

UT-122013



December 24, 2012

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

Subject: 3Q12 Financial Report

Dear Mr. Danner:

Enclosed for filing is Frontier Communications Northwest Inc.'s C Schedule report for January to September 2012. Schedule C-8, which contains monthly billed unit detail by type of service, is marked "Confidential per WAC 480-07-160," as it would have economic value to the Company's current and potential competitors, such as in determining when or how to launch or modify competitive efforts.

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

Regards,

A handwritten signature in black ink that reads "Jessica Matushek". The signature is fluid and cursive.

Jessica Matushek
Director, Accounting

Enclosures

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ACCOUNTING MANAGEMENT
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FRONTIER COMMUNICATIONS
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DALLAS, PA 18612

FRONTIER COMMUNICATIONS NORTHWEST INC.
STATE OF WASHINGTON
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION
JANUARY to SEPTEMBER 2012

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FRONTIER COMMUNICATIONS NORTHWEST INC.
PUC BALANCE SHEET
JANUARY to SEPTEMBER 2012

Schedule C-1

Account Description	Account	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12
Current Assets										
Cash	1130	6,785	6,785	6,785	6,785	5,838	316		0	0
Special Cash Deposits	1140	-	-	-	-	-	-	-	-	-
Working Cash Advances	1150	-	-	-	-	-	-	-	-	-
Temporary Investments	1160	-	-	-	-	-	-	-	-	-
Telecom	1180	74,427,096	65,346,761	63,656,200	66,888,837	64,472,052	66,252,387	67,142,836	63,509,083	64,209,479
Accounts Rec	1181	(14,910,377)	(15,190,272)	(6,231,281)	(6,702,495)	(7,412,467)	(8,176,584)	(6,364,712)	(8,516,324)	(9,393,276)
Accounts Rec From Affil	1192	265,924,284	309,822,094	322,698,332	592,400,642	615,665,326	634,278,395	665,640,076	711,296,511	740,160,812
Other Accounts Receivable	1190	38,123,485	32,339,648	35,178,640	40,031,847	37,286,547	40,849,547	36,888,050	34,067,715	37,169,200
Accounts Rec Allow-Other and Affil	1191	(4,139,099)	(4,655,252)	(5,420,972)	(5,399,560)	(5,216,240)	(6,025,058)	(5,975,671)	(6,557,137)	(4,706,567)
Notes Receivable From Affil Cos	1200.1	-	-	-	-	-	-	-	-	-
Other Notes Receivable	1200.2	-	-	-	-	-	-	-	-	-
Notes Rec	1201	-	-	-	-	-	-	-	-	-
Interest and Dividends Receivable	1210	-	-	-	-	-	-	-	-	-
Inventories	1220	10,287,411	10,828,054	7,981,150	8,938,219	13,479,176	10,517,146	11,762,057	11,709,898	11,244,169
Prepaid Rents	1290	-	-	-	-	-	-	-	-	-
Prepaid Taxes	1300	-	-	-	-	-	-	-	-	-
Prepaid Insurance	1310	-	-	-	-	-	-	-	-	-
Prepaid Directory Expenses	1320	-	-	-	-	-	-	-	-	-
Other Prepayments	1330	897,931	844,138	790,345	722,196	668,403	614,610	560,817	517,391	453,231
Other Current Assets	135A	1,754,304	1,711,908	(1,560,808)	(1,591,458)	(1,628,749)	(1,636,999)	(0)	(0)	(0)
Current Deferred Income Taxes-Dr	1360	-	-	-	-	-	-	-	-	-
Total Current Assets		372,371,820	401,053,864	417,098,391	695,294,994	717,319,885	736,673,761	767,653,454	805,987,137	839,137,050
Non-Current Assets										
Advances To Affiliated Companies	1401	(5,952,420)	(21,115,888)	(45,426,963)	(313,453,415)	(318,676,317)	(327,255,015)	(338,020,714)	(348,346,812)	(358,001,808)
Investment In Non-Affiliates	1402	-	-	-	-	-	-	-	-	-
Nonregulated Investments	1406	-	-	-	-	-	-	-	-	-
Unamortized Debt Issuance	1407	-	-	-	-	-	-	-	-	-
Sinking Fund	1408	39,646,327	39,652,839	39,659,373	37,749,014	37,755,232	34,350,625	34,359,512	26,053,362	26,057,771
Other Noncurrent Assets	1410	-	-	-	-	-	-	-	-	-
Other Noncurrent Assets	141B	-	-	-	-	-	-	-	-	-
Deferred Maintenance & Retirements	1438	-	-	-	-	-	-	-	-	-
Deferred Charges	1439	10,925,624	10,925,624	92,177	92,177	(96,250)	(96,250)	(96,250)	(96,250)	(96,250)
Total Noncurrent Assets		44,619,532	29,462,576	(5,675,414)	(275,612,224)	(281,017,334)	(293,000,640)	(303,757,452)	(322,389,700)	(332,040,286)
PP&E Less Reserve										
Plant In Service	2001	5,314,573,374	5,333,092,926	5,337,485,947	5,348,817,157	5,362,358,358	5,374,613,087	5,384,979,750	5,397,908,220	5,408,464,914
Plant Held For Future Use	2002	-	-	-	-	-	-	-	-	-
TPUC - Short Term	2003	67,530,533	59,737,889	68,632,810	65,529,087	57,774,901	61,162,681	59,751,280	57,193,229	54,553,954
TPUC - Long Term	2004	-	-	-	-	-	-	-	-	-
Plant Adjustments	2005	-	-	-	-	-	-	-	-	-
Nonoperating Plant	2006	16,740	16,740	16,740	16,740	16,740	16,740	16,740	16,740	16,740
Goodwill	2007	286,070	286,070	286,070	286,070	286,070	286,070	286,070	286,070	286,070
Total PP&E / Equipment		5,382,406,717	5,393,133,625	5,406,421,567	5,414,649,054	5,420,436,069	5,436,078,578	5,445,033,840	5,455,404,258	5,463,304,938
Depreciation - Tot Plt In Svc	3100	(4,000,960,654)	(4,027,743,703)	(4,054,586,115)	(4,081,392,199)	(4,108,394,519)	(4,135,644,345)	(4,162,963,353)	(4,188,172,851)	(4,213,029,950)
Depreciation - Plt Held Future Use	3200	-	-	-	-	-	-	-	-	-
Depreciation - Nonoperating	3300	(16,740)	(16,740)	(16,740)	(16,740)	(16,740)	(16,740)	(16,740)	(16,740)	(16,740)
Amortization - Capitalized Leases	3410	(2,508,961)	(2,508,961)	(2,602,427)	(2,602,427)	(2,602,427)	(2,695,893)	(2,695,893)	(2,695,893)	(2,789,359)
Amortization - Leasehold Improvements	3420	(4,823,335)	(4,823,335)	(4,977,009)	(4,977,009)	(4,977,009)	(5,130,683)	(5,130,683)	(5,130,683)	(5,130,683)
Amortization - Intangibles	3500	(25,230)	(25,230)	(71,575)	(79,817)	(88,060)	(82,172)	(83,350)	(84,527)	(85,705)
Amortization - Other	3600	-	-	-	-	-	-	-	-	-
Total Reserve		(4,008,334,821)	(4,035,117,970)	(4,062,253,866)	(4,089,068,192)	(4,116,078,756)	(4,143,569,834)	(4,170,890,019)	(4,196,100,695)	(4,221,035,696)
Total PP&E Less Reserve		1,374,071,896	1,358,015,655	1,344,167,700	1,325,580,862	1,304,357,313	1,292,508,745	1,274,143,821	1,259,303,564	1,242,269,241
Total Assets		1,791,063,248	1,788,532,096	1,755,590,677	1,745,263,631	1,740,659,864	1,736,181,865	1,738,039,823	1,742,901,001	1,749,366,005
Current Liabilities										
Affiliated Co Accounts Payable	4010.1	-	-	-	-	-	-	-	-	-
Oth Accounts Payable	4012	(15,953,092)	(16,054,301)	(14,126,790)	(13,105,928)	(9,647,134)	(10,482,380)	(11,002,108)	(11,539,492)	(13,758,010)
Carrier Accounts Payable	4013	(18,930,871)	(21,677,277)	(5,973,085)	(3,181,781)	(2,999,898)	(2,875,744)	(4,108,004)	(4,766,925)	(4,243,826)
Affiliated Co - Notes Payable	4021	-	-	-	-	-	-	-	-	-
Oth Notes Payable	4022	-	-	-	-	-	-	-	-	-
Advanced Payments	4030	(23,509,320)	(23,490,917)	(23,878,866)	(23,753,530)	(23,648,599)	(23,299,033)	(23,449,764)	(23,373,779)	(23,250,143)
Customer Deposits	404A	(221,313)	(152,734)	(192,463)	(163,243)	(138,175)	(256,801)	(298,410)	(147,102)	(147,023)
Current Maturities - LT Debt	4050	-	-	-	-	-	-	-	-	-
Curr Maturities - Capital Leases	4060	-	-	-	-	-	-	-	-	-
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	(8,667,505)	(11,379,416)	(12,464,940)	(11,607,408)	(10,130,880)	(13,296,712)	(15,246,771)	(18,911,941)	(18,831,534)
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	(3,400,173)	(3,022,464)	(2,865,311)	(2,961,172)	(3,451,621)	(3,416,478)	(3,553,548)	(3,835,754)	(3,703,618)
Other Current Liabilities	4130	(18,677,461)	(16,520,410)	(12,801,488)	(9,318,213)	(10,442,983)	(11,137,026)	(8,719,385)	(6,163,580)	(5,979,883)
Total Current Liabilities		(56,367,780)	(59,305,563)	(39,311,008)	(31,099,320)	(27,467,335)	(31,772,220)	(33,386,034)	(33,746,618)	(36,922,083)
Long Term Debt										
Funded Debt	4210	-	-	-	-	-	-	-	-	-
Premium On Long Term Debt	4220	-	-	-	-	-	-	-	-	-
Discount On Long Term Debt	4230	-	-	-	-	-	-	-	-	-
Reacquired Debt	4240	-	-	-	-	-	-	-	-	-
Obligations Under Capital Leases	4250	-	-	-	-	-	-	-	-	-
Advances From Affiliated Companies	4260	-	-	-	-	-	-	-	-	-
Other Long Term Debt	4270	-	-	-	-	-	-	-	-	-
Total Long Term Debt		-	-	-	-	-	-	-	-	-
Other Liabilities And Deferred Cr										
Other Long Term Liabilities	4310	(11,119,518)	(11,119,518)	(286,070)	(286,070)	(286,070)	(286,070)	(286,070)	(286,070)	(286,070)
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	20,682,401	20,661,868	20,565,152	20,392,046	20,407,347	20,339,076	20,570,978	13,705,817	13,302,133
Other Liabilities and Deferred Credits		(436,441,022)	(436,461,555)	(425,724,823)	(425,897,929)	(425,882,628)	(425,950,899)	(425,718,997)	(432,584,158)	(432,987,842)
Stockholder Equity										
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 2012

Schedule C-1

Account Description	Account	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12
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	1,858,672	1,858,672	2,947,010	2,947,010	3,057,390	2,947,010	2,947,010	2,947,010	2,947,010
Stockholder Equity		(848,011,361)	(848,011,361)	(846,923,022)	(846,923,022)	(846,812,643)	(846,923,022)	(846,923,022)	(846,923,022)	(846,923,022)
Total Liability & Equity		(1,793,478,963)	(1,796,437,279)	(1,764,617,653)	(1,756,579,071)	(1,752,821,406)	(1,757,304,941)	(1,758,686,854)	(1,765,912,598)	(1,769,491,747)

FRONTIER COMMUNICATIONS NORTHWEST INC.
TOTAL COMPANY INCOME STATEMENT
JANUARY TO SEPTEMBER 2012

Schedule C-2

Item	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	YTD
Operating Revenues										
Local Network	(18,190,321)	(18,492,817)	(14,934,182)	(14,309,443)	(14,135,616)	(21,319,977)	(14,365,500)	(14,495,247)	(19,766,126)	(150,009,228)
Interstate Access	(29,788,312)	(29,087,860)	(29,069,183)	(20,913,775)	(21,395,010)	(20,530,779)	(20,767,677)	(22,755,781)	(23,108,196)	(217,416,573)
Intrastate Access	(2,000,567)	(1,909,229)	(3,332,162)	(3,642,666)	(3,841,714)	(2,251,738)	(3,531,369)	(2,827,092)	(3,885,102)	(27,221,641)
Total Network Access	(31,788,879)	(30,997,089)	(32,401,345)	(24,556,443)	(25,236,724)	(22,782,517)	(24,299,046)	(25,582,873)	(26,993,298)	(244,638,214)
Long Distance Network	(1,524,231)	(1,161,612)	(2,001,626)	(4,487,447)	(3,894,925)	3,683,122	(3,718,843)	(3,484,904)	4,281,648	(12,308,818)
Miscellaneous	(1,941,772)	(1,637,426)	(3,393,562)	(1,424,244)	(1,400,395)	(3,404,738)	(1,809,147)	171,874	(1,874,883)	(16,714,293)
Nonregulated Revenues	(5,679,994)	(6,025,170)	(14,003,618)	(16,110,656)	(16,215,848)	(17,929,599)	(15,766,547)	(15,949,826)	(16,487,682)	(124,168,941)
Uncollectibles	904,121	892,945	778,777	898,935	872,681	1,000,271	1,088,272	1,079,519	268,258	7,783,779
Total Regulated Revenues	(58,221,076)	(57,421,169)	(65,955,556)	(59,989,298)	(60,010,827)	(60,753,438)	(58,870,811)	(58,261,457)	(60,572,083)	(540,055,715)
Operating Expense & Taxes										
Plant Specific	13,089,297	14,158,670	12,952,944	13,397,931	13,475,481	11,193,671	12,949,199	13,192,197	11,926,204	116,335,593
General Plant	5,443,644	6,717,943	5,795,554	6,312,300	5,186,838	13,966,506	5,750,852	4,459,187	3,912,820	57,545,646
Customer	6,195,035	6,170,880	6,633,834	5,953,270	6,393,800	5,417,353	6,043,353	6,202,624	6,195,153	55,205,301
Corporate	4,857,779	4,911,010	5,334,201	4,150,996	3,642,978	3,925,365	3,727,997	3,875,603	2,913,597	37,339,526
Other Oper Inc & Expense	26,784,703	28,360,526	33,765,180	27,082,056	27,147,282	27,739,686	27,565,146	27,634,155	27,798,006	253,876,740
Depreciation & Amort	3,731,270	2,708,469	1,542,419	2,705,622	2,439,265	4,106,322	2,589,605	2,589,605	2,583,105	24,995,681
Operating Taxes Oth Than Income	60,101,727	63,027,498	66,024,132	59,602,175	58,285,644	66,349,903	58,626,151	57,953,372	55,328,885	545,298,487
Oper Taxes Exp/Oth Tax	1,880,651	5,606,330	68,575	(387,123)	(1,725,183)	5,595,465	(244,660)	(308,084)	(5,243,199)	5,242,772
Earning Before Income Taxes	745,521	48,488	1,225,356	2,847,262	2,667,581	2,781,614	(187,103)	2,723,186	2,471,793	15,323,708
Operating Income Taxes	2,626,172	5,654,828	1,293,932	2,460,140	942,398	8,377,079	(431,763)	2,415,101	(2,771,406)	20,566,481
Net Operating Income	(2,100,829)	(5,106,340)	(1,768,576)	(1,612,878)	(1,057,817)	5,404,535	(618,867)	(691,915)	(2,299,613)	(4,242,779)
Nonoper Expense & Other										
Nonoperating Income - Net	(210,456)	(165,361)	(172,139)	(171,794)	(96,471)	584,289	(44,476)	(50,608)	(114,699)	(441,715)
Income Avail For Fixed	2,415,715	5,489,468	1,121,792	2,288,346	845,927	8,961,368	(476,239)	2,364,493	(2,886,105)	20,124,766
Interest Expense	-	-	-	119	175	166	194	73	250	977
Income Before Extraord	2,415,715	5,489,468	1,121,792	2,288,464	846,101	8,961,535	(476,046)	2,364,566	(2,885,854)	20,125,742
Extraordinary Items	-	-	-	-	-	-	-	-	-	-
EXOR	-	-	-	-	-	-	-	-	-	-
Net Income	2,415,715	5,489,468	1,121,792	2,288,464	846,101	8,961,535	(476,046)	2,364,566	(2,885,854)	20,125,742
Preferred Dividends	-	-	-	-	-	-	-	-	-	-
Minority Interest	-	-	-	-	-	-	-	-	-	-
Net Income to Frontier	2,415,715	5,489,468	1,121,792	2,288,464	846,101	8,961,535	(476,046)	2,364,566	(2,885,854)	20,125,742

FRONTIER COMMUNICATIONS NORTHWEST INC.
INCOME STATEMENT SUPPORTING SCHEDULE
JANUARY to SEPTEMBER 2012

Schedule C-3a

Account Description	Account	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	YTD
Basic Area Revenue	5001	(11,938,684)	(11,669,672)	(11,176,383)	(8,949,723)	(8,842,599)	(15,198,942)	(8,845,241)	(8,935,410)	(15,023,860)	(100,580,515)
Optional Extended Area Revenue	5002	-	-	-	-	-	-	-	-	-	-
Cellular Mobile Svce Revenue	5003	-	-	-	-	-	-	-	-	-	-
Other Mobile Service Revenue	5004	(136,264)	(120,318)	(125,341)	(61,445)	(62,136)	(1,524,647)	(152,853)	(135,841)	(129,317)	(2,448,161)
Total Basic Local Service	510	(12,074,947)	(11,789,990)	(11,301,724)	(9,011,168)	(8,904,736)	(16,723,589)	(8,998,094)	(9,071,251)	(15,153,177)	(103,028,676)
Public Telephone Revenue	5010	-	-	-	-	-	-	-	-	-	-
Local Private Line Revenue	5040	(2,326,962)	(2,964,737)	(1,221,772)	(1,232,133)	(1,224,802)	(1,235,131)	(1,214,763)	(1,209,660)	(1,200,932)	(13,830,891)
Customer Premises Revenue	5050	-	-	-	-	-	-	-	-	-	-
Other Local Exchange Revenue	5060	(3,788,412)	(3,738,090)	(2,410,886)	(4,066,142)	(4,006,079)	(3,361,256)	(4,152,643)	(4,214,336)	(3,412,017)	(33,149,861)
Oth Local Exch Rev Settlements	5069	-	-	-	-	-	-	-	-	-	-
Total Local Network	520	(18,190,321)	(18,492,817)	(14,934,182)	(14,309,443)	(14,135,616)	(21,319,977)	(14,365,500)	(14,495,247)	(19,766,126)	(150,009,228)
End User-Inter	5081	(4,263,597)	(4,224,971)	(4,244,888)	(4,224,960)	(4,206,656)	(4,163,349)	(4,383,245)	(4,383,541)	(4,309,673)	(38,404,880)
Switched Access-Inter	5082	(4,845,263)	(4,612,302)	(4,759,689)	(4,854,606)	(4,516,301)	(4,756,783)	(4,765,820)	(5,186,027)	(4,698,476)	(42,795,266)
Special Access-Inter	5083	(20,679,452)	(20,250,587)	(20,064,607)	(12,034,209)	(12,672,053)	(11,610,647)	(11,618,612)	(13,186,213)	(14,100,047)	(136,216,427)
Total Interstate Access	0303	(29,788,312)	(29,087,860)	(29,069,183)	(20,913,775)	(21,395,010)	(20,530,779)	(20,767,677)	(22,755,781)	(23,108,196)	(217,416,573)
End User-Intra	5084	-	(2)	-	-	-	-	-	-	-	(2)
Switched Access-Intra	5085	(2,000,567)	(1,909,227)	(2,216,453)	(2,047,963)	(2,222,210)	(673,759)	(1,916,609)	(1,320,197)	(2,369,141)	(16,676,126)
Special Access-Intra	5086	-	-	(1,115,709)	(1,594,705)	(1,619,503)	(1,577,980)	(1,614,760)	(1,506,896)	(1,515,961)	(10,545,513)
Total Intrastate Access	0304	(2,000,567)	(1,909,229)	(3,332,162)	(3,642,668)	(3,841,714)	(2,251,738)	(3,531,369)	(2,827,092)	(3,885,102)	(27,221,641)
Total Network Access	1061	(31,788,879)	(30,997,089)	(32,401,345)	(24,556,442)	(25,236,724)	(22,782,517)	(24,299,046)	(25,582,873)	(26,993,298)	(244,638,214)
Long Distance Message	5100	(1,432,158)	(1,071,140)	(2,004,756)	(4,487,330)	(3,894,808)	3,683,230	(3,702,776)	(3,497,564)	4,278,557	(12,128,744)
Unidirectional LD Revenue	5110	-	-	-	-	-	-	-	-	-	-
Long Distance Inward WATS	5111	-	-	-	-	-	-	-	-	-	-
Long Distance Outward WATS	5112	-	-	(101)	(117)	(117)	(105)	(105)	(105)	(105)	(755)
Long Distance Private Ntwk	5120	-	-	49	-	-	(3)	-	-	-	46
Other Long Distance	5160	(92,073)	(90,472)	3,181	-	-	-	(15,963)	12,765	3,196	(179,365)
Total Long Distance Network	525	(1,524,231)	(1,161,612)	(2,001,626)	(4,487,447)	(3,894,925)	3,683,122	(3,718,843)	(3,484,904)	4,281,648	(12,308,818)
Directory	5230	(173,289)	(167,928)	(248,359)	(131,167)	(132,881)	(132,116)	(128,118)	(130,358)	(129,443)	(1,373,658)
Rent	5240	(552,291)	(291,468)	(530,727)	(1,002,559)	(572,158)	(575,543)	(494,136)	(418,187)	(432,096)	(4,869,167)
Special Billing Arrangements	5261	-	-	-	-	-	-	-	-	-	-
Customer Operations Revenue	5262	(25,194)	(35,370)	(84,941)	11	-	137	-	2	-	(145,356)
Plant Operations Revenue	5263	-	-	-	-	-	-	-	-	-	-
Other Incidental Regulated Rev	5264	(358,438)	(319,918)	(1,704,255)	29,951	(263,587)	(2,254,718)	(735,349)	1,190,038	(876,920)	(5,323,196)
Carrier Billing & Coll	5270	(832,559)	(822,742)	(825,280)	(320,479)	(431,770)	(442,497)	(451,544)	(439,619)	(436,424)	(5,002,917)
Total Miscellaneous	5200	(1,941,772)	(1,637,426)	(3,393,562)	(1,424,244)	(4,000,395)	(3,404,738)	(1,809,147)	171,874	(1,874,883)	(16,714,293)
Nonregulated Revenues	5280	(5,679,994)	(6,025,170)	(14,003,618)	(16,110,656)	(16,215,848)	(17,929,599)	(15,766,547)	(15,949,826)	(16,487,682)	(124,168,941)
Uncollectibles Telecomm	5301	904,121	892,945	778,777	898,935	872,681	1,000,271	1,088,272	1,079,519	268,258	7,783,779
Total Uncollectibles	5300	904,121	892,945	778,777	898,935	872,681	1,000,271	1,088,272	1,079,519	268,258	7,783,779
Total Net Revenue	109F	(58,221,076)	(57,421,168)	(65,955,557)	(59,989,297)	(60,010,828)	(60,753,438)	(58,870,811)	(58,261,456)	(60,572,084)	(540,055,715)
Digital Switching	6211	11,467	11,394	(119,511)	7,418	10,599	10,562	10,804	8,170	9,784	(39,312)
Operator Systems	6212	1,283,141	1,316,336	1,281,099	1,366,453	1,411,555	1,321,806	1,382,813	1,434,460	1,389,722	12,187,385
Radio Systems	6220	4,513	4,513	4,513	4,075	4,075	4,075	3,677	3,677	3,677	45,041
Circuit Equipment	6231	4,754	1,867	2,657	7,293	1,209	2,912	11,740	337	251	32,769
Total COE Switching	62	2,433,607	2,634,458	2,161,901	2,388,186	2,343,553	2,214,928	2,349,936	2,411,582	2,271,020	21,209,170
Plant Spec - Warranty Expense	6311	421,048	352,943	378,984	434,086	467,500	547,938	671,128	612,326	547,082	4,433,035
Plant Spec - Rental Expense	6341	15,364	11,870	9,730	14,763	15,430	13,064	15,227	10,066	9,290	114,804
Public Telephone Terminal Equip	6351	-	-	-	-	-	-	-	-	-	-
Other Terminal Equipment	6362	3,730,745	4,778,498	4,153,750	3,780,134	3,755,939	3,608,037	3,612,734	3,573,210	3,388,336	34,381,384
Total Auxiliary	63	4,167,157	5,143,311	4,542,464	4,228,984	4,238,869	4,169,038	4,299,089	4,195,602	3,944,708	38,929,223
Poles And Towers	6411	834,684	634,368	455,369	854,619	945,284	191,803	519,932	579,042	274,451	5,289,552
Aerial Cable	6421	1,758,356	1,809,976	1,711,923	1,696,859	1,501,722	1,464,058	1,384,137	1,568,162	1,328,973	13,224,166
Underground Cable	6422	329,316	344,929	326,452	256,258	317,771	256,645	300,393	251,014	181,689	2,564,468
Buried Cable	6423	1,330,284	1,386,629	1,514,669	1,483,859	1,723,201	1,495,689	1,649,157	1,726,343	1,621,692	13,931,524
Submarine Cable	6424	22,267	13,524	9,395	10,653	11,166	9,657	11,402	8,107	8,017	104,189
Intra-Building Cable	6426	-	-	-	-	-	-	-	-	-	-
Aerial Wire	6431	-	-	-	129	-	-	-	-	1,152	1,281
Conduit Systems	6441	17,660	13,822	21,787	13,059	28,541	27,013	6,993	7,477	7,454	143,806
Total Cable And Wire	64	4,292,568	4,203,248	4,039,595	4,315,436	4,527,685	2,444,865	3,872,015	4,140,146	3,423,428	35,258,986
Motor Vehicle	6112	10	48	(94,406)	-	-	(10,141)	-	-	(338,204)	(442,693)
Aircraft	6113	-	-	-	-	-	-	-	-	-	-
Special Purpose Vehicle	6114	124	124	124	115	115	115	109	109	109	1,044
Garage Work Equipment	6115	-	-	-	-	-	-	-	-	-	-
Other Work Equipment	6116	-	-	(7,242)	-	-	-	-	-	-	(7,242)
Total Network Support	6110	134	171	(101,525)	115	115	(10,026)	109	109	(338,095)	(448,891)
Land & Buildings	6121	872,206	898,581	900,030	908,225	893,870	1,002,080	838,111	920,301	908,823	8,142,228
Furniture & Artworks	6122	6,498	7,633	8,195	7,720	7,674	7,677	7,995	9,109	7,755	70,255
Office Equipment	6123	31,868	37,198	33,606	38,879	31,638	27,784	32,468	36,907	33,802	304,149
General Purpose Computer	6124	1,285,258	1,234,071	1,368,672	1,510,386	1,432,077	1,337,325	1,549,475	1,478,441	1,674,763	12,870,472
Total General Support	6120	2,195,830	2,177,482	2,310,508	2,465,210	2,365,258	2,374,866	2,428,050	2,444,758	2,625,143	21,387,104
Total Plant Specific Support	61	2,195,964	2,177,654	2,208,983	2,465,324	2,365,373	2,364,840	2,428,159	2,444,867	2,287,048	20,938,213
Total Plant Specific	650	13,089,297	14,158,670	12,952,944	13,397,931	13,475,481	11,193,671	12,949,199	13,192,197	11,926,204	116,335,593
Property Held For Future Use	6511	-	-	-	-	-	-	-	-	-	-
Provisioning	6512	-	1,449	(14,440)	-	-	-	-	-	5,065	(7,926)
Total Other PP&E	6510	-	1,449	(14,440)	-	-	-	-	-	5,065	(7,926)
Power	6531	513,231	712,893	627,477	627,610	768,651	667,316	591,684	832,463	648,149	5,989,474
Network Administrative	6532	1,471,980	1,965,820	1,364,743	1,435,097	1,017,551	2,574,606	1,392,838	49,331	1,045,129	12,317,095
Testing	6533	55,450	55,700	70,226	47,032	79,310	86,768	50,898	57,197	47,396	549,976
Plant Operations Administration	6534	1,141,794	1,555,469	862,342	1,955,288	1,488,841	1,625,133	1,588,958	1,552,787	1,499,055	

FRONTIER COMMUNICATIONS NORTHWEST INC.
 INCOME STATEMENT SUPPORTING SCHEDULE
 JANUARY to SEPTEMBER 2012

Schedule C-3a

Account Description	Account	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	YTD
Total Marketing	6610	1,867,510	2,231,178	2,343,988	2,261,906	2,270,571	1,763,602	2,020,238	2,332,686	2,441,631	19,533,310
Call Completion Services	6621	146,161	191,440	153,057	139,578	159,326	163,658	150,725	151,229	36,849	1,292,024
Number Services	6622	6,597	6,219	6,110	6,442	9,341	38,095	7,296	7,081	15,025	102,207
Customer Services	6623	4,174,767	3,742,042	4,130,679	3,545,343	3,954,582	3,451,997	3,865,094	3,711,628	3,701,648	34,277,761
Total Customer Services	6620	4,327,525	3,939,702	4,269,847	3,691,364	4,123,229	3,653,750	4,023,115	3,869,938	3,753,522	35,671,991
Total Customer Operations	700	6,195,035	6,170,880	6,633,834	5,953,270	6,393,800	5,417,353	6,043,353	6,202,624	6,195,153	55,205,301

FRONTIER COMMUNICATIONS NORTHWEST INC.
 INCOME STATEMENT SUPPORTING SCHEDULE
 JANUARY to SEPTEMBER 2012

Schedule C-3a

Account Description	Account	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	YTD
Executive	6711	317,000	331,806	1,202,115	346,338	430,907	520,516	315,726	437,313	827,777	4,729,497
Planning	6712	4,398	4,733	4,656	4,542	3,472	4,652	4,979	18,569	25,472	75,473
Total Executive & Planning	6710	321,397	336,539	1,206,771	350,880	434,379	525,168	320,705	455,882	853,248	4,804,970
Accounting & Finance	6721	461,864	576,448	521,984	422,716	485,506	494,419	466,109	437,387	486,609	4,353,042
External Relations	6722	717,819	689,599	902,924	1,023,999	592,363	800,796	703,214	656,001	(130,814)	5,955,921
Human Resources	6723	170,354	173,507	183,938	176,387	165,911	188,370	181,536	172,400	173,634	1,566,037
Info Management	6724	2,407,617	1,995,043	1,434,701	1,435,590	938,487	1,211,377	1,222,066	1,349,562	698,202	12,692,645
Legal	6725	74,402	96,005	125,694	109,495	91,478	114,387	114,551	110,884	110,329	947,226
Procurement	6726	55,920	58,656	49,606	(55,094)	54,391	50,433	40,996	15,646	-	48,386
Research & Development	6727	-	-	-	-	-	-	-	-	-	-
Other General & Admin	6728	648,406	985,213	908,582	687,023	880,442	540,415	698,819	677,841	674,002	6,700,744
Total General & Administrative	6720	4,536,382	4,574,471	4,127,430	3,800,116	3,208,599	3,400,197	3,407,291	3,419,721	2,060,349	32,534,556
Total Corporate Operations	710	4,857,779	4,911,010	5,334,201	4,150,996	3,642,978	3,925,365	3,727,997	3,875,603	2,913,597	37,339,526
Gain/Loss - Disp Land	7150	-	-	-	-	-	-	-	-	-	-
Other Oper Gain/Loss	7160	-	-	-	-	-	-	-	-	-	-
Total Oth Oper Inc & Exp	7100	-	-	-	-	-	-	-	-	-	-
Depreciation	6561	25,372,652	26,948,476	27,268,569	27,073,814	27,139,040	27,745,573	27,563,968	27,632,978	27,796,829	244,541,899
Amort - Tangible	6563	-	-	-	-	-	-	-	-	-	-
Amort - Intangible	6564	1,412,050	1,412,050	6,496,611	8,242	8,242	(5,887)	1,177	1,177	1,177	9,334,841
Juris Diff - Depr/Amort FAS71	7921	-	-	-	-	-	-	-	-	-	-
Total Depreciation & Amort	6560	26,784,703	28,360,526	33,765,180	27,082,056	27,147,282	27,739,686	27,565,146	27,634,155	27,798,006	253,876,740
Property Taxes	72401X	1,875,000	1,875,000	1,875,000	1,875,000	1,875,000	3,321,497	1,804,999	1,804,999	1,804,999	18,111,495
Gross Receipts	72402X	1,654,544	708,333	(237,877)	708,333	708,333	708,333	708,333	708,333	916,754	6,583,421
State/Local Franch Taxes	72408X	180,471	107,197	(112,649)	104,309	(158,844)	58,333	58,333	58,333	(156,587)	139,097
Other Operating Taxes	72409X	21,254	17,939	17,945	17,980	14,576	18,159	17,939	17,939	17,939	161,668
Total Oper Taxes	7240	3,731,270	2,708,469	1,542,419	2,705,622	2,439,265	4,106,322	2,589,605	2,589,605	2,583,105	24,995,681
Total Oper Exp/Oth Tax	TLOP	60,101,727	63,027,498	66,024,132	59,602,175	58,285,644	66,348,903	58,626,151	57,953,372	55,328,885	545,298,487
Earning Before Inc Tax	EBIF	1,880,651	5,606,330	68,575	(387,123)	(1,725,183)	5,595,465	(244,660)	(308,084)	(5,243,199)	5,242,772
Federal Income Taxes	7220	837,607	168,759	1,235,334	2,776,715	2,608,989	2,890,989	(56,707)	2,706,059	2,467,409	15,635,155
State/Local Income Tax	7230	35,282	7,109	117,391	197,916	185,961	17,993	(3,028)	144,496	131,752	834,872
Deferred Federal	7250	(127,369)	(127,369)	(127,369)	(127,369)	(127,369)	(127,369)	(127,369)	(127,369)	(127,369)	(1,146,318)
Deferred State/Local	7251X	-	-	-	-	-	-	-	-	-	-
Oper Inc Tax Pr to ITC	TAX PRE ITC	745,521	48,498	1,225,356	2,847,262	2,667,581	2,781,614	(187,103)	2,723,186	2,471,793	15,323,708
Oper ITC Claimed	72101X	-	-	-	-	-	-	-	-	-	-
Oper ITC Credit	72102X	-	-	-	-	-	-	-	-	-	-
Net Operating ITC	NET OP ITC	-	-	-	-	-	-	-	-	-	-
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-	-
Total Oper Income Tax	7200	745,521	48,498	1,225,356	2,847,262	2,667,581	2,781,614	(187,103)	2,723,186	2,471,793	15,323,708
Net Operating Income	OPIF	2,626,172	5,654,828	1,293,932	2,460,140	942,398	8,377,079	(431,763)	2,415,101	(2,771,406)	20,566,481
Dividend Income - Affiliate	731010	-	-	-	-	-	-	-	-	-	-
Dividend Income - Other	731020	-	-	-	-	-	-	-	-	-	-
Interest Income	7320	(5,544)	(6,512)	(6,533)	(6,108)	(6,218)	(5,298)	(8,888)	(4,622)	(4,410)	(54,133)
Sinking & Other Funds	7330	-	-	-	-	-	-	-	-	-	-
Allow For Funds Used Cn	7340	(205,010)	(160,166)	(153,975)	(168,012)	(94,763)	556,680	(37,068)	(52,074)	(33,779)	(348,167)
Gains/Loss-Disp Prop-NOP	7350	-	-	(16,980)	-	-	-	-	(79,000)	-	(95,980)
Other Nonop Income	7360	-	-	-	-	-	-	-	-	-	-
Less: Special Charges	7370	98	1,317	5,350	2,326	4,510	32,908	1,480	6,088	2,490	56,565
Total Nonoper Inc & Exp	OT NONOP ITC	(210,456)	(165,361)	(172,139)	(171,794)	(96,471)	584,289	(44,476)	(50,608)	(114,699)	(441,715)
Federal Income Taxes	7420	-	-	-	-	-	-	-	-	-	-
State/Local Income Taxes	7430	-	-	-	-	-	-	-	-	-	-
Deferred Federal	74501X	-	-	-	-	-	-	-	-	-	-
Deferred State/Local	74502X	-	-	-	-	-	-	-	-	-	-
Nonoper Inc Tax Pr ITC	OP TAX PRE ITC	-	-	-	-	-	-	-	-	-	-
Nonop ITC Claimed	741010	-	-	-	-	-	-	-	-	-	-
Net Nonoperating ITC	NET NONOP ITC	-	-	-	-	-	-	-	-	-	-
Nonoper Taxes - Other	7440	-	-	-	-	-	-	-	-	-	-
Total Nonop Inc Taxes	74YY	-	-	-	-	-	-	-	-	-	-
Total Nonop Inc - Net	NINC	(210,456)	(165,361)	(172,139)	(171,794)	(96,471)	584,289	(44,476)	(50,608)	(114,699)	(441,715)
Income Avail For Fixed	FXIF	2,415,715	5,489,468	1,121,792	2,288,346	846,927	8,961,368	(476,239)	2,364,493	(2,885,105)	20,124,766
Interest On Bonds	751010	-	-	-	-	-	-	-	-	-	-
Discount/Premium Amort	75103X	-	-	-	-	-	-	-	-	-	-
Interest On Affiliate Adv	751040	-	-	-	-	-	-	-	-	-	-
Other Long Term Debt	75109X	-	-	-	-	-	-	-	-	-	-
Capital Leases	7520	-	-	-	-	-	-	-	-	-	-
Amortized Debt Issuance	7530	-	-	-	-	-	-	-	-	-	-
Other Interest Deduction	7540	-	-	-	119	175	166	194	73	250	977
Juris Diff - Interest Exp	JURFIXC	-	-	-	-	-	-	-	-	-	-
Total Interest Exp	FIXC	-	-	-	119	175	166	194	73	250	977
Income Before Extraord	INBF	2,415,715	5,489,468	1,121,792	2,288,464	846,101	8,961,535	(476,046)	2,364,566	(2,885,854)	20,125,742
Extraord Inc Credits	7610	-	-	-	-	-	-	-	-	-	-
Extraord Inc Charges	7620	-	-	-	-	-	-	-	-	-	-
Extraord Income Taxes	7630	-	-	-	-	-	-	-	-	-	-
Extraord Deferred Taxes	ZZZDTAX	-	-	-	-	-	-	-	-	-	-
Total Extraordinary Items	EXOR	-	-	-	-	-	-	-	-	-	-
Net Income	NETF	2,415,715	5,489,468	1,121,792	2,288,464	846,101	8,961,535	(476,046)	2,364,566	(2,885,854)	20,125,742
Preferred Dividends	4058	-	-	-	-	-	-	-	-	-	-
Minority Interest	3011	-	-	-	-	-	-	-	-	-	-
Net Income to Frontier	301P	2,415,715	5,489,468	1,121,792	2,288,464	846,101	8,961,535	(476,046)	2,364,566	(2,885,854)	20,125,742

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

Schedule C-3b

Account Description	Account	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12
Oper ITC Claimed	72101X	-	-	-	-	-	-	-	-	-
Oper ITC Credit	72102X	-	-	-	-	-	-	-	-	-
Total Oper ITC		-	-	-	-	-	-	-	-	-
Deferred Federal	7250	(67,896)	(67,896)	(67,896)	(67,896)	(67,896)	(67,896)	(67,896)	(67,896)	(67,896)
Total Deferred Federal		(67,896)	(67,896)	(67,896)	(67,896)	(67,896)	(67,896)	(67,896)	(67,896)	(67,896)
Federal Income Taxes	7220	(1,146,558)	(1,821,426)	(1,006,283)	(137,194)	(111,068)	(322,505)	(2,159,032)	64,361	(148,696)
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total Federal Income Taxes		(1,214,454)	(1,889,322)	(1,074,179)	(205,090)	(178,964)	(390,400)	(2,226,927)	(3,555)	(216,592)
CUMULATIVE YEAR TO DATE										
Oper ITC Claimed	72101X	-	-	-	-	-	-	-	-	-
Oper ITC Credit	72102X	-	-	-	-	-	-	-	-	-
Total Oper ITC		-	-	-	-	-	-	-	-	-
Deferred Federal	7250	(67,896)	(135,791)	(203,687)	(271,583)	(339,479)	(407,374)	(475,270)	(543,166)	(611,062)
Total Deferred Federal		(67,896)	(135,791)	(203,687)	(271,583)	(339,479)	(407,374)	(475,270)	(543,166)	(611,062)
Federal Income Taxes	7220	(1,146,558)	(2,967,984)	(3,974,268)	(4,111,462)	(4,222,531)	(4,545,035)	(6,704,067)	(6,639,706)	(6,788,402)
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total Federal Income Taxes		(1,214,454)	(3,103,776)	(4,177,955)	(4,383,045)	(4,562,009)	(4,952,409)	(7,179,337)	(7,182,872)	(7,399,463)

FRONTIER COMMUNICATIONS NORTHWEST INC.
STATE OF WASHINGTON
SELECTED PLANT DATA
JANUARY TO SEPTEMBER 2012

Schedule C-4 FC NORTHWEST INC. INCLUDING SUBSIDIARY

Item	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12
Telephone Plant in Service	5,298,578,437	5,303,605,803	5,308,487,631	5,313,716,580	5,319,498,536	5,325,325,980	5,330,842,736	5,336,250,548	5,341,978,490
Depreciation Reserve	(3,845,917,085)	(3,871,048,372)	(3,896,272,319)	(3,921,747,851)	(3,947,518,673)	(3,973,542,385)	(3,999,811,383)	(4,026,377,460)	(4,053,161,705)
Net Plant	1,452,661,352	1,432,557,431	1,412,215,312	1,391,968,729	1,371,979,863	1,351,783,595	1,331,031,353	1,309,873,188	1,288,816,785
Telephone PLT Under Const. - ST	26,452,394	30,287,656	34,679,120	38,791,062	42,326,336	46,137,903	49,932,480	53,464,165	56,841,090
Telephone PLT Under Const. - LT	0	0	0	0	0	0	0	0	0
Total Telephone Plant Under Const.	26,452,394	30,287,656	34,679,120	38,791,062	42,326,336	46,137,903	49,932,480	53,464,165	56,841,090
Material & Supplies (Acct 1220)	7,558,511	7,841,601	7,884,573	7,981,348	8,411,844	8,594,035	8,903,963	9,603,487	10,342,386
Nonoperating Plant	2,261,894	1,679,741	1,215,780	777,719	336,244	184,144	143,264	102,521	60,490
Depreciation - Nonoperating	(3,731)	(4,890)	(6,050)	(7,209)	(8,368)	(9,527)	(10,687)	(11,846)	(11,718)
Property Held for Future Use	0	0	0	0	0	0	0	0	0
Total	1,488,930,420	1,472,361,539	1,455,988,735	1,439,511,649	1,423,045,919	1,406,690,150	1,390,000,373	1,373,031,515	1,356,049,033
Employee Pension Plan	(394,836)	(357,490)	(321,293)	(286,267)	(260,995)	(228,794)	(125,468)	(82,946)	(40,425)
Accum Def. Inc Taxes-Accel Tax	(317,397,067)	(335,287,945)	(353,186,263)	(370,520,638)	(387,853,836)	(405,192,286)	(406,701,944)	(408,739,692)	(410,808,492)

NOTE: Balances Represent 13 - Month Rolling Average

WASHINGTON STATE

Item	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12
Telephone Plant in Service	5,859,195,870	5,868,778,839	5,878,466,677	5,887,771,731	5,897,277,895	5,906,851,059	5,915,043,677	5,923,570,579	5,932,043,867
Depreciation Reserve	(3,950,613,834)	(3,980,359,906)	(4,010,492,745)	(4,040,981,688)	(4,071,651,888)	(4,102,513,622)	(4,133,350,921)	(4,164,314,522)	(4,195,314,629)
Net Plant	1,908,582,036	1,888,418,933	1,867,973,932	1,846,790,043	1,825,626,007	1,804,337,437	1,781,692,756	1,759,256,057	1,736,729,238
Telephone PLT Under Const. - ST	29,194,260	30,886,718	32,501,074	34,729,513	36,812,670	39,007,258	41,188,782	43,226,465	45,153,564
Telephone PLT Under Const. - LT	0	0	0	0	0	0	0	0	0
Total Telephone Plant Under Const.	29,194,260	30,886,718	32,501,074	34,729,513	36,812,670	39,007,258	41,188,782	43,226,465	45,153,564
Material & Supplies (Acct 1220)	7,857,232	8,219,954	8,677,381	8,892,947	9,137,905	9,514,078	9,979,704	10,574,075	11,134,538
Nonoperating Plant	4,737,364	4,648,807	4,560,211	4,475,103	4,361,104	4,246,394	4,047,892	3,849,621	3,643,481
Depreciation - Nonoperating	0	0	0	0	0	0	0	0	0
Property Held for Future Use	0	0	0	0	0	0	0	0	0
Total	1,950,370,892	1,932,174,412	1,913,712,598	1,894,887,606	1,875,937,686	1,857,105,167	1,836,909,134	1,816,906,218	1,796,660,821
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	(298,002,030)	(293,746,609)	(289,499,484)	(285,700,428)	(281,909,307)	(278,122,401)	(275,318,435)	(270,908,788)	(266,520,748)

NOTE: Balances Represent 13 - Month Rolling Average

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

Schedule C-7 -- Washington State

Account Description	Account	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12
Property Taxes	72401X	916,667	916,667	916,667	916,667	916,667	2,363,164	996,666	996,666	996,666
Gross Receipts	72402X	1,654,544	708,333	(237,877)	708,333	708,333	708,333	708,333	708,333	916,754
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	20	-	-	-	(20)	-	-	-	-
Other Operating Taxes	72409X	11,330	9,562	9,566	9,584	7,770	9,680	9,562	9,562	9,562
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	2,582,561	1,634,562	688,356	1,634,584	1,632,750	3,081,177	1,714,561	1,714,561	1,922,982
State/Local Income Tax	7230	(48,296)	(76,723)	(158,254)	(7,917)	(9,779)	58,278	(115,286)	3,437	(7,940)
Prov For Def Income Taxes	7251X	-	-	-	-	-	-	-	-	-
Juris Diff - Income Taxes	7919	(48,296)	(76,723)	(158,254)	(7,917)	(9,779)	58,278	(115,286)	3,437	(7,940)
Total State/Local Inc Taxes		(48,296)	(76,723)	(158,254)	(7,917)	(9,779)	58,278	(115,286)	3,437	(7,940)
Total Taxes		2,534,265	1,557,839	530,102	1,626,667	1,622,971	3,139,455	1,599,275	1,717,998	1,915,042

Account Description	Account	YTD Jan-12	YTD Feb-12	YTD Mar-12	YTD Apr-12	YTD May-12	YTD Jun-12	YTD Jul-12	YTD Aug-12	YTD Sep-12
Property Taxes	72401X	916,667	1,833,334	2,750,001	3,666,668	4,583,335	6,946,499	7,943,165	8,939,831	9,936,497
Gross Receipts	72402X	1,654,544	2,362,877	2,125,000	2,833,333	3,541,666	4,249,999	4,958,332	5,666,665	6,583,419
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	20	20	20	20	-	-	-	-	-
Other Operating Taxes	72409X	11,330	20,892	30,458	40,042	47,812	57,492	67,054	76,616	86,178
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	2,582,561	4,217,123	4,905,479	6,540,063	8,172,813	11,253,990	12,968,551	14,683,112	16,606,094
State/Local Income Tax	7230	(48,296)	(125,019)	(283,273)	(291,190)	(300,969)	(242,691)	(357,977)	(354,540)	(362,480)
Deferred State/Local	7251X	-	-	-	-	-	-	-	-	-
Juris Diff-Income Taxes	7919	(48,296)	(125,019)	(283,273)	(291,190)	(300,969)	(242,691)	(357,977)	(354,540)	(362,480)
Total State/Local Inc Taxes		(48,296)	(125,019)	(283,273)	(291,190)	(300,969)	(242,691)	(357,977)	(354,540)	(362,480)
Total Taxes		2,534,265	4,092,104	4,622,206	6,248,873	7,871,844	11,011,299	12,610,574	14,328,572	16,243,614

REDACTED

FC NORTHWEST INC. - STATE OF WASHINGTON

SWITCHED ACCESS LINES - EXCLUDING COMPANY OFFICIAL

BILLED IN-SERVICE UNITS

JANUARY to SEPTEMBER 2012

Schedule C-8

	Items	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12
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 SEPTEMBER 2012

Schedule C-8

	Items	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12
	ADV SWCD SVC:									
C42	42 ISDN - BRI									
C43	43 ISDN - PRI									
C44	44 SWCHD DATA									
	ADV CONFIG SVC:									
C45	45 DCS-PBX TRK									
C46	46 DCS-B1/KEY									
C47	47 DCS-CENTRNT									
C60	48 Flexgrow-Voice									
C49	49 TOTAL BUS ML									
	UNE:									
U13	50 UPLAT-2W ANALOG									
U14	51 UPLAT-ISDN BRI									
U15	52 UPLAT-DS1									
U22	53 UPLAT-COIN									
U30	54 UPLAT 2W-4W Res									
	55 TOTAL UNE									
	56 Sub-total FCC LINES									
C50	57 PUBLIC COIN									
C51	58 MOBILE									
C52	59 CYBER PORT									
C53	60 FGA									
C54	61 WATS INTER									
C55	62 WATS INTRA									
	63 TOT SW FCC LNS									
C58	64 FX-IN									
	65 TOT SW SEC LNS									

REDACTED

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

Schedule C-7 -- Frontier Communications Northwest Inc.

Account Description	Account	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12
Property Taxes	72401X	1,875,000	1,875,000	1,875,000	1,875,000	1,875,000	3,321,497	1,804,999	1,804,999	1,804,999
Gross Receipts	72402X	1,654,544	708,333	(237,877)	708,333	708,333	708,333	708,333	708,333	916,754
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	180,471	107,197	(112,649)	104,309	(158,644)	58,333	58,333	58,333	(156,587)
Other Operating Taxes	72409X	21,254	17,939	17,945	17,980	14,576	18,159	17,939	17,939	17,939
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	3,731,269	2,708,469	1,542,419	2,705,622	2,439,265	4,106,322	2,589,604	2,589,604	2,583,105
State/Local Income Tax	7230	35,282	7,109	117,391	197,916	185,961	17,993	(3,028)	144,496	131,752
Prov For Def Income Taxes	7251X	-	-	-	-	-	-	-	-	-
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		35,282	7,109	117,391	197,916	185,961	17,993	(3,028)	144,496	131,752
Total Taxes		3,766,551	2,715,578	1,659,810	2,903,538	2,625,226	4,124,315	2,586,576	2,734,100	2,714,857

Account Description	Account	YTD Jan-12	YTD Feb-12	YTD Mar-12	YTD Apr-12	YTD May-12	YTD Jun-12	YTD Jul-12	YTD Aug-12	YTD Sep-12
Property Taxes	72401X	1,875,000	3,750,000	5,625,000	7,500,000	9,375,000	12,696,497	14,501,496	16,306,495	18,111,494
Gross Receipts	72402X	1,654,544	2,362,877	2,125,000	2,833,333	3,541,666	4,249,999	4,958,332	5,666,665	6,583,419
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	180,471	287,668	175,019	279,328	120,684	179,017	237,350	295,683	139,096
Other Operating Taxes	72409X	21,254	39,193	57,138	75,118	89,694	107,853	125,792	143,731	161,670
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	3,731,269	6,439,738	7,982,157	10,687,779	13,127,044	17,233,366	19,822,970	22,412,574	24,995,679
State/Local Income Tax	7230	35,282	42,391	159,782	357,698	543,659	561,652	558,624	703,120	834,872
Deferred State/Local	7251X	-	-	-	-	-	-	-	-	-
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		35,282	42,391	159,782	357,698	543,659	561,652	558,624	703,120	834,872
Total Taxes		3,766,551	6,482,129	8,141,939	11,045,477	13,670,703	17,795,018	20,381,594	23,115,694	25,830,551