

Holding Company	Operating Company	Study Area	COSA Code ¹
Qwest Corporation Consolidated			QWTR
	Qwest Corporation		USTR
AT&T Inc.			
Southwestern Bell Telephone Company			SWTR
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
BellSouth Corporation			
	BellSouth Telecommunications, Inc.		BSTR
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 Delaware, Inc.	Delaware	DSDE
	Verizon Pennsylvania, Inc.	Pennsylvania	PAPA
	Verizon New Jersey, Inc.	New Jersey	NJNJ
	Verizon New England		NETC
	Verizon New York Telephone	New York	NYNY

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Verizon Communications, Inc. (Cont'd.)			
Verizon GTE			GTTC ²
	Verizon South, Inc.		GTSO
Total Large ILECs			TBOC
America Movil			
Telecommunications of Puerto Rico			PRTC
	Puerto Rico Telephone Company		PRPR
		Puerto Rico	PRSA
		Puerto Rico Central	PRCC
Cincinnati Bell, Inc.	Cincinnati Bell Telephone		CBTC
		Ohio	CBOH
		Kentucky	CBKY
Frontier Communications Corp.			
Citizens Companies			CTTC
	Citizens Telecom. Co. of California, Inc.		CTCC
		Shasta California	CUCA
		Colusa California	CTCA
		Tuolumne California	CTTU
		Global Valley California	CTGV
	Citizens Telecom. Co. of New York		CTNY
		Upstate New York	CTUP
		Red Hook New York	CTRH
		Western Counties New York	CTWC

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Frontier Companies			RTTC
	Rochester Telephone Corp.	New York	RTNY
Commonwealth Telephone Enterprises, Inc.	Commonwealth Telephone Co.	Pennsylvania	CWTC
Verizon Companies			FVTC ²
	Frontier Communications of the Carolinas		FVSO
	Frontier North Inc.		FVNO
	Frontier West Virginia Inc.		FVWV
	Frontier Communications of the Northwest Inc.		FVNW
CenturyLink			CLTR ³
Embarq Local Operating Cos.			UTTC
	Embarq Florida, Inc.	Florida	UCFL
	Carolina Tel. and Tel.	North Carolina	UTNC
	United Telephone – Southeast, Inc.		UTIM
		Tennessee	UTTN
		Virginia	UTVA
	Embarq Missouri, Inc.	Missouri	UTMO
	Central Telephone Co.		CETO
		North Carolina	CENC
		Nevada	CENV
	United Tel. Co. of Texas, Inc.	Texas	UTTX
	Central Tel. Co. of Texas	Texas	CETX

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CenturyLink - Embarq Local Operating Cos. (Cont'd)			
	United Tel. of New Jersey, Inc.	New Jersey	UTNJ
	United Tel. of Pennsylvania	Pennsylvania	UTPA
	Central Tel. Co. of Virginia	Virginia	CEVA
	United Tel. Co. of Ohio	Ohio	UTOH
	United Tel. Co. of Indiana	Indiana	UTIN
CenturyTel, Inc.			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
FairPoint Communications, Inc.			FPTR
	Northern New England Telephone Operations, LLC		FPNE
		Maine	FPME
		New Hampshire	FPNH
	Telephone Operating Company of Vermont, LLC	Vermont	FPVT

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Windstream Corporation			WSTC
	Windstream Georgia Communications	Georgia	ALGC
	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
Windstream Iowa Communications, Inc.			ITTC ⁴
		Iowa North	ITNO
		Iowa System	ITSI
		Iowa	ITIA
Hawaiian Telcom Communications, Inc.			HTHI
Total Mid-Sized ILECs			TICO
Total Industry			TOTL

Footnotes

- ¹ Some COSA codes may **not** appear on this list because of deletions or mergers of reporting carriers.
- ² On May 21, 2010 the Commission approved Frontier Communications' acquisition of all the Verizon/GTE operating companies except Verizon South (GTSO).
- ³ On July 1, 2009 CenturyTel completed its acquisition of Embarq Corporation. Simultaneously, the company began operating under the name CenturyLink.
- ⁴ On June 1, 2010 Iowa Telecom merged with Windstream Communications to form Windstream Iowa Communications, Inc.