort</b>	<b>6560</b>	<b>27,941,455</b>	<b>27,979,285</b>	<b>28,553,825</b>	<b>28,117,241</b>	<b>28,143,379</b>	<b>22,587,379</b>	<b>22,068,790</b>	<b>22,128,041</b>	<b>22,683,493</b>	<b>230,202,888</b>
Property Taxes	72401X	1,791,667	1,791,667	1,791,667	1,791,667	1,791,667	491,667	1,691,667	1,691,667	1,691,667	14,525,000
Gross Receipts	72402X	462,880	462,880	462,880	462,880	462,880	462,880	462,880	462,880	494,730	4,197,770
State/Local Franch Taxes	72408X	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	585,000
Other Operating Taxes	72409X	24,594	27,024	27,024	27,024	27,024	27,024	27,024	27,024	27,024	240,787
<b>Total Oper Taxes</b>	<b>7240</b>	<b>2,344,141</b>	<b>2,346,571</b>	<b>2,346,571</b>	<b>2,346,571</b>	<b>2,346,571</b>	<b>1,046,571</b>	<b>2,246,571</b>	<b>2,246,571</b>	<b>2,278,421</b>	<b>19,548,557</b>
<b>Total Oper Exp/Oth Tax</b>	<b>TLOP</b>	<b>60,364,151</b>	<b>58,741,049</b>	<b>58,835,864</b>	<b>59,473,454</b>	<b>59,621,020</b>	<b>51,499,945</b>	<b>53,271,084</b>	<b>52,985,777</b>	<b>51,543,326</b>	<b>514,335,668</b>
<b>Earning Before Inc Tax</b>	<b>EBIF</b>	<b>1,188,493</b>	<b>2,919,498</b>	<b>384,803</b>	<b>2,598,397</b>	<b>3,545,250</b>	<b>(7,737,759)</b>	<b>(3,443,225)</b>	<b>(4,200,739)</b>	<b>627,044</b>	<b>(5,372,325)</b>
Federal Income Taxes	7220	(392,884)	(1,058,105)	(527,345)	(531,547)	(1,218,940)	1,874,362	2,212,612	1,413,558	839,269	3,610,979
State/Local Income Tax	7230	(19,181)	133,207	59,843	108,776	16,982	315,312	403,825	252,035	302,873	1,573,674
Deferred Federal	7250	(127,369)	(140,311)	(140,311)	(140,311)	(140,311)	(140,311)	(140,311)	(140,311)	(140,311)	(1,249,857)
Deferred State/Local	7251X	-	-	-	-	-	-	-	-	-	-
<b>Oper Inc Tax Pr to ITC</b>	<b>TAX PRE ITC</b>	<b>(539,434)</b>	<b>(1,065,209)</b>	<b>(607,813)</b>	<b>(563,081)</b>	<b>(1,342,270)</b>	<b>2,049,363</b>	<b>2,476,126</b>	<b>1,525,282</b>	<b>1,001,831</b>	<b>3,934,796</b>
Oper ITC Claimed	72101X	-	-	-	-	-	-	-	-	-	-
Oper ITC Credit	72102X	-	-	-	-	-	-	-	-	-	-
<b>Net Operating ITC</b>	<b>NET OP ITC</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-	-
<b>Total Oper Income Tax</b>	<b>7200</b>	<b>(539,434)</b>	<b>(1,065,209)</b>	<b>(607,813)</b>	<b>(563,081)</b>	<b>(1,342,270)</b>	<b>2,049,363</b>	<b>2,476,126</b>	<b>1,525,282</b>	<b>1,001,831</b>	<b>3,934,796</b>
<b>Net Operating Income</b>	<b>OPIF</b>	<b>649,060</b>	<b>1,854,289</b>	<b>(223,010)</b>	<b>2,035,316</b>	<b>2,202,980</b>	<b>(5,688,396)</b>	<b>(967,098)</b>	<b>(2,675,457)</b>	<b>374,787</b>	<b>(1,437,529)</b>
Dividend Income - Affiliate	731010	-	-	-	-	-	-	-	-	-	-
Dividend Income - Other	731020	-	-	-	-	-	-	-	-	-	-
Interest Income	7320	(31)	-	-	-	-	-	2,892	-	-	2,861
Sinking & Other Funds	7330	-	-	-	-	-	-	-	-	-	-
Allow For Funds Used Cn	7340	(27,866)	(26,248)	(30,825)	(32,653)	(46,524)	(54,276)	(42,928)	(50,601)	(45,015)	(356,935)
Gains/Loss-Disp Prop-NOP	7350	-	(1,505)	-	-	(2,971)	(1,058,609)	-	-	-	(1,063,086)
Other Nonop Income	7360	-	-	-	-	-	-	-	-	-	-
Less: Special Charges	7370	1,721	32,114	(1,684)	7,794	5,095	5,036	3,991	(3,123)	11,583	62,528
<b>Total Nonoper Inc &amp; Exp</b>	<b>TOT NONOP I&amp;E</b>	<b>(26,175)</b>	<b>4,362</b>	<b>(32,509)</b>	<b>(24,858)</b>	<b>(44,401)</b>	<b>(1,107,849)</b>	<b>(36,045)</b>	<b>(53,724)</b>	<b>(33,432)</b>	<b>(1,354,632)</b>
Federal Income Taxes	7420	-	-	-	-	-	-	-	-	-	-
State/Local Income Taxes	7430	-	-	-	-	-	-	-	-	-	-
Deferred Federal	74501X	-	-	-	-	-	-	-	-	-	-
Deferred State/Local	74502X	-	-	-	-	-	-	-	-	-	-
<b>Nonoper Inc Tax Pr ITC</b>	<b>NOP TAX PRE ITC</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Nonop ITC Claimed	741010	-	-	-	-	-	-	-	-	-	-
<b>Net Nonoperating ITC</b>	<b>NET NONOP ITC</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Nonoper Taxes - Other	7440	-	-	-	-	-	-	-	-	-	-
<b>Total Nonop Inc Taxes</b>	<b>74YY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Nonop Inc - Net</b>	<b>NINC</b>	<b>(26,175)</b>	<b>4,362</b>	<b>(32,509)</b>	<b>(24,858)</b>	<b>(44,401)</b>	<b>(1,107,849)</b>	<b>(36,045)</b>	<b>(53,724)</b>	<b>(33,432)</b>	<b>(1,354,632)</b>
<b>Income Avail For Fixed</b>	<b>FXIF</b>	<b>622,884</b>	<b>1,858,651</b>	<b>(255,519)</b>	<b>2,010,458</b>	<b>2,158,579</b>	<b>(6,796,245)</b>	<b>(1,003,143)</b>	<b>(2,729,181)</b>	<b>341,356</b>	<b>(2,792,161)</b>
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	105,458	105,082	104,703	104,322	103,939	103,553	945,672
Amortized Debt Issuance	7530	-	-	-	-	-	-	-	-	-	-
Other Interest Deduction	7540	298	88	188	84	90	145	127	65	267	1,352
Juris Diff - Interest Exp	JURFIXC	-	-	-	-	-	-	-	-	-	-
<b>Total Interest Exp</b>	<b>FIXC</b>	<b>106,874</b>	<b>106,294</b>	<b>106,022</b>	<b>105,542</b>	<b>105,171</b>	<b>104,847</b>	<b>104,448</b>	<b>104,004</b>	<b>103,820</b>	<b>947,024</b>
<b>Income Before Extraord</b>	<b>INBF</b>	<b>729,759</b>	<b>1,964,945</b>	<b>(149,497)</b>	<b>2,116,000</b>	<b>2,263,751</b>	<b>(6,691,398)</b>	<b>(898,694)</b>	<b>(2,625,178)</b>	<b>1,445,176</b>	<b>(1,845,137)</b>
Extraord Inc Credits	7610	-	-	-	-	-	-	-	-	-	-
Extraord Inc Charges	7620	-	-	-	-	-	-	-	-	-	-
Extraord Income Taxes	7630	-	-	-	-	-	-	-	-	-	-
Extraord Deferred Taxes	ZZZDTAX	-	-	-	-	-	-	-	-	-	-
<b>Total Extraordinary Items</b>	<b>EXOR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income</b>	<b>NETF</b>	<b>729,759</b>	<b>1,964,945</b>	<b>(149,497)</b>	<b>2,116,000</b>	<b>2,263,751</b>	<b>(6,691,398)</b>	<b>(898,694)</b>	<b>(2,625,178)</b>	<b>1,445,176</b>	<b>(1,845,137)</b>
Preferred Dividends	4058	-	-	-	-	-	-	-	-	-	-
Minority Interest	3011	-	-	-	-	-	-	-	-	-	-
<b>Net Income to Frontier</b>	<b>301P</b>	<b>729,759</b>	<b>1,964,945</b>	<b>(149,497)</b>	<b>2,116,000</b>	<b>2,263,751</b>	<b>(6,691,398)</b>	<b>(898,694)</b>	<b>(2,625,178)</b>	<b>1,445,176</b>	<b>(1,845,137)</b>



STATE OF WASHINGTON  
ANALYSIS OF FEDERAL INCOME TAXES  
JANUARY to SEPTEMBER 2013

Schedule C-3b

Account Description	Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Oper ITC Claimed	72101X	-	-	-	-	-	-	-	-	-
Oper ITC Credit	72102X	-	-	-	-	-	-	-	-	-
Total Oper ITC		-	-	-	-	-	-	-	-	-
Deferred Federal	7250	(67,896)	(73,648)	(73,648)	(73,648)	(73,648)	(73,648)	(73,648)	(73,648)	(73,648)
Total Deferred Federal		(67,896)	(73,648)	(73,648)	(73,648)	(73,648)	(73,648)	(73,648)	(73,648)	(73,648)
Federal Income Taxes	7220	(834,673)	(1,632,584)	(991,128)	(1,641,093)	663,015	(1,261,883)	621,712	442,070	689,774
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-
<b>Total Federal Income Taxes</b>		<b>(902,569)</b>	<b>(1,706,232)</b>	<b>(1,064,776)</b>	<b>(1,714,741)</b>	<b>589,367</b>	<b>(1,335,530)</b>	<b>548,064</b>	<b>368,422</b>	<b>616,127</b>

CUMULATIVE YEAR TO DATE		YTD Jan-13	YTD Feb-13	YTD Mar-13	YTD Apr-13	YTD May-13	YTD Jun-13	YTD Jul-13	YTD Aug-13	YTD Sep-13
Oper ITC Claimed	72101X	-	-	-	-	-	-	-	-	-
Oper ITC Credit	72102X	-	-	-	-	-	-	-	-	-
Total Oper ITC		-	-	-	-	-	-	-	-	-
Deferred Federal	7250	(67,896)	(141,544)	(215,192)	(288,839)	(362,487)	(436,135)	(509,783)	(583,431)	(657,079)
Total Deferred Federal		(67,896)	(141,544)	(215,192)	(288,839)	(362,487)	(436,135)	(509,783)	(583,431)	(657,079)
Federal Income Taxes	7220	(834,673)	(2,467,258)	(3,458,386)	(5,099,479)	(4,436,465)	(5,698,347)	(5,076,635)	(4,634,565)	(3,944,790)
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-
<b>Total Federal Income Taxes</b>		<b>(902,569)</b>	<b>(2,608,801)</b>	<b>(3,673,578)</b>	<b>(5,388,319)</b>	<b>(4,798,952)</b>	<b>(6,134,482)</b>	<b>(5,586,418)</b>	<b>(5,217,996)</b>	<b>(4,601,869)</b>

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

Schedule C-4

**FC NORTHWEST INC. INCLUDING SUBSIDIARY**

Item	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Telephone Plant in Service	5,383,663,395	5,394,163,570	5,404,058,752	5,414,286,391	5,423,690,078	5,431,941,793	5,440,152,599	5,447,914,188	5,455,303,872
Depreciation Reserve	(4,164,029,474)	(4,189,137,423)	(4,214,353,387)	(4,239,638,217)	(4,265,035,154)	(4,289,977,985)	(4,314,395,497)	(4,338,391,375)	(4,362,193,206)
<b>Net Plant</b>	<b>1,219,633,921</b>	<b>1,205,026,147</b>	<b>1,189,705,365</b>	<b>1,174,648,174</b>	<b>1,158,654,924</b>	<b>1,141,963,808</b>	<b>1,125,757,102</b>	<b>1,109,522,813</b>	<b>1,093,110,666</b>
Telephone PLT Under Const. - ST	55,070,024	52,527,222	50,455,332	47,567,536	45,554,853	44,894,373	43,579,245	42,708,833	41,985,736
Telephone PLT Under Const. - LT	0	0	0	0	0	0	0	0	0
<b>Total Telephone Plant Under Const.</b>	<b>55,070,024</b>	<b>52,527,222</b>	<b>50,455,332</b>	<b>47,567,536</b>	<b>45,554,853</b>	<b>44,894,373</b>	<b>43,579,245</b>	<b>42,708,833</b>	<b>41,985,736</b>
Material & Supplies (Acct 1220)	10,799,837	10,804,100	10,696,887	10,746,881	10,663,209	10,198,767	9,918,495	9,489,948	9,032,052
Nonoperating Plant	3,127,836	3,126,548	3,125,260	3,123,973	3,122,687	3,122,099	3,122,017	3,120,730	3,119,442
Depreciation - Nonoperating	(3,127,836)	(3,128,556)	(3,127,268)	(3,125,980)	(3,124,695)	(3,125,313)	(3,125,231)	(3,123,944)	(3,122,656)
Property Held for Future Use	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,285,503,782</b>	<b>1,268,355,461</b>	<b>1,250,855,576</b>	<b>1,232,960,584</b>	<b>1,214,870,978</b>	<b>1,197,053,734</b>	<b>1,179,251,628</b>	<b>1,161,718,380</b>	<b>1,144,125,240</b>
Employee Pension Plan	0	0	0	0	0	0	0	0	0
Accum Def. Inc Taxes-Accel Tax	(420,655,575)	(421,418,883)	(422,218,891)	(422,980,067)	(423,709,080)	(424,385,569)	(425,038,715)	(425,675,491)	(425,564,504)

**NOTE: Balances Represent 13 - Month Rolling Average**

**WASHINGTON STATE**

Item	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Telephone Plant in Service	8,747,224,195	8,762,106,067	8,777,093,979	8,791,653,478	8,805,861,582	8,819,477,445	8,831,788,923	8,844,100,074	8,856,031,728
Depreciation Reserve	(6,121,308,246)	(6,165,131,702)	(6,209,412,751)	(6,254,104,239)	(6,299,062,674)	(6,343,857,624)	(6,388,225,185)	(6,432,480,397)	(6,476,592,216)
<b>Net Plant</b>	<b>2,625,915,949</b>	<b>2,596,974,365</b>	<b>2,567,681,228</b>	<b>2,537,549,239</b>	<b>2,506,798,908</b>	<b>2,475,619,821</b>	<b>2,443,563,738</b>	<b>2,411,619,677</b>	<b>2,379,439,512</b>
Telephone PLT Under Const. - ST	58,947,812	58,872,034	58,484,293	58,701,963	59,304,664	60,497,341	61,529,741	62,638,760	63,842,179
Telephone PLT Under Const. - LT	0	0	0	0	0	0	0	0	0
<b>Total Telephone Plant Under Const.</b>	<b>58,947,812</b>	<b>58,872,034</b>	<b>58,484,293</b>	<b>58,701,963</b>	<b>59,304,664</b>	<b>60,497,341</b>	<b>61,529,741</b>	<b>62,638,760</b>	<b>63,842,179</b>
Material & Supplies (Acct 1220)	15,905,881	16,428,713	17,129,862	17,439,277	17,672,951	17,826,745	17,913,967	18,105,052	18,262,500
Nonoperating Plant	7,854,898	7,766,342	7,677,745	7,592,637	7,478,638	7,363,929	7,166,633	6,968,362	6,762,222
Depreciation - Nonoperating	(3,117,534)	(3,117,534)	(3,117,534)	(3,117,534)	(3,117,534)	(3,118,741)	(3,119,947)	(3,119,947)	(3,119,947)
Property Held for Future Use	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,705,507,006</b>	<b>2,676,923,920</b>	<b>2,647,855,594</b>	<b>2,618,165,582</b>	<b>2,588,137,627</b>	<b>2,558,189,095</b>	<b>2,527,054,132</b>	<b>2,496,211,904</b>	<b>2,465,186,466</b>
Employee Pension Plan	(29,746,132)	(30,923,544)	(32,203,851)	(32,182,132)	(32,181,302)	(32,139,718)	(30,978,978)	(32,622,002)	(34,251,551)
Accum Def. Inc Taxes-Accel Tax	(419,795,637)	(415,990,463)	(412,218,890)	(408,873,875)	(405,507,024)	(402,095,706)	(399,665,054)	(395,347,565)	(390,824,250)

**NOTE: Balances Represent 13 - Month Rolling Average**

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

Schedule C-7 -- Frontier Communications Northwest Inc.

Account Description	Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Property Taxes	72401X	1,791,667	1,791,667	1,791,667	1,791,667	1,791,667	491,667	1,691,667	1,691,667	1,691,667
Gross Receipts	72402X	462,880	462,880	462,880	462,880	462,880	462,880	462,880	462,880	494,730
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Other Operating Taxes	72409X	24,594	27,024	27,024	27,024	27,024	27,024	27,024	27,024	27,024
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	2,344,141	2,346,571	2,346,571	2,346,571	2,346,571	1,046,571	2,246,571	2,246,571	2,278,421
State/Local Income Tax	7230	(19,181)	133,207	59,843	108,776	16,982	315,312	403,825	252,035	302,873
Prov For Def Income Taxes	7251X	-	-	-	-	-	-	-	-	-
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		(19,181)	133,207	59,843	108,776	16,982	315,312	403,825	252,035	302,873
Total Taxes		2,324,960	2,479,778	2,406,414	2,455,347	2,363,553	1,361,883	2,650,396	2,498,606	2,581,294
		YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD
Account Description	Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Property Taxes	72401X	1,791,667	3,583,334	5,375,001	7,166,668	8,958,335	9,450,002	11,141,669	12,833,336	14,525,003
Gross Receipts	72402X	462,880	925,760	1,388,640	1,851,520	2,314,400	2,777,280	3,240,160	3,703,040	4,197,770
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	65,000	130,000	195,000	260,000	325,000	390,000	455,000	520,000	585,000
Other Operating Taxes	72409X	24,594	51,618	78,642	105,666	132,690	159,714	186,738	213,762	240,786
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	2,344,141	4,690,712	7,037,283	9,383,854	11,730,425	12,776,996	15,023,567	17,270,138	19,548,559
State/Local Income Tax	7230	(19,181)	114,026	173,869	282,645	299,627	614,939	1,018,764	1,270,799	1,573,672
Deferred State/Local	7251X	-	-	-	-	-	-	-	-	-
Juris Diff-Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		(19,181)	114,026	173,869	282,645	299,627	614,939	1,018,764	1,270,799	1,573,672
Total Taxes		2,324,960	4,804,738	7,211,152	9,666,499	12,030,052	13,391,935	16,042,331	18,540,937	21,122,231

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

Schedule C-7 -- Washington State

Account Description	Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Property Taxes	72401X	900,000	900,000	900,000	900,000	900,000	800,000	900,000	900,000	900,000
Gross Receipts	72402X	462,880	462,880	462,880	462,880	462,880	462,880	462,880	462,880	494,730
Superfund Taxes	724030									
State/Local Franch Taxes	72408X	-	-	-	-	-	-	-	-	-
Other Operating Taxes	72409X	13,110	14,185	14,185	14,185	14,185	14,185	14,185	14,185	14,185
Juris Diff - Oper Taxes	JUROPTX									
Total Oper Taxes	OPTX	1,375,990	1,377,065	1,377,065	1,377,065	1,377,065	1,277,065	1,377,065	1,377,065	1,408,915
State/Local Income Tax	7230	(40,749)	(79,703)	(48,387)	(61,605)	(80,118)	32,368	30,352	21,582	33,675
Prov For Def Income Taxes	7251X									
Juris Diff - Income Taxes	7919									
Total State/Local Inc Taxes		(40,749)	(79,703)	(48,387)	(61,605)	(80,118)	32,368	30,352	21,582	33,675
Total Taxes		1,335,241	1,297,362	1,328,678	1,315,460	1,296,947	1,309,433	1,407,417	1,398,647	1,442,590

Account Description	Account	YTD Jan-13	YTD Feb-13	YTD Mar-13	YTD Apr-13	YTD May-13	YTD Jun-13	YTD Jul-13	YTD Aug-13	YTD Sep-13
Property Taxes	72401X	900,000	1,800,000	2,700,000	3,600,000	4,500,000	5,300,000	6,200,000	7,100,000	8,000,000
Gross Receipts	72402X	462,880	925,760	1,388,640	1,851,520	2,314,400	2,777,280	3,240,160	3,703,040	4,197,770
<del>Superfund Taxes</del>	<del>724080</del>									
State/Local Franch Taxes	72408X	-	-	-	-	-	-	-	-	-
Other Operating Taxes	72409X	13,110	27,295	41,480	55,665	69,850	84,035	98,220	112,405	126,590
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	1,375,990	2,753,055	4,130,120	5,507,185	6,884,250	8,161,315	9,538,380	10,915,445	12,324,360
State/Local Income Tax	7230	(40,749)	(120,452)	(168,839)	(230,444)	(310,562)	(278,194)	(247,842)	(226,260)	(192,585)
Deferred State/Local	7251X	-	-	-	-	-	-	-	-	-
Juris Diff-Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		(40,749)	(120,452)	(168,839)	(230,444)	(310,562)	(278,194)	(247,842)	(226,260)	(192,585)
Total Taxes		1,335,241	2,632,603	3,961,281	5,276,741	6,573,688	7,883,121	9,290,538	10,689,185	12,131,775

**REDACTED**

**FC NORTHWEST INC. - STATE OF WASHINGTON**

**SWITCHED ACCESS LINES - EXCLUDING COMPANY OFFICIAL**

**BILLED IN-SERVICE UNITS**

**JANUARY to SEPTEMBER 2013**

**Schedule C-8**

	Items	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
<b>RESIDENCE:</b>										
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									
<b>BUS SGL LN:</b>										
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									
<b>BUS MULT LN:</b>										
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									
<b>CENTREX:</b>										
C33	33 CO LNS-FLAT									
C34	34 CU TRK-FLAT									
C35	35 CO LNS-MEAS									
C36	36 CU TRK-MEAS									
<b>CENTRANET:</b>										
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 SEPTEMBER 2013

Schedule C-8

	Items	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
<b>ADV SWCD SVC:</b>										
C42	42 ISDN - BRI									
C43	43 ISDN - PRI									
C44	44 SWCHD DATA									
<b>ADV CONFIG SVC:</b>										
C45	45 DCS-PBX TRK									
C46	46 DCS-B1/KEY									
C47	47 DCS-CENTRNT									
C60	48 Flexgrow-Voice									
C49	49 TOTAL BUS ML									
<b>UNE:</b>										
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									
	<b>65 TOT SW SEC LNS</b>									

REDACTED