

FRONTIER COMMUNICATIONS NORTHWEST INC.
SEPARATED RESULTS SUMMARY
STATE OF WASHINGTON - COMBINED
QUARTERLY COMPLIANCE REPORT
TWELVE MONTHS ENDED SEPTEMBER 2010
(Dollars in Thousands)

	BOOKED BASIS			ADJUSTED BASIS			Composite Bkd Factors
	Total Regulated	Interstate	Intrastate	Total Regulated	Interstate	Intrastate	
OPERATING REVENUES							
Local Network Service	150,579	-	150,579	150,579	-	150,579	100.00%
Network Access Revenues	214,735	199,424	15,311	214,735	199,424	15,311	7.13%
Long Dist Netwk Revenues	14,685	-	14,685	14,685	-	14,685	100.00%
Miscellaneous Revenues	24,989	8,542	16,447	62,489	8,542	53,947	65.82%
Uncollectibles	(4,515)	(1,093)	(3,422)	(4,515)	(1,093)	(3,422)	75.79%
Total Operating Revenues	400,473	206,873	193,600	437,973	206,873	231,100	
OPERATING EXPENSES							
Plant Specific Operations	62,558	15,441	47,117	58,475	14,433	44,042	75.32%
Plant Non-Spec Operations	67,880	21,385	46,495	64,308	20,260	44,048	68.50%
Customer Operations	55,213	12,866	42,346	51,590	12,022	39,567	76.70%
Corporate Operations	63,371	14,965	48,405	57,934	13,681	44,252	76.38%
Depreciation & Amort	200,413	52,453	147,960	200,413	52,453	147,960	73.83%
Other Income & Expenses	(5)	(1)	(4)	(5)	(1)	(4)	80.00%
Juris Diff - Depr/IDC	-	-	-	-	-	-	-
Total Operating Expenses	449,430	117,109	332,319	432,715	112,848	319,865	73.94%
Operating Taxes Other than Inc	30,258	11,390	18,869	30,258	11,390	18,869	62.36%
EBIT	(79,215)	78,374	(157,588)	(25,000)	82,635	(107,634)	
INCOME TAXES							
State Income Tax	-	-	-	-	-	-	
Net Federal Income Tax	(28,680)	27,180	(55,860)	(9,705)	28,671	(38,376)	
Total Income Taxes	(28,680)	27,180	(55,860)	(9,705)	28,671	(38,376)	
NET OPERATING INCOME	(50,535)	51,194	(101,728)	(15,295)	53,964	(69,258)	
INVESTMENT (AVG)							
Telecomm Plant in Service	2,881,920	735,624	2,146,296	2,878,745	734,814	2,143,931	74.47%
Other Assets (SFAS 87)	-	-	-	-	-	-	-
Juris Assets-TPIS	-	-	-	-	-	-	-
Depr & Amort Reserve	1,818,717	459,306	1,359,410	1,818,717	459,306	1,359,410	74.75%
Deferred Income Taxes	281,652	70,176	211,475	281,652	70,176	211,475	75.08%
Net - Pension Plan	(18,036)	(4,251)	(13,786)	(107,888)	(25,424)	(82,466)	76.44%
RATE BASE	799,587	210,393	589,197	886,264	230,756	655,512	73.69%
Rate Base ROR	-6.32%	24.33%	-17.27%	-1.73%	23.39%	-10.57%	

**FRONTIER COMMUNICATIONS NORTHWEST INC.
SEPARATED RESULTS SUMMARY
STATE OF WASHINGTON - COMBINED
QUARTERLY COMPLIANCE REPORT
TWELVE MONTHS ENDED SEPTEMBER 2010
(Dollars in Thousands)**

	TOTAL STATE BOOKED RESULTS	ADJUSTMENTS									ADJUSTED TOTAL STATE	ADJUSTED INTRASTATE
		(A) Docket # UT-061777	(B) FAS 106 OPEB	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
Operating Revenues	400,473	37,500									437,973	231,100
Operating Expenses/Taxes	479,688		(16,715)								462,973	338,734
EBIT	(79,215)	37,500	16,715								(25,000)	(107,634)
Income Taxes	(28,680)	13,125	5,850								(9,705)	(38,376)
Net Operating Income	(50,535)	24,375	10,865								(15,295)	(69,258)
Rate Base	799,587		86,677								886,264	655,512
Rate of Return	-6.32%										-1.73%	-10.57%
Adjustment Footnotes:		Account(s)										
(A)	Order No. 1 in Docket # UT061777	5230										
(B)	FAS 106 OPEB (Adj from accrual to paygo)	Various										
(C)												
(D)												
(E)												
(F)												
(G)												
(H)												
(I)												

FRONTIER COMMUNICATIONS NORTHWEST INC.
 SEPARATED RESULTS SUMMARY
 STATE OF WASHINGTON - COMBINED
 QUARTERLY COMPLIANCE REPORT
 TWELVE MONTHS ENDED SEPTEMBER 2010
 (Dollars in Thousands)

ADJUSTMENTS - TOTAL STATE

TOTAL STATE	TOTAL	(A) Docket #	(B) & (E) FAS 106	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	ADJUSTMENTS	UT-061777	OPEB							
OPERATING REVENUES										
Local Network Service										
Network Access Revenues										
Long Dist Ntwk Revenues										
Miscellaneous Revenues	37,500	37,500								
Uncollectibles										
Total Operating Revenues	37,500	37,500								
OPERATING EXPENSES										
Plant Specific Operations	(4,083)		(4,083)							
Plant Non-Spec Operations	(3,572)		(3,572)							
Customer Operations	(3,623)		(3,623)							
Corporate Operations	(5,437)		(5,437)							
Depr & Amort										
Other Income & Expenses										
Juris Diff - Depr/IDC										
Total Operating Expenses	(16,715)		(16,715)							
Operating Taxes Other than Income										
EBIT	54,215	37,500	16,715							
INCOME TAXES										
State Income Tax										
Net Federal Income Tax	18,975	13,125	5,850							
Total Income Taxes	18,975	13,125	5,850							
NET OPERATING INCOME	35,240	24,375	10,865							
INVESTMENT (AVG)										
Telecom Plant in Service	(3,175)		(3,175)							
Prop Held for Future Use										
Other Assets (SFAS 87)										
Depr & Amort Reserve										
Deferred Income Taxes										
Juris Assets-TPIS										
Other LT Liab - SFAS 106, 112	(89,852)		(89,852)							
RATE BASE	86,677		86,677							

FRONTIER COMMUNICATIONS NORTHWEST INC.
 SEPARATED RESULTS SUMMARY
 STATE OF WASHINGTON - COMBINED
 QUARTERLY COMPLIANCE REPORT
 TWELVE MONTHS ENDED SEPTEMBER 2010
 (Dollars in Thousands)

ADJUSTMENTS - INTRASTATE

INTRASTATE

OPERATING REVENUES

Local Network Service
 Network Access Revenues
 Long Dist Ntwk Revenues
 Miscellaneous Revenues
 Uncollectibles

Total Operating Revenues

OPERATING EXPENSES

Plant Specific Operations
 Plant Non-Spec Operations
 Customer Operations
 Corporate Operations
 Depr & Amort
 Other Income & Expenses
 Juris Diff - Depr/IDC

Total Operating Expenses
 Operating Taxes Other than Income
 EBIT

INCOME TAXES

State Income Tax
 Net Federal Income Tax
 Total Income Taxes

NET OPERATING INCOME

INVESTMENT (AVG)

Telecom Plant in Service
 Prop Held for Future Use
 Other Assets (SFAS 87)
 Depr & Amort Reserve
 Deferred Income Taxes
 Juris Assets-TPIS
 Other LT Liab - SFAS 106, 112

RATE BASE

TOTAL ADJUSTMENTS	(A) Docket # UT-061777	(B) & (E) FAS 106 OPEB	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	37,500	37,500							
	37,500	37,500							
	(3,075)	(3,075)							
	(2,447)	(2,447)							
	(2,779)	(2,779)							
	(4,153)	(4,153)							
	(12,454)	(12,454)							
	49,954	37,500	12,454						
	17,484	13,125	4,359						
	17,484	13,125	4,359						
	32,470	24,375	8,095						
	(2,365)	(2,365)							
	(68,680)	(68,680)							
	66,315	66,315							

**FRONTIER COMMUNICATIONS NORTHWEST INC.
STATE OF WASHINGTON
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION
JANUARY to SEPTEMBER 2010**

<u>Title</u>	<u>Schedule</u>
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FRONTIER COMMUNICATIONS NORTHWEST INC.
PUC BALANCE SHEET
JANUARY to SEPTEMBER 2010

Schedule C-1

Account Description	Account	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10
Current Assets										
Cash	1130	-	-	-	-	-	-	-	-	-
Special Cash Deposits	1140	-	-	-	-	-	-	-	-	-
Working Cash Advances	1150	8,475	8,475	8,475	8,475	8,475	8,475	-	-	-
Temporary Inv - Affiliated Co.	1161	-	-	-	-	-	-	-	-	-
Temporary Inv - Other	1162	29,621	16,084	3,304	3,304	3,304	(1)	-	-	-
Telecom Accts Receivable	1180	93,641,170	94,745,644	97,767,623	77,813,695	87,177,921	95,730,142	105,054,873	106,331,410	106,464,499
Affiliates Accts Receivable	1192	20,167,254	20,814,682	16,931,090	18,472,166	18,019,521	12,831,372	25,178,537	3,534,316	4,025,728
Oth Accts Receivable	1190	8,119,630	11,062,744	9,916,140	8,726,016	8,521,063	8,235,578	6,922,677	4,886,886	11,788,189
A/R Allowance	1181	5,645,795	5,395,093	5,578,432	5,636,025	6,142,149	6,574,107	5,918,359	6,106,820	11,877,367
Affiliates Notes Receivable	1202	-	-	-	-	179,055	486,577	-	-	-
Other Notes Receivable	1200	-	-	-	-	-	-	-	-	-
Affiliates Interest Receivable	1211	5,654	16,982	5,727	5,655	23	355	41,171	-	-
Other Interest Receivable	1212	75	75	75	75	75	75	75	75	-
Material And Supplies	1220	4,191,887	(321,292)	5,131,395	5,581,955	6,400,246	6,747,286	4,775,683	5,539,964	5,564,210
Prepaid Rent	1290	500	500	880	880	1,240	1,960	1,960	2,460	500
Prepaid Tax	1300	4,418,179	3,534,179	2,650,179	1,766,179	882,179	-	(884,000)	(1,768,000)	-
Prepaid Insurance	1310	-	-	-	-	-	-	(195,586)	-	-
Prepaid Other	1330	2,211,656	2,157,863	2,104,070	2,050,277	1,959,639	1,905,846	1,905,846	1,993,613	1,934,316
Other Current Assets	135A	15,230,107	15,008,551	14,656,502	14,359,452	14,093,573	13,676,037	13,958,639	14,288,763	944,333
Total Current Assets		142,378,413	141,649,394	143,597,028	123,152,104	131,104,165	133,049,595	150,841,516	128,702,667	118,844,408
Non-Current Assets										
Investment In Affiliates	1401	-	-	-	-	-	-	-	-	-
Investment In Non-Affiliates	1402	24,227	24,227	24,227	24,227	24,227	24,227	-	-	-
Nonregulated Investments	1406	-	-	-	-	-	-	-	-	-
Unamortized Debt Issuance	1407	361,405	262,002	162,584	63,148	22,659	(12,459)	-	-	-
Sinking Fund	1408	-	-	-	-	-	-	-	-	-
Other Noncurrent Assets	1410	236,572,464	237,437,190	221,860,833	222,107,860	222,465,284	208,997,958	91,985,955	91,910,566	147,062,610
Other Noncurrent Assets	141B	-	-	-	-	-	-	-	-	-
Deferred Maintenance & Retirements	1438	-	-	-	-	-	-	-	-	-
Deferred Charges	1439	16,866,171	17,264,737	17,021,441	16,493,634	16,305,963	16,099,725	14,416,650	15,024,486	2,333,179
Goodwill	2007	-	-	-	-	-	-	-	-	-
Total Noncurrent Assets		253,824,267	254,988,156	239,069,085	238,688,869	238,818,133	225,109,451	106,402,605	106,935,052	149,395,789
PP&E Less Reserve										
Plant In Service	2001	5,149,254,505	5,155,543,008	5,178,329,576	5,179,596,072	5,189,584,631	5,193,489,542	5,198,974,929	5,212,023,930	5,220,271,405
Plant Held For Future Use	2002	-	-	-	-	-	-	-	-	-
TPUC - Short Term	2003	25,391,272	29,950,779	19,746,155	19,659,727	17,567,218	16,558,398	17,671,818	17,091,084	16,551,464
TPUC - Long Term	2004	-	-	-	-	-	-	-	-	-
Plant Adjustments	2005	-	-	-	-	-	-	-	-	-
Nonoperating Plant	2006	2,065,185	2,065,709	1,555,740	1,983,901	2,002,277	3,124,396	3,121,398	3,216,219	3,236,318
Total PP&E / Equipment		5,176,710,962	5,187,559,496	5,199,631,471	5,201,239,700	5,209,154,126	5,213,172,336	5,219,768,145	5,232,331,233	5,240,059,187
Depreciation - Tot Plt In Svc	3100	3,416,414,588	3,436,467,800	3,466,690,118	3,483,753,534	3,508,520,871	3,527,275,838	3,550,927,343	3,577,485,300	3,603,814,650
Depreciation - Plt Held Future Use	3200	-	-	-	-	-	-	-	-	-
Depreciation - Nonoperating	3300	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,659	1,663
Total Reserve		3,416,416,244	3,436,469,456	3,466,691,774	3,483,755,190	3,508,522,527	3,527,277,494	3,550,928,999	3,577,486,959	3,603,816,313
Total PP&E Less Reserve		1,760,294,718	1,751,090,040	1,732,939,697	1,717,484,510	1,700,631,599	1,685,894,842	1,668,839,146	1,654,844,274	1,636,242,874
Total Assets		2,156,497,398	2,147,727,590	2,115,605,810	2,079,325,483	2,070,553,897	2,044,053,888	1,926,083,267	1,890,481,993	1,904,483,071

FRONTIER COMMUNICATIONS NORTHWEST INC.
PUC BALANCE SHEET
JANUARY to SEPTEMBER 2010

Schedule C-1

Account Description	Account	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10
Current Liabilities										
Affiliated Co Accounts Payable	401B	35,950,859	37,860,233	35,279,475	36,350,638	30,483,792	847,640	39,252,575	36,410,060	143,583,752
Oth Accounts Payable	4012	12,279,706	12,314,291	12,949,637	13,953,424	11,899,423	9,669,280	21,104,697	27,681,188	12,811,834
Carrier Accounts Payable	4013	7,212,060	7,302,333	6,897,450	7,794,509	7,009,215	7,051,362	10,237,629	703,403	4,857,344
Affiliated Co - Notes Payable	4021	665,889,943	654,733,654	641,731,007	615,603,357	627,084,706	518,161,280	(62,744,206)	(108,302,567)	(145,619,191)
Oth Notes Payable	4022	-	-	-	-	-	-	-	-	-
Advanced Payments	4030	34,628,399	35,324,116	34,027,052	34,210,942	27,809,836	34,141,603	33,579,593	33,378,788	33,699,973
Customer Deposits	404A	322,170	319,380	319,105	317,155	319,580	314,455	297,805	280,855	278,005
Current Maturities - LT Debt	405A	174,952,450	174,974,795	174,997,381	174,999,880	174,999,880	-	-	-	-
Curr Maturities - Capital Leases	406A	-	-	-	-	-	-	-	-	-
Income Tax Accrued	407A	(340,521)	(340,521)	13,884,875	13,884,875	13,884,875	24,346,972	3,862,017	8,972,950	15,107,260
Other Tax Accrued	4080	10,437,714	11,307,404	12,175,718	8,491,472	9,360,572	7,592,679	6,748,211	8,021,466	11,355,681
Accrued Deferred Tax	4100	(4,423,783)	(4,423,783)	(3,828,211)	(3,828,211)	(3,828,211)	(3,874,818)	(11,258,382)	(11,258,382)	(12,611,348)
Accrued Interest - Affiliated	4121	430,214	377,484	410,908	406,171	427,003	-	-	-	-
Accrued Interest - Debt	4122	1,837,500	2,756,250	3,675,000	4,593,750	5,512,500	-	-	-	-
Accrued Interest - Oth	4123	(718)	(622)	(611)	(591)	(576)	(588)	(630)	(627)	(611)
Accrued Dividends	4124	-	-	-	-	-	-	-	-	-
Accrued Compensation - Other	4125	16,126,980	14,894,414	12,736,830	9,650,659	10,814,547	11,713,827	11,548,848	12,792,774	15,388,486
Accrued Liabilities - Other	4126	293,448	293,448	293,448	293,448	293,448	280,144	280,144	280,144	1,450,781
Other Current Liabilities	4130	21,471,559	20,977,776	19,072,390	17,095,377	10,715,905	19,427,529	33,691,370	43,690,102	36,128,787
Total Current Liabilities		977,067,980	968,670,652	964,621,454	933,816,855	926,786,495	629,671,365	86,599,671	52,650,154	116,430,753
Long Term Debt										
Funded Debt	4210	-	-	-	-	-	-	-	-	-
Premium On Long Term Debt	4220	-	-	-	-	-	-	-	-	-
Discount On Long Term Debt	4230	62,294	49,715	37,256	24,797	24,797	24,917	-	-	-
Reacquired Debt	4240	-	-	-	-	-	-	-	-	-
Obligations Under Capital Leases	4250	-	-	-	96,250	-	-	-	-	-
Advances From Affiliated Companies	4260	-	-	-	-	-	-	-	-	-
Other Long Term Debt	4270	-	-	-	-	-	-	-	-	-
Total Long Term Debt		(62,294)	(49,715)	(37,256)	71,453	(24,797)	(24,917)	-	-	-
Other Liabilities And Deferred Cr										
Other Long Term Liabilities	4310	200,784,361	202,336,967	203,423,320	204,554,181	206,524,778	216,321,538	71,528,014	71,690,069	68,122,586
Unamortized ITC	4320	-	-	-	-	-	-	-	-	-
Noncurrent Deferred Tax	4340	306,161,646	306,161,646	297,582,304	297,582,304	297,582,304	272,421,071	298,208,534	298,208,534	282,384,253
Noncurrent Nonop Deferred Tax	4350	(232,642)	(232,642)	(232,642)	(232,642)	(232,642)	(232,642)	-	-	-
Other Deferred Credit	4360	22,103,723	22,408,487	20,439,042	20,252,553	20,145,325	20,312,984	14,814,028	15,809,859	3,217,397
Total Other Liabilities And Deferred	OTH	528,817,088	530,674,458	521,212,024	522,156,396	524,019,765	508,822,951	384,550,576	385,708,462	353,724,236
Stockholder Equity										
Common Stock	4511	450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	452,658,800	450,329,400	450,329,400
Preferred Stock	4512	-	-	-	-	-	-	-	-	-
Total Capital Stock		450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	450,329,400	452,658,800	450,329,400	450,329,400
Additional Paid In Capital	4520	111,436,730	111,436,730	111,436,730	111,436,730	111,436,730	411,436,730	1,007,548,258	1,007,548,258	988,232,187
Treasury Stock	4530	-	-	-	-	-	-	-	-	-
Treasury Stock	453B	-	-	-	-	-	-	-	-	-
Other Cap	4540	-	-	-	-	-	-	-	-	-
Minority Interest - Stock	4901	-	-	-	-	-	-	-	-	-
Minority Interest - Retained Earn	4902	-	-	-	-	-	-	-	-	-
Minority Interest - Other	4903	-	-	-	-	-	-	-	-	-
Minority Interest - NET	MINT	-	-	-	-	-	-	-	-	-
Retained Earnings - Res	4551	-	-	-	-	-	-	-	-	-
Retained Earnings - UNA	455X	88,908,494	86,666,065	68,043,458	61,514,649	58,006,304	43,818,359	(5,274,038)	(5,754,281)	(4,233,505)
Stockholder Equity		650,674,624	648,432,195	629,809,588	623,280,779	619,772,434	905,584,489	1,454,933,020	1,452,123,377	1,434,328,082
Total Liability & Equity		2,156,497,398	2,147,727,590	2,115,605,810	2,079,325,483	2,070,553,897	2,044,053,888	1,926,083,267	1,890,481,993	1,904,483,071

FRONTIER COMMUNICATIONS NORTHWEST INC.
TOTAL COMPANY INCOME STATEMENT
JANUARY to SEPTEMBER 2010

Schedule C-2

Item		Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	YTD
Operating Revenues											
Local Network	520	23,969,555	23,944,359	23,413,987	23,327,109	23,106,121	22,687,904	22,086,239	22,054,544	21,709,740	206,299,558
Interstate Access	0303	31,072,184	29,220,377	31,592,718	30,046,726	28,840,183	32,711,060	28,775,587	29,907,814	30,059,378	272,226,027
Intrastate Access	0304	3,014,760	2,804,419	3,002,180	2,129,646	2,354,678	2,842,308	2,546,471	2,384,773	2,301,944	23,381,179
Total Network Access	1061	34,086,944	32,024,796	34,594,898	32,176,372	31,194,861	35,553,368	31,322,058	32,292,587	32,361,322	295,607,206
Long Distance Network	525	1,684,769	1,548,355	1,574,658	1,835,365	1,695,036	1,528,009	1,684,537	1,460,900	1,421,841	14,433,470
Miscellaneous	5200	4,001,853	4,854,097	5,154,572	2,314,200	3,885,738	3,819,462	3,431,999	3,376,742	3,583,956	34,422,619
Nonregulated Revenues	5280	8,482,886	8,930,844	8,681,053	9,614,189	8,800,974	9,379,615	8,203,541	7,709,554	7,772,794	77,575,450
Uncollectibles	5300	(407,185)	(516,835)	(366,399)	(384,124)	(408,535)	(778,703)	(221,587)	(585,904)	(1,303,191)	(4,972,463)
Total Regulated Revenues	109F	71,818,822	70,785,616	73,052,769	68,883,111	68,274,195	72,189,655	66,506,787	66,308,423	65,546,462	623,365,840
Operating Expense & Taxes											
Plant Specific	650	13,218,380	14,149,850	16,346,923	14,487,671	14,425,754	15,503,573	10,450,561	11,009,930	11,678,386	121,271,028
General Plant	GENL	7,349,588	8,661,748	19,470,765	8,471,736	7,536,965	23,667,888	5,473,077	9,321,100	9,448,775	99,401,642
Customer	700	8,104,366	9,278,953	8,160,727	9,906,485	9,994,652	10,536,090	9,129,558	5,444,432	11,760,260	82,315,523
Corporate	710	6,084,524	7,954,712	9,305,441	7,413,724	7,140,943	9,356,748	11,640,375	6,608,297	11,267,616	76,772,380
Other Oper Inc & Expense	7100	-	-	(116)	(466)	(4,026)	(5,174)	-	-	-	(9,782)
Depreciation & Amort	6560	28,207,399	28,144,001	28,263,661	28,423,053	28,397,059	28,486,366	26,644,367	28,604,114	28,642,759	253,812,779
Operating Taxes Oth Than Income	7240	3,755,975	3,532,030	3,925,125	5,336,032	2,956,352	12,155,200	2,369,598	3,059,647	2,357,424	39,447,383
Oper Taxes Exp/Oth Tax	TLOP	66,720,232	71,721,294	85,472,526	74,038,235	70,447,699	99,700,691	65,707,536	64,047,520	75,155,220	673,010,953
Earning Before Income Taxes	EBIF	5,098,590	(935,678)	(12,419,757)	(5,155,124)	(2,173,504)	(27,511,036)	799,251	2,260,903	(9,608,758)	(49,645,113)
Operating Income Taxes	7200	-	-	4,445,462	-	-	(14,464,166)	3,862,017	5,110,933	(11,043,512)	(12,089,266)
Net Operating Income	OPIF	5,098,590	(935,678)	(16,865,219)	(5,155,124)	(2,173,504)	(13,046,870)	(3,062,766)	(2,850,030)	1,434,755	(37,555,847)
Nonoper Expense & Other											
Nonoperating Income - Net	NINC	55,478	60,162	(357,888)	1,733	51,491	(396,201)	118,538	40,481	86,204	(340,002)
Income Avail For Fixed	FXIF	5,154,068	(875,516)	(17,223,107)	(5,153,391)	(2,122,013)	(13,443,071)	(2,944,228)	(2,809,549)	1,520,959	(37,895,849)
Interest Expense	FIXC	1,424,863	1,366,914	1,400,237	1,375,419	1,386,333	743,099	410	93	183	7,697,551
Income Before Extraord	INBF	3,729,205	(2,242,430)	(18,623,344)	(6,528,810)	(3,508,346)	(14,186,170)	(2,944,638)	(2,809,642)	1,520,776	(45,593,400)
Extraordinary Items	EXOR	-	-	-	-	-	-	-	-	-	-
Net Income	NETF	3,729,205	(2,242,430)	(18,623,344)	(6,528,810)	(3,508,346)	(14,186,170)	(2,944,638)	(2,809,642)	1,520,776	(45,593,400)
Preferred Dividends	4058	-	-	-	-	-	-	-	-	-	-
Minority Interest	3011	-	-	-	-	-	-	-	-	-	-
Net Income to Frontier	301P	3,729,205	(2,242,430)	(18,623,344)	(6,528,810)	(3,508,346)	(14,186,170)	(2,944,638)	(2,809,642)	1,520,776	(45,593,400)

FRONTIER COMMUNICATIONS NORTHWEST INC.
INCOME STATEMENT SUPPORTING SCHEDULE
JANUARY to SEPTEMBER 2010

Schedule C-3a

Account Description	Account	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	YTD
BasicLocal Network Rev-Basic Area	5001	17,343,953	17,219,047	17,018,012	16,819,940	16,734,850	16,527,444	16,296,973	16,131,325	15,902,302	149,993,846
Optional Extended Area	5002	607,148	596,282	583,160	573,083	564,940	554,347	546,135	534,892	521,680	5,081,667
Other Mobile Services	5004	179,231	174,811	178,178	171,304	164,648	168,993	163,119	168,352	161,756	1,530,392
Total Basic Local Service	510	18,130,332	17,990,140	17,779,350	17,564,327	17,464,438	17,250,784	17,006,227	16,834,569	16,585,738	156,605,905
Local Private Lines	5040	378,595	367,329	369,033	530,482	484,033	449,848	458,436	449,361	456,890	3,948,007
Other Local Exchange	5060	5,460,628	5,586,890	5,265,604	5,232,300	5,157,650	4,987,272	4,621,576	4,766,614	4,667,112	45,745,646
Total Local Network	520	23,969,555	23,944,359	23,413,987	23,327,109	23,106,121	22,687,209	22,086,236	22,054,544	21,709,740	206,299,558
End User-Inter	5081	6,652,733	6,595,960	6,523,552	6,662,368	6,449,333	6,348,229	6,148,503	6,070,437	5,995,388	57,446,503
Switched Access-Inter	5082	4,924,143	4,939,252	4,415,351	3,484,804	3,633,091	5,454,179	4,145,518	4,461,260	4,448,268	39,905,866
Special Access-Inter	5083	19,495,308	17,685,165	20,653,815	19,899,554	18,757,759	20,908,652	18,481,566	19,376,117	19,615,722	174,873,658
Total Interstate Access	0303	31,072,184	29,220,377	31,592,718	30,046,726	28,840,183	32,711,060	28,775,587	29,907,814	30,059,378	272,226,027
End User-Intra	5084	4,811	4,691	5,779	10,242	3,107	2,366	1,957	3,279	3,373	39,605
Switched Access-Intra	5085	1,124,361	968,857	1,196,821	493,596	701,307	1,179,704	966,551	921,970	950,397	8,503,564
Special Access-Intra	5086	1,885,588	1,830,871	1,799,580	1,625,808	1,650,264	1,660,238	1,577,963	1,459,524	1,348,174	14,838,010
Total Intrastate Access	0304	3,014,760	2,804,419	3,002,180	2,129,646	2,354,678	2,842,308	2,546,471	2,384,773	2,301,944	23,381,179
Total Network Access	5080	34,086,944	32,024,796	34,594,898	32,176,372	31,196,861	35,553,368	31,322,058	32,292,587	32,361,322	295,607,206
Long Distance Message	5100	1,677,087	1,549,102	1,558,446	1,815,911	1,681,355	1,513,104	1,667,929	1,441,914	1,403,903	14,308,751
Long Distance Inward WATS	5111	1,043	993	1,071	61	714	645	(666)	(375)	(775)	2,711
Long Dist Outward Wats	5112	1,266	1,237	1,232	886	855	863	865	865	865	8,934
Total Long Dist WATS		2,309	2,230	2,303	947	1,569	1,508	199	490	90	11,645
Long Distance Private Ntwk	5120	15,042	14,772	14,761	14,761	14,158	14,221	13,877	13,862	13,462	128,916
Other Long Distance	5160	(9,669)	(17,749)	(852)	3,746	(2,046)	(824)	2,532	4,634	4,386	(15,842)
Total Long Distance Network	525	1,684,769	1,548,355	1,574,658	1,835,365	1,695,036	1,528,009	1,684,537	1,460,900	1,421,841	14,433,470
Directory	5230	250,619	258,772	246,359	224,652	235,615	225,576	213,452	221,750	226,249	2,103,044
Rent	5240	1,925,771	2,820,382	3,104,771	529,414	1,893,703	1,966,060	1,608,660	1,632,795	1,748,384	17,229,940
Special Billing Arrangements	5261	877,945	833,432	834,775	743,125	834,097	679,619	786,989	806,434	839,309	7,235,725
Carrier Billing & Coll	5270	947,518	941,511	968,667	817,009	922,323	948,207	822,898	715,763	770,014	7,853,910
Total Miscellaneous	5200	4,001,853	4,854,997	5,154,572	2,314,200	3,885,738	3,819,462	3,431,999	3,376,742	3,583,956	34,422,619
Nonregulated Revenues	5280	8,482,886	8,930,844	8,681,053	9,614,189	8,800,974	9,379,615	8,203,541	7,709,554	7,772,794	77,575,450
Uncollectibles Telecomm	5301	(407,185)	(516,835)	(366,399)	(384,124)	(408,535)	(778,703)	(221,587)	(585,904)	(1,303,191)	(4,972,463)
Total Uncollectibles	5300	(407,185)	(516,835)	(366,399)	(384,124)	(408,535)	(778,703)	(221,587)	(585,904)	(1,303,191)	(4,972,463)
Total Net Revenue	109F	71,818,822	70,785,616	73,052,769	68,883,111	68,274,195	72,189,655	66,506,787	66,308,423	65,546,462	623,365,840
Digital Switching	6212	711,017	754,354	799,066	651,253	769,567	921,927	863,011	566,611	630,412	6,667,218
Operator Systems	6220	13,225	13,334	13,294	13,320	13,404	30,437	10,185	10,076	10,114	127,389
Radio Systems	6231	6,245	3,940	6,741	2,428	6,882	8,096	5,770	9,030	17,839	66,971
Circuit Equipment	6232	412,908	728,603	1,195,859	1,418,897	1,142,989	1,224,762	301,424	275,516	349,989	7,050,947
Total COE Switching	62	1,143,395	1,500,231	2,014,960	2,085,898	1,932,842	2,185,222	1,180,390	861,233	1,008,354	13,912,525
Plant Spec - Warranty Expense	6311	74,020	96,500	92,506	80,643	85,152	82,490	12,456	28,539	32,976	585,282
Plant Spec - Rental Expense	6341	106,066	156,598	115,297	87,320	110,733	137,248	379	329	1,040	715,010
Public Telephone Terminal Equip	6351	8,430	17,293	12,553	17,674	7,924	12,209	27	6,060	8,511	90,681
Other Terminal Equipment	6362	5,540,147	5,728,230	5,453,686	5,321,741	5,892,397	5,815,597	5,069,760	5,285,719	5,733,424	49,840,701
Total Auxiliary	63	5,728,663	5,998,621	5,674,042	5,098,624	6,096,206	6,047,544	5,082,622	5,320,674	5,775,951	51,231,674
Poles And Towers	6411	317,603	626,761	583,059	257,581	120,627	128,158	152,736	853,952	496,178	3,536,655
Aerial Cable	6421	1,265,041	607,383	1,162,013	1,000,370	1,052,139	955,267	332,569	536,888	370,483	7,282,153
Underground Cable	6422	170,659	223,675	195,046	304,417	86,707	260,350	186,241	289,242	205,224	1,921,561
Buried Cable	6423	1,176,163	1,258,546	1,936,063	1,231,777	1,141,158	1,325,110	1,045,477	1,242,416	1,393,000	11,749,710
Submarine Cable	6424	55	323	-	38	211	-	64	97	-	788
Intra-Building Cable	6426	7,820	18,360	13,732	13,952	11,087	15,696	8,462	10,622	16,441	116,172
Aerial Wire	6431	-	-	-	-	-	-	-	-	-	-
Conduit Systems	6441	11,005	39,170	29,035	22,965	29,755	15,724	13,868	16,141	16,833	194,496
Total Cable And Wire	64	2,948,346	2,774,218	3,918,948	2,831,100	2,441,684	2,700,305	1,739,417	2,949,358	2,498,159	24,801,535
Motor Vehicle	6112	32,957	71,824	43,147	34,953	868	31,599	209,388	85,970	(101,177)	409,529
Aircraft	6113	13,516	15,967	20,825	17,021	16,886	19,000	-	-	-	103,215
Special Purpose Vehicle	6114	5,984	6,783	9,781	25,813	29,918	37,451	12,840	44,933	82,568	256,071
Garage Work Equipment	6115	-	-	-	-	-	-	-	-	-	-
Other Work Equipment	6116	-	-	-	-	-	-	-	-	-	-
Total Network Support	6110	52,457	94,574	73,753	77,787	47,672	88,050	222,228	130,903	(18,609)	768,815
Land & Buildings	6121	1,195,171	1,638,703	2,327,181	1,858,877	1,900,857	1,962,529	1,719,150	1,355,074	857,924	14,815,466
Furniture & Artworks	6122	9,219	7,004	7,380	10,829	9,710	20,021	4,348	1,182	(1,957)	67,736
Office Equipment	6123	163,578	181,534	201,086	128,203	153,631	154,732	44,030	136,607	(95,333)	1,068,068
General Purpose Computer	6124	1,977,551	1,954,965	2,129,573	1,987,599	1,843,152	2,345,170	458,376	254,926	1,653,897	14,605,209
Total General Support	6120	3,345,519	3,782,206	4,665,220	3,985,508	3,907,350	4,482,452	2,225,904	1,747,789	2,414,531	30,556,479
Total Plant Specific Support	61	3,397,976	3,876,780	4,738,973	4,063,295	3,955,022	4,570,502	2,448,132	1,878,692	2,395,922	31,325,294
Total Plant Specific	650	13,218,380	14,149,850	16,346,923	14,487,671	14,425,754	15,503,573	10,450,561	11,009,930	11,678,386	121,271,028
Property Held For Future Use	6511	39,335	77,142	49,702	19,310	263,320	148,846	-	-	-	597,655
Provisioning	6512	350,990	(354,001)	(346,603)	170,000	182,537	553,369	14,603	368,164	164,936	1,103,995
Total Other PP&E	6510	390,325	(276,859)	(296,901)	189,310	445,857	702,215	14,603	368,164	164,936	1,701,650
Power	6531	176,291	941,715	1,462,505	1,097,710	1,085,949	1,250,765	647	-	64,888	6,080,470
Network Administrative	6532	1,451,739	1,023,162	605,389	927,087	1,104,024	1,381,075	792,015	637,132	650,963	8,572,586
Testing	6533	(134,813)	(459,654)	278,697	(82,950)	(206,384)	(220,225)	73,669	39,334	1,856,684	1,144,358
Plant Operations Administration	6534	3,061,991	3,682,453	15,488,424	3,878,629	3,754,903	16,998,133	2,869,097	3,145,772	4,263,992	57,142,494
Engineering	6535	475,637	551,328	467,120	730,436	533,122	687,112	425,014	686,004	81,410	4,637,183
Total Network Operations	6530	5,030,845	5,739,004	18,302,135	6,550,912	6,271,614	20,096,860	4,160,442	4,508,242	6,917,037	77,577,091
Access	6540	1,928,418	3,199,603	1,465,531	1,731,514	819,494	2,868,813	1,298,032	4,444,694	2,366,802	20,122,901
Total General Plant	GENL	7,349,588	8,661,748	19,470,765	8,471,736	7,536,965	23,667,888	5,473,077	9,321,100	9,448,775	99,401,642
Product Management	6611	1,023,150	1,246,732	885,890	1,540,852	1,267,938	1,332,968	1,391,468	932,450</		

FRONTIER COMMUNICATIONS NORTHWEST INC.
INCOME STATEMENT SUPPORTING SCHEDULE
JANUARY to SEPTEMBER 2010

Schedule C-3a

Account Description	Account	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	YTD
Total Customer Operations	700	8,104,366	9,278,953	8,160,727	9,906,485	9,994,652	10,536,090	9,129,558	5,444,432	11,760,260	82,315,523
Executive	6711	247,777	291,237	296,515	229,216	151,981	236,132	345,934	79,742	(183,891)	1,694,643
Planning	6712	29,197	87,644	106,712	81,115	70,175	106,944	5,739	4,760	4,223	496,509
Total Executive & Planning	6710	276,974	378,881	403,227	310,331	222,156	343,076	351,673	84,502	(179,668)	2,191,152
Accounting & Finance	6721	447,640	701,220	750,984	722,752	766,046	900,353	449,625	277,979	758,147	5,774,746
External Relations	6722	170,470	236,473	205,022	238,956	169,613	194,430	101,602	61,468	28,752	1,406,786
Human Resources	6723	157,458	195,543	163,517	192,516	186,632	230,164	185,409	101,921	677	1,413,837
Info Management	6724	1,419,151	1,342,953	1,069,105	1,179,306	1,499,988	700,101	5,868,248	3,393,368	6,326,193	22,798,413
Legal	6725	137,468	104,999	172,221	219,810	204,433	202,570	101,489	60,856	(1,791)	1,202,055
Procurement	6726	84,915	112,809	165,745	113,077	89,370	38,307	74,302	66,567	141,470	886,562
Research & Development	6727	1,907	1,431	2,713	1,246	2,932	1,264	-	-	-	11,493
Other General & Admin	6728	3,388,541	4,880,403	6,372,907	4,435,730	3,999,773	6,746,483	4,508,027	2,561,636	4,193,836	41,087,336
Total General & Administrative	6720	5,807,550	7,575,831	8,902,214	7,103,393	6,918,787	9,013,672	11,288,702	6,523,795	11,447,284	74,581,228
Total Corporate Operations	710	6,084,524	7,954,712	9,305,441	7,413,724	7,140,943	9,356,748	11,640,375	6,608,297	11,267,616	76,772,380
Gain/Loss - Disp Land	7150	-	-	-	-	(1,500)	-	-	-	-	(1,500)
Other Oper Gain/Loss	7160	-	-	(116)	(466)	(2,526)	(5,174)	-	-	-	(8,282)
Total Oth Oper Inc & Exp	7100	-	-	(116)	(466)	(4,026)	(5,174)	-	-	-	(9,782)
Depreciation	6561	27,938,112	27,874,328	27,963,025	28,091,542	28,066,510	28,089,565	26,292,096	28,249,373	28,289,567	250,854,118
Amort - Tangible	6563	83,132	83,132	83,132	84,090	84,090	84,090	84,090	84,318	84,318	754,392
Amort - Intangible	6564	186,155	186,541	217,504	247,421	246,459	312,711	268,181	270,423	268,874	2,204,269
Juris Diff - Depr/Amort FAS71	7921	-	-	-	-	-	-	-	-	-	-
Total Depreciation & Amort	6560	28,207,399	28,144,001	28,263,661	28,423,053	28,397,059	28,486,366	26,644,367	28,604,114	28,642,759	253,812,779
Property Taxes	72401X	1,752,068	1,752,009	1,751,694	1,751,896	1,752,247	2,285,559	1,754,505	1,754,358	1,754,581	16,308,917
Gross Receipts	72402X	668,587	672,552	669,017	651,604	633,519	657,552	-	667,044	-	4,619,875
State/Local Franch Taxes	72408X	532,303	334,595	868,549	970,451	(127,742)	713,063	526,424	247,915	487,559	4,553,117
Other Operating Taxes	72409X	803,017	772,874	635,865	1,962,081	698,328	8,499,026	88,669	390,330	115,284	13,965,474
Total Oper Taxes	7240	3,755,975	3,532,030	3,925,125	5,336,032	2,956,352	12,155,200	2,369,598	3,059,647	2,357,424	39,447,383
Total Oper Exp/Oth Tax	TLOP	66,720,232	71,721,294	85,472,526	74,038,235	70,447,699	99,700,691	65,707,536	64,047,520	75,155,220	673,010,953
Earning Before Inc Tax	EBIF	5,098,590	(935,678)	(12,419,757)	(5,155,124)	(2,173,504)	(27,511,036)	799,251	2,260,903	(9,608,758)	(49,645,113)
Federal Income Taxes	7220	-	-	11,364,208	-	-	9,628,924	3,340,123	4,420,266	5,756,895	34,510,416
State/Local Income Tax	7230	-	-	1,065,025	-	-	1,114,750	521,894	690,667	376,839	3,769,175
Deferred Federal	7250X	-	-	(7,436,414)	-	-	(22,825,402)	-	-	(15,697,745)	(45,959,561)
Deferred State/Local	7251X	-	-	(547,357)	-	-	(2,382,438)	-	-	(1,479,501)	(4,409,296)
Oper Inc Tax Pr to ITC	TAX PRE ITC	-	-	4,445,462	-	-	(14,464,166)	3,862,017	5,110,933	(11,043,512)	(12,089,266)
Oper ITC Claimed	72101X	-	-	-	-	-	-	-	-	-	-
Oper ITC Credit	72102X	-	-	-	-	-	-	-	-	-	-
Net Operating ITC	NET OP ITC	-	-	-	-	-	-	-	-	-	-
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-	-
Total Oper Income Tax	7200	-	-	4,445,462	-	-	(14,464,166)	3,862,017	5,110,933	(11,043,512)	(12,089,266)
Net Operating Income	OPIF	5,098,590	(935,678)	(16,865,219)	(5,155,124)	(2,173,504)	(13,046,870)	(3,062,766)	(2,850,030)	1,434,755	(37,555,847)
Dividend Income - Affiliate	731010	-	-	-	-	-	-	-	-	-	-
Dividend Income - Other	731020	-	-	-	-	-	-	-	-	-	-
Interest Income - Affiliate	732010	5,657	11,327	66	1	17	711	41,171	(41,171)	-	17,779
Interest Income - Other	732020	-	-	-	-	-	1,737	-	-	2,997	4,734
Sinking & Other Funds	7330	-	-	-	-	-	-	-	-	-	-
Allow For Funds Used Cn	7340	108,175	107,219	87,258	60,076	53,787	52,038	77,501	81,655	83,802	711,511
Juris Diff - IDC	JURIDC	-	-	-	-	-	-	-	-	-	-
Juris Diff - Other Nonop	JURONOP	-	-	-	-	-	-	-	-	-	-
Gains/Loss-Disp Prop-NOP	7350	-	-	-	-	-	-	-	-	-	-
Other Nonop Income	7360	(58,344)	(58,344)	(480,241)	(58,344)	-	(425,592)	-	(3)	(3)	(1,080,871)
Less: Special Charges	7370	(10)	(40)	(4)	-	(2,313)	(5,000)	(134)	-	(15)	(7,516)
Total Nonoper Inc & Exp	TOT NONOP I&E	55,478	60,162	(392,921)	1,733	51,491	(376,106)	118,538	40,481	86,781	(354,363)
Federal Income Taxes	7420	-	-	(29,639)	-	-	17,413	-	-	709	(11,517)
State/Local Income Taxes	7430	-	-	(5,394)	-	-	2,682	-	-	(132)	(2,844)
Deferred Federal	74501X	-	-	-	-	-	-	-	-	-	-
Deferred State/Local	74502X	-	-	-	-	-	-	-	-	-	-
Nonoper Inc Tax Pr ITC	NOP TAX PRE ITC	-	-	(35,033)	-	-	20,095	-	-	577	(14,361)
Nonop ITC Claimed	741010	-	-	-	-	-	-	-	-	-	-
Net Nonoperating ITC	NET NONOP ITC	-	-	-	-	-	-	-	-	-	-
Nonoper Taxes - Other	7440	-	-	-	-	-	-	-	-	-	-
Total Nonop Inc Taxes	74YY	-	-	(35,033)	-	-	20,095	-	-	577	(14,361)
Total Nonop Inc - Net	NINC	55,478	60,162	(357,888)	1,733	51,491	(396,201)	118,538	40,481	86,204	(340,002)
Income Avail For Fixed	FXIF	5,154,068	(875,516)	(17,223,107)	(5,153,391)	(2,122,013)	(13,443,071)	(2,944,228)	(2,809,549)	1,520,959	(37,895,849)
Interest On Bonds	751010	1,399,367	1,340,981	1,374,404	1,369,668	1,380,864	710,496	-	-	-	7,575,780
Discount/Premium Amort	75103X	22,345	22,465	22,586	2,499	-	-	-	-	-	69,895
Interest On Affiliate Adv	751040	-	-	-	-	-	-	-	-	-	-
Other Long Term Debt	75109X	-	-	-	-	-	-	-	-	-	-
Capital Leases	7520	-	-	-	-	-	-	-	-	-	-
Amortized Debt Issuance	7530	3,100	3,116	3,132	3,149	5,372	-	-	-	-	17,869
Other Interest Deduction	7540	51	352	115	103	97	32,603	410	93	183	34,007
Juris Diff - Interest Exp	JURFIXC	-	-	-	-	-	-	-	-	-	-
Total Interest Exp	FIXC	1,424,863	1,366,914	1,400,237	1,375,419	1,386,333	743,099	410	93	183	7,697,551
Income Before Extraord	INBF	3,729,205	(2,242,430)	(18,623,344)	(6,528,810)	(3,508,346)	(14,186,170)	(2,944,638)	(2,809,642)	1,520,776	(45,593,400)
Extraord Inc Credits	7610	-	-	-	-	-	-	-	-	-	-
Extraord Inc Charges	7620	-	-	-	-	-	-	-	-	-	-
Extraord Income Taxes	7630	-	-	-	-	-	-	-	-	-	-
Extraord Deferred Taxes	ZZZDTAX	-	-	-	-	-	-	-	-	-	-
Total Extraordinary Items	EXOR	-	-	-	-	-	-	-	-	-	-
Net Income	NETF	3,729,205	(2,242,430)	(18,623,344)	(6,528,810)	(3,508,346)	(14,186,170)	(2,944,638)	(2,809,642)	1,520,776	(45,593,400)

FRONTIER COMMUNICATIONS NORTHWEST INC.
 INCOME STATEMENT SUPPORTING SCHEDULE
 JANUARY to SEPTEMBER 2010

Schedule C-3a

Account Description	Account	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	YTD
Preferred Dividends	4058	-	-	-	-	-	-	-	-	-	-
Minority Interest	3011	-	-	-	-	-	-	-	-	-	-
Net Income to Frontier	301P	3,729,205	(2,242,430)	(18,623,344)	(6,528,810)	(3,508,346)	(14,186,170)	(2,944,638)	(2,809,642)	1,520,776	(45,593,400)

STATE OF WASHINGTON
ANALYSIS OF FEDERAL INCOME TAXES
JANUARY to SEPTEMBER 2010

Schedule C-3b

Account Description	Account	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10
Oper ITC Credit	7210	-	-	-	-	-	-	-	-	-
Total Oper ITC		-	-	-	-	-	-	-	-	-
Deferred Federal - Property	7250120	-	-	(7,052,218)	-	-	(10,198,994)	-	-	(9,182,809)
Deferred Federal - Non-Property	7250110, 7250130	-	-	2,068,337	-	-	(2,901,550)	-	-	(848,826)
Total Deferred Federal		-	-	(4,983,881)	-	-	(13,100,544)	-	-	(10,031,635)
Federal Income Taxes	7220	-	-	1,819,987	-	-	(1,054,932)	3,340,123	4,420,266	(491,755)
Juris Diff-Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total Federal Income Taxes		-	-	(3,163,894)	-	-	(14,155,476)	3,340,123	4,420,266	(10,523,390)

CUMULATIVE YEAR TO DATE		YTD Jan-10	YTD Feb-10	YTD Mar-10	YTD Apr-10	YTD May-10	YTD Jun-10	YTD Jul-10	YTD Aug-10	YTD Sep-10
Oper ITC Credit	7210	-	-	-	-	-	-	-	-	-
Total Oper ITC		-	-	-	-	-	-	-	-	-
Deferred Federal - Property	7250120	-	-	(7,052,218)	(7,052,218)	(7,052,218)	(17,251,212)	(17,251,212)	(17,251,212)	(26,434,021)
Deferred Federal - Non-Property	7250110, 7250130	-	-	2,068,337	2,068,337	2,068,337	(833,213)	(833,213)	(833,213)	(1,682,039)
Total Deferred Federal		-	-	(4,983,881)	(4,983,881)	(4,983,881)	(18,084,425)	(18,084,425)	(18,084,425)	(28,116,060)
Federal Income Taxes	7220	-	-	1,819,987	1,819,987	1,819,987	765,055	4,105,178	8,525,444	8,033,689
Juris Diff-Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total Federal Income Taxes		-	-	(3,163,894)	(3,163,894)	(3,163,894)	(17,319,370)	(13,979,247)	(9,558,981)	(20,082,371)

**FRONTIER COMMUNICATIONS NORTHWEST INC.
STATE OF WASHINGTON
SELECTED PLANT DATA
JANUARY to SEPTEMBER 2010**

Schedule C-4 FRONTIER COMMUNICATIONS NORTHWEST INC. INCLUDING SUBSIDIARY

Item	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10
Telephone Plant in Service	5,085,719,334	5,096,113,847	5,108,048,952	5,119,009,091	5,129,725,082	5,139,977,002	5,149,490,035	5,159,695,133	5,168,933,664
Depreciation Reserve	(3,289,595,521)	(3,310,047,097)	(3,331,644,866)	(3,353,075,044)	(3,374,732,646)	(3,396,495,689)	(3,417,798,963)	(3,440,348,635)	(3,463,013,939)
Net Plant	1,796,123,813	1,786,066,750	1,776,404,086	1,765,934,047	1,754,992,436	1,743,481,313	1,731,691,072	1,719,346,498	1,705,919,725
Telephone PLT Under Const. - ST	25,534,680	25,480,800	24,092,424	22,989,571	21,403,531	21,069,594	20,744,656	20,565,987	20,350,096
Telephone PLT Under Const. - LT	-	-	-	-	-	-	-	-	-
Total Telephone Plant Under Const.	25,534,680	25,480,800	24,092,424	22,989,571	21,403,531	21,069,594	20,744,656	20,565,987	20,350,096
Material & Supplies (Acct 1220)	5,063,546	4,554,528	4,473,662	4,490,859	4,606,582	4,679,404	4,635,408	4,650,371	4,670,125
Nonoperating Plant	4,224,265	4,354,853	4,446,212	4,570,507	4,696,216	4,020,454	3,370,960	2,622,432	2,541,217
Depreciation - Nonoperating	(1,656)	(1,656)	(1,656)	(1,656)	(1,656)	(1,656)	(1,656)	(1,656)	(1,657)
Property Held for Future Use	-	-	-	-	-	-	-	-	-
Total	1,830,944,648	1,820,455,275	1,809,414,728	1,797,983,328	1,785,697,109	1,773,249,109	1,760,440,440	1,747,183,632	1,733,479,506
Employee Pension Plan	71,152,500	66,873,013	61,354,175	55,715,441	49,981,351	44,921,861	43,951,089	40,914,045	38,238,837
Accum Def. Inc Taxes-Accel Tax	(313,269,520)	(312,313,753)	(310,602,989)	(308,424,576)	(306,246,163)	(302,441,845)	(300,692,524)	(299,746,869)	(297,764,301)

NOTE: Balances Represent 13 - Month Rolling Average

WASHINGTON STATE

Item	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10
Telephone Plant in Service	2,931,548,482	2,937,852,739	2,945,032,548	2,951,907,841	2,958,712,317	2,966,809,274	2,974,295,619	2,982,362,908	2,989,518,112
Depreciation Reserve	(1,804,454,020)	(1,816,245,539)	(1,828,395,027)	(1,840,811,072)	(1,853,413,380)	(1,866,514,642)	(1,879,308,837)	(1,892,975,031)	(1,906,553,795)
Net Plant	1,127,094,462	1,121,607,200	1,116,637,521	1,111,096,769	1,105,298,937	1,100,294,632	1,094,986,782	1,089,387,877	1,082,964,317
Telephone PLT Under Const. - ST	14,754,105	14,566,376	13,427,607	12,555,059	11,511,458	11,314,776	11,182,749	11,078,852	10,960,122
Telephone PLT Under Const. - LT	-	-	-	-	-	-	-	-	-
Total Telephone Plant Under Const.	14,754,105	14,566,376	13,427,607	12,555,059	11,511,458	11,314,776	11,182,749	11,078,852	10,960,122
Material & Supplies (Acct 1220)	2,673,720	2,370,245	2,375,085	2,438,328	2,575,231	2,705,419	2,700,351	2,701,406	2,731,535
Nonoperating Plant	2,990,347	3,052,953	3,112,071	3,200,080	3,288,800	2,729,851	2,183,603	1,611,846	1,701,178
Depreciation - Nonoperating	-	-	-	-	-	-	-	-	-
Property Held for Future Use	-	-	-	-	-	-	-	-	-
Total	1,147,512,634	1,141,596,774	1,135,552,284	1,129,290,236	1,122,674,426	1,117,044,678	1,111,053,485	1,104,779,981	1,098,357,152
Employee Pension Plan	41,852,599	38,573,774	33,934,125	29,109,352	24,218,363	19,344,341	18,443,774	16,213,318	14,332,005
Accum Def. Inc Taxes-Accel Tax	(194,243,735)	(193,327,661)	(191,964,964)	(190,416,378)	(188,867,791)	(186,496,332)	(186,344,386)	(186,364,879)	(185,785,430)

NOTE: Balances Represent 13 - Month Rolling Average

FRONTIER COMMUNICATIONS NORTHWEST INC.
ANALYSIS OF OPERATING TAXES OTHER THAN FEDERAL INCOME
JANUARY to SEPTEMBER 2010

Schedule C-7 -- Frontier Communications Northwest Inc.

Account Description	Account	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10
Property Taxes	72401X	1,752,068	1,752,009	1,751,694	1,751,896	1,752,247	2,285,559	1,754,505	1,754,358	1,754,581
Gross Receipts	72402X	668,587	672,552	669,017	651,604	633,519	657,552	-	667,044	-
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	532,303	334,595	868,549	970,451	(127,742)	713,063	526,424	247,915	487,559
Other Operating Taxes	72409X	803,017	772,874	635,865	1,962,081	698,328	8,499,026	88,669	390,330	115,284
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	3,755,975	3,532,030	3,925,125	5,336,032	2,956,352	12,155,200	2,369,598	3,059,647	2,357,424
State/Local Income Tax	7230	-	-	1,065,025	-	-	1,114,750	521,894	690,667	376,839
Prov For Def Income Taxes	7251X	-	-	(547,357)	-	-	(2,382,438)	-	-	(1,479,501)
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		-	-	517,668	-	-	(1,267,688)	521,894	690,667	(1,102,662)
Total Taxes		3,755,975	3,532,030	4,442,793	5,336,032	2,956,352	10,887,512	2,891,492	3,750,314	1,254,762

Account Description	Account	YTD Jan-10	YTD Feb-10	YTD Mar-10	YTD Apr-10	YTD May-10	YTD Jun-10	YTD Jul-10	YTD Aug-10	YTD Sep-10
Property Taxes	72401X	1,752,068	3,504,077	5,255,771	7,007,667	8,759,914	11,045,473	12,799,978	14,554,336	16,308,917
Gross Receipts	72402X	668,587	1,341,139	2,010,156	2,661,760	3,295,279	3,952,831	3,952,831	4,619,875	4,619,875
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	532,303	866,898	1,735,447	2,705,898	2,578,156	3,291,219	3,817,643	4,065,558	4,553,117
Other Operating Taxes	72409X	803,017	1,575,891	2,211,756	4,173,837	4,872,165	13,371,191	13,459,860	13,850,190	13,965,474
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	3,755,975	7,288,005	11,213,130	16,549,162	19,505,514	31,660,714	34,030,312	37,089,959	39,447,383
State/Local Income Tax	7230	-	-	1,065,025	1,065,025	1,065,025	2,179,775	2,701,669	3,392,336	3,769,175
Deferred State/Local	7251X	-	-	(547,357)	(547,357)	(547,357)	(2,929,795)	(2,929,795)	(2,929,795)	(4,409,296)
Juris Diff-Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		-	-	517,668	517,668	517,668	(750,020)	(228,126)	462,541	(640,121)
Total Taxes		3,755,975	7,288,005	11,730,798	17,066,830	20,023,182	30,910,694	33,802,186	37,552,500	38,807,262

**STATE OF WASHINGTON
ANALYSIS OF OPERATING TAXES OTHER THAN FEDERAL INCOME
JANUARY to SEPTEMBER 2010**

Schedule C-7 -- Washington State

Account Description	Account	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10
Property Taxes	72401X	711,030	711,001	710,780	710,940	711,159	1,254,688	713,759	713,612	713,836
Gross Receipts	72402X	668,587	672,552	669,017	651,604	633,519	657,552	-	667,044	-
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	136,417	118,385	143,063	496,007	(240,992)	168,000	188,776	85,975	193,000
Other Operating Taxes	72409X	800,692	622,908	271,609	1,949,164	470,487	8,520,427	86,594	(40,851)	113,083
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	2,316,726	2,124,846	1,794,469	3,807,715	1,574,173	10,600,667	989,129	1,425,780	1,019,919
State/Local Income Tax	7230	-	-	-	-	-	-	-	-	-
Prov For Def Income Taxes	7251X	-	-	-	-	-	-	-	-	-
Juris Diff - Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		-	-	-	-	-	-	-	-	-
Total Taxes		2,316,726	2,124,846	1,794,469	3,807,715	1,574,173	10,600,667	989,129	1,425,780	1,019,919

Account Description	Account	YTD Jan-10	YTD Feb-10	YTD Mar-10	YTD Apr-10	YTD May-10	YTD Jun-10	YTD Jul-10	YTD Aug-10	YTD Sep-10
Property Taxes	72401X	711,030	1,422,031	2,132,811	2,843,751	3,554,910	4,809,598	5,523,357	6,236,969	6,950,805
Gross Receipts	72402X	668,587	1,341,139	2,010,156	2,661,760	3,295,279	3,952,831	3,952,831	4,619,875	4,619,875
Superfund Taxes	724030	-	-	-	-	-	-	-	-	-
State/Local Franch Taxes	72408X	136,417	254,802	397,865	893,872	652,880	820,880	1,009,656	1,095,631	1,288,631
Other Operating Taxes	72409X	800,692	1,423,600	1,695,209	3,644,373	4,114,860	12,635,287	12,721,881	12,681,030	12,794,113
Juris Diff - Oper Taxes	JUROPTX	-	-	-	-	-	-	-	-	-
Total Oper Taxes	OPTX	2,316,726	4,441,572	6,236,041	10,043,756	11,617,929	22,218,596	23,207,725	24,633,505	25,653,424
State/Local Income Tax	7230	-	-	-	-	-	-	-	-	-
Deferred State/Local	7251X	-	-	-	-	-	-	-	-	-
Juris Diff-Income Taxes	7919	-	-	-	-	-	-	-	-	-
Total State/Local Inc Taxes		-	-	-	-	-	-	-	-	-
Total Taxes		2,316,726	4,441,572	6,236,041	10,043,756	11,617,929	22,218,596	23,207,725	24,633,505	25,653,424