

**FRONTIER COMMUNICATIONS NORTHWEST INC.**  
**SEPARATED RESULTS SUMMARY**  
**STATE OF WASHINGTON - COMBINED**  
**QUARTERLY COMPLIANCE REPORT**  
**TWELVE MONTHS ENDED MARCH 2011**  
(Dollars in Thousands)

	BOOKED BASIS			ADJUSTED BASIS			Composite Bkd Factors
	Total Regulated	Interstate	Intrastate	Total Regulated	Interstate	Intrastate	
<b>OPERATING REVENUES</b>							
Local Network Service	140,012	-	140,012	140,012	-	140,012	100.00%
Network Access Revenues	209,261	195,437	13,824	209,261	195,437	13,824	6.61%
Long Dist Netwk Revenues	13,734	-	13,734	13,734	-	13,734	100.00%
Miscellaneous Revenues	22,765	7,619	15,145	60,265	7,619	52,645	66.53%
Uncollectibles	(6,873)	(1,692)	(5,181)	(6,873)	(1,692)	(5,181)	75.38%
Total Operating Revenues	378,899	201,364	177,534	416,399	201,364	215,034	
<b>OPERATING EXPENSES</b>							
Plant Specific Operations	48,766	12,040	36,726	47,444	11,714	35,730	75.31%
Plant Non-Spec Operations	64,775	21,669	43,105	62,783	21,003	41,779	66.55%
Customer Operations	53,005	12,627	40,379	50,847	12,113	38,735	76.18%
Corporate Operations	55,195	13,031	42,163	53,516	12,635	40,880	76.39%
Depreciation & Amort	200,245	52,413	147,832	200,245	52,413	147,832	73.83%
Other Income & Expenses	(4)	(1)	(3)	(4)	(1)	(3)	75.00%
Juris Diff - Depr/IDC	-	-	-	-	-	-	-
Total Operating Expenses	421,982	111,779	310,202	414,831	109,877	304,953	73.51%
Operating Taxes Other than Inc	29,767	11,204	18,562	29,767	11,204	18,562	62.36%
EBIT	(72,850)	78,381	(151,230)	(28,199)	80,283	(108,481)	
<b>INCOME TAXES</b>							
State Income Tax	-	-	-	-	-	-	-
Net Federal Income Tax	(25,867)	27,330	(53,197)	(10,239)	27,996	(38,235)	
Total Income Taxes	(25,867)	27,330	(53,197)	(10,239)	27,996	(38,235)	
<b>NET OPERATING INCOME</b>	(46,983)	51,051	(98,033)	(17,960)	52,287	(70,246)	
<b>INVESTMENT (AVG)</b>							
Telecomm Plant in Service	2,913,371	744,210	2,169,162	2,912,093	743,884	2,168,210	74.46%
Other Assets (SFAS 87)	-	-	-	-	-	-	-
Juris Assets-TPIS	-	-	-	-	-	-	-
Depr & Amort Reserve	1,900,464	480,485	1,419,979	1,900,464	480,485	1,419,979	74.72%
Deferred Income Taxes	255,436	62,718	192,717	255,436	62,718	192,717	75.45%
Net - Pension Plan	9,242	2,192	7,050	(40,667)	(9,645)	(31,021)	76.28%
RATE BASE	748,229	198,815	549,416	796,860	210,326	586,535	73.43%
Rate Base ROR	-6.28%	25.68%	-17.84%	-2.25%	24.86%	-11.98%	

**FRONTIER COMMUNICATIONS NORTHWEST INC.  
SEPARATED RESULTS SUMMARY  
STATE OF WASHINGTON - COMBINED  
QUARTERLY COMPLIANCE REPORT  
TWELVE MONTHS ENDED MARCH 2011  
(Dollars in Thousands)**

	TOTAL STATE BOOKED RESULTS	(A) Docket # UT-061777	(B) FAS 106 OPEB	ADJUSTMENTS							ADJUSTED TOTAL STATE	ADJUSTED INTRASTATE
				(C)	(D)	(E)	(F)	(G)	(H)	(I)		
Operating Revenues	378,899	37,500									416,399	215,034
Operating Expenses/Taxes	451,749		(7,151)								444,598	323,515
EBIT	(72,850)	37,500	7,151								(28,199)	(108,481)
Income Taxes	(25,867)	13,125	2,503								(10,239)	(38,235)
Net Operating Income	(46,983)	24,375	4,648								(17,960)	(70,246)
Rate Base	748,229		48,631								796,860	586,535
Rate of Return	-6.28%										-2.25%	-11.98%
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 MARCH 2011  
 (Dollars in Thousands)

**ADJUSTMENTS - TOTAL STATE**

<b>TOTAL STATE</b>	TOTAL	(A) Docket #	(B) & (E) FAS 106	(C)	(D)	(E)	(F)	(G)	(H)	(I)
ADJUSTMENTS		UT-061777	OPEB							
<b>OPERATING REVENUES</b>										
Local Network Service										
Network Access Revenues										
Long Dist Ntwk Revenues										
Miscellaneous Revenues	37,500	37,500								
Uncollectibles										
Total Operating Revenues	37,500	37,500								
<b>OPERATING EXPENSES</b>										
Plant Specific Operations	(1,322)		(1,322)							
Plant Non-Spec Operations	(1,992)		(1,992)							
Customer Operations	(2,158)		(2,158)							
Corporate Operations	(1,679)		(1,679)							
Depr & Amort										
Other Income & Expenses										
Juris Diff - Depr/IDC										
Total Operating Expenses	(7,151)		(7,151)							
Operating Taxes Other than Income										
EBIT	44,651	37,500	7,151							
<b>INCOME TAXES</b>										
State Income Tax										
Net Federal Income Tax	15,628	13,125	2,503							
Total Income Taxes	15,628	13,125	2,503							
<b>NET OPERATING INCOME</b>										
	29,023	24,375	4,648							
<b>INVESTMENT (AVG)</b>										
Telecom Plant in Service	(1,278)		(1,278)							
Prop Held for Future Use										
Other Assets (SFAS 87)										
Depr & Amort Reserve										
Deferred Income Taxes										
Juris Assets-TPIS										
Other LT Liab - SFAS 106, 112	(49,909)		(49,909)							
RATE BASE	48,631		48,631							

FRONTIER COMMUNICATIONS NORTHWEST INC.  
 SEPARATED RESULTS SUMMARY  
 STATE OF WASHINGTON - COMBINED  
 QUARTERLY COMPLIANCE REPORT  
 TWELVE MONTHS ENDED MARCH 2011  
 (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							
	(996)	(996)							
	(1,326)	(1,326)							
	(1,644)	(1,644)							
	(1,283)	(1,283)							
	(5,249)	(5,249)							
	42,749	37,500	5,249						
	14,962	13,125	1,837						
	14,962	13,125	1,837						
	27,787	24,375	3,412						
	(952)	(952)							
	(38,071)	(38,071)							
	37,119	37,119							

**FRONTIER COMMUNICATIONS NORTHWEST INC.  
STATE OF WASHINGTON  
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION  
JANUARY to MARCH 2011**

<u>Title</u>	<u>Schedule</u>
Balance Sheet Frontier Communications Northwest Inc.	C-1
Income Statement Frontier Communications Northwest Inc.	C-2
Operating Income Statement by Primary Account Frontier Communications Northwest Inc.	C-3a
Federal Income Tax Data State of Washington	C-3b
Selected Plant Data State of Washington Frontier Communications Northwest Inc.	C-4
Analysis of Operating Taxes Other than Federal Income State of Washington Frontier Communications Northwest Inc.	C-7
Station Statistics	C-8

**FRONTIER COMMUNICATIONS NORTHWEST INC.**  
**PUC BALANCE SHEET**  
**JANUARY to MARCH 2011**

**Schedule C-1**

<b>Account Description</b>	<b>Account</b>	<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>
<b>Current Assets</b>				
Cash	1130	-	-	-
Special Cash Deposits	1140	-	-	-
Working Cash Advances	1150	-	-	-
Temporary Inv - Affiliated Co.	1161	-	-	-
Temporary Inv - Other	1162	-	6,785	6,785
Telecom Accts Receivable	1180	95,033,352	95,462,749	92,118,538
Affiliates Accts Receivable	1192	12,761,660	13,006,931	16,959,245
Oth Accts Receivable	1190	6,202,040	6,078,914	5,689,627
A/R Allowance	1181	14,783,433	18,286,124	20,806,637
Affiliates Notes Receivable	1202	-	-	-
Other Notes Receivable	1200	-	-	-
Affiliates Interest Receivable	1211	-	-	-
Other Interest Receivable	1212	-	-	-
Material And Supplies	1220	7,147,881	7,422,514	7,680,138
Prepaid Rent	1290	-	-	-
Prepaid Tax	1300	-	-	-
Prepaid Insurance	1310	-	-	-
Prepaid Other	1330	2,240,969	2,207,098	1,010,171
Other Current Assets	135A	2,235,241	2,510,064	2,843,387
<b>Total Current Assets</b>		<b>110,837,710</b>	<b>108,408,931</b>	<b>105,501,254</b>
<b>Non-Current Assets</b>				
Investment In Affiliates	1401	-	-	-
Investment In Non-Affiliates	1402	-	-	-
Nonregulated Investments	1406	-	-	-
Unamortized Debt Issuance	1407	-	-	-
Sinking Fund	1408	-	-	-
Other Noncurrent Assets	1410	53,961,015	53,967,950	53,976,244
Other Noncurrent Assets	141B	-	-	-
Deferred Maintenance & Retirements	1438	-	-	-
Deferred Charges	1439	4,678,152	5,426,225	6,247,458
Goodwill	2007	-	-	-
<b>Total Noncurrent Assets</b>		<b>58,639,167</b>	<b>59,394,175</b>	<b>60,223,702</b>
<b>PP&amp;E Less Reserve</b>				
Plant In Service	2001	5,267,737,163	5,274,022,186	5,280,840,819
Plant Held For Future Use	2002	-	-	-
TPUC - Short Term	2003	9,879,478	11,543,782	12,073,837
TPUC - Long Term	2004	-	-	-
Plant Adjustments	2005	-	-	-
Nonoperating Plant	2006	7,584,722	6,048,240	5,711,526
<b>Total PP&amp;E / Equipment</b>		<b>5,285,201,363</b>	<b>5,291,614,208</b>	<b>5,298,626,182</b>
Depreciation - Tot Plt In Svc	3100	3,708,394,493	3,734,325,826	3,757,869,537
Depreciation - Plt Held Future Use	3200	-	-	-
Depreciation - Nonoperating	3300	1,669	1,669	1,669
<b>Total Reserve</b>		<b>3,708,396,162</b>	<b>3,734,327,495</b>	<b>3,757,871,206</b>
<b>Total PP&amp; E Less Reserve</b>		<b>1,576,805,201</b>	<b>1,557,286,713</b>	<b>1,540,754,976</b>
<b>Total Assets</b>		<b>1,746,282,078</b>	<b>1,725,089,819</b>	<b>1,706,479,932</b>

**FRONTIER COMMUNICATIONS NORTHWEST INC.**  
**PUC BALANCE SHEET**  
**JANUARY to MARCH 2011**

**Schedule C-1**

<b>Account Description</b>	<b>Account</b>	<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>
<b>Current Liabilities</b>				
Affiliated Co Accounts Payable	401B	206,221,748	223,537,270	275,705,352
Oth Accounts Payable	4012	11,478,110	17,505,278	18,924,129
Carrier Accounts Payable	4013	4,129,454	4,460,791	4,313,397
Affiliated Co - Notes Payable	4021	(390,483,657)	(388,825,348)	(424,518,517)
Oth Notes Payable	4022	-	-	-
Advanced Payments	4030	33,529,333	42,239,651	42,782,764
Customer Deposits	404A	261,648	257,098	212,305
Current Maturities - LT Debt	405A	-	-	-
Curr Maturities - Capital Leases	406A	-	-	-
Income Tax Accrued	407A	(3,689,530)	(5,200,025)	(1,066,509)
Other Tax Accrued	4080	6,740,976	8,528,805	10,899,450
Accrued Deferred Tax	4100	(7,836,946)	(7,836,946)	(33,214,428)
Accrued Interest - Affiliated	4121	-	-	-
Accrued Interest - Debt	4122	-	-	-
Accrued Interest - Oth	4123	(577)	(561)	(546)
Accrued Dividends	4124	-	-	-
Accrued Compensation - Other	4125	15,121,990	15,488,681	11,408,199
Accrued Liabilities - Other	4126	1,998,813	1,706,150	1,949,108
Other Current Liabilities	4130	155,265,115	115,215,515	82,852,899
<b>Total Current Liabilities</b>		<b>32,736,477</b>	<b>27,076,359</b>	<b>(9,752,397)</b>
<b>Long Term Debt</b>				
Funded Debt	4210	-	-	-
Premium On Long Term Debt	4220	-	-	-
Discount On Long Term Debt	4230	-	-	-
Reacquired Debt	4240	-	-	-
Obligations Under Capital Leases	4250	-	-	-
Advances From Affiliated Companies	4260	-	-	-
Other Long Term Debt	4270	-	-	-
<b>Total Long Term Debt</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Liabilities And Deferred Cr</b>				
Other Long Term Liabilities	4310	9,442,930	501,883	486,653
Unamortized ITC	4320	-	-	-
Noncurrent Deferred Tax	4340	235,290,306	235,290,306	268,172,149
Noncurrent Nonop Deferred Tax	4350	-	-	-
Other Deferred Credit	4360	(15,020,718)	(14,427,565)	(13,516,058)
Total Other Liabilities And Deferred	OTH	229,712,518	221,364,624	255,142,744
<b>Stockholder Equity</b>				
Common Stock	4511	450,329,400	450,329,400	450,329,400
Preferred Stock	4512	-	-	-
<b>Total Capital Stock</b>		<b>450,329,400</b>	<b>450,329,400</b>	<b>450,329,400</b>
Additional Paid In Capital	4520	1,056,901,185	1,056,694,534	1,039,999,476
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	(23,397,502)	(30,375,098)	(29,239,291)
<b>Stockholder Equity</b>		<b>1,483,833,083</b>	<b>1,476,648,836</b>	<b>1,461,089,585</b>
<b>Total Liability &amp; Equity</b>		<b>1,746,282,078</b>	<b>1,725,089,819</b>	<b>1,706,479,932</b>

**FRONTIER COMMUNICATIONS NORTHWEST INC.**  
**TOTAL COMPANY INCOME STATEMENT**  
**JANUARY to MARCH 2011**

**Schedule C-2**

<b>Item</b>		<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>	<b>YTD</b>
<b>Operating Revenues</b>					
Local Network	520	21,874,861	19,187,902	20,189,291	61,252,054
Interstate Access	0303	28,158,907	29,981,970	28,500,840	86,641,717
Intrastate Access	0304	2,624,383	2,280,980	2,504,745	7,410,108
<b>Total Network Access</b>	1061	30,783,290	32,262,950	31,005,585	94,051,825
Long Distance Network	525	1,426,698	1,462,331	1,467,043	4,356,072
Miscellaneous	5200	3,413,471	3,351,133	3,438,170	10,202,774
Nonregulated Revenues	5280	8,155,010	7,835,143	8,213,669	24,203,822
Uncollectibles	5300	(1,156,801)	(1,203,195)	(1,645,071)	(4,005,067)
<b>Total Regulated Revenues</b>	109F	64,496,529	62,896,264	62,668,687	190,061,480
<b>Operating Expense &amp; Taxes</b>					
Plant Specific	650	12,084,540	12,619,323	11,991,882	36,695,745
General Plant	GENL	9,211,042	8,200,545	9,376,074	26,787,661
Customer	700	6,786,805	7,373,979	7,575,387	21,736,171
Corporate	710	14,059,933	11,740,647	6,644,463	32,445,043
Other Oper Inc & Expense	7100	130	(130)	-	-
Depreciation & Amort	6560	28,924,699	28,711,978	27,119,416	84,756,093
Operating Taxes Oth Than Income	7240	3,236,188	2,760,708	3,436,683	9,433,579
Oper Taxes Exp/Oth Tax	TLOP	74,303,337	71,407,050	66,143,905	211,854,292
Earning Before Income Taxes	EBIF	(9,806,808)	(8,510,786)	(3,475,218)	(21,792,812)
Operating Income Taxes	7200	(1,935,741)	(1,510,495)	(4,530,778)	(7,977,014)
<b>Net Operating Income</b>	OPIF	(7,871,067)	(7,000,291)	1,055,560	(13,815,798)
<b>Nonoper Expense &amp; Other</b>					
Nonoperating Income - Net	NINC	34,471	22,785	80,272	137,528
Income Avail For Fixed	FXIF	(7,836,596)	(6,977,506)	1,135,832	(13,678,270)
Interest Expense	FIXC	25	90	25	140
Income Before Extraord	INBF	(7,836,621)	(6,977,596)	1,135,807	(13,678,410)
Extraordinary Items	EXOR	-	-	-	-
Net Income	NETF	(7,836,621)	(6,977,596)	1,135,807	(13,678,410)
Preferred Dividends	4058	-	-	-	-
Minority Interest	3011	-	-	-	-
<b>Net Income to Frontier</b>	301P	(7,836,621)	(6,977,596)	1,135,807	(13,678,410)



**FRONTIER COMMUNICATIONS NORTHWEST INC.**  
**INCOME STATEMENT SUPPORTING SCHEDULE**  
**JANUARY to MARCH 2011**

**Schedule C-3a**

<b>Account Description</b>	<b>Account</b>	<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>	<b>YTD</b>
BasicLocal Network Rev-Basic Area	5001	16,224,741	13,547,468	14,618,752	44,390,961
Optional Extended Area	5002	477,564	465,843	457,176	1,400,583
Other Mobile Services	5004	165,006	151,235	159,558	475,799
Total Basic Local Service	510	16,867,311	14,164,546	15,235,486	46,267,343
Local Private Lines	5040	569,613	617,125	689,873	1,876,611
Other Local Exchange	5060	4,437,937	4,406,231	4,263,932	13,108,100
Total Local Network	520	21,874,861	19,187,902	20,189,291	61,252,054
End User-Inter	5081	5,944,403	5,567,345	5,636,532	17,148,280
Switched Access-Inter	5082	3,354,241	5,717,687	3,942,588	13,014,516
Special Access-Inter	5083	18,860,263	18,696,938	18,921,720	56,478,921
Total Interstate Access	0303	28,158,907	29,981,970	28,500,840	86,641,717
End User-Intra	5084	3,285	2,694	1,595	7,574
Switched Access-Intra	5085	1,186,000	867,263	1,161,072	3,214,335
Special Access-Intra	5086	1,435,098	1,411,023	1,342,078	4,188,199
Total Intrastate Access	0304	2,624,383	2,280,980	2,504,745	7,410,108
Total Network Access	5080	30,783,290	32,262,950	31,005,585	94,051,825
Long Distance Message	5100	1,414,280	1,448,237	1,452,871	4,315,388
Long Distance Inward WATS	5111	(719)	(1,064)	(564)	(2,347)
Long Dist Outward Wats	5112	745	750	760	2,255
Total Long Dist WATS		26	(314)	196	(92)
Long Distance Private Ntwk	5120	8,516	11,082	10,736	30,334
Other Long Distance	5160	3,876	3,326	3,240	10,442
Total Long Distance Network	525	1,426,698	1,462,331	1,467,043	4,356,072
Directory	5230	243,312	209,963	201,607	654,882
Rent	5240	1,643,849	1,689,043	2,048,286	5,381,178
Special Billing Arrangements	5261	820,403	808,954	585,642	2,214,999
Carrier Billing & Coll	5270	705,907	643,173	602,635	1,951,715
Total Miscellaneous	5200	3,413,471	3,351,133	3,438,170	10,202,774
Nonregulated Revenues	5280	8,155,010	7,835,143	8,213,669	24,203,822
Uncollectibles Telecomm	5301	(1,156,801)	(1,203,195)	(1,645,071)	(4,005,067)
Total Uncollectibles	5300	(1,156,801)	(1,203,195)	(1,645,071)	(4,005,067)
<b>Total Net Revenue</b>	<b>109F</b>	<b>64,496,529</b>	<b>62,896,264</b>	<b>62,668,687</b>	<b>190,061,480</b>
Digital Switching	6212	551,376	549,919	671,117	1,772,412
Operator Systems	6220	10,085	23,453	10,383	43,921
Radio Systems	6231	32,233	7,307	5,204	44,744
Circuit Equipment	6232	220,926	321,872	532,452	1,075,250
Total COE Switching	62	814,620	902,551	1,219,156	2,936,327
Plant Spec - Warranty Expense	6311	28,528	12,474	6,704	47,706
Plant Spec - Rental Expense	6341	570	1,033	927	2,530
Public Telephone Terminal Equip	6351	13,077	170	9,094	22,341
Other Terminal Equipment	6362	5,931,460	6,098,290	5,962,756	17,992,506
Total Auxillary	63	5,973,635	6,111,967	5,979,481	18,065,083
Poles And Towers	6411	534,428	526,111	576,218	1,636,757
Aerial Cable	6421	654,721	700,427	806,031	2,161,179
Underground Cable	6422	227,470	293,453	316,662	837,585
Buried Cable	6423	1,286,544	855,401	1,311,806	3,453,751

**FRONTIER COMMUNICATIONS NORTHWEST INC.**  
**INCOME STATEMENT SUPPORTING SCHEDULE**  
**JANUARY to MARCH 2011**

**Schedule C-3a**

<b>Account Description</b>	<b>Account</b>	<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>	<b>YTD</b>
Submarine Cable	6424	9	216	82	307
Intra-Building Cable	6426	12,474	12,707	19,630	44,811
Aerial Wire	6431	-	-	-	-
Conduit Systems	6441	11,745	51,959	21,915	85,619
Total Cable And Wire	64	2,727,391	2,440,274	3,052,344	8,220,009
Motor Vehicle	6112	105,761	449,786	47,581	603,128
Aircraft	6113	-	-	-	-
Special Purpose Vehicle	6114	65,297	21,167	64,852	151,316
Garage Work Equipment	6115	-	-	-	-
Other Work Equipment	6116	-	-	-	-
Total Network Support	6110	171,058	470,953	112,433	754,444
Land & Buildings	6121	1,265,697	1,008,238	1,218,452	3,492,387
Furniture & Artworks	6122	1,766	2,559	(521)	3,804
Office Equipment	6123	47,234	55,680	1,997	104,911
General Purpose Computer	6124	1,083,139	1,627,101	408,540	3,118,780
Total General Support	6120	2,397,836	2,693,578	1,628,468	6,719,882
Total Plant Specific Support	61	2,568,894	3,164,531	1,740,901	7,474,326
<b>Total Plant Specific</b>	<b>650</b>	<b>12,084,540</b>	<b>12,619,323</b>	<b>11,991,882</b>	<b>36,695,745</b>
Property Held For Future Use	6511	-	-	-	-
Provisioning	6512	146,388	145,007	(28,477)	262,918
Total Other PP&E	6510	146,388	145,007	(28,477)	262,918
Power	6531	317,319	248,989	320,598	886,906
Network Administrative	6532	899,956	1,006,856	915,725	2,822,537
Testing	6533	1,251,237	(980,159)	160,826	431,904
Plant Operations Administration	6534	3,182,466	4,545,477	3,125,202	10,853,145
Engineering	6535	374,267	227,309	548,635	1,150,211
Total Network Operations	6530	6,025,245	5,048,472	5,070,986	16,144,703
Access	6540	3,039,409	3,007,066	4,333,565	10,380,040
<b>Total General Plant</b>	<b>GENL</b>	<b>9,211,042</b>	<b>8,200,545</b>	<b>9,376,074</b>	<b>26,787,661</b>
Product Management	6611	773,305	695,875	302,020	1,771,200
Sales & Commissions	6612	2,112,920	2,331,457	2,812,773	7,257,150
Product Advertising	6613	794,292	673,679	1,150,840	2,618,811
Total Marketing	6610	3,680,517	3,701,011	4,265,633	11,647,161
Call Completion Services	6621	83,775	147,493	112,036	343,304
Number Services	6622	62,823	107,071	84,098	253,992
Customer Services	6623	2,959,690	3,418,404	3,113,620	9,491,714
Total Customer Services	6620	3,106,288	3,672,968	3,309,754	10,089,010
<b>Total Customer Operations</b>	<b>700</b>	<b>6,786,805</b>	<b>7,373,979</b>	<b>7,575,387</b>	<b>21,736,171</b>
Executive	6711	96,666	101,280	34,755	232,701
Planning	6712	4,083	3,758	5,667	13,508
Total Executive & Planning	6710	100,749	105,038	40,422	246,209
Accounting & Finance	6721	607,228	769,250	575,000	1,951,478
External Relations	6722	46,397	42,415	60,937	149,749
Human Resources	6723	74,780	69,745	61,513	206,038
Info Management	6724	4,724,049	3,955,013	3,914,931	12,593,993
Legal	6725	34,791	11,184	30,774	76,749
Procurement	6726	91,291	84,191	(11,936)	163,546

**FRONTIER COMMUNICATIONS NORTHWEST INC.**  
**INCOME STATEMENT SUPPORTING SCHEDULE**  
**JANUARY to MARCH 2011**

**Schedule C-3a**

<b>Account Description</b>	<b>Account</b>	<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>	<b>YTD</b>
Research & Development	6727	-	-	-	-
Other General & Admin	6728	8,380,648	6,703,811	1,972,822	17,057,281
<b>Total General &amp; Administrative</b>	<b>6720</b>	<b>13,959,184</b>	<b>11,635,609</b>	<b>6,604,041</b>	<b>32,198,834</b>
<b>Total Corporate Operations</b>	<b>710</b>	<b>14,059,933</b>	<b>11,740,647</b>	<b>6,644,463</b>	<b>32,445,043</b>
Gain/Loss - Disp Land	7150	-	-	-	-
Other Oper Gain/Loss	7160	130	(130)	-	-
<b>Total Oth Oper Inc &amp; Exp</b>	<b>7100</b>	<b>130</b>	<b>(130)</b>	<b>-</b>	<b>-</b>
Depreciation	6561	28,539,639	28,325,996	26,732,606	83,598,241
Amort - Tangible	6563	84,734	84,734	84,385	253,853
Amort - Intangible	6564	300,326	301,248	302,425	903,999
Juris Diff - Depr/Amort FAS71	7921	-	-	-	-
<b>Total Depreciation &amp; Amort</b>	<b>6560</b>	<b>28,924,699</b>	<b>28,711,978</b>	<b>27,119,416</b>	<b>84,756,093</b>
Property Taxes	72401X	1,701,195	1,701,184	1,701,191	5,103,570
Gross Receipts	72402X	655,052	505,166	499,080	1,659,298
State/Local Franch Taxes	72408X	624,322	310,584	684,807	1,619,713
Other Operating Taxes	72409X	255,619	243,774	551,605	1,050,998
<b>Total Oper Taxes</b>	<b>7240</b>	<b>3,236,188</b>	<b>2,760,708</b>	<b>3,436,683</b>	<b>9,433,579</b>
Total Oper Exp/Oth Tax	TLOP	74,303,337	71,407,050	66,143,905	211,854,292
<b>Earning Before Inc Tax</b>	<b>EBIF</b>	<b>(9,806,808)</b>	<b>(8,510,786)</b>	<b>(3,475,218)</b>	<b>(21,792,812)</b>
Federal Income Taxes	7220	(1,674,154)	(1,306,374)	3,768,037	787,509
State/Local Income Tax	7230	(261,587)	(204,121)	423,773	(41,935)
Deferred Federal	7250X	-	-	(8,029,213)	(8,029,213)
Deferred State/Local	7251X	-	-	(693,375)	(693,375)
Oper Inc Tax Pr to ITC	TAX PRE ITC	(1,935,741)	(1,510,495)	(4,530,778)	(7,977,014)
Oper ITC Claimed	72101X	-	-	-	-
Oper ITC Credit	72102X	-	-	-	-
Net Operating ITC	NET OP ITC	-	-	-	-
Juris Diff - Income Taxes	7919	-	-	-	-
<b>Total Oper Income Tax</b>	<b>7200</b>	<b>(1,935,741)</b>	<b>(1,510,495)</b>	<b>(4,530,778)</b>	<b>(7,977,014)</b>
<b>Net Operating Income</b>	<b>OPIF</b>	<b>(7,871,067)</b>	<b>(7,000,291)</b>	<b>1,055,560</b>	<b>(13,815,798)</b>
Dividend Income - Affiliate	731010	-	-	-	-
Dividend Income - Other	731020	-	-	-	-
Interest Income - Affiliate	732010	-	-	-	-
Interest Income - Other	732020	8,040	6,935	8,294	23,269
Sinking & Other Funds	7330	-	-	-	-
Allow For Funds Used Cn	7340	26,546	23,717	25,548	75,811
Juris Diff - IDC	JURIDC	-	-	-	-
Juris Diff - Other Nonop	JURONOP	-	-	-	-
Gains/Loss-Disp Prop-NOP	7350	-	-	-	-
Other Nonop Income	7360	(3)	-	-	(3)
Less: Special Charges	7370	(112)	(7,867)	(7,774)	(15,753)
<b>Total Nonoper Inc &amp; Exp</b>	<b>TOT NONOP I&amp;E</b>	<b>34,471</b>	<b>22,785</b>	<b>26,068</b>	<b>83,324</b>
Federal Income Taxes	7420	-	-	(49,592)	(49,592)
State/Local Income Taxes	7430	-	-	(4,612)	(4,612)
Deferred Federal	74501X	-	-	-	-

**FRONTIER COMMUNICATIONS NORTHWEST INC.**  
**INCOME STATEMENT SUPPORTING SCHEDULE**  
**JANUARY to MARCH 2011**

**Schedule C-3a**

<b>Account Description</b>	<b>Account</b>	<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>	<b>YTD</b>
Deferred State/Local	74502X	-	-	-	-
Nonoper Inc Tax Pr ITC	NOP TAX PRE ITC	-	-	(54,204)	(54,204)
Nonop ITC Claimed	741010	-	-	-	-
Net Nonoperating ITC	NET NONOP ITC	-	-	-	-
Nonoper Taxes - Other	7440	-	-	-	-
Total Nonop Inc Taxes	74YY	-	-	(54,204)	(54,204)
<b>Total Nonop Inc - Net</b>	<b>NINC</b>	<b>34,471</b>	<b>22,785</b>	<b>80,272</b>	<b>137,528</b>
Income Avail For Fixed	FXIF	(7,836,596)	(6,977,506)	1,135,832	(13,678,270)
Interest On Bonds	751010	-	-	-	-
Discount/Premium Amort	75103X	-	-	-	-
Interest On Affiliate Adv	751040	-	-	-	-
Other Long Term Debt	75109X	-	-	-	-
Capital Leases	7520	-	-	-	-
Amortized Debt Issuance	7530	-	-	-	-
Other Interest Deduction	7540	25	90	25	140
Juris Diff - Interest Exp	JURFIXC	-	-	-	-
<b>Total Interest Exp</b>	<b>FIXC</b>	<b>25</b>	<b>90</b>	<b>25</b>	<b>140</b>
<b>Income Before Extraord</b>	<b>INBF</b>	<b>(7,836,621)</b>	<b>(6,977,596)</b>	<b>1,135,807</b>	<b>(13,678,410)</b>
Extraord Inc Credits	7610	-	-	-	-
Extraord Inc Charges	7620	-	-	-	-
Extraord Income Taxes	7630	-	-	-	-
Extraord Deferred Taxes	ZZZDTAX	-	-	-	-
<b>Total Extraordinary Items</b>	<b>EXOR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income</b>	<b>NETF</b>	<b>(7,836,621)</b>	<b>(6,977,596)</b>	<b>1,135,807</b>	<b>(13,678,410)</b>
Preferred Dividends	4058	-	-	-	-
Minority Interest	3011	-	-	-	-
<b>Net Income to Frontier</b>	<b>301P</b>	<b>(7,836,621)</b>	<b>(6,977,596)</b>	<b>1,135,807</b>	<b>(13,678,410)</b>

STATE OF WASHINGTON  
ANALYSIS OF FEDERAL INCOME TAXES  
JANUARY to MARCH 2011

Schedule C-3b

Account Description	Account	Jan-11	Feb-11	Mar-11
Oper ITC Credit	7210	-	-	-
Total Oper ITC		-	-	-
Deferred Federal - Property	7250120	-	-	7,833,834
Deferred Federal - Non-Property	7250110, 7250130	-	-	(6,977,126)
Total Deferred Federal		-	-	856,708
Federal Income Taxes	7220	(1,674,154)	(1,306,374)	(4,029,105)
Juris Diff-Income Taxes	7919	-	-	-
<b>Total Federal Income Taxes</b>		<b>(1,674,154)</b>	<b>(1,306,374)</b>	<b>(3,172,397)</b>

CUMULATIVE YEAR TO DATE		YTD Jan-11	YTD Feb-11	YTD Mar-11
Oper ITC Credit	7210	-	-	-
Total Oper ITC		-	-	-
Deferred Federal - Property	7250120	-	-	7,833,834
Deferred Federal - Non-Property	7250110, 7250130	-	-	(6,977,126)
Total Deferred Federal		-	-	856,708
Federal Income Taxes	7220	(1,674,154)	(2,980,528)	(7,009,633)
Juris Diff-Income Taxes	7919	-	-	-
<b>Total Federal Income Taxes</b>		<b>(1,674,154)</b>	<b>(2,980,528)</b>	<b>(6,152,925)</b>

**FRONTIER COMMUNICATIONS NORTHWEST INC.  
STATE OF WASHINGTON  
SELECTED PLANT DATA  
JANUARY to MARCH 2011**

**Schedule C-4**

**FC NORTHWEST INC. INCLUDING SUBSIDIARY**

<b>Item</b>	<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>
Telephone Plant in Service	5,206,548,467	5,216,145,980	5,225,784,274
Depreciation Reserve	(3,557,570,517)	(3,582,025,228)	(3,606,748,438)
Net Plant	1,648,977,950	1,634,120,752	1,619,035,836
Telephone PLT Under Const. - ST	17,946,338	16,881,147	15,505,997
Telephone PLT Under Const. - LT	-	-	-
Total Telephone Plant Under Const.	17,946,338	16,881,147	15,505,997
Material & Supplies (Acct 1220)	5,464,591	5,713,101	6,328,596
Nonoperating Plant	3,748,600	4,054,989	4,335,437
Depreciation - Nonoperating	(1,660)	(1,661)	(1,662)
Property Held for Future Use	-	-	-
<b>Total</b>	<b>1,676,135,819</b>	<b>1,660,768,328</b>	<b>1,645,204,204</b>
Employee Pension Plan	18,988,578	15,853,114	12,648,131
Accum Def. Inc Taxes-Accel Tax	(270,170,404)	(260,929,488)	(252,265,830)

**NOTE: Balances Represent 13 - Month Rolling Average**

<b>Item</b>	<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>
Telephone Plant in Service	3,018,181,068	3,025,281,233	3,032,330,629
Depreciation Reserve	(1,963,833,301)	(1,978,815,114)	(1,994,043,762)
Net Plant	1,054,347,767	1,046,466,119	1,038,286,867
Telephone PLT Under Const. - ST	10,637,318	10,162,620	9,432,596
Telephone PLT Under Const. - LT	-	-	-
Total Telephone Plant Under Const.	10,637,318	10,162,620	9,432,596
Material & Supplies (Acct 1220)	3,296,351	3,455,950	3,833,895
Nonoperating Plant	3,172,591	3,516,153	3,863,139
Depreciation - Nonoperating	-	-	-
Property Held for Future Use	-	-	-
<b>Total</b>	<b>1,071,454,027</b>	<b>1,063,600,842</b>	<b>1,055,416,497</b>
Employee Pension Plan	(6,676,899)	(10,732,617)	(14,890,836)
Accum Def. Inc Taxes-Accel Tax	(174,903,151)	(171,416,568)	(168,622,811)

**NOTE: Balances Represent 13 - Month Rolling Average**

**FRONTIER COMMUNICATIONS NORTHWEST INC.  
ANALYSIS OF OPERATING TAXES OTHER THAN FEDERAL INCOME  
JANUARY to MARCH 2011**

**Schedule C-7 -- Frontier Communications Northwest Inc.**

<b>Account Description</b>	<b>Account</b>	<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>
Property Taxes	72401X	1,701,195	1,701,184	1,701,191
Gross Receipts	72402X	655,052	505,166	499,080
Superfund Taxes	724030	-	-	-
State/Local Franch Taxes	72408X	624,322	310,584	684,807
Other Operating Taxes	72409X	255,619	243,774	551,605
Juris Diff - Oper Taxes	JUROPTX	-	-	-
<b>Total Oper Taxes</b>	<b>OPTX</b>	<b>3,236,188</b>	<b>2,760,708</b>	<b>3,436,683</b>
State/Local Income Tax	7230	(261,587)	(204,121)	423,773
Prov For Def Income Taxes	7251X	-	-	(693,375)
Juris Diff - Income Taxes	7919	-	-	-
<b>Total State/Local Inc Taxes</b>		<b>(261,587)</b>	<b>(204,121)</b>	<b>(269,602)</b>
<b>Total Taxes</b>		<b>2,974,601</b>	<b>2,556,587</b>	<b>3,167,081</b>

<b>Account Description</b>	<b>Account</b>	<b>YTD Jan-11</b>	<b>YTD Feb-11</b>	<b>YTD Mar-11</b>
Property Taxes	72401X	1,701,195	3,402,379	5,103,570
Gross Receipts	72402X	655,052	1,160,218	1,659,298
Superfund Taxes	724030	-	-	-
State/Local Franch Taxes	72408X	624,322	934,906	1,619,713
Other Operating Taxes	72409X	255,619	499,393	1,050,998
Juris Diff - Oper Taxes	JUROPTX	-	-	-
<b>Total Oper Taxes</b>	<b>OPTX</b>	<b>3,236,188</b>	<b>5,996,896</b>	<b>9,433,579</b>
State/Local Income Tax	7230	(261,587)	(465,708)	(41,935)
Deferred State/Local	7251X	-	-	(693,375)
Juris Diff-Income Taxes	7919	-	-	-
<b>Total State/Local Inc Taxes</b>		<b>(261,587)</b>	<b>(465,708)</b>	<b>(735,310)</b>
<b>Total Taxes</b>		<b>2,974,601</b>	<b>5,531,188</b>	<b>8,698,269</b>