

Holding Company	Operating Company	Study Area	COSA Code ¹
Qwest Corporation Consolidated			QWTR
	Qwest Corporation		USTR
		Arizona	MSAZ
		Colorado	MSCO
		Idaho South	MSID
		Montana	MSMT
		New Mexico	MSNM
		Utah	MSUT
		Wyoming	MSWY
		Iowa	NWIA
		Minnesota	NWMN
		Nebraska	NWNE
		North Dakota	NWND
		South Dakota	NWSD
		Idaho North	PNID
		Oregon	PNOR
		Washington	PNWA
	Malheur Home Telephone Company	Oregon	MHOR
	El Paso County Telephone Company	Colorado	EPCO
AT&T Inc.			
	Southwestern Bell Telephone Company		SWTR
		Arkansas	SWAR
		Kansas	SWKS
		Missouri	SWMO
		Oklahoma	SWOK
		Texas	SWTX
Pacific Telesis Group			PTTR
	Pacific Bell	California	PTCA
	Nevada Bell	Nevada	PTNV
Southern New England Telecommunications Corp.	Southern New England Telephone	Connecticut	SNCT
Ameritech Corporation			AMTR
	Illinois Bell	Illinois	LBIL
	Indiana Bell	Indiana	NBIN
	Michigan Bell	Michigan	MBMI
	Ohio Bell	Ohio	OBOH
	Wisconsin Bell	Wisconsin	WTWI

Holding Company	Operating Company	Study Area	COSA Code ¹
AT&T Inc. (Cont'd.)			
BellSouth Corporation ²			
	BellSouth Telecommunications, Inc.		BSTR
		Florida Georgia North Carolina South Carolina Alabama Kentucky Louisiana Mississippi Tennessee	SBFL SBGA SBNC SBSC SCAL SCKY SCLA SCMS SCTN
Verizon Communications, Inc.			
	Verizon Bell Atlantic		BNTR
	Verizon Washington, D.C., Inc.	District of Columbia	CDDC
	Verizon Maryland, Inc.	Maryland	CMMD
	Verizon Virginia, Inc.	Virginia	CVVA
	Verizon West Virginia, Inc.	West Virginia	CWWV
	Verizon Delaware, Inc.	Delaware	DSDE
	Verizon Pennsylvania, Inc.	Pennsylvania	PAPA
	Verizon New Jersey, Inc.	New Jersey	NJNJ
	Verizon New England		NETC
		Maine Massachusetts New Hampshire Rhode Island Vermont	NEME NEMA NENH NERI NEVT
	Verizon New York Telephone	New York	NYNY

Holding Company	Operating Company	Study Area	COSA Code ¹	
Verizon Communications, Inc. (Cont'd.)	Verizon GTE		GTTC	
	Verizon California Inc.		GTGC	
	GTE California Contel California Contel Nevada Contel Arizona		GTCA COCA CONV COAZ	
	Verizon Florida Inc.		Florida	GTFL
	Verizon North, Inc.		GTMW	
	Illinois Indiana Michigan Ohio Pennsylvania Wisconsin General Offices Contel Illinois Contel Indiana Contel Pennsylvania Contel Quaker State		GTIL GTIN GTMI GTOH GTPA GTWI GTGO COIL COIN COPA COQS	
	Verizon Northwest, Inc.		GTNW	
	Idaho Oregon Washington West Coast CA Contel Washington		GTID GTOR GTWA GNCA COWA	
	Verizon South, Inc.		GTSO	
	North Carolina South Carolina Virginia Illinois Contel North Carolina Contel South Carolina Contel Virginia		GTNC GTSC GTVA GLIL CONC COSC COVA	

Holding Company	Operating Company	Study Area	COSA Code ¹
Verizon Communications, Inc. (Cont'd.)			
Verizon GTE (Cont'd.)	GTE Southwest, Inc. dba Verizon Southwest	Texas Contel Texas	GTSW
			GTTX COTX
	Contel of the South, Inc. dba Verizon Mid-States	Indiana Michigan	COSO
			GLIN GLMI
	Consolidated Access Tariff Areas ³	Verizon North – Contel of PA	Pennsylvania
Various Illinois Indiana Michigan			GTST
	GAIL		
	GAIN		
	GAMI		
Telecommunications of Puerto Rico, Inc.	Puerto Rico Telephone Company	Puerto Rico	PRPR
		Puerto Rico Central	PRSA
		PRCC	
Total Divested Bell Operating Companies			TBOC

Holding Company	Operating Company	Study Area	COSA Code ¹
CenturyTel			CNTC
	CenturyTel of Alabama, LLC		CNAL
		Northern Alabama	CNAN
		Southern Alabama	CNAS
	CenturyTel of Missouri, LLC		CNMO
		Belle-Hermann	CNME
		Southern Missouri	CNMS
		Southwest Missouri	CNMW
		Central Missouri	CNMC
	CenturyTel. – Washington, Inc.	Washington	CNWA
Cincinnati Bell, Inc.	Cincinnati Bell Telephone		CBTC
		Ohio	CBOH
		Kentucky	CBKY
Citizens Communi- cations			CTTC
	Citizens Utilities Rural Tel. Co., Inc (Arizona)		CTRC
		Mohave Arizona	CURA
	Citizens Telecom. Co. of White Mts., Inc.	Arizona	CTWM
	Citizens Telecom. Co. of California, Inc.		CTCC
		Shasta California	CUCA
	Citizens Telecom. of Golden State - CA		CTGS
		Colusa California	CTCA
	Citizens Telecom. Co. of Tuolumne – CA	Tuolumne	CTTU
	Citizens Telecom. Co. of Idaho		CTIC
		McCall Idaho	CTID
	Citizens Telecom. Co. of Montana		CTMC
		Rocky Mountains Montana	CTMT
	Navajo Communications Company, Inc.		CTNT
		Arizona New Mexico Utah	CTNA
			CTNM
			CTNU

Holding Company	Operating Company	Study Area	COSA Code ¹
Citizens Communi- cations (Cont'd.)	Citizens Telecom. Co. of Nevada		CTNV
		North Nevada South Nevada	CTNN CTNS
	Citizens Telecom. Co. of New York		CTNY
		Upstate New York Red Hook New York Western Counties New York	CTUP CTRH CTWC
	Ogden Telephone Co.	Pennsylvania	CTOG
	Citizens Telecom. Co. of Oregon	Oregon	CTOR
	Citizens Telecom. Co. of Tenn. LLC - Cookeville	Tennessee	CTTN
	Citizens Telecom. Co. of Volunteer State	Tennessee	CTVS
	Citizens Telecom. Co. of Utah	Utah	CTUT
	Citizens Telecom. Co. of West Virginia		CTWV
		Rural West Virginia Urban West Virginia	CTCW CTGW
	Citizens Mountain State Tel. Co.	West Virginia	CTMW
	Rhineland Telephone Co (Wisconsin)		CTWI
		Crandon Wisconsin Headwaters Wisconsin Rhineland Wisconsin Rib Lake Wisconsin	CTCR CTHW CTRN CTRL
	Citizens Telecom. Co. of Illinois		CTIL
	Citizens Telecom. Co. of Minnesota		CTMN
		Minnesota Lake Minnesota South	CTLK CTSO
	Citizens Telecom. Co. of Nebraska		CTNE
		Fort Kearney	CTFK

Holding Company	Operating Company	Study Area	COSA Code ¹
Citizens Communications – Frontier Companies			RTTC
	Rochester Telephone Corp.	New York	RTNY
	FC of Ausable Valley, Inc.	New York	RTAV
	FC of Breezewood	Pennsylvania	RTBT
	FC of Michigan, Inc.	Michigan	RTCM
	FC of Ohio, Inc.	Ohio	RTCO
	FC of Canton, Inc.	Pennsylvania	RTCT
	FC of Pennsylvania, Inc.	Pennsylvania	RTET
	FC of New York, Inc.	New York	RTHT
	FC of Illinois, Inc.	Illinois	RTIT
	FC of Lakeside, Inc.	Illinois	RTLI
	FC of Lakewood, Inc.	Pennsylvania	RTLPL
	FC of Alabama, Inc.	Alabama	RTMA
	FC of Mt. Pulaski, Inc.	Illinois	RTMP
	FC of Midland, Inc.	Illinois	RTMT
	FC of Mondovi, Inc.	Wisconsin	RTMW
	FC of Oswayo River, Inc.	Pennsylvania	RTOS
	FC of Prairie, Inc.	Illinois	RTPT
	FC of Seneca Gorham Telephone	New York	RTSG
	FC of Sylvan Lake, Inc.	New York	RTSL
	FC of the South, Inc.	Alabama	RTSA
		Florida	RTSF
	FC of Schuyler, Inc.	Illinois	RTSI
	FC of Thorntown, Inc.	Indiana	RTTT
	FC of Wisconsin, Inc.	Wisconsin	RTUW
	FC of Minnesota, Inc.	Minnesota	VITC
	FC of Iowa, Inc.	Iowa	VITC
	FC of Orion, Inc.	Illinois	RTIL
	FC of Fairmount, Inc.	Georgia	RTGA

Holding Company	Operating Company	Study Area	COSA Code ¹
Commonwealth Telephone Enterprises	Commonwealth Telephone Co.	Pennsylvania	CWTC
Embarq Local Operating Cos.⁴ (Formerly Sprint LTC)			UTTC
	Embarq Florida, Inc.	Florida	UCFL
	Carolina Tel. and Tel.	North Carolina	UTNC
	United Telephone - Southeast, Inc.		UTIM
		Tennessee	UTTN
		Virginia	UTVA
	United Tel. of South Central Kansas	Kansas	UTKS
	Embarq Minnesota, Inc.	Minnesota	UTMN
	Embarq Missouri, Inc.	Missouri	UTMO
	United Telephone Co. of the West, Inc.		UTWE
		Nebraska	UTNE
		Wyoming	UTWY
	Central Telephone Co.		CETO
		North Carolina	CENC
		Nevada	CENV
	United Tel. Co. of Texas, Inc.	Texas	UTTX
	Central Tel. Co. of Texas	Texas	CETX
	United Tel. of New Jersey, Inc.	New Jersey	UTNJ
	United Tel. of Pennsylvania	Pennsylvania	UTPA
	United Tel. of the Northwest		UTNW
		Oregon	UTOR
		Washington	UTWA
	United Tel. of the Carolinas	South Carolina	UTSC
	Central Tel. Co. of Virginia	Virginia	CEVA
	United Tel. Co. of Ohio	Ohio	UTOH
	United Tel. Co. of Indiana	Indiana	UTIN
Hawaiian Telcom Communications, Inc.⁵		Hawaii	HTHI

Holding Company	Operating Company	Study Area	COSA Code ¹	
Iowa Telecommunications Services			ITTC	
			Iowa North	
			ITNO	
			Iowa System	
		Iowa	ITSI	
			ITIA	
SureWest Telephone	California		RVCA	
Windstream Corporation⁶ (Formerly Alltel & Valor)			WSTC	
	Windstream Pennsylvania	Pennsylvania	ALPA	
	Windstream Georgia Communications	Georgia	ALGC	
	Windstream Western Reserve Telephone	Ohio	ALWR	
	Windstream North Carolina	North Carolina	ALNC	
	Windstream Nebraska	Nebraska	LTNE	
	Windstream Kentucky East			ALKT
			London – Kentucky	ALKK
			Lexington – Kentucky	ALKY
	Valor Telecommunications of Texas, LP, d/b/a Windstream Communications Southwest			VANT
			Oklahoma	VAOK
			New Mexico 1	VANM
			New Mexico 2	VANN
		Texas	VATX	
Total Independent Companies			TICO	
Total Industry			TOTL	

Holding Company**Operating Company****Study Area****COSA
Code¹**

Footnotes

- ¹ Some COSA codes may **not** appear on this list because of deletions or mergers of reporting carriers.
- ² BellSouth Corporation merged with AT&T, Inc. in 2006.
- ³ These COSAs represent consolidated tariff areas which file ARMIS Reports 495A and 495B.
- ⁴ Corporate and company name changes resulted from the separation of the Sprint/Nextel from the Sprint Local Telephone Companies in 2006.
- ⁵ New company. Formed when The Carlyle Group took over ownership and control of Verizon Hawaii from Verizon Communications.
- ⁶ Corporate name changed as a result of Alltel/Valor merger in 2006.