

December 29, 2011

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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

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Subject: 3Q11 Financial Reports

Dear Mr. Danner:

Enclosed for filing are Frontier Communications Northwest Inc.'s C Schedule report for January to September 2011 and its quarterly report covering twelve months ending September 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 these reports, please call me at 972-908-4415.

Sincerely,

Kim Douglass

Manager - Regulatory Affairs

Enclosures