

**AMOUNTS CHARGED BY  
 FRONTIER COMMUNICATIONS CORPORATE SERVICES INC.  
 TO FRONTIER COMMUNICATIONS NORTHWEST INC.**

<b>FCC Acct No.</b>	<b>Account Description</b>	<b>Total Northwest</b>	<b>Total Washington</b>	<b>Washington Intrastate</b>
1438	Deferred Maintenance and Retirements	2,372	1,708	0
2003	Telecommunications Plant Under Construction - Short Term	2,016	1,308	754
2121	TPIS - Buildings	13,617	1,782	1,353
2212	TPIS - Digital Electronic Switching	5,170	5,169	4,417
2232	TPIS - Circuit Equipment	4,504	3,139	1,837
2411	TPIS - Poles	3	3	2
2421	TPIS - Aerial Cable	1,238	1,059	757
2422	TPIS - Underground Cable	6,745	4,091	2,914
2423	TPIS - Buried Cable	1,502	910	649
2441	TPIS - Conduit Systems	550	550	392
3100	Accumulated Depreciation	777	540	385
6112	Motor Vehicle Expense	3,653,326	2,037,635	1,224,288
6114	Special Purpose Vehicles Expense	-226,427	-125,520	-74,523
6121	Land and Building Expense	4,089,925	2,198,959	1,515,354
6122	Furniture Expense	369	207	146
6123	Office Equipment Expense	39,063	22,507	15,531
6124	General Purpose Computers Expense	5,904,609	3,414,232	2,350,900
6212	Digital Electronic Expense	7,979	8,882	6,459
6232	Circuit Equipment Expense	1	0	0
6362	Other Terminal Equipment Expense	20,843,838	8,744,075	1,162,727
6423	Buried Cable Expense	20	11	8
6512	Provisioning Expense	2,121,999	1,186,151	781,095
6531	Power Expense	864,390	529,187	338,235
6532	Network Administration Expense	376,783	216,253	137,698
6533	Testing Expense	3,073,149	1,652,624	1,085,125
6534	Plant Operations Administration Expense	7,155,902	4,124,761	2,617,476
6535	Engineering Expense	315,934	181,594	115,543
6540	Access Expense	983,365	527,900	214,822
6611	Product Management	16,930,583	8,919,298	5,650,874
6613	Product Advertising	6,594,644	3,774,700	2,391,408
6621	Call Completion Services	735,244	424,425	275,473
6622	Number Services	502,732	289,981	188,658
6623	Customer Services	8,130,041	4,597,577	3,465,610
6720	General and Administrative	48,439,593	27,813,933	18,768,060
7300	Nonoperating Income and Expense	15	9	1
7500	Interest on Funded Debt	9	9	7
		<u>130,575,579</u>	<u>70,559,651</u>	<u>42,244,432</u>

**AMOUNTS CHARGED BY  
 FRONTIER COMMUNICATIONS NORTHWEST INC. TO  
 FRONTIER COMMUNICATIONS CORPORATE SERVICES INC.**

<b>FCC Acct No.</b>	<b>Account Description</b>	<b>Total Northwest</b>	<b>Total Washington</b>	<b>Washington Intrastate</b>
5001	Basic Area Revenue	-117,059	-104,630	-104,630
5083	Special Access Revenue	-13,936	0	0
5200	Miscellaneous Revenue	-8	0	0
6535	Engineering Expense	1,013	568	361
		<u>-129,990</u>	<u>-104,062</u>	<u>-104,268</u>

**AMOUNTS CHARGED BY  
 FRONTIER COMMUNICATIONS OF THE CAROLINAS INC.  
 TO FRONTIER COMMUNICATIONS NORTHWEST INC.**

<b>FCC</b>		<b>Total</b>	<b>Total</b>	<b>Washington</b>
<b>Acct No.</b>	<b>Account Description</b>	<b>Northwest</b>	<b>Washington</b>	<b>Intrastate</b>
1438	Deferred Maintenance and Retirements	109,978	60,655	0
2003	Telecommunications Plant Under Construction - Short Term	27,287	9,721	5,605
2121	TPIS - Buildings	1,781	919	698
2212	TPIS - Digital Electronic Switching	27,678	9,345	7,984
2232	TPIS - Circuit Equipment	241,604	135,678	79,420
2362	TPIS - Other Terminal Equipment	225	28	20
2411	TPIS - Poles	8,064	4,670	3,332
2421	TPIS - Aerial Cable	39,217	25,068	17,904
2422	TPIS - Underground Cable	140,712	82,757	58,942
2423	TPIS - Buried Cable	48,256	15,646	11,162
2441	TPIS - Conduit Systems	9,239	7,845	5,590
2690	TPIS - Intangibles	341	164	121
3100	Accumulated Depreciation	76,460	47,302	33,678
6112	Motor Vehicle Expense	78	70	42
6121	Land and Building Expense	44,216	26,056	17,956
6122	Furniture Expense	2,311	1,321	931
6123	Office Equipment Expense	8,684	4,704	3,246
6124	General Purpose Computers Expense	5,245	2,923	2,013
6212	Digital Electronic Expense	359,156	202,767	147,452
6231	Radio Systems Expense	3,484	1,370	987
6232	Circuit Equipment Expense	264,588	157,968	113,189
6351	Public Telephone Terminal Equipment Expense	7	7	0
6362	Other Terminal Equipment Expense	14,543	7,669	1,020
6411	Poles Expense	334	334	253
6421	Aerial Cable Expense	4,563	2,008	1,519
6422	Underground Cable Expense	2,647	986	746
6423	Buried Cable Expense	5,595	3,849	2,911
6441	Conduit Systems Expense	95	0	0
6532	Network Administration Expense	199,199	113,702	72,399
6533	Testing Expense	6,361	3,654	2,399
6534	Plant Operations Administration Expense	454,466	250,934	159,237
6535	Engineering Expense	28,312	23,986	15,261
6611	Product Management	31,130	17,936	11,363
6623	Customer Services	253,397	146,126	110,148
6720	General and Administrative	25,093	13,626	9,194
7240	Operating Other Taxes	91	-53	-31
		<u>2,444,435</u>	<u>1,381,742</u>	<u>896,693</u>

**AMOUNTS CHARGED BY  
FRONTIER COMMUNICATIONS NORTHWEST INC. TO  
FRONTIER COMMUNICATIONS OF THE CAROLINAS INC.**

<b>FCC Acct No.</b>	<b>Account Description</b>	<b>Total Northwest</b>	<b>Total Washington</b>	<b>Washington Intrastate</b>
1170	Accounts Receivable	-107,744	-60,273	0
1438	Deferred Maintenance and Retirements	23,389	17,421	0
2003	Telecommunications Plant Under Construction - Short Term	5,421	3,629	2,092
2124	TPIS - General Purpose Computers	8	8	6
2212	TPIS - Digital Electronic Switching	21,749	18,126	15,488
2220	TPIS - Operator Systems	24	16	15
2232	TPIS - Circuit Equipment	304,089	229,222	134,177
2362	TPIS - Other Terminal Equipment	1,593	595	420
2411	TPIS - Poles	2,955	1,891	1,349
2421	TPIS - Aerial Cable	11,456	7,872	5,622
2422	TPIS - Underground Cable	12,670	8,303	5,913
2423	TPIS - Buried Cable	70,354	47,663	34,003
2441	TPIS - Conduit Systems	628	386	275
2690	TPIS - Intangibles	73	51	37
3100	Accumulated Depreciation	79,515	67,525	48,075
4000	Accounts Payable	60,271	45,038	0
5001	Basic Area Revenue	-7,046	-2,549	-2,549
5200	Miscellaneous Revenue	-17,343	-12,372	-4,589
6112	Motor Vehicle Expense	194	146	88
6121	Land and Building Expense	296	268	185
6123	Office Equipment Expense	694	156	108
6124	General Purpose Computers Expense	227	76	52
6212	Digital Electronic Expense	441,309	311,374	226,431
6220	Operator Systems Expense	107	90	66
6231	Radio Systems Expense	8	8	6
6232	Circuit Equipment Expense	164,393	117,915	84,490
6311	Station Apparatus	186	102	0
6341	Large Private Branch Exchange Expense	84	44	0
6362	Other Terminal Equipment Expense	14,708	6,776	901
6411	Poles Expense	119	80	60
6421	Aerial Cable Expense	5,994	2,711	2,050
6422	Underground Cable Expense	10,666	8,173	6,186
6423	Buried Cable Expense	10,116	5,101	3,859
6426	Intra Building Network Cable Expense	96	44	34
6532	Network Administration Expense	73,093	67,266	42,831
6533	Testing Expense	-53,493	-65,145	-42,774
6534	Plant Operations Administration Expense	416,082	380,954	241,744
6535	Engineering Expense	28,327	28,032	17,836
6611	Product Management	116,830	99,230	62,868
6622	Number Services	8,531	0	0
6623	Customer Services	182,145	65,674	49,504
6720	General and Administrative	-35,686	4,706	3,176
		<u>1,847,089</u>	<u>1,406,333</u>	<u>940,036</u>

**AMOUNTS CHARGED BY  
 FRONTIER COMMUNICATIONS OF THE SOUTHWEST INC.  
 TO FRONTIER COMMUNICATIONS NORTHWEST INC.**

<b>FCC</b>		<b>Total</b>	<b>Total</b>	<b>Washington</b>
<b>Acct No.</b>	<b>Account Description</b>	<b>Northwest</b>	<b>Washington</b>	<b>Intrastate</b>
1438	Deferred Maintenance and Retirements	5,986	3,478	0
2003	Telecommunications Plant Under Construction - Short Term	81,036	59,040	34,041
2121	TPIS - Buildings	153	53	40
2212	TPIS - Digital Electronic Switching	84,564	84,095	71,854
2232	TPIS - Circuit Equipment	194,739	154,229	90,280
2362	TPIS - Other Terminal Equipment	15,172	9,917	7,004
2411	TPIS - Poles	12,235	8,048	5,741
2421	TPIS - Aerial Cable	63,948	43,548	31,103
2422	TPIS - Underground Cable	135,048	88,335	62,915
2423	TPIS - Buried Cable	128,883	61,201	43,661
2426	TPIS - Intra Building Network Cable	6	6	5
2441	TPIS - Conduit Systems	22,073	16,312	11,624
3100	Accumulated Depreciation	-56,713	-71,481	-50,892
6112	Motor Vehicle Expense	1,516	136	82
6121	Land and Building Expense	-447	-146	-101
6122	Furniture Expense	-25	-12	-8
6123	Office Equipment Expense	-102	-74	-51
6124	General Purpose Computers Expense	96	1	1
6212	Digital Electronic Expense	199,351	121,152	88,102
6231	Radio Systems Expense	4,554	1,690	1,218
6232	Circuit Equipment Expense	166,177	109,529	78,481
6311	Station Apparatus	202	38	0
6341	Large Private Branch Exchange Expense	13	6	0
6362	Other Terminal Equipment Expense	117,471	60,519	8,047
6411	Poles Expense	12,483	2,078	1,573
6421	Aerial Cable Expense	93,157	50,425	38,136
6422	Underground Cable Expense	29,369	19,246	14,566
6423	Buried Cable Expense	121,710	57,809	43,729
6424	Submarine Cable Expense	18	8	3
6426	Intra Building Network Cable Expense	1,337	130	99
6441	Conduit Systems Expense	2,993	162	123
6532	Network Administration Expense	18,681	16,086	10,242
6533	Testing Expense	14,465	7,027	4,614
6534	Plant Operations Administration Expense	117,032	62,334	39,556
6535	Engineering Expense	1,385	898	571
6611	Product Management	1,035	80	50
6623	Customer Services	32	25	19
6720	General and Administrative	-4,020	-2,353	-1,588
7240	Operating Other Taxes	-55	-42	-25
		<b>1,585,558</b>	<b>963,532</b>	<b>634,814</b>

**AMOUNTS CHARGED BY  
 FRONTIER COMMUNICATIONS NORTHWEST INC. TO  
 FRONTIER COMMUNICATIONS OF THE SOUTHWEST INC.**

<b>FCC</b>		<b>Total</b>	<b>Total</b>	<b>Washington</b>
<b>Acct No.</b>	<b>Account Description</b>	<b>Northwest</b>	<b>Washington</b>	<b>Intrastate</b>
1170	Accounts Receivable	-76,620	-76,563	0
1438	Deferred Maintenance and Retirements	17,580	10,806	0
2212	TPIS - Digital Electronic Switching	10,075	444	379
2232	TPIS - Circuit Equipment	77,113	37,672	22,051
2362	TPIS - Other Terminal Equipment	5,524	3,426	2,420
2411	TPIS - Poles	7,354	4,109	2,931
2421	TPIS - Aerial Cable	29,528	18,087	12,918
2422	TPIS - Underground Cable	46,643	27,226	19,391
2423	TPIS - Buried Cable	44,263	25,323	18,066
2441	TPIS - Conduit Systems	19,141	9,862	7,027
2690	TPIS - Intangibles	923	709	523
3100	Accumulated Depreciation	27,049	20,682	14,725
4000	Accounts Payable	11,813	10,524	0
5001	Basic Area Revenue	-657	-266	-266
5200	Miscellaneous Revenue	-1,718	-1,280	-475
6112	Motor Vehicle Expense	4,734	4,076	2,449
6121	Land and Building Expense	242	217	150
6123	Office Equipment Expense	472	470	324
6124	General Purpose Computers Expense	521	274	188
6212	Digital Electronic Expense	194,206	127,299	92,572
6220	Operator Systems Expense	1,067	786	571
6231	Radio Systems Expense	400	243	175
6232	Circuit Equipment Expense	127,197	77,603	55,605
6311	Station Apparatus	894	486	0
6341	Large Private Branch Exchange Expense	13	5	0
6362	Other Terminal Equipment Expense	46,286	24,470	3,254
6411	Poles Expense	1,845	1,046	792
6421	Aerial Cable Expense	68,573	37,885	28,652
6422	Underground Cable Expense	24,846	14,203	10,749
6423	Buried Cable Expense	316,398	173,421	131,183
6426	Intra Building Network Cable Expense	446	234	177
6532	Network Administration Expense	26,894	17,092	10,883
6533	Testing Expense	32,580	16,787	11,023
6534	Plant Operations Administration Expense	82,812	54,373	34,504
6535	Engineering Expense	2,266	2,266	1,442
6611	Product Management	9,233	7,753	4,912
6622	Number Services	628	0	0
6623	Customer Services	14,217	5,602	4,223
6720	General and Administrative	3,164	3,841	2,592
7500	Interest on Funded Debt	1	1	1
		<b>1,177,946</b>	<b>661,193</b>	<b>496,111</b>

**AMOUNTS CHARGED BY  
 FRONTIER COMMUNICATIONS ONLINE AND LONG DISTANCE INC.  
 TO FRONTIER COMMUNICATIONS NORTHWEST INC.**

<b>FCC</b>		<b>Total</b>	<b>Total</b>	<b>Washington</b>
<b>Acct No.</b>	<b>Account Description</b>	<b>Northwest</b>	<b>Washington</b>	<b>Intrastate</b>
5100	Long Distance Message Revenue	-802,874	-526,656	-526,658
6121	Land and Building Expense	-123,636	-123,333	-84,991
6533	Testing Expense	-52,592	-52,592	-34,533
6611	Product Management	-16,560	-9,585	-6,073
6623	Customer Services	-1,634,570	-1,508,363	-1,136,990
6720	General and Administrative	-805,862	-716,852	-483,712
7240	Operating Other Taxes	-2,898	-2,865	-1,697
		<b>-3,438,993</b>	<b>-2,940,247</b>	<b>-2,274,654</b>

**AMOUNTS CHARGED BY  
 FRONTIER COMMUNICATIONS NORTHWEST INC. TO  
 FRONTIER COMMUNICATIONS ONLINE AND LONG DISTANCE INC.**

<b>FCC</b>		<b>Total</b>	<b>Total</b>	<b>Washington</b>
<b>Acct No.</b>	<b>Account Description</b>	<b>Northwest</b>	<b>Washington</b>	<b>Intrastate</b>
5001	Basic Area Revenue	-812	-260	-260
5060	Other Local Exchange Revenue	-15	-15	-15
5082	Switched Access Revenue	-499,380	-198,680	-25,142
5083	Special Access Revenue	-52,021,915	-27,681,763	-2,122,280
5200	Miscellaneous Revenue	-4,013,031	-2,240,234	-830,991
5280	Nonregulated Operating Revenue	-10,401,505	-5,257,025	0
		<b>-66,936,658</b>	<b>-35,377,977</b>	<b>-2,978,689</b>

**AMOUNTS CHARGED BY  
 FRONTIER COMMUNICATIONS WEST COAST INC.  
 TO FRONTIER COMMUNICATIONS NORTHWEST INC.**

<b>FCC Acct No.</b>	<b>Account Description</b>	<b>Total Northwest</b>	<b>Total Washington</b>	<b>Washington Intrastate</b>
1438	Deferred Maintenance and Retirements	429	287	0
2003	Telecommunications Plant Under Construction - Short Term	13,293	7,150	4,123
2121	TPIS - Buildings	37	19	15
2212	TPIS - Digital Electronic Switching	2,795	1,469	1,255
2232	TPIS - Circuit Equipment	33,865	30,532	17,872
2362	TPIS - Other Terminal Equipment	2,662	1,718	1,213
2411	TPIS - Poles	4,798	3,020	2,155
2421	TPIS - Aerial Cable	26,991	18,652	13,322
2422	TPIS - Underground Cable	31,737	18,303	13,036
2423	TPIS - Buried Cable	24,478	7,920	5,650
2441	TPIS - Conduit Systems	1,124	637	454
3100	Accumulated Depreciation	-10,278	-14,720	-10,480
6112	Motor Vehicle Expense	327	5	3
6121	Land and Building Expense	13	3	2
6124	General Purpose Computers Expense	10	0	0
6212	Digital Electronic Expense	2,028	1,038	755
6232	Circuit Equipment Expense	9,028	5,380	3,855
6311	Station Apparatus	13	0	0
6362	Other Terminal Equipment Expense	21,840	12,226	1,626
6411	Poles Expense	2,836	1,283	971
6421	Aerial Cable Expense	43,615	23,068	17,446
6422	Underground Cable Expense	5,875	3,804	2,879
6423	Buried Cable Expense	24,853	11,629	8,797
6426	Intra Building Network Cable Expense	285	23	17
6441	Conduit Systems Expense	620	71	54
6532	Network Administration Expense	9,387	9,002	5,732
6533	Testing Expense	2,116	1,016	667
6534	Plant Operations Administration Expense	9,778	5,091	3,231
6535	Engineering Expense	146	84	53
6611	Product Management	169	12	8
6623	Customer Services	3	3	2
6720	General and Administrative	-344	-201	-135
		<b>264,529</b>	<b>148,524</b>	<b>94,576</b>

**AMOUNTS CHARGED BY  
FRONTIER COMMUNICATIONS NORTHWEST INC. TO  
FRONTIER COMMUNICATIONS WEST COAST INC.**

<b>FCC</b>		<b>Total</b>	<b>Total</b>	<b>Washington</b>
<b>Acct No.</b>	<b>Account Description</b>	<b>Northwest</b>	<b>Washington</b>	<b>Intrastate</b>
1170	Accounts Receivable	-1,447	-136	0
1438	Deferred Maintenance and Retirements	5,314	4,155	0
2003	Telecommunications Plant Under Construction - Short Term	30,275	25,206	14,533
2212	TPIS - Digital Electronic Switching	7,159	6,311	5,393
2232	TPIS - Circuit Equipment	1,791	14,644	8,572
2362	TPIS - Other Terminal Equipment	3,743	2,325	1,642
2411	TPIS - Poles	2,827	2,419	1,726
2421	TPIS - Aerial Cable	8,561	5,031	3,593
2422	TPIS - Underground Cable	5,931	3,978	2,833
2423	TPIS - Buried Cable	5,328	3,107	2,217
3100	Accumulated Depreciation	26,019	7,030	5,005
4000	Accounts Payable	3,412	472	0
6112	Motor Vehicle Expense	15	10	6
6121	Land and Building Expense	-949	-991	-683
6123	Office Equipment Expense	222	221	153
6124	General Purpose Computers Expense	179	166	114
6212	Digital Electronic Expense	39,506	34,564	25,135
6231	Radio Systems Expense	755	517	372
6232	Circuit Equipment Expense	7,510	4,290	3,074
6311	Station Apparatus	55	29	0
6341	Large Private Branch Exchange Expense	48	25	0
6362	Other Terminal Equipment Expense	14,331	7,549	1,004
6411	Poles Expense	513	327	248
6421	Aerial Cable Expense	51,867	28,376	21,461
6422	Underground Cable Expense	10,457	6,341	4,800
6423	Buried Cable Expense	37,029	20,165	15,253
6532	Network Administration Expense	10,540	2,321	1,478
6533	Testing Expense	5,276	1,663	1,092
6534	Plant Operations Administration Expense	29,966	19,655	12,473
6535	Engineering Expense	927	888	565
6611	Product Management	2,864	2,403	1,522
6622	Number Services	194	0	0
6623	Customer Services	-10,136	-11,672	-8,798
6720	General and Administrative	-6,706	-5,732	-3,868
		<u>293,378</u>	<u>185,657</u>	<u>120,913</u>



**AMOUNTS CHARGED BY  
 FRONTIER MIDSTATES INC.  
 TO FRONTIER COMMUNICATIONS NORTHWEST INC.**

<b>FCC</b>		<b>Total</b>	<b>Total</b>	<b>Washington</b>
<b>Acct No.</b>	<b>Account Description</b>	<b>Northwest</b>	<b>Washington</b>	<b>Intrastate</b>
1438	Deferred Maintenance and Retirements	36	20	0
2003	Telecommunications Plant Under Construction - Short Term	297	3	2
2121	TPIS - Buildings	129	45	34
2212	TPIS - Digital Electronic Switching	564	67	57
2232	TPIS - Circuit Equipment	149	210	123
2411	TPIS - Poles	2	1	1
2421	TPIS - Aerial Cable	27	-5	-4
2422	TPIS - Underground Cable	403	34	24
2423	TPIS - Buried Cable	121	4	3
2441	TPIS - Conduit Systems	-50	-51	-36
3100	Accumulated Depreciation	-32	124	88
6121	Land and Building Expense	-408	-35	-24
6122	Furniture Expense	-14	-2	-1
6123	Office Equipment Expense	-38	-11	-7
6212	Digital Electronic Expense	376	286	208
6232	Circuit Equipment Expense	172	117	84
6362	Other Terminal Equipment Expense	15	0	0
6534	Plant Operations Administration Expense	168	106	67
6535	Engineering Expense	489	426	271
6623	Customer Services	24	24	18
6720	General and Administrative	-34	-10	-7
7240	Operating Other Taxes	-18	-6	-3
		<b>2,377</b>	<b>1,348</b>	<b>898</b>

**AMOUNTS CHARGED BY  
 FRONTIER COMMUNICATIONS NORTHWEST INC. TO  
 FRONTIER MIDSTATES INC.**

<b>FCC</b>		<b>Total</b>	<b>Total</b>	<b>Washington</b>
<b>Acct No.</b>	<b>Account Description</b>	<b>Northwest</b>	<b>Washington</b>	<b>Intrastate</b>
1170	Accounts Receivable	-9	0	0
1438	Deferred Maintenance and Retirements	5,411	3,317	0
2212	TPIS - Digital Electronic Switching	988	817	698
2232	TPIS - Circuit Equipment	30,076	22,518	13,181
2362	TPIS - Other Terminal Equipment	21	21	15
2411	TPIS - Poles	368	219	156
2421	TPIS - Aerial Cable	1,706	1,004	717
2422	TPIS - Underground Cable	15	6	4
2423	TPIS - Buried Cable	10,912	7,040	5,023
3100	Accumulated Depreciation	14,847	11,292	8,039
4000	Accounts Payable	2,697	1,439	0
5001	Basic Area Revenue	-423	-38	-38
5200	Miscellaneous Revenue	-606	-183	-68
6121	Land and Building Expense	17	17	12
6123	Office Equipment Expense	94	11	8
6124	General Purpose Computers Expense	9	0	0
6212	Digital Electronic Expense	35,478	25,541	18,573
6220	Operator Systems Expense	3	3	2
6232	Circuit Equipment Expense	9,639	6,882	4,931
6311	Station Apparatus	1	0	0
6362	Other Terminal Equipment Expense	572	111	15
6421	Aerial Cable Expense	2,792	732	553
6423	Buried Cable Expense	7,750	2,514	1,902
6532	Network Administration Expense	6,402	5,952	3,790
6533	Testing Expense	-5,412	-6,169	-4,050
6534	Plant Operations Administration Expense	36,764	35,497	22,526
6535	Engineering Expense	2,442	2,442	1,554
6611	Product Management	9,914	8,611	5,456
6622	Number Services	814	0	0
6623	Customer Services	17,328	6,209	4,681
6720	General and Administrative	-3,571	186	126
		<b>187,038</b>	<b>135,991</b>	<b>87,804</b>

**AMOUNTS CHARGED BY  
FRONTIER NORTH INC.  
TO FRONTIER COMMUNICATIONS NORTHWEST INC.**

<b>FCC</b>		<b>Total</b>	<b>Total</b>	<b>Washington</b>
<b>Acct No.</b>	<b>Account Description</b>	<b>Northwest</b>	<b>Washington</b>	<b>Intrastate</b>
1438	Deferred Maintenance and Retirements	824,437	445,092	0
2003	Telecommunications Plant Under Construction - Short Term	210,746	65,410	37,714
2121	TPIS - Buildings	25,733	17,525	13,301
2212	TPIS - Digital Electronic Switching	337,774	114,763	98,058
2220	TPIS - Operator Systems	14	14	14
2232	TPIS - Circuit Equipment	2,050,805	1,264,081	739,941
2362	TPIS - Other Terminal Equipment	5,056	2,089	1,476
2411	TPIS - Poles	71,404	44,419	31,688
2421	TPIS - Aerial Cable	324,299	203,971	145,679
2422	TPIS - Underground Cable	985,787	557,229	396,875
2423	TPIS - Buried Cable	343,808	125,194	89,314
2441	TPIS - Conduit Systems	70,699	59,949	42,720
2690	TPIS - Intangibles	3,962	1,974	1,457
3100	Accumulated Depreciation	563,227	395,959	281,908
6112	Motor Vehicle Expense	2,143	1,794	1,078
6121	Land and Building Expense	258,559	151,947	104,710
6122	Furniture Expense	1,220	858	604
6123	Office Equipment Expense	37,162	20,137	13,896
6124	General Purpose Computers Expense	64,368	33,877	23,326
6212	Digital Electronic Expense	2,184,762	1,264,880	919,823
6220	Operator Systems Expense	60,515	35,109	25,499
6231	Radio Systems Expense	25,475	8,791	6,334
6232	Circuit Equipment Expense	1,720,240	1,063,973	762,373
6311	Station Apparatus	204	180	0
6341	Large Private Branch Exchange Expense	168	110	0
6351	Public Telephone Terminal Equipment Expense	43,506	43,506	0
6362	Other Terminal Equipment Expense	256,189	157,280	20,914
6411	Poles Expense	2,737	2,450	1,855
6421	Aerial Cable Expense	133,673	114,882	86,885
6422	Underground Cable Expense	34,546	15,634	11,833
6423	Buried Cable Expense	401,820	380,436	287,778
6426	Intra Building Network Cable Expense	1,472	1,382	1,047
6441	Conduit Systems Expense	854	75	57
6532	Network Administration Expense	1,015,252	585,228	372,640
6533	Testing Expense	57,511	37,358	24,530
6534	Plant Operations Administration Expense	5,086,585	2,570,339	1,631,076
6535	Engineering Expense	1,013,757	636,593	405,046
6611	Product Management	1,353,433	764,219	484,176
6623	Customer Services	4,449,070	2,515,546	1,896,195
6720	General and Administrative	619,626	345,290	232,992
7240	Operating Other Taxes	10,441	5,353	3,171
		<b>24,653,036</b>	<b>14,054,900</b>	<b>9,197,981</b>

**AMOUNTS CHARGED BY  
 FRONTIER COMMUNICATIONS NORTHWEST INC. TO  
 FRONTIER COMMUNICATIONS WEST COAST INC.**

<b>FCC</b>		<b>Total</b>	<b>Total</b>	<b>Washington</b>
<b>Acct No.</b>	<b>Account Description</b>	<b>Northwest</b>	<b>Washington</b>	<b>Intrastate</b>
1170	Accounts Receivable	-566,338	-320,234	0
1438	Deferred Maintenance and Retirements	565,220	377,164	0
2003	Telecommunications Plant Under Construction - Short Term	30,421	22,263	12,836
2121	TPIS - Buildings	838	719	546
2124	TPIS - General Purpose Computers	71	52	40
2212	TPIS - Digital Electronic Switching	157,339	125,713	107,414
2220	TPIS - Operator Systems	54	36	36
2231	TPIS - Radio Systems	3	3	1
2232	TPIS - Circuit Equipment	2,074,553	1,554,819	910,127
2362	TPIS - Other Terminal Equipment	50,512	38,661	27,304
2411	TPIS - Poles	133,266	85,304	60,856
2421	TPIS - Aerial Cable	151,336	100,695	71,918
2422	TPIS - Underground Cable	46,691	32,322	23,021
2423	TPIS - Buried Cable	625,543	418,223	298,360
2426	TPIS - Intrabuilding Network Cable	6	6	4
2441	TPIS - Conduit Systems	6,585	4,089	2,914
2690	TPIS - Intangibles	711	557	411
3100	Accumulated Depreciation	1,028,797	798,585	568,564
4000	Accounts Payable	231,980	151,774	0
4130	Other Current Liabilities	52	52	0
5001	Basic Area Revenue	-37,248	-13,469	-13,469
5200	Miscellaneous Revenue	-91,604	-65,306	-24,225
6112	Motor Vehicle Expense	2,813	2,687	1,615
6114	Special Purpose Vehicles Expense	76	59	35
6121	Land and Building Expense	11,311	4,922	3,392
6123	Office Equipment Expense	11,384	2,650	1,828
6124	General Purpose Computers Expense	7,458	1,885	1,298
6212	Digital Electronic Expense	1,961,203	1,401,629	1,019,267
6220	Operator Systems Expense	228	183	133
6231	Radio Systems Expense	22,876	17,671	12,732
6232	Circuit Equipment Expense	1,381,922	989,065	708,699
6311	Station Apparatus	2,762	1,435	0
6341	Large Private Branch Exchange Expense	178	87	0
6351	Public Telephone Terminal Equipment Expense	1,479	1,391	0
6362	Other Terminal Equipment Expense	112,322	66,648	8,862
6411	Poles Expense	12,931	8,061	6,103
6421	Aerial Cable Expense	169,427	114,092	86,287
6422	Underground Cable Expense	17,127	12,647	9,572
6423	Buried Cable Expense	450,004	342,386	258,995
6424	Submarine Cable Expense	74	74	32
6426	Intra Building Network Cable Expense	411	370	280
6441	Conduit Systems Expense	1,996	1,321	999
6512	Provisioning Expense	338	335	221
6532	Network Administration Expense	476,229	445,434	283,627
6533	Testing Expense	-317,618	-348,950	-229,123
6534	Plant Operations Administration Expense	2,680,750	2,459,745	1,560,896
6535	Engineering Expense	323,684	292,604	186,176
6611	Product Management	668,317	564,887	357,887
6622	Number Services	50,251	0	0
6623	Customer Services	1,078,298	384,400	289,757
6720	General and Administrative	-213,613	18,623	12,566
7500	Interest on Funded Debt	1	1	0
		<b>13,323,404</b>	<b>10,098,366</b>	<b>6,628,793</b>