

**Frontier Communications Northwest Inc. - Washington Operations
Affiliate Interest Report
January 2011 - December 2011**

Exhibit 3.c

	Page Number
<hr/> Company's with total affiliate transactions over \$100,000	
Citizens Communications Company	1
Citizens Telecom Services Company L.L.C.	2
Citizens Telecommunications Company of California Inc.	3
Frontier Communications Corporate Services Inc.	4
Frontier Communications Online & Long Distance Inc.	5
Frontier Communications of the Carolinas Inc.	6 - 7
Frontier Communications of the Southwest Inc.	8 - 9
Frontier Midstates Inc.	10 - 11
Frontier North Inc.	12 - 13

<hr/> Company's with total affiliate transactions under \$100,000	
Frontier Telephone of Rochester, Inc.	14

**AMOUNTS CHARGED BY
 FRONTIER COMMUNICATIONS NORTHWEST INC. TO
 CITIZENS COMMUNICATIONS COMPANY**

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1190	Accounts Receivable - Affiliate	26,166,949	17,045,672	-
		<u>26,166,949</u>	<u>17,045,672</u>	<u>-</u>

**AMOUNTS CHARGED BY
 CITIZENS COMMUNICATIONS COMPANY
 TO FRONTIER COMMUNICATIONS NORTHWEST INC.**

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1190	Accounts Receivable - Affiliate	(63,686,238)	(32,907,557)	-
		<u>(63,686,238)</u>	<u>(32,907,557)</u>	<u>-</u>

**AMOUNTS CHARGED BY
 FRONTIER COMMUNICATIONS NORTHWEST INC. TO
 CITIZENS TELECOM SERVICES COMPANY L.L.C.**

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1190	Accounts Receivable - Affiliate	(3,698,736)	(2,508,848)	-
		<u>(3,698,736)</u>	<u>(2,508,848)</u>	<u>-</u>

**AMOUNTS CHARGED BY
 CITIZENS TELECOM SERVICES COMPANY L.L.C.
 TO FRONTIER COMMUNICATIONS NORTHWEST INC.**

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1190	Accounts Receivable - Affiliate	(18,041,472)	(10,623,252)	-
		<u>(18,041,472)</u>	<u>(10,623,252)</u>	<u>-</u>

**AMOUNTS CHARGED BY
 FRONTIER COMMUNICATIONS NORTHWEST INC. TO
 CITIZENS TELECOMMUNICATIONS COMPANY OF CALIFORNIA INC.**

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1190	Accounts Receivable - Affiliate	3,518,533	3,499,339	-
		<u>3,518,533</u>	<u>3,499,339</u>	<u>-</u>

**AMOUNTS CHARGED BY
 CITIZENS TELECOMMUNICATIONS COMPANY OF CALIFORNIA INC.
 TO FRONTIER COMMUNICATIONS NORTHWEST INC.**

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1190	Accounts Receivable - Affiliate	(4,351,730)	(2,583,341)	-
		<u>(4,351,730)</u>	<u>(2,583,341)</u>	<u>-</u>

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

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1190	Accounts Receivable - Affiliate	509,792,181	372,539,830	-
		<u>509,792,181</u>	<u>372,539,830</u>	<u>-</u>

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

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1190	Accounts Receivable - Affiliate	(362,533,037)	(253,570,016)	-
2003	Telecommunications Plant Under Construction - Short Term	9,672	77	45
2112	TPIS - Motor Vehicles	34,956	22,317	16,926
2121	TPIS - Buildings	17,346	-	-
2124	TPIS - General Purpose Computers	14,569	14,569	11,073
2232	TPIS - Circuit Equipment	1,894	7	4
2421	TPIS - Aerial Cable	9	6	4
2422	TPIS - Underground Cable	2	-	-
2423	TPIS - Buried Cable	37	18	13
2441	TPIS - Conduit Systems	6	6	4
6112	Motor Vehicle Expense	4,133,552	2,363,921	1,421,365
6114	Special Purpose Vehicles Expense	173,407	97,832	58,777
6121	Land and Building Expense	4,915,338	2,517,634	1,733,425
6122	Furniture Expense	30	17	12
6123	Office Equipment Expense	48,341	27,388	19,122
6124	General Purpose Computers Expense	10,980,026	6,351,260	4,378,376
6212	Digital Electronic Expense	34,710	20,091	14,593
6231	Radio Systems Expense	-	-	-
6232	Circuit Equipment Expense	76,922	44,500	31,945
6362	Other Terminal Equipment Expense	36,465,865	16,416,540	2,199,525
6411	Poles Expense	(24)	(14)	(10)
6421	Aerial Cable Expense	-	-	-
6422	Underground Cable Expense	6,878	3,876	2,934
6423	Buried Cable Expense	139	80	60
6441	Conduit Systems Expense	-	-	-
6512	Provisioning Expense	2,865,350	1,638,195	1,076,306
6531	Power Expense	2,550,294	1,548,453	995,449
6532	Network Administration Expense	3,617,874	2,091,130	1,343,639
6533	Testing Expense	52	30	19
6534	Plant Operations Administration Expense	8,890,116	5,125,622	3,264,794
6535	Engineering Expense	510,427	294,733	187,185
6540	Access Expense	5,122,623	2,808,715	1,121,548
6611	Product Management	18,431,218	10,254,178	6,496,585
6613	Product Advertising	5,950,131	3,431,255	2,174,014
6621	Call Completion Services	1,094,822	625,472	407,013
6622	Number Services	636,665	363,209	236,364
6623	Customer Services	11,054,763	6,323,900	4,770,663
6720	General and Administrative	92,711,619	53,008,321	35,818,080
7300	Nonoperating Income and Expense	40	22	3
8000	Payroll Clearing	1,105,107	612,962	-
		<u>(151,078,261)</u>	<u>(137,563,693)</u>	<u>67,779,854</u>

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

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1170	Accounts Receivable	(4,256)	(3,982)	-
1190	Accounts Receivable - Affiliate	52,020,546	30,642,867	-
4000	Accounts Payable	(0)	-	-
6362	Other Terminal Equipment Expense	409,218	408,109	54,679
6720	General and Administrative	13,046,719	10,589,795	7,155,596
7240	Operating Other Taxes	6,758	6,640	4,143
		65,478,985	41,643,429	7,214,418

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

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1190	Accounts Receivable - Affiliate	(66,955,740)	(37,159,289)	-
5200	Miscellaneous Revenue	(457,664)	(389,103)	(226,235)
5280	Nonregulated Operating Revenue	(6,716,820)	(4,460,042)	-
6121	Land and Building Expense	(319,514)	(318,405)	(219,226)
6533	Testing Expense	(89,704)	(89,704)	(57,033)
6611	Product Management	(62,212)	(36,757)	(23,288)
6623	Customer Services	(3,987,684)	(3,877,065)	(2,924,804)
6720	General and Administrative	(1,890,455)	(1,826,828)	(1,234,400)
7240	Operating Other Taxes	(6,758)	(6,640)	(4,143)
		(80,486,552)	(48,163,833)	(4,689,130)

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

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1170	Accounts Receivable	(0)	0	-
1438	Deferred Maintenance and Retirements	9,101	6,444	-
2003	Telecommunications Plant Under Construction - Short Term	4,501	3,620	2,112
2212	TPIS - Digital Electronic Switching	38,392	38,797	33,148
2232	TPIS - Circuit Equipment	529,344	403,512	236,216
2362	TPIS - Other Terminal Equipment	960	920	650
2411	TPIS - Poles	822	589	420
2421	TPIS - Aerial Cable	3,817	2,462	1,758
2422	TPIS - Underground Cable	4,216	3,033	2,161
2423	TPIS - Buried Cable	22,215	14,692	10,481
2441	TPIS - Conduit Systems	749	436	310
2690	TPIS - Intangibles	875	438	319
3100	Accumulated Depreciation	(13,393)	(20,869)	(14,858)
4000	Accounts Payable	(2,969)	(2,953)	-
5001	Basic Area Revenue	(53,107)	(29,601)	-
5200	Miscellaneous Revenue	(38,046)	(21,206)	(12,330)
6112	Motor Vehicle Expense	12	9	6
6121	Land and Building Expense	(34,305)	(18,322)	(12,615)
6122	Furniture Expense	(2,944)	(1,755)	(1,172)
6123	Office Equipment Expense	1,359	903	630
6124	General Purpose Computers Expense	3,741	2,548	1,756
6212	Digital Electronic Expense	82,801	56,417	40,977
6220	Operator Systems Expense	4	4	3
6231	Radio Systems Expense	12	12	9
6232	Circuit Equipment Expense	37,010	26,112	18,745
6311	Station Apparatus	(0)	(0)	-
6341	Large Private Branch Exchange Expense	19	-	-
6351	Public Telephone Terminal Equipment Expense	3	3	-
6362	Other Terminal Equipment Expense	12,110	8,639	1,157
6411	Poles Expense	(0)	(0)	(0)
6421	Aerial Cable Expense	133	27	20
6422	Underground Cable Expense	52	(0)	(0)
6423	Buried Cable Expense	4,751	4,328	3,273
6426	Intra Building Network Cable Expense	(0)	(0)	(0)
6532	Network Administration Expense	101,994	90,775	58,327
6533	Testing Expense	4,254	2,977	1,893
6534	Plant Operations Administration Expense	602,487	573,897	365,547
6535	Engineering Expense	34,240	34,221	21,733
6611	Product Management	356,458	282,341	178,879
6622	Number Services	12,765	-	-
6623	Customer Services	381,049	92,584	69,844
6720	General and Administrative	271,483	68,052	45,983
7240	Operating Other Taxes	(135)	79	50
		<u>2,376,829</u>	<u>1,624,164</u>	<u>1,055,433</u>

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

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1438	Deferred Maintenance and Retirements	13,026	8,035	-
2003	Telecommunications Plant Under Construction - Short Term	16,300	12,794	7,463
2212	TPIS - Digital Electronic Switching	55,511	14,282	12,203
2232	TPIS - Circuit Equipment	315,939	145,649	85,263
2362	TPIS - Other Terminal Equipment	(512)	(745)	(526)
2411	TPIS - Poles	1,274	544	388
2421	TPIS - Aerial Cable	7,977	5,524	3,946
2422	TPIS - Underground Cable	18,831	11,098	7,904
2423	TPIS - Buried Cable	7,647	2,883	2,056
2441	TPIS - Conduit Systems	5,435	5,145	3,666
3100	Accumulated Depreciation	80,567	58,130	41,386
4000	Accounts Payable	(1,581)	(1,581)	-
5001	Basic Area Revenue	(10,578)	(3,824)	-
5200	Miscellaneous Revenue	(26,036)	(18,558)	(10,790)
6112	Motor Vehicle Expense	6	(0)	(0)
6121	Land and Building Expense	65,578	38,652	26,613
6122	Furniture Expense	3,466	1,982	1,323
6123	Office Equipment Expense	13,298	7,056	4,926
6124	General Purpose Computers Expense	7,867	4,385	3,023
6212	Digital Electronic Expense	49,830	24,739	17,968
6231	Radio Systems Expense	460	(0)	(0)
6232	Circuit Equipment Expense	47,556	22,966	16,486
6311	Station Apparatus	(0)	(0)	-
6341	Large Private Branch Exchange Expense	(0)	(0)	-
6351	Public Telephone Terminal Equipment Expense	(0)	(0)	-
6362	Other Terminal Equipment Expense	13,668	6,387	856
6411	Poles Expense	662	324	245
6421	Aerial Cable Expense	4,626	2,959	2,239
6422	Underground Cable Expense	661	592	448
6423	Buried Cable Expense	6,900	4,184	3,165
6426	Intra Building Network Cable Expense	(0)	(0)	(0)
6441	Conduit Systems Expense	21	21	16
6532	Network Administration Expense	288,149	166,522	106,998
6533	Testing Expense	820	414	263
6534	Plant Operations Administration Expense	620,839	342,830	218,368
6535	Engineering Expense	2,866	1,673	1,062
6611	Product Management	468,178	272,677	172,756
6623	Customer Services	322,254	185,777	140,147
6720	General and Administrative	272,069	155,916	105,353
7240	Operating Other Taxes	135	(79)	(50)
8000	Payroll Clearing	0	-	-
		2,673,705	1,479,350	975,164

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

FCC Acct No. Account Description	Total Northwest	Total Washington	Washington Intrastate
1170	Accounts Receivable	-	-
1190	Accounts Receivable - Affiliate	-	-
1438	Deferred Maintenance and Retirements	84,187	55,209
2003	Telecommunications Plant Under Construction - Short Term	2,404	1,882
2212	TPIS - Digital Electronic Switching	15,752	2,692
2231	TPIS - Radio Systems	159,277	107,155
2232	TPIS - Circuit Equipment	211,000	99,408
2362	TPIS - Other Terminal Equipment	5,872	2,669
2411	TPIS - Poles	22,904	17,719
2421	TPIS - Aerial Cable	68,410	39,167
2422	TPIS - Underground Cable	56,534	28,042
2423	TPIS - Buried Cable	55,268	30,154
2441	TPIS - Conduit Systems	8,945	3,087
3100	Accumulated Depreciation	83,221	65,820
4000	Accounts Payable	(2,363)	(1,350)
6112	Motor Vehicle Expense	45	8
6121	Land and Building Expense	2,655	1,595
6122	Furniture Expense	35	14
6123	Office Equipment Expense	725	604
6124	General Purpose Computers Expense	526	341
6212	Digital Electronic Expense	138,912	50,100
6220	Operator Systems Expense	87	33
6231	Radio Systems Expense	4,076	908
6232	Circuit Equipment Expense	110,031	41,700
6311	Station Apparatus	440	69
6341	Large Private Branch Exchange Expense	39	8
6351	Public Telephone Terminal Equipment Expense	0	0
6362	Other Terminal Equipment Expense	38,594	11,938
6411	Poles Expense	474	1,791
6421	Aerial Cable Expense	43,075	17,823
6422	Underground Cable Expense	20,724	9,259
6423	Buried Cable Expense	268,421	127,293
6424	Submarine Cable Expense	4	-
6426	Intra Building Network Cable Expense	287	60
6532	Network Administration Expense	17,431	9,883
6533	Testing Expense	19,841	6,331
6534	Plant Operations Administration Expense	143,195	84,214
6535	Engineering Expense	3,991	3,732
6611	Product Management	28,482	22,627
6622	Number Services	939	-
6623	Customer Services	34,369	13,148
6720	General and Administrative	31,890	9,945
7240	Operating Other Taxes	82	63
7500	Interest on Funded Debt	3	3
8000	Payroll Clearing	(0)	(0)
	1,680,782	865,144	543,171

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

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1190	Accounts Receivable - Affiliate	(8,356)	-	-
1438	Deferred Maintenance and Retirements	24,447	15,103	-
2003	Telecommunications Plant Under Construction - Short Term	7,531	5,751	3,355
2212	TPIS - Digital Electronic Switching	33,977	30,388	25,963
2231	TPIS - Radio Systems	4,964	4,964	2,900
2232	TPIS - Circuit Equipment	139,781	101,702	59,536
2362	TPIS - Other Terminal Equipment	16,323	4,850	3,425
2411	TPIS - Poles	8,114	4,970	3,546
2421	TPIS - Aerial Cable	37,003	20,221	14,442
2422	TPIS - Underground Cable	87,876	41,457	29,527
2423	TPIS - Buried Cable	49,515	17,229	12,291
2441	TPIS - Conduit Systems	8,353	1,747	1,245
2690	TPIS - Intangibles	5	-	-
3100	Accumulated Depreciation	(19,787)	(34,483)	(24,551)
4000	Accounts Payable	(4,934)	(4,934)	-
5001	Basic Area Revenue	(986)	(399)	-
5200	Miscellaneous Revenue	(2,577)	(1,921)	(1,117)
6112	Motor Vehicle Expense	313	95	57
6121	Land and Building Expense	(728)	(223)	(153)
6122	Furniture Expense	(38)	(18)	(12)
6123	Office Equipment Expense	(153)	(111)	(78)
6124	General Purpose Computers Expense	24	(0)	(0)
6212	Digital Electronic Expense	185,326	60,314	43,808
6220	Operator Systems Expense	78	9	7
6231	Radio Systems Expense	2,218	104	75
6232	Circuit Equipment Expense	138,832	48,315	34,683
6311	Station Apparatus	143	34	-
6341	Large Private Branch Exchange Expense	6	6	-
6351	Public Telephone Terminal Equipment Expense	(0)	(0)	-
6362	Other Terminal Equipment Expense	52,846	27,993	3,751
6411	Poles Expense	1,335	671	507
6421	Aerial Cable Expense	84,842	23,178	17,534
6422	Underground Cable Expense	16,258	11,433	8,656
6423	Buried Cable Expense	114,654	25,568	19,339
6424	Submarine Cable Expense	34	-	-
6426	Intra Building Network Cable Expense	451	107	81
6441	Conduit Systems Expense	739	231	175
6532	Network Administration Expense	5,042	3,783	2,431
6533	Testing Expense	12,229	4,213	2,679
6534	Plant Operations Administration Expense	204,816	76,384	48,653
6535	Engineering Expense	3,816	406	258
6611	Product Management	41,317	24,523	15,536
6623	Customer Services	67	45	34
6720	General and Administrative	28,210	16,219	10,959
7240	Operating Other Taxes	(82)	(63)	(40)
		<u>1,273,847</u>	<u>529,860</u>	<u>339,503</u>

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

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1438	Deferred Maintenance and Retirements	993	853	-
2003	Telecommunications Plant Under Construction - Short Term	90	90	53
2212	TPIS - Digital Electronic Switching	40	288	246
2232	TPIS - Circuit Equipment	51,036	41,674	24,396
2362	TPIS - Other Terminal Equipment	4	4	3
2411	TPIS - Poles	(0)	(0)	(0)
2421	TPIS - Aerial Cable	4	(0)	(0)
2422	TPIS - Underground Cable	185	163	116
2423	TPIS - Buried Cable	2,259	1,969	1,404
3100	Accumulated Depreciation	7,327	5,686	4,048
4000	Accounts Payable	-	-	-
6112	Motor Vehicle Expense	(0)	(0)	(0)
6121	Land and Building Expense	1,293	354	244
6122	Furniture Expense	(19)	(39)	(26)
6123	Office Equipment Expense	180	32	22
6124	General Purpose Computers Expense	166	64	44
6212	Digital Electronic Expense	7,347	4,606	3,346
6231	Radio Systems Expense	(0)	-	-
6232	Circuit Equipment Expense	6,614	2,978	2,138
6311	Station Apparatus	(0)	(0)	-
6341	Large Private Branch Exchange Expense	(0)	(0)	-
6351	Public Telephone Terminal Equipment Expense	0	0	-
6362	Other Terminal Equipment Expense	1,082	782	105
6411	Poles Expense	(4)	(0)	(0)
6421	Aerial Cable Expense	197	63	48
6422	Underground Cable Expense	(0)	(0)	(0)
6423	Buried Cable Expense	817	513	388
6532	Network Administration Expense	9,001	8,228	5,287
6533	Testing Expense	280	203	129
6534	Plant Operations Administration Expense	54,131	52,285	33,303
6535	Engineering Expense	3,150	3,150	2,000
6611	Product Management	32,150	25,894	16,406
6622	Number Services	1,219	-	-
6623	Customer Services	36,204	8,666	6,538
6720	General and Administrative	24,392	6,884	4,652
7240	Operating Other Taxes	27	9	6
		240,165	165,399	104,894

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

FCC Acct No.	Account Description	Total Northwest	Total Washington	Washington Intrastate
1438	Deferred Maintenance and Retirements	136	125	-
2003	Telecommunications Plant Under Construction - Short Term	1,856	1,525	890
2212	TPIS - Digital Electronic Switching	6,156	2,517	2,150
2232	TPIS - Circuit Equipment	9,833	2,687	1,573
2362	TPIS - Other Terminal Equipment	9	(0)	(0)
2411	TPIS - Poles	3	2	2
2421	TPIS - Aerial Cable	104	31	22
2422	TPIS - Underground Cable	461	214	153
2423	TPIS - Buried Cable	209	26	18
2441	TPIS - Conduit Systems	41	33	23
3100	Accumulated Depreciation	3,448	2,267	1,614
5001	Basic Area Revenue	(634)	(57)	-
5200	Miscellaneous Revenue	(909)	(274)	(159)
6112	Motor Vehicle Expense	(0)	(0)	(0)
6121	Land and Building Expense	(612)	(52)	(36)
6122	Furniture Expense	(22)	(3)	(2)
6123	Office Equipment Expense	(57)	(16)	(11)
6212	Digital Electronic Expense	141	24	17
6231	Radio Systems Expense	(0)	(0)	(0)
6232	Circuit Equipment Expense	134	25	18
6311	Station Apparatus	(0)	(0)	-
6351	Public Telephone Terminal Equipment Expense	(0)	(0)	-
6362	Other Terminal Equipment Expense	97	1	0
6411	Poles Expense	(0)	(0)	(0)
6421	Aerial Cable Expense	111	(3)	(2)
6422	Underground Cable Expense	27	(1)	(1)
6423	Buried Cable Expense	120	(5)	(4)
6426	Intra Building Network Cable Expense	(0)	(0)	(0)
6441	Conduit Systems Expense	(0)	-	-
6532	Network Administration Expense	0	0	0
6533	Testing Expense	27	4	2
6534	Plant Operations Administration Expense	643	464	295
6535	Engineering Expense	137	65	41
6611	Product Management	59	(0)	(0)
6623	Customer Services	23	23	17
6720	General and Administrative	1,605	1,387	937
7240	Operating Other Taxes	(27)	(9)	(6)
		<u>23,122</u>	<u>10,999</u>	<u>7,554</u>

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

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1190	Accounts Receivable - Affiliate	436,207	270,630	-
1170	Accounts Receivable	0	(0)	-
1438	Deferred Maintenance and Retirements	156,439	141,436	-
2003	Telecommunications Plant Under Construction - Short Term	348,696	279,693	163,163
2112	TPIS - Motor Vehicles	(51,738)	(35,905)	(27,232)
2212	TPIS - Digital Electronic Switching	174,355	167,610	143,206
2232	TPIS - Circuit Equipment	3,367,144	2,659,356	1,556,788
2362	TPIS - Other Terminal Equipment	76,485	50,357	35,563
2411	TPIS - Poles	27,098	17,352	12,379
2421	TPIS - Aerial Cable	686,105	185,889	132,767
2422	TPIS - Underground Cable	31,806	21,990	15,662
2423	TPIS - Buried Cable	270,833	199,919	142,619
2441	TPIS - Conduit Systems	5,693	2,222	1,584
2690	TPIS - Intangibles	18	13	10
3100	Accumulated Depreciation	273,585	139,285	99,165
4000	Accounts Payable	9,477	9,841	-
5001	Basic Area Revenue	(127,897)	(71,382)	-
5200	Miscellaneous Revenue	(368,128)	(207,358)	(120,564)
6112	Motor Vehicle Expense	3,454	1,570	944
6121	Land and Building Expense	20,684	15,437	10,629
6122	Furniture Expense	(2,256)	(1,889)	(1,261)
6123	Office Equipment Expense	2,293	741	517
6124	General Purpose Computers Expense	21,742	13,958	9,622
6212	Digital Electronic Expense	504,285	268,126	194,746
6220	Operator Systems Expense	(433)	(243)	(176)
6231	Radio Systems Expense	17,635	12,057	8,687
6232	Circuit Equipment Expense	1,131,730	542,070	389,129
6311	Station Apparatus	1,196	163	-
6341	Large Private Branch Exchange Expense	273	5	-
6351	Public Telephone Terminal Equipment Expense	5,816	5,412	-
6362	Other Terminal Equipment Expense	362,380	166,814	22,350
6411	Poles Expense	1,095	940	711
6421	Aerial Cable Expense	209,887	83,579	63,229
6422	Underground Cable Expense	6,049	6,544	4,955
6423	Buried Cable Expense	340,422	158,564	119,933
6424	Submarine Cable Expense	(0)	(0)	(0)
6426	Intra Building Network Cable Expense	121	22	17
6441	Conduit Systems Expense	784	753	570
6512	Provisioning Expense	1,957	18	12
6532	Network Administration Expense	820,030	765,736	492,017
6533	Testing Expense	74,721	30,072	19,119
6534	Plant Operations Administration Expense	3,709,396	3,362,779	2,141,941
6535	Engineering Expense	261,171	251,634	159,813
6611	Product Management	2,009,206	1,599,411	1,013,315
6622	Number Services	75,189	-	-
6623	Customer Services	2,263,485	557,046	420,228
6720	General and Administrative	1,535,958	490,842	331,665
7240	Operating Other Taxes	(15,661)	(8,030)	(5,010)
7500	Interest on Funded Debt	16	16	12
		18,678,804	12,155,094	7,552,823

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

FCC		Total	Total	Washington
Acct No.	Account Description	Northwest	Washington	Intrastate
1190	Accounts Receivable - Affiliate	(336,032)	(336,032)	-
1438	Deferred Maintenance and Retirements	128,979	88,061	-
2003	Telecommunications Plant Under Construction - Short Term	576,397	539,935	314,979
2212	TPIS - Digital Electronic Switching	756,452	368,478	314,829
2231	TPIS - Radio Systems	16	16	9
2232	TPIS - Circuit Equipment	3,122,544	1,568,619	918,270
2362	TPIS - Other Terminal Equipment	14,815	562	397
2411	TPIS - Poles	11,282	6,151	4,388
2421	TPIS - Aerial Cable	97,039	47,857	34,181
2422	TPIS - Underground Cable	185,192	97,709	69,591
2423	TPIS - Buried Cable	109,768	27,525	19,636
2441	TPIS - Conduit Systems	36,909	28,361	20,210
3100	Accumulated Depreciation	460,591	330,134	235,041
4000	Accounts Payable	(14,854)	(13,323)	-
5001	Basic Area Revenue	(55,873)	(20,204)	-
5200	Miscellaneous Revenue	(137,405)	(97,959)	(56,956)
5280	Nonregulated Operating Revenue	(3,613)	(3,613)	-
6112	Motor Vehicle Expense	386	(1)	(1)
6121	Land and Building Expense	248,381	149,654	103,039
6122	Furniture Expense	1,831	1,286	859
6123	Office Equipment Expense	42,661	21,892	15,285
6124	General Purpose Computers Expense	261,360	150,639	103,846
6212	Digital Electronic Expense	510,436	230,319	167,286
6220	Operator Systems Expense	90,732	52,604	38,201
6231	Radio Systems Expense	5,394	67	48
6232	Circuit Equipment Expense	418,719	170,824	122,628
6311	Station Apparatus	243	192	-
6341	Large Private Branch Exchange Expense	(0)	(0)	-
6351	Public Telephone Terminal Equipment Expense	31,224	31,224	-
6362	Other Terminal Equipment Expense	880,140	488,483	65,448
6411	Poles Expense	3,948	2,043	1,546
6421	Aerial Cable Expense	141,659	46,323	35,044
6422	Underground Cable Expense	15,803	6,845	5,182
6423	Buried Cable Expense	238,535	104,595	79,113
6424	Submarine Cable Expense	10	(0)	(0)
6426	Intra Building Network Cable Expense	1,616	295	222
6441	Conduit Systems Expense	208	143	109
6512	Provisioning Expense	125	125	82
6532	Network Administration Expense	2,409,730	1,393,377	895,303
6533	Testing Expense	49,823	21,269	13,522
6534	Plant Operations Administration Expense	6,141,672	3,470,682	2,210,670
6535	Engineering Expense	1,098,498	637,809	405,073
6611	Product Management	4,695,364	2,672,434	1,693,134
6623	Customer Services	6,280,223	3,559,940	2,685,570
6720	General and Administrative	2,817,335	1,612,531	1,089,598
7240	Operating Other Taxes	15,661	8,030	5,010
		31,353,921	17,465,900	11,610,392

<u>Company's with total affiliate transactions under \$100,000</u>	<u>Northwest</u>	<u>Washington</u>
Frontier Telephone of Rochester, Inc.	(9,949.16)	(7,984.20)