

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

	BOOKED BASIS			ADJUSTED BASIS			Composite Bkd Factors
	Total Regulated	Interstate	Intrastate	Total Regulated	Interstate	Intrastate	
OPERATING REVENUES							
Local Network Service	134,879	-	134,879	134,879	-	134,879	100.00%
Network Access Revenues	205,943	192,472	13,470	205,943	192,472	13,470	6.54%
Long Dist Netwk Revenues	13,004	-	13,004	13,004	-	13,004	100.00%
Miscellaneous Revenues	21,758	7,154	14,604	59,258	7,154	52,104	67.12%
Uncollectibles	(6,418)	(1,565)	(4,853)	(6,418)	(1,565)	(4,853)	75.62%
Total Operating Revenues	369,166	198,061	171,104	406,666	198,061	208,604	
OPERATING EXPENSES							
Plant Specific Operations	44,862	11,065	33,797	44,115	10,881	33,234	75.34%
Plant Non-Spec Operations	53,488	19,117	34,370	52,472	18,754	33,717	64.26%
Customer Operations	47,698	11,363	36,335	46,462	11,069	35,393	76.18%
Corporate Operations	59,224	13,981	45,242	59,027	13,934	45,092	76.39%
Depreciation & Amort	201,012	52,613	148,399	201,012	52,613	148,399	73.83%
Other Income & Expenses	-	-	-	-	-	-	-
Juris Diff - Depr/IDC	-	-	-	-	-	-	-
Total Operating Expenses	406,284	108,139	298,143	403,088	107,251	295,835	73.38%
Operating Taxes Other than Inc	19,784	7,408	12,377	19,784	7,408	12,377	62.56%
EBIT	(56,902)	82,514	(139,416)	(16,206)	83,402	(99,608)	
INCOME TAXES							
State Income Tax	-	-	-	-	-	-	-
Net Federal Income Tax	(19,458)	28,988	(48,446)	(5,214)	29,299	(34,513)	
Total Income Taxes	(19,458)	28,988	(48,446)	(5,214)	29,299	(34,513)	
NET OPERATING INCOME	(37,444)	53,526	(90,970)	(10,992)	54,103	(65,095)	
INVESTMENT (AVG)							
Telecomm Plant in Service	2,927,767	748,474	2,179,293	2,927,155	748,318	2,178,837	74.44%
Other Assets (SFAS 87)	-	-	-	-	-	-	-
Juris Assets-TPIS	-	-	-	-	-	-	-
Depr & Amort Reserve	1,943,590	491,392	1,452,198	1,943,590	491,392	1,452,198	74.72%
Deferred Income Taxes	238,260	58,126	180,134	238,260	58,126	180,134	75.60%
Net - Pension Plan	18,583	4,400	14,183	(9,988)	(2,365)	(7,623)	76.32%
RATE BASE	727,334	194,556	532,778	755,293	201,165	554,128	73.25%
Rate Base ROR	-5.15%	27.51%	-17.07%	-1.46%	26.89%	-11.75%	

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

	(A)	(B)	(C)	ADJUSTMENTS			(I)	ADJUSTED TOTAL STATE	ADJUSTED INTRASTATE
	Docket # UT-061777	FAS 106 OPEB		(D)	(E)	(F)	(G)	(H)	
TOTAL STATE BOOKED RESULTS									
Operating Revenues	37,500								406,666
Operating Expenses/Taxes		(3,196)							422,872
EBIT	37,500	3,196							(16,206)
Income Taxes	13,125	1,119							(5,214)
Net Operating Income	24,375	2,077							(10,992)
Rate Base									755,293
Rate of Return									-1.46%
									208,604
									308,212
									(99,608)
									(34,513)
									(65,095)
									554,128
									-11.75%

Adjustment Footnotes:

(A) Order No. 1 in Docket # UT061777

(B) FAS 106 OPEB (Adj from accrual to paygo)

(C) Account(s)

(D) 5230

(E) Various

(F)

(G)

(H)

(I)

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

ADJUSTMENTS - TOTAL STATE

	(A) Docket # UT-061777	(B) & (E) FAS 106 OPEB	(C)	(D)	(E)	(F)	(G)	(H)	(I)
TOTAL ADJUSTMENTS									
Local Network Service									
Network Access Revenues									
Long Dist Ntwk Revenues	37,500								
Miscellaneous Revenues									
Uncollectibles									
Total Operating Revenues	37,500								
OPERATING EXPENSES									
Plant Specific Operations	(747)	(747)							
Plant Non-Spec Operations	(1,016)	(1,016)							
Customer Operations	(1,236)	(1,236)							
Corporate Operations	(197)	(197)							
Depr & Amort									
Other Income & Expenses									
Juris Diff - Depr/IDC									
Total Operating Expenses	(3,196)	(3,196)							
Operating Taxes Other than Income									
EBIT	40,696	37,500							
INCOME TAXES									
State Income Tax									
Net Federal Income Tax	14,244	13,125							
Total Income Taxes	14,244	13,125							
NET OPERATING INCOME	26,452	24,375							
INVESTMENT (AVG)									
Telecom Plant in Service									
Prop Held for Future Use	(612)	(612)							
Other Assets (SFAS 87)									
Depr & Amort Reserve									
Deferred Income Taxes									
Juris Assets-TPIs									
Other LT Liab - SFAS 106, 112	(28,571)	(28,571)							
RATE BASE	27,959	27,959							

TOTAL STATE

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

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

ADJUSTMENTS - INTRASTATE

	(A) Docket #	(B) & (E) FAS 106	(C)	(D)	(E)	(F)	(G)	(H)	(I)
TOTAL ADJUSTMENTS	UT-061777	OPEB							
	37,500	37,500							
	37,500	37,500							
	(563)	(563)							
	(653)	(653)							
	(942)	(942)							
	(150)	(150)							
	(2,308)	(2,308)							
	39,808	37,500	2,308						
	13,933	13,125	808						
	13,933	13,125	808						
	25,875	24,375	1,500						
	(456)	(456)							
	(21,806)	(21,806)							
	21,350	21,350							

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