

UF-141391



June 25, 2014

100 CTE Drive
Dallas, PA 18612

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: **1Q14 Financial Report**

Dear Mr. Danner:

Enclosed for filing is Frontier Communications Northwest Inc.'s C Schedule report for January to March 2014. 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,

Jessica Matushek
Director, Accounting

Enclosures

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**FRONTIER COMMUNICATIONS NORTHWEST INC.
STATE OF WASHINGTON
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION
JANUARY to MARCH 2014**

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OFFICE OF THE
CLERK OF THE
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

FRONTIER COMMUNICATIONS NORTHWEST INC.
PUC BALANCE SHEET
JANUARY to MARCH 2014

Schedule C-1

Account Description	Account	Jan-14	Feb-14	Mar-14
Current Assets				
Cash	1130	-	-	-
Special Cash Deposits	1140	-	-	-
Working Cash Advances	1150	-	-	-
Temporary Investments	1160	-	-	-
Telecom	1180	45,895,819	50,103,384	46,824,629
Accounts Rec	1181	(2,902,691)	(3,802,471)	(2,403,937)
Accounts Rec From Affil	1192	151,055,757	(62,048,315)	(71,613,204)
Other Accounts Receivable	1190	37,043,961	34,104,080	37,318,785
Accounts Rec Allow-Other and Affil	1191	(5,116,406)	(5,116,406)	(4,537,199)
Notes Receivable From Affil Cos	1200.1	-	-	-
Other Notes Receivable	1200.2	-	-	-
Notes Rec	1201	-	-	-
Interest and Dividends Receivable	1210	-	-	-
Inventories	1220	5,976,060	5,864,767	5,614,543
Prepaid Rents	1290	-	-	-
Prepaid Taxes	1300	-	-	-
Prepaid Insurance	1310	-	-	-
Prepaid Directory Expenses	1320	-	-	-
Other Prepayments	1330	-	-	-
Other Current Assets	135A	-	-	-
Current Deferred Income Taxes-Dr	1360	-	-	-
Total Current Assets		231,952,499	19,105,038	11,203,617
Non-Current Assets				
Advances To Affiliated Companies	1401	532,987,962	755,142,954	778,756,144
Investment In Non-Affiliates	1402	-	-	-
Nonregulated Investments	1406	-	-	-
Unamortized Debt Issuance	1407	-	-	-
Sinking Fund	1408	-	-	-
Other Noncurrent Assets	1410	-	-	-
Other Noncurrent Assets	141B	-	-	-
Deferred Maintenance & Retirements	1438	-	-	-
Deferred Charges	1439	-	-	-
Total Noncurrent Assets		532,987,962	755,142,954	778,756,144
PP&E Less Reserve				
Plant In Service	2001	5,529,345,641	5,535,680,225	5,544,270,048
Plant Held For Future Use	2002	-	-	-
TPUC - Short Term	2003	38,367,139	40,765,512	40,504,045
TPUC - Long Term	2004	-	-	-
Plant Adjustments	2005	-	-	-
Nonoperating Plant	2006	2,976	2,976	-
Goodwill	2007	286,070	286,070	286,070
Total PP&E / Equipment		5,568,001,826	5,576,734,784	5,585,060,163
Depreciation - Tot Plt In Svc	3100	(4,577,882,604)	(4,599,884,433)	(4,621,648,803)
Depreciation - Plt Held Future Use	3200	-	-	-
Depreciation - Nonoperating	3300	-	(2,976)	-
Amortization - Capitalized Leases	3410	(5,350,826)	(5,350,826)	(5,859,159)
Amortization - Leasehold Improvements	3420	(6,094,713)	(6,218,975)	(6,343,237)
Amortization - Intangibles	3500	-	-	-
Amortization - Other	3600	-	-	-
Total Reserve		(4,589,328,143)	(4,611,457,210)	(4,633,851,200)
Total PP&E Less Reserve		978,673,683	965,277,574	951,208,963
Total Assets		1,743,614,144	1,739,525,566	1,741,168,725
Current Liabilities				
Affiliated Co Accounts Payable	4010.1	-	-	-
Oth Accounts Payable	4012	(9,122,094)	(9,693,208)	(9,998,405)
Carrier Accounts Payable	4013	(1,709,259)	(1,703,644)	(1,749,757)

FRONTIER COMMUNICATIONS NORTHWEST INC.
PUC BALANCE SHEET
JANUARY to MARCH 2014

Schedule C-1

Account Description	Account	Jan-14	Feb-14	Mar-14
Affiliated Co - Notes Payable	4021	-	-	-
Oth Notes Payable	4022	-	-	-
Advanced Payments	4030	(23,038,425)	(22,944,879)	(22,738,401)
Customer Deposits	404A	(293,395)	(272,606)	(275,524)
Current Maturities - LT Debt	4050	-	-	-
Curr Maturities - Capital Leases	4060	(955,305)	(955,305)	(984,523)
Income Tax Accrued	407A	24,277,685	24,277,685	24,277,685
Other Tax Accrued	4080	(12,679,957)	(12,597,311)	(14,472,630)
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	(4,995,190)	(4,521,213)	(4,678,417)
Other Current Liabilities	4130	(2,668,975)	(1,145,636)	(1,873,891)
Total Current Liabilities		(22,470,646)	(20,841,849)	(23,779,592)
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	(17,548,679)	(17,568,784)	(17,461,838)
Advances From Affiliated Companies	4260	-	-	-
Other Long Term Debt	4270	-	-	-
Total Long Term Debt		(17,548,679)	(17,568,784)	(17,461,838)
Other Liabilities And Deferred Cr				
Other Long Term Liabilities	4310	-	-	-
Unamortized ITC	4320	-	-	-
Noncurrent Deferred Tax	4340	(410,699,590)	(407,983,874)	(405,268,157)
Noncurrent Nonop Deferred Tax	4350	-	-	-
Other Deferred Credits	4360	19,246,293	20,108,440	20,795,678
Other Liabilities and Deferred Credits		(391,453,298)	(387,875,434)	(384,472,480)
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	(9,612,688)	(10,710,667)	(12,925,982)
Stockholder Equity		(859,482,721)	(860,580,700)	(862,796,014)
Total Liability & Equity		(1,743,614,144)	(1,739,525,566)	(1,741,168,725)

FRONTIER COMMUNICATIONS NORTHWEST INC.
TOTAL COMPANY INCOME STATEMENT
JANUARY to MARCH 2014

Schedule C-2

Item		Jan-14	Feb-14	Mar-14	YTD
Operating Revenues					
Local Network	520	(14,771,104)	(14,720,324)	(14,737,114)	(44,228,542)
Interstate Access	0303	(21,239,833)	(21,439,964)	(22,249,483)	(64,929,280)
Intrastate Access	0304	(2,578,035)	(2,484,717)	(2,485,081)	(7,547,833)
Total Network Access	1061	(23,817,868)	(23,924,681)	(24,734,564)	(72,477,113)
Long Distance Network	525	(790,146)	(770,704)	(741,742)	(2,302,591)
Miscellaneous	5200	(1,215,375)	(1,243,702)	(1,286,145)	(3,745,221)
Nonregulated Revenues	5280	(16,256,052)	(16,521,160)	(17,256,795)	(50,034,007)
Uncollectibles	5300	1,036,411	1,050,600	(975,250)	1,111,760
Total Regulated Revenues	109F	(55,814,134)	(56,129,971)	(59,731,610)	(171,675,714)
Operating Expense & Taxes					
Plant Specific	650	12,944,191	13,039,609	13,861,635	39,845,435
General Plant	GENL	5,626,278	5,759,452	5,447,001	16,832,732
Customer	700	6,630,531	6,558,335	7,002,040	20,190,906
Corporate	710	3,973,328	3,916,365	5,485,220	13,374,913
Other Oper Inc & Expense	7100	-	-	-	-
Depreciation & Amort	6560	22,408,525	22,450,902	23,012,281	67,871,708
Operating Taxes Oth Than Income	7240	2,347,678	2,346,171	2,346,171	7,040,021
Oper Taxes Exp/Oth Tax	TLOP	53,930,532	54,070,835	57,154,349	165,155,716
Earning Before Income Taxes	EBIF	(1,883,602)	(2,059,135)	(2,577,261)	(6,519,998)
Operating Income Taxes	7200	847,858	889,344	285,673	2,022,875
Net Operating Income	OPIF	(1,035,744)	(1,169,791)	(2,291,589)	(4,497,124)
Nonoper Expense & Other					
Nonoperating Income - Net	NINC	(19,741)	(29,864)	(24,963)	(74,568)
Income Avail For Fixed	FXIF	(1,055,484)	(1,199,656)	(2,316,552)	(4,571,692)
Interest Expense	FIXC	102,270	101,677	101,237	305,184
Income Before Extraord	INBF	(953,215)	(1,097,979)	(2,215,315)	(4,266,509)
Extraordinary Items	EXOR	-	-	-	-
Net Income	NETF	(953,215)	(1,097,979)	(2,215,315)	(4,266,509)
Preferred Dividends	4058	-	-	-	-
Minority Interest	3011	-	-	-	-
Net Income to Frontier	301P	(953,215)	(1,097,979)	(2,215,315)	(4,266,509)

FRONTIER COMMUNICATIONS NORTHWEST INC.
INCOME STATEMENT SUPPORTING SCHEDULE
JANUARY to MARCH 2014

Schedule C-3a

Account Description	Account	Jan-14	Feb-14	Mar-14	YTD
Basic Area Revenue	5001	(9,521,223)	(9,410,496)	(9,475,677)	(28,407,396)
Optional Extended Area Revenue	5002	-	-	-	-
Cellular Mobile Svce Revenue	5003	-	-	-	-
Other Mobile Service Revenue	5004	(108,908)	(118,819)	(97,867)	(325,594)
Total Basic Local Service	510	(9,630,131)	(9,529,315)	(9,573,544)	(28,732,990)
Public Telephone Revenue	5010	-	-	-	-
Local Private Line Revenue	5040	(1,066,124)	(1,072,317)	(1,100,506)	(3,238,947)
Customer Premises Revenue	5050	-	-	-	-
Other Local Exchange Revenue	5060	(4,074,849)	(4,118,691)	(4,063,064)	(12,256,605)
Oth Local Exch Rev Settlements	5069	-	-	-	-
Total Local Network	520	(14,771,104)	(14,720,324)	(14,737,114)	(44,228,542)
End User-Inter	5081	(3,900,052)	(3,900,882)	(3,815,357)	(11,616,292)
Switched Access-Inter	5082	(4,814,211)	(4,840,439)	(4,778,995)	(14,433,646)
Special Access-Inter	5083	(12,525,570)	(12,698,642)	(13,655,130)	(38,879,342)
Total Interstate Access	0303	(21,239,833)	(21,439,964)	(22,249,483)	(64,929,280)
End User-Intra	5084	-	-	-	-
Switched Access-Intra	5085	(1,183,173)	(1,125,865)	(1,078,029)	(3,387,066)
Special Access-Intra	5086	(1,394,862)	(1,358,852)	(1,407,052)	(4,160,766)
Total Intrastate Access	0304	(2,578,035)	(2,484,717)	(2,485,081)	(7,547,833)
Total Network Access	1061	(23,817,868)	(23,924,681)	(24,734,564)	(72,477,113)
Long Distance Message	5100	(789,555)	(768,962)	(740,178)	(2,298,695)
Unidirectional LD Revenue	5110	-	-	-	-
Long Distance Inward WATS	5111	-	-	-	-
Long Distance Outward WATS	5112	(45)	(45)	(55)	(145)
Long Distance Private Ntwk	5120	-	-	-	-
Other Long Distance	5160	(546)	(1,696)	(1,509)	(3,751)
Total Long Distance Network	525	(790,146)	(770,704)	(741,742)	(2,302,591)
Directory	5230	(111,621)	(111,203)	(115,296)	(338,120)
Rent	5240	(430,305)	(446,676)	(430,757)	(1,307,738)
Special Billing Arrangements	5261	-	-	-	-
Customer Operations Revenue	5262	3	-	-	3
Plant Operations Revenue	5263	-	-	-	-
Other Incidental Regulated Rev	5264	(307,327)	(312,758)	(352,939)	(973,023)
Carrier Billing & Coll	5270	(366,125)	(373,065)	(387,153)	(1,126,343)
Total Miscellaneous	5200	(1,215,375)	(1,243,702)	(1,286,145)	(3,745,221)
Nonregulated Revenues	5280	(16,256,052)	(16,521,160)	(17,256,795)	(50,034,007)
Uncollectibles Telecomm	5301	1,036,411	1,050,600	(975,250)	1,111,760
Total Uncollectibles	5300	1,036,411	1,050,600	(975,250)	1,111,760
Total Net Revenue	109F	(55,814,134)	(56,129,970)	(59,731,611)	(171,675,715)
Digital Switching	6211	20,337	18,054	18,267	56,657
Electro-Mechanical	6212	1,339,790	1,405,858	1,388,872	4,134,520
Operator Systems	6215	-	-	-	-
Radio Systems	6220	2,348	2,200	2,200	6,748
Circuit Equipment	6231	65,958	68,131	70,051	204,140
	6232	822,948	840,643	850,362	2,513,952

FRONTIER COMMUNICATIONS NORTHWEST INC.
INCOME STATEMENT SUPPORTING SCHEDULE
JANUARY to MARCH 2014

Schedule C-3a

Account Description	Account	Jan-14	Feb-14	Mar-14	YTD
Total COE Switching	62	2,251,381	2,334,886	2,329,751	6,916,018
Plant Spec - Warranty Expense	6311	923,824	917,390	1,059,772	2,900,985
Plant Spec - Rental Expense	6341	25,267	27,818	25,503	78,587
Public Telephone Terminal Equip	6351	-	-	-	-
Other Terminal Equipment	6362	3,400,649	3,450,153	3,339,441	10,190,243
Total Auxiliary	63	4,349,740	4,395,360	4,424,715	13,169,815
Poles And Towers	6411	565,668	641,166	755,813	1,962,647
Aerial Cable	6421	1,507,096	1,238,869	1,579,783	4,325,748
Underground Cable	6422	184,592	233,265	292,337	710,194
Buried Cable	6423	1,472,197	1,233,327	1,400,302	4,105,825
Submarine Cable	6424	7,958	10,985	8,972	27,916
Intra-Building Cable	6426	-	-	-	-
Aerial Wire	6431	-	-	-	-
Conduit Systems	6441	5,361	47,555	22,474	75,390
Total Cable And Wire	64	3,742,873	3,405,168	4,059,680	11,207,720
Motor Vehicle	6112	809,761	684,499	777,357	2,271,617
Aircraft	6113	-	-	-	-
Special Purpose Vehicle	6114	92	92	92	275
Garage Work Equipment	6115	-	-	-	-
Other Work Equipment	6116	42,955	78,166	58,686	179,807
Total Network Support	6110	852,807	762,757	836,135	2,451,699
Land & Buildings	6121	690,861	819,144	961,988	2,471,993
Furniture & Artworks	6122	8,477	7,946	7,946	24,370
Office Equipment	6123	31,236	29,371	31,468	92,075
General Purpose Computer	6124	1,016,815	1,284,977	1,209,952	3,511,744
Total General Support	6120	1,747,390	2,141,438	2,211,354	6,100,182
Total Plant Specific Support	61	2,600,198	2,904,195	3,047,489	8,551,882
Total Plant Specific	650	12,944,191	13,039,609	13,861,635	39,845,435
Property Held For Future Use	6511	-	-	-	-
Provisioning	6512	(2,234)	-	-	(2,234)
Total Other PP&E	6510	(2,234)	-	-	(2,234)
Power	6531	820,347	580,689	624,703	2,025,740
Network Administrative	6532	1,304,332	1,175,921	1,414,661	3,894,915
Testing	6533	31,318	41,701	29,633	102,653
Plant Operations Administration	6534	1,620,435	1,784,507	1,804,780	5,209,723
Engineering	6535	51,774	351,982	298,914	702,670
Total Network Operations	6530	3,828,206	3,934,802	4,172,692	11,935,700
Access	6540	1,800,306	1,824,651	1,274,310	4,899,266
Total General Plant	GENL	5,626,278	5,759,452	5,447,001	16,832,732
Product Management	6611	375,510	497,388	459,080	1,331,978
Sales & Commissions	6612	1,636,207	1,718,912	2,050,757	5,405,876
Product Advertising	6613	816,018	992,531	803,052	2,611,601
Total Marketing	6610	2,827,735	3,208,832	3,312,889	9,349,455
Call Completion Services	6621	135,803	112,936	116,996	365,735
Number Services	6622	5,465	10,956	11,365	27,786
Customer Services	6623	3,661,528	3,225,611	3,560,791	10,447,930
Total Customer Services	6620	3,802,796	3,349,503	3,689,151	10,841,451

**FRONTIER COMMUNICATIONS NORTHWEST INC.
INCOME STATEMENT SUPPORTING SCHEDULE
JANUARY to MARCH 2014**

Schedule C-3a

Account Description	Account	Jan-14	Feb-14	Mar-14	YTD
Total Customer Operations	700	6,630,531	6,558,335	7,002,040	20,190,906

FRONTIER COMMUNICATIONS NORTHWEST INC.
INCOME STATEMENT SUPPORTING SCHEDULE
JANUARY to MARCH 2014

Schedule C-3a

Account Description	Account	Jan-14	Feb-14	Mar-14	YTD
Executive	6711	310,741	295,420	892,924	1,499,084
Planning	6712	58,208	59,916	75,680	193,804
Total Executive & Planning	6710	368,949	355,335	968,604	1,692,888
Accounting & Finance	6721	421,159	425,241	351,700	1,198,100
External Relations	6722	683,137	609,735	654,598	1,947,470
Human Resources	6723	196,394	220,757	201,811	618,963
Info Management	6724	1,454,492	1,625,944	1,851,488	4,931,923
Legal	6725	286,277	183,138	1,016,424	1,485,839
Procurement	6726	36,545	46,413	42,001	124,959
Research & Development	6727	-	-	-	-
Other General & Admin	6728	526,376	449,802	398,594	1,374,772
Total General & Administrative	6720	3,604,379	3,561,030	4,516,616	11,682,025
Total Corporate Operations	710	3,973,328	3,916,365	5,485,220	13,374,913
Gain/Loss - Disp Land	7150	-	-	-	-
Other Oper Gain/Loss	7160	-	-	-	-
Total Oth Oper Inc & Exp	7100	-	-	-	-
Depreciation	6561	22,408,525	22,450,902	23,012,281	67,871,708
Amort - Tangible	6563	-	-	-	-
Amort - Intangible	6564	-	-	-	-
Juris Diff - Depr/Amort FAS71	7921	-	-	-	-
Total Depreciation & Amort	6560	22,408,525	22,450,902	23,012,281	67,871,708
Property Taxes	72401X	1,616,667	1,616,667	1,616,667	4,850,000
Gross Receipts	72402X	844,583	644,583	644,583	2,133,750
State/Local Franch Taxes	72408X	(137,500)	62,500	62,500	(12,500)
Other Operating Taxes	72409X	23,928	22,421	22,421	68,771
Total Oper Taxes	7240	2,347,678	2,346,171	2,346,171	7,040,021
Total Oper Exp/Oth Tax	TLOP	53,930,532	54,070,835	57,154,349	165,155,716
Earning Before Inc Tax	EBIF	(1,883,602)	(2,059,135)	(2,577,261)	(6,519,998)
Federal Income Taxes	7220	3,288,131	3,356,658	2,776,624	9,421,413
State/Local Income Tax	7230	101,558	85,464	61,827	248,849
Deferred Federal	7250	(2,541,831)	(2,552,778)	(2,552,778)	(7,647,388)
Deferred State/Local	7251X	-	-	-	-
Oper Inc Tax Pr to ITC	TAX PRE ITC	847,858	889,344	285,673	2,022,875
Oper ITC Claimed	72101X	-	-	-	-
Oper ITC Credit	72102X	-	-	-	-
Net Operating ITC	NET OP ITC	-	-	-	-
Juris Diff - Income Taxes	7919	-	-	-	-
Total Oper Income Tax	7200	847,858	889,344	285,673	2,022,875
Net Operating Income	OPIF	(1,035,744)	(1,169,791)	(2,291,589)	(4,497,124)
Dividend Income - Affiliate	731010	-	-	-	-
Dividend Income - Other	731020	-	-	-	-
Interest Income	7320	-	-	-	-
Sinking & Other Funds	7330	-	-	-	-
Allow For Funds Used Cn	7340	(19,741)	(29,860)	(25,163)	(74,764)

FRONTIER COMMUNICATIONS NORTHWEST INC.
INCOME STATEMENT SUPPORTING SCHEDULE
JANUARY to MARCH 2014

Schedule C-3a

Account Description	Account	Jan-14	Feb-14	Mar-14	YTD
Gains/Loss-Disp Prop-NOP	7350	-	(3,604)	-	(3,604)
Other Nonop Income	7360	-	-	-	-
Less: Special Charges	7370	-	3,600	200	3,800
Total Nonoper Inc & Exp	TOT NONOP I&E	(19,741)	(29,864)	(24,963)	(74,568)
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	(19,741)	(29,864)	(24,963)	(74,568)
Income Avail For Fixed	FXIF	(1,055,484)	(1,199,656)	(2,316,552)	(4,571,692)
Interest On Bonds	751010	-	-	-	-
Discount/Premium Amort	75103X	-	-	-	-
Interest On Affiliate Adv	751040	-	-	-	-
Other Long Term Debt	75109X	-	-	-	-
Capital Leases	7520	101,968	101,548	101,126	304,642
Amortized Debt Issuance	7530	-	-	-	-
Other Interest Deduction	7540	302	129	111	542
Juris Diff - Interest Exp	JURFIXC	-	-	-	-
Total Interest Exp	FIXC	102,270	101,677	101,237	305,184
Income Before Extraord	INBF	(953,215)	(1,097,979)	(2,215,315)	(4,266,509)
Extraord Inc Credits	7610	-	-	-	-
Extraord Inc Charges	7620	-	-	-	-
Extraord Income Taxes	7630	-	-	-	-
Extraord Deferred Taxes	ZZZDTAX	-	-	-	-
Total Extraordinary Items	EXOR	-	-	-	-
Net Income	NETF	(953,215)	(1,097,979)	(2,215,315)	(4,266,509)
Preferred Dividends	4058	-	-	-	-
Minority Interest	3011	-	-	-	-
Net Income to Frontier	301P	(953,215)	(1,097,979)	(2,215,315)	(4,266,509)

STATE OF WASHINGTON
ANALYSIS OF FEDERAL INCOME TAXES
JANUARY to MARCH 2014

Schedule C-3b

Account Description	Account	Jan-14	Feb-14	Mar-14
Oper ITC Claimed	72101X	-	-	-
Oper ITC Credit	72102X	-	-	-
Total Oper ITC		-	-	-
Deferred Federal	7250	91,271	95,472	95,472
Total Deferred Federal		91,271	95,472	95,472
Federal Income Taxes	7220	(192,494)	34,635	(511,549)
Juris Diff - Income Taxes	7919	-	-	-
Total Federal Income Taxes		(101,223)	130,106	(416,078)

CUMULATIVE YEAR TO DATE		YTD Jan-14	YTD Feb-14	YTD Mar-14
Oper ITC Claimed	72101X	-	-	-
Oper ITC Credit	72102X	-	-	-
Total Oper ITC		-	-	-
Deferred Federal	7250	91,271	186,742	282,214
Total Deferred Federal		91,271	186,742	282,214
Federal Income Taxes	7220	(192,494)	(157,859)	(669,408)
Juris Diff - Income Taxes	7919	-	-	-
Total Federal Income Taxes		(101,223)	28,884	(387,194)

**FRONTIER COMMUNICATIONS NORTHWEST INC.
STATE OF WASHINGTON
SELECTED PLANT DATA
JANUARY to MARCH 2014**

Schedule C-4

FC NORTHWEST INC. INCLUDING SUBSIDIARY

Item	Jan-14	Feb-14	Mar-14
Telephone Plant in Service	5,485,094,246	5,492,095,712	5,499,264,512
Depreciation Reserve	(4,456,614,856)	(4,479,951,740)	(4,502,961,724)
Net Plant	1,028,479,390	1,012,143,972	996,302,788
Telephone PLT Under Const. - ST	39,902,601	40,406,983	40,870,825
Telephone PLT Under Const. - LT	0	0	0
Total Telephone Plant Under Const	39,902,601	40,406,983	40,870,825
Material & Supplies (Acct 1220)	7,557,834	7,179,404	6,815,689
Nonoperating Plant	2,242	2,366	2,366
Depreciation - Nonoperating	(5,227)	(5,351)	(3,343)
Property Held for Future Use	0	0	0
Total	1,075,936,840	1,059,727,374	1,043,988,325
Employee Pension Plan	0	0	0
Accum Def. Inc Taxes-Accel Tax	(418,544,557)	(414,903,228)	(410,997,687)

NOTE: Balances Represent 13 - Month Rolling Average

WASHINGTON STATE

Item	Jan-14	Feb-14	Mar-14
Telephone Plant in Service	3,182,142,171	3,186,032,902	3,189,769,840
Depreciation Reserve	(2,521,810,572)	(2,536,046,413)	(2,549,957,687)
Net Plant	660,331,599	649,986,489	639,812,153
Telephone PLT Under Const. - ST	19,187,170	19,518,131	19,935,202
Telephone PLT Under Const. - LT	0	0	0
Total Telephone Plant Under Const.	19,187,170	19,518,131	19,935,202
Material & Supplies (Acct 1220)	6,564,251	6,225,445	5,894,291
Nonoperating Plant	1,312	1,207	1,207
Depreciation - Nonoperating	(2,519)	(2,413)	(2,413)
Property Held for Future Use	0	0	0
Total	686,081,813	675,728,859	665,640,440
Employee Pension Plan	0	0	0
Accum Def. Inc Taxes-Accel Tax	(127,365,719)	(123,563,437)	(119,483,980)

NOTE: Balances Represent 13 - Month Rolling Average

**FRONTIER COMMUNICATIONS NORTHWEST INC.
ANALYSIS OF OPERATING TAXES OTHER THAN FEDERAL INCOME
JANUARY to MARCH 2014**

Schedule C-7 -- Frontier Communications Northwest Inc.

Account Description	Account	Jan-14	Feb-14	Mar-14
Property Taxes	72401X	1,616,667	1,616,667	1,616,667
Gross Receipts	72402X	844,583	644,583	644,583
Superfund Taxes	724030	-	-	-
State/Local Franch Taxes	72408X	(137,500)	62,500	62,500
Other Operating Taxes	72409X	23,928	22,421	22,421
Juris Diff - Oper Taxes	JUROPTX	-	-	-
Total Oper Taxes	OPTX	2,347,678	2,346,171	2,346,171
State/Local Income Tax	7230	101,558	85,464	61,827
Prov For Def Income Taxes	7251X	-	-	-
Juris Diff - Income Taxes	7919	-	-	-
Total State/Local Inc Taxes		101,558	85,464	61,827
Total Taxes		2,449,236	2,431,635	2,407,998

Account Description	Account	YTD Jan-14	YTD Feb-14	YTD Mar-14
Property Taxes	72401X	1,616,667	3,233,334	4,850,001
Gross Receipts	72402X	844,583	1,489,166	2,133,749
Superfund Taxes	724030	-	-	-
State/Local Franch Taxes	72408X	(137,500)	(75,000)	(12,500)
Other Operating Taxes	72409X	23,928	46,349	68,770
Juris Diff - Oper Taxes	JUROPTX	-	-	-
Total Oper Taxes	OPTX	2,347,678	4,693,849	7,040,020
State/Local Income Tax	7230	101,558	187,022	248,849
Deferred State/Local	7251X	-	-	-
Juris Diff-Income Taxes	7919	-	-	-
Total State/Local Inc Taxes		101,558	187,022	248,849
Total Taxes		2,449,236	4,880,871	7,288,869

STATE OF WASHINGTON
ANALYSIS OF OPERATING TAXES OTHER THAN FEDERAL INCOME
JANUARY to MARCH 2014

Schedule C-7 -- Washington State

Account Description	Account	Jan-14	Feb-14	Mar-14
Property Taxes	72401X	841,667	841,667	841,667
Gross Receipts	72402X	844,583	644,583	644,583
Superfund Taxes	724030			
State/Local Franch Taxes	72408X	-	-	-
Other Operating Taxes	72409X	12,559	13,138	13,138
Juris Diff - Oper Taxes	JUROPTX			
Total Oper Taxes	OPTX	1,698,809	1,499,388	1,499,388
State/Local Income Tax	7230	(9,398)	9,398	-
Prov For Def Income Taxes	7251X			
Juris Diff - Income Taxes	7919			
Total State/Local Inc Taxes		(9,398)	9,398	-
Total Taxes		1,689,411	1,508,786	1,499,388

Account Description	Account	YTD	YTD	YTD
		Jan-14	Feb-14	Mar-14
Property Taxes	72401X	841,667	1,683,334	2,525,001
Gross Receipts	72402X	844,583	1,489,166	2,133,749
Superfund Taxes	724030	-	-	-
State/Local Franch Taxes	72408X	-	-	-
Other Operating Taxes	72409X	12,559	25,697	38,835
Juris Diff - Oper Taxes	JUROPTX	-	-	-
Total Oper Taxes	OPTX	1,698,809	3,198,197	4,697,585
State/Local Income Tax	7230	(9,398)	-	-
Deferred State/Local	7251X	-	-	-
Juris Diff-Income Taxes	7919	-	-	-
Total State/Local Inc Taxes		(9,398)	-	-
Total Taxes		1,689,411	3,198,197	4,697,585

REDACTED
FC NORTHWEST INC. - STATE OF WASHINGTON
SWITCHED ACCESS LINES - EXCLUDING COMPANY OFFICIAL
BILLED IN-SERVICE UNITS
JANUARY to MARCH 2014

Schedule C-8

	Items	Jan-14	Feb-14	Mar-14
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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 2014

Schedule C-8

	Items	Jan-14	Feb-14	Mar-14
	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