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IDAHO PUBLIC
UTILITIES COMMISSION

December 8, 2010

Jean Jewell
Commission Secretary
Idaho Public Utilities Commission
472 W. Washington
Boise, ID 83702

RE: VZN-T-00-01 Certificate of Verizon Northwest Inc.

Dear Ms. Jewell,

On July 1, 2010, Frontier Communications assumed control of the Verizon properties in Idaho. The corporate entity remains the same and the name has been changed to Frontier Communications Northwest Inc and acknowledged by the Idaho Secretary of State. (File Number C 139394) on July 8, 2010. The name on the Certificate should now bear the name of Frontier Communications Northwest Inc. Please feel free to call me at (503) 645-7909 if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Renee M. Willer".

Renee M. Willer
Frontier Communications
Regulatory & Government Relations
renee.willer@ftr.com