



December 29, 2010

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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: 3Q10 Financial Reports

Dear Mr. Danner:

Enclosed for filing are Frontier Communications Northwest Inc.'s C Schedule report for January to September 2010 and its quarterly report covering twelve months ending September 2010. 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 972-456-7551 or email me at kimberly.a.douglass@ftr.com.

Sincerely,

A handwritten signature in black ink that reads "Kim Douglass" with a long horizontal flourish extending to the right.

Kim Douglass
Senior Staff Consultant
Compliance – Government and Regulatory Affairs