

Holding Company	Operating Company	Study Area	COSA Code <sup>1</sup>
<b>Qwest Corporation Consolidated</b>			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
<b>AT&amp;T Inc.</b>			
	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

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<b>AT&amp;T Inc. (Cont'd.)</b>			
BellSouth Corporation	BellSouth Telecommunications, Inc.		BSTR
		Florida	SBFL
		Georgia	SBGA
		North Carolina	SBNC
		South Carolina	SBSC
		Alabama	SCAL
		Kentucky	SCKY
		Louisiana	SCLA
		Mississippi	SCMS
		Tennessee	SCTN
<b>Verizon Communications, Inc.</b>			
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
		Massachusetts	NEMA
		Rhode Island	NERI
	Verizon New York Telephone	New York	NYNY
Verizon GTE			GTTC
	Verizon California Inc.		GTGC
		GTE California	GTCA
		Contel California	COCA
		Contel Nevada	CONV
		Contel Arizona	COAZ

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<b>Verizon Communications, Inc. (Cont'd.)</b>			
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
		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

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<b>Total Divested Bell Operating Companies</b>			TBOC
<b>America Movil</b>	Telecommunications of Puerto Rico		PRTC
	Puerto Rico Telephone Company		PRPR
	Puerto Rico		PRSA
	Puerto Rico Central		PRCC
<b>CenturyTel</b>			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
<b>Cincinnati Bell, Inc.</b>	Cincinnati Bell Telephone		CBTC
	Ohio		CBOH
	Kentucky		CBKY
<b>Frontier Communications Corp. - Citizens Companies</b>			CTTC
	Citizens Utilities Rural Tel. Co., Inc (Arizona)		CTRC
	Mohave Arizona		CURA
	Citizens Telecom. Co. of White Mts., Inc. Arizona		CTWM

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<b>Frontier Communications Corp. - Citizens Companies (Cont'd)</b>	Citizens Telecom. Co. of California, Inc.		CTCC <sup>2</sup>
		Shasta California	CUCA
		Colusa California	CTCA
		Tuolumne California	CTTU
		Global Valley California	CTGV
	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	CTNA
		New Mexico	CTNM
		Utah	CTNU
	Citizens Telecom. Co. of Nevada		CTNV
		North Nevada	CTNN
		South Nevada	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
<b>Frontier</b>			

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<b>Communications Corp. - Citizens Companies (Cont'd)</b>			
	Citizens Mountain State Tel. Co.	West Virginia	CTMW
	Rhineland Telephone Co (Wisconsin)		CTWI
		Crandon Wisconsin Headwaters	CTCR
		Wisconsin	CTHW
		Rhineland	
		Wisconsin	CTRN
		Rib Lake Wisconsin	CTRL
	Citizens Telecom. Co. of Illinois		CTIL
	Citizens Telecom. Co. of Minnesota		CTMN
		Minnesota Lake	CTLK
		Minnesota South	CTSO
	Citizens Telecom. Co. of Nebraska		CTNE
		Fort Kearney	CTFK
<b>Frontier Communications Corp. - Frontier Companies</b>			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	RTLTP
	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

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<b>Frontier Communications Corp. – Frontier Companies (Cont'd)</b>			
	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
<b>Frontier Communications Corp. – Commonwealth Telephone Enterprises, Inc.</b>	Commonwealth Telephone Co.	Pennsylvania	CWTC
<b>Embarq Local Operating Cos.</b>			
			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

Holding Company	Operating Company	Study Area	COSA Code <sup>1</sup>
<b>Embarq Local Operating Cos. (Cont'd)</b>			
	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
<b>FairPoint Communications, Inc.</b>			FPTR <sup>3</sup>
	Northern New England Telephone Operations, LLC		FPNE
		Maine	FPME
		New Hampshire	FPNH
	Telephone Operating Company of Vermont, LLC	Vermont	FPVT
<b>Iowa Telecommunications Services</b>			ITTC
		Iowa North	ITNO
		Iowa System	ITSI
		Iowa	ITIA
<b>Windstream Corporation</b>			WSTC <sup>4</sup>
	Windstream Pennsylvania	Pennsylvania	ALPA
	Windstream Georgia Communications	Georgia	ALGC
	Windstream Western Reserve Telephone	Ohio	ALWR



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<b>Windstream Corporation (Cont'd)</b>	Windstream North Carolina	North Carolina	ALNC
	Windstream Nebraska	Nebraska	LTNE
	Windstream Kentucky East		ALKT
	Valor Telecommunications of Texas, LP, d/b/a Windstream Communications Southwest	London – Kentucky	ALKK
		Lexington – Kentucky	ALKY
			VANT
		Oklahoma	VAOK
		New Mexico 1	VANM
		New Mexico 2	VANN
		Texas	VATX
	Windstream Alabama	Alabama	WSAL
	Windstream Arkansas	Arkansas	WSAR
	Windstream Florida	Florida	WSFL
	Windstream Georgia Properties	Georgia	WSGP
	Windstream Standard	Georgia	WSTS
	Windstream Kentucky West	Kentucky	WSKY
	Windstream Kerrville	Texas	WSKR
	Windstream Mississippi	Mississippi	WSMS
	Windstream Missouri	Missouri	WSMO
	Windstream New York Properties	New york	WSNY
	Windstream Ohio	Ohio	WSOH
	Windstream Oklahoma Properties	Oklahoma	WSOP
	Windstream South Carolina	South Carolina	WSSC
	Windstream Sugar Land	Texas	WSSL
	Texas Windstream	Texas	WSTX
	Windstream Concord	North Carolina	WSCT
<b>Hawaiian Telcom Communications, Inc.</b>			
		Hawaii	HTHI
<b>Total Independent Companies</b>			
			TICO
<b>Total Industry</b>			
			TOTL

## Footnotes

- <sup>1</sup> Some COSA codes may **not** appear on this list because of deletions or mergers of reporting carriers.
- <sup>2</sup> On January 1, 2009, Citizens reclassified Global Valley Networks (CTGV) as a study area under Citizens Telecom Co. of California (CTCC). On the same date, Colusa California (CTCA) was reclassified from a study area under Citizens Telecom Co. of Golden State (CTGS), to a study area under Citizens Telecom Co. of California, and Citizens Telecom Co. of Tuolumne (CTTU) was reclassified from an operating company to a study area under Citizens Telecom Co. of California.
- <sup>3</sup> Effective April 1, 2008, FairPoint Communications acquired three study areas from Verizon New England: Maine, New Hampshire, and Vermont.
- <sup>4</sup> A number of Windstream companies became price cap companies on July 1, 2008.