

June 29, 2011

FTD01C119 2200 W. Airfield Drive P.O. Box 619002 DFW, Texas 75261

Phone 972-456-7551 Fax 972-456-8719

Email: kimberly.a.douglass@ftr.com

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: 1Q11 Financial Reports

Dear Mr. Danner:

Enclosed for filing are Frontier Communications Northwest Inc.'s C Schedule report for January to March 2011 and its quarterly report covering twelve months ending March 2011. 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,

Kim Douglass Senior Consultant

Compliance – Government and Regulatory Affairs

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