

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	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	CWVW
	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
Verizon GTE			GTTC
	Verizon California Inc.		GTGC
		GTE California Contel California Contel Nevada Contel Arizona	GTCA COCA CONV COAZ

Holding Company	Operating Company	Study Area	COSA Code ¹	
Verizon Communications, Inc. (Cont'd.)				
Verizon GTE (Cont'd.)	Verizon Florida Inc.	Florida	GTFL	
	Verizon North, Inc.		GTMW	
		Illinois	GTIL	
		Indiana	GTIN	
		Michigan	GTMI	
		Ohio	GTOH	
		Pennsylvania	GTPA	
		Wisconsin	GTWI	
		General Offices	GTGO	
		Contel Illinois	COIL	
		Contel Indiana	COIN	
		Contel Pennsylvania	COPA	
		Contel Quaker State	COQS	
		Verizon Northwest, Inc.		GTNW
		Idaho	GTID	
		Oregon	GTOR	
		Washington	GTWA	
		West Coast CA	GNCA	
		Contel Washington	COWA	
		Verizon South, Inc.		GTSO
		North Carolina	GTNC	
		South Carolina	GTSC	
		Virginia	GTVA	
	Illinois	GLIL		
	Contel North Carolina	CONC		
	Contel South Carolina	COSC		
	Contel Virginia	COVA		
	GTE Southwest, Inc. dba Verizon Southwest		GTSW	
	Texas	GTTX		
	Contel Texas	COTX		
	Contel of the South, Inc. dba Verizon Mid-States		COSO	
	Indiana	GLIN		
	Michigan	GLMI		

Holding Company	Operating Company	Study Area	COSA Code ¹
Verizon Communications, Inc. (Cont'd.)			
Verizon GTE (Cont'd.)			
Consolidated Access Tariff Areas ²			
	Verizon North – Contel of PA	Pennsylvania	COPT
		Various	GTST
		Illinois	GAIL
		Indiana	GAIN
		Michigan	GAMI
Total Divested Bell Operating Companies			TBOC

Holding Company	Operating Company	Study Area	COSA Code ¹	
America Movil³			PRPR	
	Puerto Rico Telephone Company	Puerto Rico	PRSA	
		Puerto Rico Central	PRCC	
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		
Cincinnati Bell, Inc.	Cincinnati Bell Telephone		CBTC	
		Ohio	CBOH	
		Kentucky	CBKY	
Citizens Communications			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		

Holding Company	Operating Company	Study Area	COSA Code ¹
Citizens Communi- cations (Cont'd.)	Citizens Telecom. Co. of Montana		CTMC
		Rocky Mountains Montana	CTMT
	Navajo Communications Company, Inc.		CTNT
		Arizona New Mexico Utah	CTNA
			CTNM
			CTNU
	Citizens Telecom. Co. of Nevada		CTNV
		North Nevada South Nevada	CTNN
			CTNS
	Citizens Telecom. Co. of New York		CTNY
		Upstate New York	CTUP
		Red Hook New York	CTRH
		Western Counties New York	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	CTCW
		Urban West Virginia	CTGW
	Citizens Mountain State Tel. Co.	West Virginia	CTMW
	Rhineland Telephone Co (Wisconsin)		CTWI
	Crandon Wisconsin Headwaters	CTCR	
	Wisconsin	CTHW	
	Rhineland	CTRN	
	Wisconsin Rib Lake Wisconsin	CTRL	
Citizens Telecom. Co. of Illinois		CTIL	

Holding Company	Operating Company	Study Area	COSA Code ¹
Citizens Communi- cations (Cont'd.)	Citizens Telecom. Co. of Minnesota		CTMN
		Minnesota Lake Minnesota South	CTLK CTSO
	Citizens Telecom. Co. of Nebraska		CTNE
Citizens Communications – Frontier Companies		Fort Kearney	CTFK
			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	RTLP
	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

Holding Company	Operating Company	Study Area	COSA Code ¹
Citizens Communications (Cont'd.)			
Citizens Communications – Frontier Companies (Cont.)			
	FC of Minnesota, Inc.	Minnesota	VITC
	FC of Iowa, Inc.	Iowa	VITC
	FC of Orion, Inc.	Illinois	RTIL
	FC of Fairmount, Inc.	Georgia	RTGA
Commonwealth Telephone Enterprises ⁴	Commonwealth Telephone Co.	Pennsylvania	CWTC
Embarq Local Operating Cos. (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

Holding Company	Operating Company	Study Area	COSA Code ¹
Embarq Local Operating Cos. (Formerly Sprint LTC) (Cont'd.)	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
Iowa Telecommunications Services			ITTC
		Iowa North	ITNO
		Iowa System	ITSI
		Iowa	ITIA
Windstream Corporation (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		VANT
		Oklahoma	VAOK
		New Mexico 1	VANM
		New Mexico 2	VANN
	Texas	VATX	
Hawaiian Telecom Communications, Inc. ⁵		Hawaii	HTHI

Holding Company	Operating Company	Study Area	COSA Code ¹
Total Independent Companies			TICO
Total Industry			TOTL

Footnotes

- ¹ Some COSA codes may **not** appear on this list because of deletions or mergers of reporting carriers.
- ² These COSAs represent consolidated tariff areas which file ARMIS Reports 495A and 495B.
- ³ Telecommunications of Puerto Rico, Inc. (PRPR) was sold by Verizon to America Movil in 2007. Its reporting classification changed to Class B, therefore, will file only ARMIS Reports 43-01 and 43-08 beginning in 2008.
- ⁴ Commonwealth Telephone Enterprises/Commonwealth Telephone Co. – Pennsylvania (CWTC) was acquired by Citizens in 2007.
- ⁵ Hawaiian Telecom Communications, Inc. (HTHI) is required to file ARMIS Reports 43-01, 43-05, and 43-08 in 2008.