

Holding Company	Affiliate Entity	Study Area	COSA Code ¹
AT&T Inc.			
	Southwestern Bell Telephone Company		SWTR
		Arkansas Kansas Missouri Oklahoma Texas	SWAR SWKS SWMO SWOK SWTX
	Pacific Bell	California	PTCA
	Nevada Bell	Nevada	PTNV
	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
		Florida	SBFL
		Georgia	SBGA
		North Carolina	SBNC
		South Carolina	SBSC
		Alabama	SCAL
		Kentucky	SCKY
		Louisiana	SCLA
Mississippi	SCMS		
Tennessee	SCTN		

Verizon Communications, Inc.			
	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

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Verizon Communications, Inc. (Cont'd.)	Verizon New England		NETC	
		Massachusetts Rhode Island	NEMA NERI	
	Verizon New York Telephone	New York	NYNY	
	Verizon North		GTMW	
		Pennsylvania Contel Pennsylvania Contel Quaker State General Offices	GTPA COPA COQS GTGO	
	Verizon South		GTSO	
		Virginia Contel Virginia	GTVA COVA	
	America Movil/ Telecommunications of Puerto Rico	Puerto Rico Telephone Company		PRPR
			Puerto Rico	PRSA
			Puerto Rico Central	PRCC
Cincinnati Bell, Inc.	Cincinnati Bell Telephone		CBTC	
		Ohio	CBOH	
	Kentucky	CBKY		

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Frontier Communications Corp.			
	Citizens Telecom. Co. of New York		CTNY
		Upstate New York Red Hook New York Western Counties New York	CTUP CTRH CTWC
	Rochester Telephone Corp.	New York	RTNY
	Commonwealth Telephone Enterprises, Inc./Commonwealth Telephone Co.	Pennsylvania	CWTC
	Southern New England Telecommunications Corp.	Connecticut	SNCT
	Frontier Communications of the Carolinas		FVSO
		North Carolina South Carolina Contel North Carolina Contel South Carolina Illinois	FGNC FGSC FCNC FCSC FGIL
	Frontier North Inc.		FVNO
		Illinois Indiana Michigan Ohio Wisconsin Contel Indiana Contel Illinois	FTIL FGIN FGMI FGOH FGWI FCIN FCIL
	Frontier West Virginia Inc.	West Virginia	FVWV
	Frontier Communications of the Northwest Inc.		FVNW
		Idaho Oregon Washington West Coast CA Contel Washington	FGID FGOR FGWA FGCA FCWA

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Frontier Communications Corp. (Cont'd.)	Frontier Midstates Inc.		FVMD
		Michigan Indiana	FLMI FLIN
	Frontier Communications of the Southwest Inc.		FVSW
		Contel Arizona Contel Nevada	FCAZ FCNV
	Verizon California	California	GTCG
		GTE California Contel California	GTCA COCA
	Verizon Florida	Florida	GTFL
	GTE Southwest dba Verizon Southwest		GTSW
		Texas Contel Texas	GTTX COTX

CenturyLink			
	Embarq Florida, Inc.	Florida	UCFL
	Embarq - Carolina Tel. and Tel.	North Carolina	UTNC
	Embarq - United Telephone – Southeast, Inc.		UTIM
		Tennessee Virginia	UTTN UTVA
	Embarq - Central Telephone Co.		CETO
		Nevada	CENV
	Embarq - United Tel. of Pennsylvania	Pennsylvania	UTPA
	Embarq - Central Tel. Co. of Virginia	Virginia	CEVA
	Embarq - United Tel. Co. of Ohio	Ohio	UTOH
	CenturyTel of Alabama, LLC		CNAL
		Northern Alabama Southern Alabama	CNAN CNAS
	CenturyTel of Missouri, LLC		CNMO
		Belle-Hermann Southern Missouri Southwest Missouri	CNME CNMS CNMW
		Central Missouri	CNMC

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CenturyLink (Cont'd.)			
	CenturyLink/Qwest Corporation		CLQW
		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
FairPoint Communications, Inc.			
	Northern New England Telephone Operations, LLC		FPNE
		Maine	FPME
		New Hampshire	FPNH
	Telephone Operating Company of Vermont, LLC	Vermont	FPVT
Windstream Corporation			
	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

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Windstream Corporation (Cont'd.)	Windstream Iowa Communications, Inc.	Iowa North	ITTC
		Iowa System	ITNO
		Iowa	ITSI
		ITIA	
Hawaiian Telcom Communications, Inc.	Hawaii	HTHI	

¹ Some COSA codes may **not** appear on this list because of mergers of reporting carriers or the COSA codes did not meet the current annual adjustment of revenue thresholds.