

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

|                                | BOOKED BASIS       |            |            | ADJUSTED BASIS     |            |            | Composite<br>Bkd Factors |
|--------------------------------|--------------------|------------|------------|--------------------|------------|------------|--------------------------|
|                                | Total<br>Regulated | Interstate | Intrastate | Total<br>Regulated | Interstate | Intrastate |                          |
| <b>OPERATING REVENUES</b>      |                    |            |            |                    |            |            |                          |
| Local Network Service          | 130,187            | -          | 130,187    | 130,187            | -          | 130,187    | 100.00%                  |
| Network Access Revenues        | 205,268            | 192,064    | 13,204     | 205,268            | 192,064    | 13,204     | 6.43%                    |
| Long Dist Netwk Revenues       | 12,587             | -          | 12,587     | 12,587             | -          | 12,587     | 100.00%                  |
| Miscellaneous Revenues         | 21,251             | 6,900      | 14,351     | 58,751             | 6,900      | 51,851     | 67.53%                   |
| Uncollectibles                 | (6,745)            | (1,644)    | (5,101)    | (6,745)            | (1,644)    | (5,101)    | 75.63%                   |
| Total Operating Revenues       | 362,548            | 197,320    | 165,228    | 400,048            | 197,320    | 202,728    |                          |
| <b>OPERATING EXPENSES</b>      |                    |            |            |                    |            |            |                          |
| Plant Specific Operations      | 46,757             | 11,542     | 35,215     | 45,906             | 11,332     | 34,574     | 75.31%                   |
| Plant Non-Spec Operations      | 54,524             | 19,754     | 34,770     | 53,352             | 19,329     | 34,023     | 63.77%                   |
| Customer Operations            | 46,021             | 10,947     | 35,074     | 44,652             | 10,621     | 34,031     | 76.21%                   |
| Corporate Operations           | 60,973             | 14,394     | 46,579     | 60,761             | 14,344     | 46,417     | 76.39%                   |
| Depreciation & Amort           | 202,030            | 52,880     | 149,150    | 202,030            | 52,880     | 149,150    | 73.83%                   |
| Other Income & Expenses        | -                  | -          | -          | -                  | -          | -          | -                        |
| Juris Diff - Depr/IDC          | -                  | -          | -          | -                  | -          | -          | -                        |
| Total Operating Expenses       | 410,305            | 109,517    | 300,788    | 406,701            | 108,506    | 298,195    | 73.31%                   |
| Operating Taxes Other than Inc | 21,677             | 8,127      | 13,550     | 21,677             | 8,127      | 13,550     | 62.51%                   |
| EBIT                           | (69,434)           | 79,676     | (149,110)  | (28,330)           | 80,687     | (109,017)  |                          |
| <b>INCOME TAXES</b>            |                    |            |            |                    |            |            |                          |
| State Income Tax               | -                  | -          | -          | -                  | -          | -          | -                        |
| Net Federal Income Tax         | (23,803)           | 28,004     | (51,807)   | (9,417)            | 28,358     | (37,774)   |                          |
| Total Income Taxes             | (23,803)           | 28,004     | (51,807)   | (9,417)            | 28,358     | (37,774)   |                          |
| <b>NET OPERATING INCOME</b>    | (45,631)           | 51,672     | (97,303)   | (18,913)           | 52,329     | (71,243)   |                          |
| <b>INVESTMENT (AVG)</b>        |                    |            |            |                    |            |            |                          |
| Telecomm Plant in Service      | 2,943,898          | 753,236    | 2,190,662  | 2,943,203          | 753,058    | 2,190,145  | 74.41%                   |
| Other Assets (SFAS 87)         | -                  | -          | -          | -                  | -          | -          | -                        |
| Juris Assets-TPIIS             | -                  | -          | -          | -                  | -          | -          | -                        |
| Depr & Amort Reserve           | 1,987,187          | 502,419    | 1,484,768  | 1,987,187          | 502,419    | 1,484,768  | 74.72%                   |
| Deferred Income Taxes          | 216,723            | 52,647     | 164,076    | 216,723            | 52,647     | 164,076    | 75.71%                   |
| Net - Pension Plan             | 30,608             | 7,238      | 23,370     | 8,809              | 2,083      | 6,726      | 76.35%                   |
| <b>RATE BASE</b>               | 709,380            | 190,932    | 518,448    | 730,484            | 195,909    | 534,575    |                          |
| <b>RATE BASE ROR</b>           | -6.43%             | 27.06%     | -18.77%    | -2.59%             | 26.71%     | -13.33%    | 73.08%                   |

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|                          | TOTAL STATE<br>BOOKED<br>RESULTS | (A)<br>Docket #<br>UT-061777 | (B)<br>FAS 106<br>OPEB | ADJUSTMENTS |     |     |     |     |     | ADJUSTED<br>TOTAL STATE | ADJUSTED<br>INTRASTATE |
|--------------------------|----------------------------------|------------------------------|------------------------|-------------|-----|-----|-----|-----|-----|-------------------------|------------------------|
|                          |                                  |                              |                        | (C)         | (D) | (E) | (F) | (G) | (H) |                         |                        |
| Operating Revenues       | 362,548                          | 37,500                       | (3,604)                |             |     |     |     |     |     | 400,048                 | 202,728                |
| Operating Expenses/Taxes | 431,982                          |                              |                        |             |     |     |     |     |     | 428,378                 | 311,745                |
| EBIT                     | (69,434)                         | 37,500                       | 3,604                  |             |     |     |     |     |     | (28,390)                | (109,017)              |
| Income Taxes             | (23,803)                         | 13,125                       | 1,261                  |             |     |     |     |     |     | (9,417)                 | (37,774)               |
| Net Operating Income     | (45,631)                         | 24,375                       | 2,343                  |             |     |     |     |     |     | (18,913)                | (71,243)               |
| Rate Base                | 709,380                          |                              | 21,104                 |             |     |     |     |     |     | 730,484                 | 534,575                |
| Rate of Return           | -6.43%                           |                              |                        |             |     |     |     |     |     | -2.59%                  | -13.33%                |

Adjustment Footnotes:

- (A) Order No. 1 in Docket # UT061777
- (B) FAS 106 OPEB (Adj from accrual to paygo)
- (C)
- (D)
- (E)
- (F)
- (G)
- (H)
- (I)

Account(s)

- 5230
- Various

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**ADJUSTMENTS - TOTAL STATE**

|                                   | (A)       | (B) & (E) | (C)   | (D) | (E) | (F) | (G) | (H) | (I) |
|-----------------------------------|-----------|-----------|-------|-----|-----|-----|-----|-----|-----|
| TOTAL STATE                       | Docket #  | FAS 106   |       |     |     |     |     |     |     |
| ADJUSTMENTS                       | UT-061777 | OPER      |       |     |     |     |     |     |     |
| <b>OPERATING REVENUES</b>         |           |           |       |     |     |     |     |     |     |
| Local Network Service             |           |           |       |     |     |     |     |     |     |
| Network Access Revenues           |           |           |       |     |     |     |     |     |     |
| Long Dist Ntwk Revenues           |           |           |       |     |     |     |     |     |     |
| Miscellaneous Revenues            |           |           |       |     |     |     |     |     |     |
| Uncollectibles                    |           |           |       |     |     |     |     |     |     |
| Total Operating Revenues          | 37,500    | 37,500    |       |     |     |     |     |     |     |
| <b>OPERATING EXPENSES</b>         |           |           |       |     |     |     |     |     |     |
| Plant Specific Operations         | (851)     | (851)     |       |     |     |     |     |     |     |
| Plant Non-Spec Operations         | (1,172)   | (1,172)   |       |     |     |     |     |     |     |
| Customer Operations               | (1,369)   | (1,369)   |       |     |     |     |     |     |     |
| Corporate Operations              | (212)     | (212)     |       |     |     |     |     |     |     |
| Depr & Amort                      |           |           |       |     |     |     |     |     |     |
| Other Income & Expenses           |           |           |       |     |     |     |     |     |     |
| Juris Diff - Dep/IDC              |           |           |       |     |     |     |     |     |     |
| Total Operating Expenses          | (3,604)   | (3,604)   |       |     |     |     |     |     |     |
| Operating Taxes Other than Income |           |           |       |     |     |     |     |     |     |
| EBIT                              | 41,104    | 37,500    | 3,604 |     |     |     |     |     |     |
| <b>INCOME TAXES</b>               |           |           |       |     |     |     |     |     |     |
| State Income Tax                  |           |           |       |     |     |     |     |     |     |
| Net Federal Income Tax            |           |           |       |     |     |     |     |     |     |
| Total Income Taxes                | 14,366    | 13,125    | 1,261 |     |     |     |     |     |     |
| NET OPERATING INCOME              | 26,718    | 24,375    | 2,343 |     |     |     |     |     |     |
| <b>INVESTMENT (AVG)</b>           |           |           |       |     |     |     |     |     |     |
| 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                         | 21,104    | 21,104    |       |     |     |     |     |     |     |

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**ADJUSTMENTS - INTRASTATE**

|                                   | (A)           | (B) & (E)     | (C)          | (D) | (E) | (F) | (G) | (H) | (I) |
|-----------------------------------|---------------|---------------|--------------|-----|-----|-----|-----|-----|-----|
| TOTAL                             | Docket #      | FAS 106       |              |     |     |     |     |     |     |
| ADJUSTMENTS                       | UT-061777     | OPEB          |              |     |     |     |     |     |     |
| <b>INTRASTATE</b>                 |               |               |              |     |     |     |     |     |     |
| <b>OPERATING REVENUES</b>         |               |               |              |     |     |     |     |     |     |
| Local Network Service             |               |               |              |     |     |     |     |     |     |
| Network Access Revenues           |               |               |              |     |     |     |     |     |     |
| Long Dist Ntwk Revenues           |               |               |              |     |     |     |     |     |     |
| Miscellaneous Revenues            |               |               |              |     |     |     |     |     |     |
| Uncollectibles                    |               |               |              |     |     |     |     |     |     |
| Total Operating Revenues          | 37,500        | 37,500        |              |     |     |     |     |     |     |
| <b>OPERATING EXPENSES</b>         |               |               |              |     |     |     |     |     |     |
| Plant Specific Operations         | (641)         | (641)         |              |     |     |     |     |     |     |
| Plant Non-Spec Operations         | (747)         | (747)         |              |     |     |     |     |     |     |
| Customer Operations               | (1,043)       | (1,043)       |              |     |     |     |     |     |     |
| Corporate Operations              | (162)         | (162)         |              |     |     |     |     |     |     |
| Depr & Amort                      |               |               |              |     |     |     |     |     |     |
| Other Income & Expenses           |               |               |              |     |     |     |     |     |     |
| Juris Diff - Depr/IDC             |               |               |              |     |     |     |     |     |     |
| Total Operating Expenses          | (2,593)       | (2,593)       |              |     |     |     |     |     |     |
| Operating Taxes Other than Income |               |               |              |     |     |     |     |     |     |
| EBIT                              | 40,098        | 37,500        | 2,593        |     |     |     |     |     |     |
| <b>INCOME TAXES</b>               |               |               |              |     |     |     |     |     |     |
| State Income Tax                  |               |               |              |     |     |     |     |     |     |
| Net Federal Income Tax            | 14,033        | 13,125        | 908          |     |     |     |     |     |     |
| Total Income Taxes                | 14,033        | 13,125        | 908          |     |     |     |     |     |     |
| <b>NET OPERATING INCOME</b>       | <b>26,060</b> | <b>24,375</b> | <b>1,685</b> |     |     |     |     |     |     |
| <b>INVESTMENT (AVG)</b>           |               |               |              |     |     |     |     |     |     |
| Telecom Plant In Service          |               |               |              |     |     |     |     |     |     |
| Prop Held for Future Use          |               |               |              |     |     |     |     |     |     |
| Other Assets (SFAS 87)            |               |               |              |     |     |     |     |     |     |
| Depr & Amort Reserve              | (517)         | (517)         |              |     |     |     |     |     |     |
| Deferred Income Taxes             |               |               |              |     |     |     |     |     |     |
| Juris Assets-TPIS                 |               |               |              |     |     |     |     |     |     |
| Other LT Liab - SFAS 106, 112     | (16,644)      | (16,644)      |              |     |     |     |     |     |     |
| <b>RATE BASE</b>                  | <b>16,127</b> | <b>16,127</b> |              |     |     |     |     |     |     |