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October 28, 2011

VIA UPS

Public Utility Commission of Oregon
Attention: Filing Center
550 Capitol Street N.E., Suite 215
Salem, OR 97310-1380

Subject: UM 1431 – Frontier Communications Northwest Inc. – Form I

Dear Filing Center:

In accordance with Condition 12 in Appendix A in Order No. 10-067 in the above-referenced docket, enclosed please find an original and one (1) copy of the Form I for Frontier Communications Northwest Inc. Pages 3-8 are designated as “Confidential” and should be treated as such. Pursuant to Order No. 09-197, the “Confidential” pages are being sent in a sealed envelope with the proper labeling.

Please call me at 972-908-4415 if you have any questions.

Sincerely,

Kim Douglass
Manager - Regulatory Affairs

Enclosures

ANNUAL REPORT OF
OREGON SEPARATED RESULTS OF OPERATIONS

(Telecommunications Utilities Form I)

Revised

OF

Frontier Communications Northwest Inc.

(Company Name)

TO THE
PUBLIC UTILITY COMMISSION OF OREGON

550 CAPITOL STREET NE, SUITE 215

SALEM, OREGON 97301-2551

FOR THE YEAR ENDING DECEMBER 31, 2010

2010 FORM I INPUT MASTER

COMPANY NAME: OREGON

For The Year Ended: December 31, 2010

Separated Results of Oregon Operations

FCC Account and Description	Note No.	Line No.	Total Oregon Operations Subject To Separations	Interstate Operation			Intrastate Operation				
				MTS & WATS Switched Access	TOLL PLS Special Access	Total	MTS & WATS Switched Access	TOLL PLS Special Access	Local		
									EAS	(other)	Total
							(Note 1)				
SUMMARY											
Revenues, Expenses, and Taxes											
Operating Revenues											
50XX Local -Billed	(2)	1	64,759,678			0			64,759,678	64,759,678	
-EAS Billed	(2)	2	6,579,012			0		6,579,012		6,579,012	
-State OUSF Distribution	(2)	3	12,806,838			0			12,806,838	12,806,838	
508X Access-SLC (End User)	(3)	4	19,739,717	19,717,715		19,717,715	22,002			22,002	
-State & Federal EU USF Surcharge	(3)	5	7,680,869	2,606,324	746,881	3,353,205			4,327,664	4,327,664	
-Switched (TS+NTS)	(3)	6	10,685,530	8,121,600		8,121,600	2,563,930			2,563,930	
-Federal USF Distribution	(3)	7	6,755,910	6,755,910		6,755,910				0	
-Special	(3)	8	83,822,870		78,519,252	78,519,252		5,303,618		5,303,618	
51XX Toll -Message	(4)	9	2,419,660	193		193	2,419,467			2,419,467	
-Private Line	(4)	10	13,819			0		13,819		13,819	
-Settlement	(4)	11	0			0				0	
52XX Misc. -Billing & Collection	(5)	12	3,135,045	2,797,787		2,797,787	337,258			337,258	
-Directory Advertising	(5)	13	872,234			0			872,234	872,234	
-Operating Rents	(5)	14	735,763	155,315	46,536	201,851	65,848	26,930	167,013	274,121	
-Other Misc.	(5)	15	11,617,971	2,464,041	723,268	3,187,309	555,951	567,840	4,182,853	3,124,018	
530X Less: Uncollectible Rev. (-)		16	(3,320,374)	(499,151)	(249,011)	(748,162)	(49,390)	(79,872)	(14,703)	(2,428,247)	
Total Revenues		17	228,304,542	42,119,734	79,786,926	121,906,660	5,915,066	5,832,335	10,914,175	83,736,306	106,397,882
Operating Expenses											
61XX-64XX Plant Specific Oper.		18	44,883,221	10,044,785	1,812,838	11,857,623	2,604,100	1,413,907	16,113,394	12,894,197	33,025,598
65XX Plant Nonspecific Operations		19	32,027,442	7,330,990	1,444,438	8,775,428	2,627,137	1,153,318	7,220,802	12,250,757	23,252,014
656X Depreciation & Amortization		20	109,989,870	24,099,904	7,116,211	31,216,115	6,097,224	8,165,741	38,306,761	26,204,029	78,773,755
66XX Customer Operations		21	27,800,704	6,488,619	1,351,342	7,839,961	2,253,953	462,182	1,699,930	15,544,678	19,960,743
67XX Corporate Operations		22	25,108,975	5,183,539	1,519,376	6,702,915	2,199,197	960,864	6,010,574	9,235,425	18,406,060
---- Other Operating		23	0	0	0	0	0	0	0	0	0
Total Expenses		24	239,810,212	53,147,837	13,244,205	66,392,042	15,781,611	12,156,012	69,351,461	76,129,086	173,418,170
Operating Taxes:											
7240 General Taxes		25	14,877,526	3,898,298	273,130	4,171,428	1,021,627	853,924	5,236,193	3,594,354	10,706,098
7230 State/Local Inc. Tax (Current)		26	(2,278,103)	(1,220,689)	5,219,793	3,999,105	(871,128)	(579,942)	(5,079,042)	252,904	(6,277,208)
7220 Federal Income Tax (Current)		27	(9,572,749)	(5,038,362)	21,271,558	16,233,197	(3,582,590)	(2,398,646)	(20,496,853)	672,143	(25,805,946)
7250 Net Deferred Income Taxes		28	(23,095,519)	(32,213,069)	(11,136,017)	(43,349,086)	1,563,193	1,777,250	9,645,537	7,267,587	20,253,567
7210 Net Investment Tax Credits		29	0	0	0	0	0	0	0	0	0
Total Taxes		30	(20,068,845)	(34,573,821)	15,628,465	(18,945,357)	(1,868,898)	(347,414)	(10,694,165)	11,786,988	(1,123,489)
Net Operating Income		31	8,563,175	23,545,718	50,914,256	74,459,975	(7,997,647)	(5,976,263)	(47,743,121)	(4,179,768)	(65,896,799)

COMPANY NAME: OREGON			For The Year Ended: December 31, 2010				Separated Results of Oregon Operations				
FCC Account and Description	Note No.	Line No.	Total Oregon Operations Subject To Separations (Note 1)	Interstate Operation			Intrastate Operation				
				MTS & WATS Switched Access	TOLL PLS Special Access	Total	MTS & WATS Switched Access	TOLL PLS Special Access	Local		
									EAS	(other)	Total

SUMMARY (continued)												
RATE BASE												
Average Rate Base												
2001	Telecom. Plant in Service		1	1,498,597,367	323,706,307	97,328,133	421,034,440	96,195,316	114,912,536	152,576,609	713,878,466	1,077,562,927
2005	Plant Acquisition Adjustment		2	0			0					0
3100	Less: Accumulated Depr. (-)		3	(1,110,677,524)	(243,788,777)	(59,126,995)	(302,915,772)	(60,076,342)	(72,269,149)	(403,723,230)	(271,693,031)	(807,761,752)
34xx-36xx	Accumulated Amort. (-)		4	(632,263)	(143,401)	(23,697)	(167,098)	(25,963)	(32,100)	(245,625)	(161,477)	(465,165)
4100-4340	Accum. Deferred Tax (-)		5	(77,750,057)	(15,583,823)	(6,874,007)	(22,457,830)	(4,624,037)	(4,674,739)	(26,533,090)	(19,460,361)	(55,292,227)
1220	Materials and Supplies		6	1,636,607	368,096	60,824	428,920	67,402	83,338	637,707	419,240	1,207,687
----	Other Rate Base		7	21,425,055	4,413,107	1,246,076	5,659,183	2,125,223	688,802	4,263,931	8,687,917	15,765,872
	Total Average Rate Base		8	332,599,185	68,971,509	32,610,334	101,581,843	33,661,599	38,708,688	(273,023,698)	431,670,754	231,017,342

Frontier Communications Northwest Inc.

FORM I – 2010

Pages 3 – 8

REDACTED