

SAC to SPIN Mapping With 499 ID 05/08/2003

<b>SAC</b>	<b>State</b>	<b>Company_Nm</b>	<b>Spin</b>
482255	MT	3 Rivers Tel. Coop. Inc.	143002543
381601	ND	Absaraka Coop. Tel. Co.	143002200
391664	SD	Accent Communications, Inc.	143005863
452191	AZ	Accipiter Communications, Inc.	143002474
220395	GA	Accucomm Telecommunications, Inc.	143001478
351346	IA	ACE TEL ASSN.-IA	143002061
361346	MN	ACE TEL ASSN.-MN	143002061
310704	MI	Ace Tel. Co. of Michigan Inc.	143001709
613022	AK	ACS - ALASKA GREATLAND	143002695
613012	AK	ACS - ALASKA JUNEAU	143002695
613000	AK	ACS of Anchorage, Inc.	143002683
613008	AK	ACS of Fairbanks, Inc.	143002691
613020	AK	ACS of The Northland Inc.-Sitka	143002702
613010	AK	ACS of The Northland, Inc. -Glacier State	143002693
340976	IL	Adams Tel. Coop.	143001857
462178	CO	Agate Mutual Tel. Coop. Assoc.	143002483
613017	AK	Alaska Telephone Company	143002699
361347	MN	Albany Mutual Telephone Ass'n	143002071
472213	ID	Albion Tel. Co. Inc.	143002510
442090	TX	Alenco Communications Inc.	143002434
340978	IL	Alhambra-Grantfork Tel. Co.	143001858
371568	NE	Aliant Communications Co. dba ALLTEL	143002183
512290	WY	ALL WEST COMM.-WY	143002572
502288	UT	ALL WEST COMM-UT	143002572
310669	MI	Allendale Tel. Co.	143001689
250302	AL	Alltel Alabama, Inc.	143001549
401691	AR	Alltel Arkansas Inc.	143002257
230476	NC	Alltel Carolina Inc. - North	143001488
210336	FL	Alltel Florida Inc.	143001440
223037	GA	Alltel Georgia Communication Corp.	143001480
220357	GA	Alltel Georgia Inc.	143001456
260402	KY	Alltel Kentucky Inc.	143001567
280453	MS	Alltel Mississippi Inc.	143001608
421885	MO	Alltel Missouri Inc.	143002339
300665	OH	Alltel Ohio, Inc.	143001684
431965	OK	Alltel Oklahoma Inc.	143002371
170176	PA	Alltel Pennsylvania Inc.	143001376
240517	SC	Alltel South Carolina Inc.	143001513
421860	MO	Alma Tel. Co.	143002332
220344	GA	Alma Tel. Co. Inc.	143001448
351106	IA	Alpine Communications, L.C.	143001918
190217	VA	Amelia Tel. Corp. dba TDS Telecom	143001402
673900	AS	American Samoa Telecommunications Authority	143002923
330842	WI	Amery Telcom, Inc.	143001769
330843	WI	Amherst Tel. Co.	143001770
351097	IA	Andrew Tel. Co. Inc.	143001914
371516	NE	Arapahoe Telephone Company	143002157
300585	OH	Arcadia Tel. Co. dba TDS Telecom	143001647
351098	IA	Arcadia Tel. Coop.	143001915
613001	AK	Arctic Slope Tel. Assn. Coop. Inc.	143002684
290280	TN	Ardmore Telephone Company, Inc.	143001622

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SAC	State	Company Nm	Spin
452171	AZ	Arizona Tel. Co. dba TDS Telecom	143002467
401692	AR	Arkansas Tel. Co. Inc.	143002258
371517	NE	Arlington Tel. Co.	143002158
391640	SD	Armour Independent Telephone Co.	143002222
150071	NY	Armstrong Tel. Co. - NY	143001316
170189	PA	Armstrong Tel. Co. - PA	143001382
170195	PA	Armstrong Tel. Co. North	143001387
180216	MD	Armstrong Tel. Co. of Maryland	143001400
200267	WV	Armstrong Telephone Company - Northern Division	143001426
200256	WV	Armstrong Telephone Company of WV	143001423
361374	MN	Arrowhead Communications Corp.	143002083
361350	MN	Arvig Tel. Co. dba TDS Telecom	143002072
532404	OR	ASOTIN TEL - OR	143002589
522404	WA	ASOTIN TEL - WA	143002589
351101	IA	Atkins Telephone Company, Inc.	143001916
230468	NC	Atlantic Tel. Membership Corp.	143001482
431966	OK	Atlas Tel. Co.	143002372
300588	OH	Ayersville Telephone Co.	143001649
351105	IA	Ayrshire Farmers Mutual Tel. Co.	143001917
492259	NM	Baca Valley Telephone Co., Inc.	143002553
330844	WI	Badger Telecom, Inc dba TDS Telecom	143001771
351107	IA	Baldwin Nashville Tel. Co. Inc.	143001919
330846	WI	Baldwin Telecom Inc.	143001772
260396	KY	Ballard Rural Tel. Coop. Corp. Inc.	143001564
391642	SD	Baltic Telecom Coop.	143002224
310675	MI	Baraga Tel. Co.	143001692
230469	NC	Barnardsville Tel. Co. dba TDS Telecom	143001483
351108	IA	Barnes City Coop. Tel. Co.	143001920
310676	MI	Barry County Tel. Co.	143001693
300589	OH	Bascom Mutual Tel. Co.	143001650
280446	MS	Bay Springs Telephone Co. Inc.	143001603
330925	WI	Bayland Tel. Inc.	143001821
503032	UT	Bear Lake Communications, Inc.	143002573
532359	OR	Beaver Creek Coop. Tel. Co.	143002612
552284	NV	Beehive Telephone Co., Inc. - NV	143002669
502284	UT	Beehive Telephone Co., Inc. - UT	143002569
431968	OK	Beggs Tel. Co. Inc.	143002373
381604	ND	BEK Communications Coop.	143002737
235193	NC	BELLSOUTH - NC	143004824
255181	AL	BELLSOUTH - AL	143004824
225192	GA	BELLSOUTH - GA	143004824
265182	KY	BELLSOUTH - KY	143004824
275183	LA	BELLSOUTH - LA	143004824
285184	MS	BELLSOUTH - MS	143004824
245194	SC	BELLSOUTH - SC	143004824
295185	TN	BELLSOUTH - TN	143004824
240551	SC	BellSouth Telecomm. Inc. dba Southern Bell - SC	143001533
215191	FL	BELLSOUTH TELECOMMUNICATIONS - FL	143004824
330847	WI	Belmont Tel. Co.	143001773
290553	TN	Ben Lomand Rural Tel. Coop. Inc.	143001624
372455	NE	Benkelman Tel. Co. Inc.	143002196

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<b>SAC</b>	<b>State</b>	<b>Company Nm</b>	<b>Spin</b>
361356	MN	Benton Coop. Tel. Co.	143002074
300590	OH	Benton Ridge Tel. Co.	143001651
391649	SD	Beresford Municipal Tel. Co.	143002227
330848	WI	Bergen Tel. Co.	143001774
150073	NY	Berkshire Tel. Co.	143001318
351110	IA	Bernard Tel. Co. Inc.	143001921
613002	AK	Bettles Tel. Co.	143002685
442039	TX	Big Bend Telephone Co. Inc.	143002409
462192	CO	Big Sandy Telecom, Inc.	143002492
462181	CO	Bijou Telephone Co-op Association, Inc.	143002484
431969	OK	Bixby Tel. Co. Inc.	143002374
330849	WI	Black Earth Tel. Co. dba TDS Telecom	143001775
361357	MN	Blackduck Tel. Co.	143002075
482235	MT	Blackfoot Telephone Cooperative, Inc.	143002531
483308	MT	Blackfoot Telephone Cooperative, Inc.	143002545
371524	NE	Blair Tel. Co.	143002159
462182	CO	Blanca Telephone Company	143002485
310678	MI	Blanchard Tel. Assn. Inc.	143001695
290554	TN	Bledsoe Tel. Coop.	143001625
330850	WI	Bloomer Tel. Co.	143001776
320742	IN	Bloomington Home Telephone Co., Inc.	143001728
310679	MI	Bloomington Tel. Co.	143001696
442038	TX	Blossom Telephone Co., Inc	143002408
250282	AL	Blountsville Tel. Co. Inc.	143001535
361358	MN	Blue Earth Valley Tel. Co.	143002077
220346	GA	Blue Ridge Telephone Co. dba TDS Telecom	143001449
411746	KS	Blue Valley Tele-Communications, Inc.	143002286
411835	KS	Bluestem Telephone Company	143002721
240512	SC	Bluffton Tel. Co. Inc.	143001510
330851	WI	Bonduel Tel. Co. dba TDS Telecom	143001777
442073	TX	Border to Border Communications, Inc.	143002428
280461	MS	BPM, Inc. dba Noxapater Telephone Co. Inc.	143001615
420463	MO	BPS Telephone Company	143002323
260398	KY	Brandenburg Telephone Company	143001565
220347	GA	Brantley Tel. Co. Inc.	143001450
442040	TX	Brazoria Tel. Co.	143002410
442041	TX	Brazos Telecommunications, Inc.	143002411
442041	TX	Brazos Telecommunications, Inc.	143002725
351112	IA	Breda Tel. Corp.	143001922
120038	NH	Bretton Woods Tel. Co.	143001292
361362	MN	Bridge Water Tel. Co. dba TDS Telecom	143002078
391640	SD	Bridgewater-Canistota Independent Tel. Co.	143002724
250283	AL	Brindlee Mountain Tel. Co.	143001536
613003	AK	Bristol Bay Tel. Coop. Inc.	143002686
351113	IA	Brooklyn Mutual Tel. Co.	143001923
330855	WI	Bruce Telephone Co., Inc.	143001778
280447	MS	Bruce Telephone Company, Inc.	143001604
300591	OH	Buckland Mutual Tel. Co.	143001652
170151	PA	Buffalo Valley Tel. Co.	143001365
190219	VA	Buggs Island Tel. Coop.	143001403
220348	GA	Bulloch County Rural Tel. Coop. Inc.	143001451

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190220	VA	Burke's Garden Tel. Co. Inc.	143001404
330856	WI	Burlington, Brighton & Wheatland Tel. Co. dba TDS Tele	143001779
351114	IA	Burt Tel. Co.	143001924
613004	AK	Bush-Tell Inc.	143002687
250284	AL	Butler Tel. Co. Inc.dba TDS Telecom	143001537
351115	IA	Butler-Bremer Mutual Tel. Co.	143001925
542301	CA	Calaveras Telephone Company	143002644
280448	MS	Calhoun City Telephone Co. dba TDS Telecom	143001605
361365	MN	Callaway Telephone Company	143002079
542311	CA	Cal-Ore Telephone Co.	143002647
340983	IL	Cambridge Tel. Co.	143001859
371526	NE	Cambridge Tel. Co.	143002161
472215	ID	Cambridge Tel. Co. Inc.	143002511
220351	GA	Camden Tel. & Tele. Co. (GA)dba TDS Telecom	143001452
320744	IN	Camden Telephone Company dba TDS Telecom	143001729
270425	LA	CAMERON TEL CO - LA	143001585
440425	TX	CAMERON TEL CO TEXAS	143001585
270426	LA	Campti-Pleasant Hill Telephone Co., Inc.	143001586
431974	OK	Canadian Valley Telephone Co., Inc.	143002375
532362	OR	Canby Tel. Assn.	143002614
361440	MN	Cannon Valley Telecom Inc.	143002122
442046	TX	Cap Rock Telephone Cooperative, Inc.	143002414
502278	UT	Carbon/Emery Telcom	143024154
431976	OK	Carnegie Telephone Co.	143002376
310683	MI	Carr Telephone Co. Inc	143001699
351118	IA	Cascade Tel. Co.	143001926
532371	OR	Cascade Utilities Inc.	143002618
351119	IA	Casey Mutual Tel. Co.	143001927
420472	MO	Cass County Telephone Company	143002324
340984	IL	Cass Telephone Company	143001860
150076	NY	Cassadaga Telephone Corporation	143001319
250285	AL	Castleberry Tel. Co. Inc.	143001538
351121	IA	Center Junction Tel. Co.	143001928
401697	AR	Central Arkansas Telephone Cooperative, Inc.	143002259
483310	MT	Central Montana Communications Inc.	143002546
431977	OK	Central Oklahoma Tel. Co.	143002377
351125	IA	Central Scott Telephone Company, Inc.	143001929
330859	WI	Central State Tel. Co. dba TDS Telecom	143001782
442052	TX	Central Texas Telephone Co-op. Inc.	143002416
502277	UT	Central Utah Telephone, Inc.	143002564
331159	WI	CenturyTel - Central WI	143022669
310671	MI	CenturyTel Midwest-Michigan, Inc.	143001690
532361	OR	CenturyTel of Eastern Oregon, Inc.	143012974
290552	TN	CenturyTel of Adamsville, Inc.	143001623
259789	AL	CenturyTel of Alabama, LLC (Northern)	143025535
259788	AL	CenturyTel of Alabama, LLC (Southern)	143025535
401705	AR	CenturyTel of Arkansas, Inc.	143002264
401144	AR	CenturyTel of Central Arkansas, LLC	143022332
320747	IN	CenturyTel of Central Indiana, Inc.	143001730
270423	LA	CenturyTel of Central Louisiana, Inc.	143001583
270427	LA	CenturyTel of Chatham, LLC.	143001587

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<b>SAC</b>	<b>State</b>	<b>Company Nm</b>	<b>Spin</b>
351126	IA	CenturyTel of Chester, Inc.	143001930
290557	TN	CenturyTel of Claiborne, Inc.	143001626
462208	CO	CenturyTel of Colorado, Inc.	143002506
522410	WA	CenturyTel of Cowiche, Inc.	143002591
462185	CO	CenturyTel of Eagle, Inc.	143002487
270440	LA	CenturyTel of East Louisiana	143001599
270434	LA	CenturyTel of Evangeline, Inc.	143001594
330877	WI	CenturyTel of Fairwater-Brandon-Alto, Inc.	143001792
330884	WI	CenturyTel of Forestville, Inc.	143001796
472225	ID	CenturyTel of Idaho, Inc.	143002517
442101	TX	CenturyTel of Lake Dallas, Inc.	143002438
330898	WI	CenturyTel of Larsen-Redfield, Inc.	143001803
310702	MI	CenturyTel of Michigan, Inc.	143001707
330934	WI	CenturyTel of Midwest Wisconsin, Inc.	143001824
330924	WI	CenturyTel of Midwest-Kendall, Inc	143001820
330841	WI	CenturyTel of Midwest-Wisconsin, Inc	143001768
330857	WI	CenturyTel of Midwest-Wisconsin, Inc	143001780
330959	WI	CenturyTel of Midwest-Wisconsin, Inc	143001844
330970	WI	CenturyTel of Midwest-Wisconsin, Inc	143001852
330922	WI	CenturyTel of Midwest-Wisconsin, Inc.	143001819
361445	MN	CenturyTel of Minnesota, Inc	143002125
429785	MO	CenturyTel of Missouri, LLC (Belle-Herman)	143025536
429784	MO	CenturyTel of Missouri, LLC (Central)	143025536
429786	MO	CenturyTel of Missouri, LLC (Southern)	143025536
429787	MO	CenturyTel of Missouri, LLC (Southwest)	143025536
330913	WI	CenturyTel of Monroe County, Inc.	143001812
482249	MT	CenturyTel of Montana, Inc.	143002538
401711	AR	CenturyTel of Mountain Home, Inc.	143002267
270436	LA	CenturyTel of North Louisiana, Inc.	143001596
280458	MS	CenturyTel of North Mississippi, Inc.	143001613
310705	MI	CenturyTel of Northern Michigan, Inc.	143001710
330956	WI	CenturyTel of Northern Wisconsin, Inc.	143001842
401142	AR	CenturyTel of Northwest Arkansas, LLC	143022333
270431	LA	CenturyTel of Northwest Louisiana, Inc.	143001591
330950	WI	CenturyTel of Northwest Wisconsin, Inc.	143001836
401143	AR	CenturyTel of NW Arkansas, dba CenturyTel of Siloam S	143022345
320801	IN	CenturyTel of Odon, Inc.	143001750
300630	OH	CenturyTel of Ohio, Inc.	143001667
290574	TN	CenturyTel of Ooltewah - Collegedale, Inc.	143001636
532361	OR	CenturyTel of Oregon, Inc.	143002613
442117	TX	CenturyTel of Port Aransas, Inc.	143002447
351274	IA	CenturyTel of Postville, Inc.	143002015
401720	AR	CenturyTel of Redfield, Inc.	143002271
270439	LA	CenturyTel of Ringgold, LLC.	143001598
442140	TX	CenturyTel of San Marcos, Inc	143002452
401727	AR	CenturyTel of South Arkansas, Inc.	143002276
270424	LA	CenturyTel of Southeast Louisiana, Inc	143001584
330931	WI	CenturyTel of Southern Wisconsin, Inc.	143001823
270442	LA	CenturyTel of Southwest Louisiana	143001601
452175	AZ	CenturyTel of Southwest, Inc.	143002471
492274	NM	CenturyTel of Southwest, Inc.	143002561

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<b>SAC</b>	<b>State</b>	<b>Company Nm</b>	<b>Spin</b>
472223	ID	CenturyTel of the Gem States, Inc.	143002516
552223	NV	CenturyTel of the Gem States, Inc.	143002667
310689	MI	CenturyTel of Upper Michigan, Inc.	143001702
522408	WA	CenturyTel of Washington, Inc	143002590
330895	WI	CenturyTel of Wisconsin, LLC	143001801
512299	WY	CenturyTel of Wyoming, Inc.	143002586
300594	OH	Champaign Tel. Co.	143001653
150077	NY	Champlain Tel. Co.	143001320
421864	MO	Chariton Valley Tel. Co.	143002333
310685	MI	Chatham Tel. Co. dba TDS Telecom	143001700
150078	NY	Chautauqua & Erie Tel. Corp.	143001321
150079	NY	Chazy & Westport Tel. Corp.	143001322
330860	WI	Chequamegon Tel. Coop. Inc.	143001783
431979	OK	Cherokee Telephone Company	143009019
240515	SC	Chesnee Tel. Co.	143001511
240516	SC	Chester Tel. Co.	143001512
391647	SD	Cheyenne River Sioux Tribal Tel. Authority	143002226
330861	WI	Chibardun Tel. Coop. Inc.	143001784
220354	GA	Chickamauga Tel. Corp.	143001453
431980	OK	Chickasaw Tel. Co.	143002379
100004	ME	China Telephone Company	143001270
310680	MI	Chippewa County Tel. Co.	143001697
421893	MO	Choctaw Tel. Co.	143002344
431981	OK	Chouteau Tel. Co.	143002380
361425	MN	Christensen Communications Co.	143002114
512289	WY	Chugwater Tel. Co.	143002580
552349	NV	Churchill County Tel. & Tel. System	143002672
431982	OK	Cimarron Telephone Company, Inc.	143002381
265061	KY	CINCINNATI BELL-KY	143001687
305062	OH	CINCINNATI BELL-OH	143001687
613005	AK	Circle Telephone	143002688
200271	WV	Citizens Mountain State Telephone Company	143001427
351129	IA	Citizens Mutual Tel. Co.	143001932
154534	NY	CITIZENS TEL CO OF NY	143001356
230473	NC	Citizens Tel. Co.	143001486
170156	PA	Citizens Tel. Co. of Kecksburg	143001367
421865	MO	Citizens Tel. Company of Higginsville, Missouri	143002334
190225	VA	Citizens Tel. Coop.	143001405
190225	VA	Citizens Tel. Coop.	143001405
204339	WV	CITIZENS TELECOM OF WV - BLUEFIELD	143001430
204338	WV	CITIZENS TELECOM OF WV - ST. MARY'S	143001430
367123	MN	CITIZENS TELECOM. CO OF MN, INC. - SOUTH	143022402
290580	TN	Citizens Telecomm Company of the Volunteer State, LLC	143001641
361123	MN	CITIZENS TELECOMM. OF MN, INC. -LAKES	143022402
543402	CA	Citizens Telecommunications Co. of Golden State, Inc	143002663
474427	ID	Citizens Telecommunications Co. of Idaho	143002528
484322	MT	Citizens Telecommunications Co. of Montana	143002547
544342	CA	Citizens Telecommunications Co. of Tuolumne	143002664
504429	UT	Citizens Telecommunications Co. of Utah	143002574
542308	CA	Citizens Telecommunications Company of CA	143002646
533401	OR	Citizens Telecommunications Company of Oregon	143002642

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<b>SAC</b>	<b>State</b>	<b>Company_Nm</b>	<b>Spin</b>
341183	IL	Citizens Telecommunications of Illinois, Inc.	143022698
371128	NE	Citizens Telecommunications of Nebraska	143022269
381131	ND	Citizens Telecommunications of North Dakota, Inc.	143022699
154532	NY	CITIZENS TELECOM-NY	143001356
150081	NY	Citizens Telephone Company of Hammond NY, Inc.	143001323
220355	GA	Citizens Telephone Company, Inc	143001454
330863	WI	Citizens Telephone Cooperative, Inc	143001785
320751	IN	Citizens Telephone Corporation	143001732
294336	TN	Citizens Utilities Co. DBA Citizens Telecomm. Co. of TN	143001645
454426	AZ	Citizens Utilities Co. DBA Citizens Telecomm. of Arizona	143002479
452172	AZ	Citizens Utilities Rural Tele. Co., Inc. (Arizona-Mohave)	143002468
554431	NV	CITIZENS-NV-NORTH	143002677
554432	NV	CITIZENS-NV-SOUTH	143002677
154533	NY	CITIZENS-RED HOOK	143001356
361353	MN	City of Barnesville Municipal Telephone	143002073
391650	SD	City of Brookings Telephone Fund	143002228
391653	SD	City of Faith Telephone Company	143002230
613013	AK	City of Ketchikan	143002696
361370	MN	Clara City Telephone Co.	143002080
351130	IA	Clarence Telephone Co. Inc.	143001933
371531	NE	Clarks Telecommunications Co.	143002163
340990	IL	Clarksville Mutual Tel. Co.	143001862
351115	IA	Clarksville Telephone Co.	143002733
320753	IN	Clay County Rural Tel. Coop. Inc.	143001733
532363	OR	Clear Creek Mutual Telephone Company	143002615
351132	IA	Clear Lake Independent Tel. Co.	143001934
330865	WI	Clear Lake Telephone Company, Inc.	143001786
361372	MN	Clements Tel. Co.	143002081
401698	AR	Cleveland County Telephone Co. dba TDS Telecom	143002260
310688	MI	Climax Telephone Co. Inc.	143001701
351133	IA	C-M-L Tel. Cooperative Assn.	143001935
220356	GA	Coastal Utilities Inc.	143001455
100005	ME	Cobbosseecontee Tel.Co. & Tel. Co.	143001271
330866	WI	Cochrane Coop. Tel. Co.	143001787
442057	TX	Coleman County Tel. Coop. Inc.	143002417
351134	IA	Colo Telephone Company	143001936
442059	TX	Colorado Valley Tel. Coop. Inc.	143002418
532364	OR	Colton Tel. Co.	143002616
462204	CO	Columbine Acq Corp dba Columbine Telecom Co	143002503
472295	ID	Columbine Telephone Co., Inc. dba Teton Telecom	143011736
300604	OH	Columbus Grove Telephone Co.	143001656
411756	KS	Columbus Tel. Co. Inc.	143002287
442060	TX	Comanche County Tel. Co. Inc.	143002419
351262	IA	Communications 1 Network, Inc.	143002006
320776	IN	Communications Corp. of Indiana dba TDS Telcom	143001739
310672	MI	Communications Corp. of Michigan dba TDS Telecom	143001691
320809	IN	Communications Corp. of Southern Indiana dba TDS Tel	143001752
100015	ME	Community Service Tel.Co.	143001275
442061	TX	Community Tel. Co.	143002420
220369	GA	ComSouth Telecommunications, Inc.	143001463
290559	TN	Concord Telephone Exchange dba TDS Telecom	143001627

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SAC	State	Company Nm	Spin
170162	PA	Conestoga Tel. & Tel. Co.	143001369
300606	OH	Conneaut Telephone Co.	143001657
371532	NE	Consolidated Tel. Co.	143002164
371530	NE	Consolidated Telco Inc.	143002162
381607	ND	Consolidated Telecom	143002202
371562	NE	Consolidated Telecom, Inc.	143002179
361373	MN	Consolidated Telephone Co.	143002082
300607	OH	Continental Telephone Company dba TDS Telecom	143001658
123321	NH	Contoocook Telephone Company	143008767
351136	IA	Coon Creek Tel. Co.	143001937
351137	IA	Coon Valley Coop. Tel. Assn. Inc.	143001938
330868	WI	Coon Valley Farmers Tel. Co.	143001788
351139	IA	Cooperative Tel. Co.	143001939
351303	IA	Cooperative Tel. Exch.	143002034
613006	AK	Copper Valley Telephone Cooperative, Inc.	143006030
452176	AZ	Copper Valley Telephone, Inc	143002723
613007	AK	Cordova Tel. Coop. Inc.	143002690
351141	IA	Corn Belt Tel. Co., Inc.	143001940
411758	KS	Council Grove Tel. Co.	143002288
371534	NE	Cozad Telephone Company	143002165
341009	IL	C-R Tel. Co.	143001867
320756	IN	Craigville Tel. Co. Inc.	143001734
411818	KS	CRAW-KAN TEL COOP	143002304
421759	MO	CRAW-KAN TEL COOP-MO	143002304
290561	TN	Crockett Telephone Co. Inc.	143001628
431985	OK	Cross Tel. Co.	143002383
361499	MN	Crosslake Telephone & Cablevision Company	143002144
340993	IL	Crossville Tel. Co.	143001863
150085	NY	Crown Point Tel. Corp.	143001325
170161	PA	C-TEC Co.	143001368
330872	WI	Cuba City Tel. Exch. Co. Inc.	143001790
351146	IA	Cumberland Telephone Co.	143001941
442065	TX	CUMBY TEL COOP INC	143002421
411761	KS	Cunningham Telephone Company, Inc.	143008888
472218	ID	Custer Tel. Coop. Inc.	143002512
170165	PA	D&E Telephone Company	143001370
381610	ND	Dakota Central	143002739
381610	ND	Dakota Central Telecom I, Inc.	143002751
371537	NE	Dalton Tel. Co.	143002167
351147	IA	Danville Mutual Tel. Co.	143001942
220358	GA	Darien Tel. Co. Inc.	143001457
320759	IN	Daviess-Martin County Rural Tel. Corp.	143001735
401699	AR	Decatur Tel. Co. dba TDS Telecom	143002261
280451	MS	Decatur Tel. Co. Inc.	143001606
310691	MI	Deerfield Farmers Tel. Co.	143001703
351149	IA	Defiance Tel. Co.	143001944
290562	TN	DeKalb Tel. Coop.	143001629
361380	MN	Delavan Tel. Co.	143002087
270428	LA	Delcambre Tel. Co.	143001588
150088	NY	Delhi Tel. Co.	143001326
492066	NM	DELL TEL CO-OP - NM	143002422

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SAC	State	Company Nm	Spin
442066	TX	DELL TEL. CO-OP - TX	143002422
462184	CO	Delta County Tele-comm Inc. dba TDS Telecom	143002486
280452	MS	Delta Tel. Co. Inc.	143001607
150089	NY	Deposit Telephone Co. dba TDS Telecom	143001327
381611	ND	Dickey Rural Communications, Inc.	143002750
381611	ND	Dickey Rural Telephone Cooperative	143002204
330875	WI	Dickeyville Tel. Corp.	143001791
371540	NE	Diller Tel. Co.	143002168
472232	ID	Direct Communications Rockland, Inc.	143002522
351150	IA	Dixon Telephone Company	143001945
120042	NH	Dixville Tel. Co.	143001295
431988	OK	Dobson Tel. Co.	143002384
300609	OH	Doylestown Tel. Co.	143001659
310692	MI	Drenthe Telephone Company	143001704
512291	WY	Dubois Tel. Exch. Inc.	143002582
542313	CA	Ducor Tel. Co.	143002648
351152	IA	Dumont Tel. Co.	143001946
120043	NH	Dunbarton Telephone Co., Inc.	143001296
351153	IA	Dunkerton Telephone Cooperative	143001947
150091	NY	Dunkirk & Fredonia Telephone Company	143001328
361381	MN	Dunnell Tel. Co.	143002088
260401	KY	Duo County Tel. Coop. Corp., Inc.	143001566
401722	AR	E. Ritter Tel. Co.	143002273
532369	OR	Eagle Telephone System Inc.	143002617
361383	MN	Eagle Valley Tel. Co.	143002089
270429	LA	East Ascension Telephone Co., L.L.C.	143001589
351156	IA	EAST BUCHANAN COOP	143001948
361385	MN	East Otter Tail Tel. Co.	143002091
391642	SD	East Plains Telecom, Inc.	143002719
330914	WI	Eastcoast Telecom, Inc. dba TDS Telecom	143001813
371542	NE	Eastern Nebraska Tel. Co.	143002169
462186	CO	Eastern Slope Rural Tel. Assn. Inc.	143002488
442068	TX	Eastex Tel. Coop. Inc.	143002423
361384	MN	Easton Tel. Co.	143002090
361386	MN	Eckles Tel. Co.	143002092
150092	NY	Edwards Tel. Co. dba TDS Telecom	143001329
341003	IL	Egyptian Tel. Coop. Assn.	143001865
462187	CO	El Paso County Telephone Company	143002489
341004	IL	El Paso Telephone Company	143001866
442069	TX	Electra Telephone Company	143002424
270430	LA	Elizabeth Telephone Company, LLC	143001590
411764	KS	Elkhart Telephone Company, Inc	143013054
522412	WA	Ellensburg Tel. Co.	143002592
230478	NC	Ellerbe Telephone Company	143001489
220360	GA	Ellijay Telephone Company DBA ETC Communcations L	143001458
421874	MO	Ellington Telephone Company	143002336
351157	IA	Ellsworth Coop. Tel. Assn.	143001949
371518	NE	Elsie Communications	143002170
502278	UT	Emery Telephone	143002565
361387	MN	Emily Coop. Tel. Co.	143002093
150093	NY	Empire Tel. Corp.	143001330

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<b>SAC</b>	<b>State</b>	<b>Company Nm</b>	<b>Spin</b>
492262	NM	ENMR TEL COOP INC-NM	143002464
442262	TX	ENMR TEL COOP-TX	143002464
442070	TX	Etex Tel. Coop. Inc.	143002425
442091	TX	ETS Telephone Company, Inc.	143002435
371545	NE	Eustis Telephone Exchange, Inc.	143002171
542315	CA	Evans Telephone Company	143002649
421876	MO	Farber Telephone Company	143002337
351160	IA	FARMERS & BUSINESSMEN TEL CO	143001950
351166	IA	Farmers & Merchants Mutual Tel. Co.	143001952
351162	IA	Farmers Coop. Tel. Co.	143001951
330879	WI	Farmers Independent Tel. Co.	143001793
351168	IA	Farmers Mutual Coop. Tel. Co. - Harlan	143001953
351169	IA	Farmers Mutual Cooperative Telephone Company, Inc.	143001954
310694	MI	Farmers Mutual of Chapin DBA Chapin Telephone Co.	143001705
472221	ID	Farmers Mutual Tel. Co.	143002514
361389	MN	Farmers Mutual Tel. Co.	143002094
351173	IA	Farmers Mutual Tel. Co. - Shellsburg	143001957
351171	IA	Farmers Mutual Telephone Company	143001955
351172	IA	Farmers Mutual Telephone Company	143001956
351177	IA	Farmers Tel. Co.	143001961
351175	IA	Farmers Tel. Co. - Batavia	143001959
462188	CO	Farmers Tel. Co. Inc.	143002490
250290	AL	Farmers Tel. Coop. Inc.	143001540
330880	WI	Farmers Telephone Co.	143001794
351176	IA	Farmers Telephone Company	143001960
240520	SC	Farmers Telephone Cooperative	143006909
170178	PA	FC - Lakewood, Inc.	143001378
341055	IL	FC - Midland, Inc.	143001894
170194	PA	FC - Oswayo River, Inc.	143001386
341079	IL	FC - Schuyler, Inc.	143001904
250306	AL	FC of Alabama, Inc.	143001552
150072	NY	FC of Ausable Valley, Inc.	143001317
170149	PA	FC of Breezewood, Inc.	143001364
170152	PA	FC of Canton, Inc.	143001366
340998	IL	FC of DePue, Inc.	143001864
220362	GA	FC of Fairmount, Inc.	143001459
341038	IL	FC of Illinois, Inc.	143001883
320750	IN	FC of Indiana, Inc.	143001731
351127	IA	FC of Iowa, Inc.	143001931
341011	IL	FC of Lakeside, Inc.	143001868
250301	AL	FC of Lamar County, Inc.	143001548
361367	MN	FC of Minnesota, Inc.	143002076
280460	MS	FC of Mississippi, Inc.	143001614
330912	WI	FC of Mondovi, Inc.	143001811
341061	IL	FC of Mt. Pulaski, Inc.	143001897
150100	NY	FC of New York, Inc.	143001334
341067	IL	FC of Orion, Inc.	143001901
170168	PA	FC of Pennsylvania, Inc.	143001371
150122	NY	FC of Seneca Gorham, Inc.	143001349
150128	NY	FC of Sylvan Lake, Inc.	143001351
320828	IN	FC of Thorntown, Inc.	143001761

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SAC	State	Company Nm	Spin
330967	WI	FC of Viroqua, Inc.	143001850
330964	WI	FC of Wisconsin, Inc.	143001848
341073	IL	FC- Prairie, Inc.	143001902
330944	WI	FC- St. Croix, Inc.	143001832
361390	MN	Federated Tel. Coop.	143002095
361403	MN	Federated Utilities dba Hancock Telephone Co.	143002101
361391	MN	Felton Tel. Co. Inc.	143002096
351179	IA	Fenton Coop. Tel. Co.	143001962
421882	MO	Fidelity Tel. Co.	143002338
472220	ID	Filer Mutual Telephone Company - ID	143002513
552220	NV	Filer Mutual Telephone Company - NV	143002666
150095	NY	Fishers Island Tel. Corp.	143001331
442071	TX	Five Area Tel. Coop. Inc	143002754
341012	IL	Flat Rock Tel. Co-op Inc.	143001869
260406	KY	Foothills Rural Tel. Coop. Corp.	143001568
542318	CA	Foresthill Telephone Co. Inc.	143002650
240521	SC	Fort Mill Telephone Company dba Comporium Communi	143001515
452200	AZ	Fort Mojave Telecommunications, Inc	143013662
391660	SD	Fort Randall Telephone Company	143009956
140053	VT	Franklin Telephone Co., Inc.	143001306
280454	MS	Franklin Telephone Company, Inc.	143001609
472222	ID	Fremont Telcom Co.	143002515
250318	AL	FRONTIER COMM-SOUTH	143001561
210318	FL	FRONTIER COMM-SOUTH	143001561
220387	GA	Frontier Communications of Georgia, Inc.	143001474
150121	NY	Frontier Telephone of Rochester, Inc.	143001348
310682	MI	FRONTIER-MICHIGAN	143001698
300682	OH	FRONTIER-OHIO	143001698
442072	TX	Ft. Bend Tel. Co.	143002427
280455	MS	Fulton Tel. Co. Inc.	143001610
150106	NY	Fulton Telephone Company dba ALLTEL	143001337
341057	IL	Gallatin River Communications, LLC	143015284
442076	TX	Ganado Telephone Company Inc.	143002429
361395	MN	Garden Valley Telephone Company	143002097
361396	MN	Gardonville Coop. Tel. Assn.	143002098
260408	KY	Gearheart Communications	143001570
320771	IN	Geetingsville Tel. Co. Inc.	143001736
341016	IL	Geneseo Tel. Co.	143001871
280456	MS	Georgetown Telephone Co, Inc.	143001611
223036	GA	Georgia Alltel Telecom, Inc.	143001479
220364	GA	Georgia Tel. Corp.dba ALLTEL	143001460
300618	OH	Germantown Independent Tel. Co.	143001664
150097	NY	Germantown Tel. Co. Inc.	143001332
532373	OR	Gervais Tel. Co.	143002619
452179	AZ	Gila River Telecommunications, Inc.	143002473
300619	OH	Glandorf Telephone Co. Inc.	143001665
341017	IL	Glasford Tel. Co.	143001872
371553	NE	Glenwood Tel. Membership Corp.	143002172
220365	GA	Glenwood Telephone Company	143001461
391659	SD	Golden West Tel. Coop. Inc.	143002233
351188	IA	Goldfield Tel. Co.	143001965

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SAC	State	Company Nm	Spin
421886	MO	Goodman Tel. Co.	143002340
411778	KS	Gorham Tel. Co. Inc.	143002292
250295	AL	Graceba Total Communications, Inc.	143001542
341020	IL	Grafton Tel. Co.	143001873
361399	MN	Granada Tel. Co.	143002099
110036	MA	Granby Telephone & Telegraph Co Inc. of Massachusetts	143001289
421887	MO	Granby Telephone Company	143002341
351191	IA	Grand Mound Coop. Tel. Assn.	143001967
351888	IA	GRAND RIVER MUT-IA	143002342
421888	MO	GRAND RIVER MUTUAL-MO	143002342
431994	OK	Grand Telephone Co. Inc.	143002385
341021	IL	Grandview Mutual Tel. Co.	143001874
120039	NH	Granite State Tel. Inc.	143001293
330930	WI	Grantland Telecom, Inc. dba TDS Telecom	143001822
371577	NE	Great Plains Communications Inc.	143002186
421890	MO	Green Hills Tel. Corp.	143002343
341023	IL	Gridley Tel. Co.	143001875
381615	ND	Griggs County Telephone Company	143002206
351195	IA	Griswold Coop. Tel. Co.	143001968
210339	FL	GTC, Inc dba GT Com	143001442
210291	FL	GTC, Inc. dba GT Com	143001433
210329	FL	GTC, Inc. dba GT Com	143001436
421922	MO	GTE - MW dba VERIZON MW INC - MO (CONTEL)	143004787
442154	TX	GTE - SW d/b/a VERIZON SW INC - TX (CONTEL)	143004789
421186	MO	GTE MW dba VERIZON MW INC (GTE)	143004787
442080	TX	GTE SW - d/b/a VERIZON SW INC - TX	143004789
421846	MO	GTE-MW dba VERIZON MW INC - MO (CONTEL SYS)	143004787
442083	TX	Guadalupe Valley Tel. Co-op. Inc.	143002431
663800	GU	Guam Telephone Authority	143002715
250298	AL	Gulf Telephone Company	143001545
502279	UT	Gunnison Tel. Co.	143002566
411781	KS	H & B Communications Inc.	143002294
330889	WI	Hager Telecom Inc.	143001798
361401	MN	HALSTAD TEL CO	143002100
341024	IL	Hamilton County Tel. Coop.	143001876
371555	NE	Hamilton Tel. Co.	143002173
100010	ME	Hampden Tel.Co. dba TDS Telecom	143001273
320775	IN	Hancock Rural Tel. Corp.	143001738
150099	NY	Hancock Tel. Co.	143001333
502278	UT	Hanksville Telecom	143024161
542321	CA	Happy Valley Tel. Co. dba TDS Telecom	143002652
200259	WV	Hardy Telecommunications, Inc.	143001425
240523	SC	Hargray Tel. Co. Inc.	143001516
361404	MN	HARMONY TEL CO	143002012
361404	MN	Harmony Tel. Co.	143002102
341026	IL	Harrisonville Tel. Co.	143001878
220368	GA	Hart Telephone Company, Inc.	143001462
371556	NE	Hartington Tel. Co.	143002174
100011	ME	Hartland & St. Albans Tel.Co. dba TDS Telecom	143001274
371557	NE	Hartman Tel. Exch. Inc.	143002175
522417	WA	Hat Island Tel. Co.	143002594

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<b>SAC</b>	<b>State</b>	<b>Company_Nm</b>	<b>Spin</b>
411780	KS	Haviland Tel. Co. Inc.	143002293
351199	IA	Hawkeye Tel. Co.	143001969
462190	CO	Haxtun Tel. Co.	143002491
250299	AL	Hayneville Tel. Co. Inc.	143001546
351297	IA	Heart of Iowa Tel. Co.	143002030
351096	IA	Heartland Telecommunications dba Hickory Tech	143002730
240524	SC	Heath Springs Tel. Co.dba Comporium Communications	143001517
532376	OR	Helix Tel. Co.	143002621
371558	NE	Hemingford Coop. Tel. Co.	143002176
371559	NE	Henderson Coop. Tel. Co.	143002177
341029	IL	Henry County Tel. Co.	143001879
371561	NE	Hershey Coop. Tel. Co.	143002178
310713	MI	Hiawatha Telephone Co. Inc.	143001713
170171	PA	Hickory Telephone Company	143001374
190237	VA	Highland Tel. Coop.	143001409
290565	TN	Highland Tel. Coop. Inc.	143001630
442086	TX	Hill Country Tel. Coop. Inc.	143002433
361405	MN	HILLS TEL CO, INC.	143002062
351405	IA	HILLS TEL CO, INC.-IA	143002062
330892	WI	Hillsboro Tel. Co. Inc.	143001800
123321	NH	Hollis Telephone Company, Inc	143011764
421929	MO	Holway Telephone Company	143002355
411782	KS	Home Tel. Co. Inc.	143002295
320777	IN	Home Tel. Co. of Pittsboro dba TDS Telecom	143001740
341032	IL	Home Telephone Co.	143001880
532377	OR	Home Telephone Co. - OR dba TDS Telecom	143002622
320778	IN	Home Telephone Co. - Waldron dba TDS Telecom	143001741
240527	SC	Home Telephone Company, Inc.	143001519
522419	WA	Hood Canal Tel. Co., Inc.	143002596
371563	NE	Hooper Telephone Company dba WesTel Systems	143002180
250300	AL	Hopper Telecommunications Company	143001547
542322	CA	Hornitos Tel. Co. dba TDS Telecom	143002653
240528	SC	Horry Tel. Coop. Inc.	143001520
351202	IA	Hospers Tel. Exch. Inc.	143001970
482241	MT	Hot Springs Tel. Co.	143002532
351203	IA	Hubbard Coop. Tel. Assn.	143001971
553304	NV	Humboldt Telephone Company	143002676
290566	TN	Humphreys County Tel. dba TDS Telecom	143001631
361409	MN	Hutchinson Tel. Co.	143002105
351205	IA	Huxley Coop. Tel. Co.	143001972
351206	IA	IAMO TEL CO - IA	143001973
421206	MO	IAMO TEL CO - MO	143001973
345070	IL	Illinois Bell Telephone Company	143001912
341037	IL	Illinois Consolidated Tel. Co.	143001882
325080	IN	Indiana Bell Telephone Company	143004642
330936	WI	Indianhead Tel. Co.	143001825
442093	TX	Industry Tel. Co.	143002436
522423	WA	INLAND TEL CO -WA	143002527
472423	ID	INLAND TEL-ID	143002527
482242	MT	Interbel Tel. Coop. Inc.	143002533
381616	ND	Inter-Community Telephone Company	143002207

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SAC	State	Company_Nm	Spin
381616	ND	Inter-Community Telephone Company II	143002748
613011	AK	Interior Telephone Company	143002694
351209	IA	Interstate 35 Tel. Co.	143001975
361654	MN	INTERSTATE TELECOMM. CO-OP	143002154
391654	SD	INTERSTATE TELECOMM. COOPERATIVE	143002154
220371	GA	Interstate Telephone Company	143001464
351178	IA	Iowa Telecom Services dba Iowa Telecom	143022189
351167	IA	IOWA TELECOMM SVCS dba IOWA TELECOM-NORT	143022189
351170	IA	IOWA TELECOMM SVCS dba IOWA TELECOM-SYSTE	143022189
170175	PA	Ironton Telephone Company	143001375
310677	MI	Island Tel. Co. dba TDS Telecom	143001694
210331	FL	ITS Telecommunications Systems Inc.	143001438
411785	KS	J.B.N. Telephone Company	143004311
391664	SD	James Valley Cooperative Tel. Co.	143002236
150109	NY	Jamestown Telephone Company dba ALLTEL	143001340
462198	CO	JED Enterprises, Inc. dba Pine Drive Telephone Co.	143012053
391666	SD	Jefferson Tel. Co. Inc.	143002237
351212	IA	Jefferson Telephone Company	143001976
361410	MN	Johnson Tel. Co.	143002106
351213	IA	Jordan Soldier Valley Coop. Tel. Co.	143001977
371565	NE	K & M Telephone Company, Inc	143002181
421900	MO	K L M Telephone Company	143002345
361413	MN	K M P Tel. Co.	143002108
391667	SD	Kadoka Tel. Co., Inc	143002238
522426	WA	Kalama Tel. Co.	143002598
310703	MI	Kaleva Telephone Co.	143001708
300625	OH	Kalida Telephone Company, Inc.	143001666
351214	IA	Kalona Coop. Tel. Co.	143001978
411788	KS	KanOkla Tel. Assoc. Inc.	143002296
431788	OK	KanOkla Tel. Assoc. Inc. - OK	143002369
270432	LA	Kaplan Tel. Co.	143001592
361412	MN	Kasson & Mantorville Tel. Co.	143002107
120045	NH	Kearsarge Tel. Co. dba TDS Telecom	143001297
391668	SD	Kennebec Telephone Company	143002239
269690	KY	Kentucky Alltel, Inc. - Lexington	
269691	KY	Kentucky Alltel, Inc. - London	
542324	CA	Kerman Tel. Co.	143002655
442097	TX	Kerrville Tel. Co.	143002437
351217	IA	Keystone Farms Coop. Tel. Co.	143001979
371567	NE	Keystone-Arthur Tel. Co.	143002182
421901	MO	Kingdom Tel. Co.	143002346
341041	IL	Kinsman Mutual Tel. Co.	143001884
421789	MO	KS STATE DBA VERIZON MW INC (EAST MO)	143004787
492263	NM	La Jicarita Rural Tel. Coop. Inc.	143002555
351222	IA	La Motte Telephone Co., Inc.	143001981
351220	IA	La Porte City Tel. Co.	143001980
330899	WI	La Valle Telephone Cooperative, Inc.	143001804
442103	TX	La Ward Telephone Exchange, Inc.	143007192
170177	PA	Lackawaxen Telecommunication Services, Inc.	143001377
270433	LA	LaFourche Tel. Co.	143001593
341043	IL	LaHarpe Tel. Co.	143001885

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SAC	State	Company_Nm	Spin
411791	KS	LaHarpe Telephone Company, Inc.	143002297
442104	TX	Lake Livingston Tel. Co.	143002440
361414	MN	Lakedale Telephone Company	143002109
330896	WI	Lakefield Telephone Company	143001802
280457	MS	Lakeside Telephone Company, Inc.	143001612
240531	SC	Lancaster Telephone Company dba Comporium Commu	143001521
421932	MO	Lathrop Tel. Co.	143002358
170179	PA	Laurel Highland Tel. Co.	143001379
351223	IA	Laurel Tel. Co. Inc.	143001982
401704	AR	LAVACA TEL CO-AR dba PINNACLE COMM	143002263
431704	OK	LAVACA TEL dba PINNACLE	143002263
492264	NM	Leaco Rural Tel. Coop. Inc.	143002556
341045	IL	Leaf River Telephone Company	143001886
351225	IA	Lehigh Valley Coop. Tel. Assn.	143001983
330900	WI	Lemonweir Valley Tel. Co.	143001805
310708	MI	Lennon Tel. Co.	143001711
341046	IL	Leonore Mutual Telephone Co., Inc.	143001887
421908	MO	Le-Ru Tel. Co.	143002347
260411	KY	Leslie County Tel. Co.dba TDS Telecom	143001572
522427	WA	Lewis River Telephone Co. dba TDS Telecom	143002599
260412	KY	Lewisport Telephone Co. dba TDS Telecom	143001573
230483	NC	Lexcom Telephone Co.	143001491
320783	IN	Ligonier Tel. Co. Inc.	143001743
552351	NV	Lincoln County Telephone Sys., Inc.	143002673
482244	MT	Lincoln Telephone Company, Inc.	143002534
100003	ME	Lincolnvile Telephone Company	143001269
442105	TX	Lipan Telephone Company, Inc	143002441
361419	MN	Lismore Coop. Tel. Co.	143002110
300613	OH	Little Miami Communications Corporation dba TDS Telec	143001661
442107	TX	Livingston Telephone Company Incorporated	143002442
240532	SC	Lockhart Tel. Co.	143001522
260413	KY	Logan Tel. Coop. Inc.	143001574
351228	IA	Lone Rock Coop. Tel. Co.	143001984
361422	MN	Lonsdale Tel. Co. Inc.	143002111
361443	MN	Loretel Systems, Inc.	143002124
290570	TN	Loretto Telephone Company Inc.	143001633
351229	IA	LOST NATION-ELWOOD	143001985
361423	MN	Lowry Tel. Co., Inc.	143002112
330902	WI	Luck Tel. Co.	143001806
140058	VT	Ludlow Tel. Co. dba TDS Telecom	143001307
351232	IA	Lynnville Community Tel. Co. Inc.	143001987
361424	MN	MABEL COOP TEL - MN	143002113
351424	IA	MABEL COOP TEL-IA	143002113
401709	AR	Madison County Telephone Co., Inc.	143002265
341049	IL	Madison Tel. Co.	143001890
411801	KS	Madison Tel. Co. Inc.	143002298
401710	AR	Magazine Tel. Co.	143002266
170183	PA	Mahanoy & Mahantongo Tel. Co.dba TDS Telecom	143001380
100025	ME	Maine Telephone Company	143012952
532456	OR	Malheur Home Telephone Company	143002641
330905	WI	Manawa Tel. Co. Inc.	143001807

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<b>SAC</b>	<b>State</b>	<b>Company_Nm</b>	<b>Spin</b>
361426	MN	Manchester-Hartland Tel. Co.	143002115
351235	IA	Manilla Tel. Co.	143001988
361427	MN	Mankato Citizens Tel. Co. dba Hickory Tech	143002116
502282	UT	Manti Telephone Co. Inc.	143002567
150104	NY	Margaretville Tel. Co. Inc.	143001335
170185	PA	Marianna & Scenery Hill Tel. Co.	143001381
421914	MO	Mark Twain Rural Tel. Co.	143002349
351237	IA	Marne & Elk Horn Tel. Co.	143001989
330908	WI	Marquette-Adams Telephone Cooperative, Inc.	143001808
351238	IA	Martelle Coop. Tel. Assn.	143001990
522431	WA	Mashell Telecom, Inc.	143002601
351239	IA	Massena Tel. Co.	143001991
613015	AK	Matanuska Tel. Assn. Inc.	143002697
240533	SC	McClellanville Telephone Co. dba TDS Telecom	143001523
300598	OH	McClure Tel. Co.	143001655
391669	SD	McCook Coop. Tel. Co.	143002240
522430	WA	McDaniel Tel. Co. dba TDS Telecom	143002600
421912	MO	McDonald County Tel. Co., Inc.	143002348
341047	IL	McDonough Telephone Cooperative	143001888
432006	OK	McLoud Telephone Company	143002387
341048	IL	McNabb Telephone Company	143001889
230485	NC	MebTel, Inc.	143001492
351241	IA	Mechanicsville Tel. Co.	143001992
351251	IA	Mediapolis Tel. Co.	143002000
432008	OK	Medicine Park Tel. Co.	143002388
361430	MN	Melrose Tel. Co.	143002117
320788	IN	Merchants & Farmers Tel. Co. dba TDS Telecom	143001744
120047	NH	Merrimack County Tel. Co.	143001299
491231	NM	Mescalero Apache Telecom Inc.	143025042
341053	IL	Metamora Tel. Co.	143001892
315090	MI	Michigan Bell Telephone Company	143001727
653700	MP	Micronesian Telecommunications Corporation	143002714
341054	IL	Mid Century Tel. Coop. Inc.	143001893
361433	MN	Mid State Tel. Co. dba TDS Telecom	143002119
432010	OK	Mid-America Telephone Co. dba TDS Telecom	143002389
361375	MN	Mid-Communications dba Hickory Tech	143002084
300633	OH	Middle Point Home Tel. Co.	143001668
351187	IA	MID-IOWA TEL CO	143001964
103315	ME	Mid-Maine Telecommunications	143001286
421917	MO	Mid-Missouri Telephone Company	143002350
442112	TX	Mid-Plains Rural Tel. Co-op. Inc.	143002444
330881	WI	Mid-Plains, Inc.	143001795
482246	MT	MID-RIVERS TEL COOP	143002535
381638	ND	Midstate Communications Inc.	143002218
391670	SD	Midstate Communications, Inc.	143007716
381617	ND	Midstate Tel. Co.	143002208
452226	AZ	Midvale Tel. Exch. Inc. - AZ	143002476
472226	ID	Midvale Tel. Exch. Inc. - ID	143002518
532226	OR	Midvale Tel. Exch. Inc. - OR	143002611
310711	MI	Midway Tel. Co.	143001712
330909	WI	Midway Tel. Co. dba TDS Telecom	143001809

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<b>SAC</b>	<b>State</b>	<b>Company Nm</b>	<b>Spin</b>
361431	MN	Midwest Telephone Co.	143002118
351242	IA	Miles Coop. Tel. Assn.	143001993
351243	IA	Miller Telephone Co.	143001994
421920	MO	Miller Telephone Co. Inc. - MO	143002351
290571	TN	Millington Tel. Co. Inc.	143001634
250304	AL	Millry Telephone Co., Inc.	143001550
330910	WI	Milltown Mutual Tel. Co.	143001810
351245	IA	Minburn Tel. Co.	143001995
351158	IA	Minburn Telecommunications, Inc.	143020313
351246	IA	Minerva Valley Tel. Co. Inc.	143001996
300634	OH	Minford Telephone Company	143001669
361437	MN	Minnesota Lake Telephone Company	143002120
361439	MN	Minnesota Valley Telephone Company	143002121
552353	NV	Moapa Valley Tel. Co.	143002674
391671	SD	Mobridge Telecommunications Company	143002242
351247	IA	Modern Coop. Tel. Co.	143001997
421931	MO	Modern Telecommunications Company	143002357
411807	KS	MOKAN DIAL INC-KS	143002299
421807	MO	MOKAN DIAL INC-MO	143002299
532383	OR	Molalla Tel. Co.	143002624
250305	AL	Mon-Cre Tel. Coop. Inc.	143001551
532384	OR	Monitor Coop. Tel. Co.	143002625
320790	IN	Monon Tel. Co. Inc.	143001745
532385	OR	Monroe Telephone Company	143002626
351248	IA	MONTEZUMA MUTUAL TEL	143001998
341058	IL	Montrose Mutual Tel. Co.	143001895
381622	ND	Moore & Liberty Telephone Company	143002209
330915	WI	Mosinee Tel. Co.	143001814
341060	IL	Moultrie Independent Tel. Co.	143001896
280462	MS	Mound Bayou Tel. and Communications Inc.	143001616
411808	KS	Moundridge Tel. Co.	143002300
250307	AL	Moundville Telephone Company	143001553
190238	VA	Mountain Grove-Williamsville Telephone Co.	143002919
260414	KY	Mountain Rural Tel. Coop. Corp. Inc.	143001575
401712	AR	Mountain View Tel. Co.	143002268
532386	OR	Mt. Angel Tel. Co.	143002627
330916	WI	Mt. Horeb Tel. Co.	143001815
391660	SD	Mt. Rushmore Tel. Co.	143002234
330917	WI	Mt. Vernon Tel. Co. dba TDS Telecom	143001816
472227	ID	Mud Lake Telephone Cooperative Assn. Inc.	143002519
442116	TX	Muenster Tel. Corp. of Texas	143002446
613016	AK	Mukluk Tel. Co. Inc.	143002698
320792	IN	Mulberry Coop. Tel. Co. Inc.	143001746
351252	IA	Mutual Tel. Co.	143002001
411809	KS	Mutual Tel. Co.	143002301
351250	IA	Mutual Tel. Co. of Morning Sun	143001999
287449	MS	Myrtle Telephone dba TDS Telecom	143001621
250286	AL	National Telephone Co. of Alabama, Inc.	143001539
454449	AZ	NAVAJO COMMUN-AZ	143002480
494449	NM	NAVAJO COMMUN-NM	143002480
504449	UT	NAVAJO COMMUN-UT	143002480

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<b>SAC</b>	<b>State</b>	<b>Company_Nm</b>	<b>Spin</b>
371576	NE	Nebcom, Inc.	143002735
371574	NE	Nebraska Central Tel. Co.	143002184
532387	OR	Nehalem Telephone & Telegraph Co., Inc.	143002628
220375	GA	Nelson Ball Ground Telephone Co. dba TDS Telecom	143001465
330918	WI	Nelson Tel. Coop.	143001817
382247	ND	NEMONT TEL COOP - ND	143002536
482247	MT	NEMONT TEL COOP-MT	143002536
555173	NV	Nevada Bell	143002679
193029	VA	New Castle Tel. Co. dba TDS Telecom	143001421
421927	MO	New Florence Tel. Co. Inc.	143002353
190239	VA	New Hope Switchboard Association	143001411
250308	AL	New Hope Tel. Coop.	143001554
300639	OH	New Knoxville Tel. Co.	143001670
320796	IN	New Lisbon Tel. Co. Inc.	143001747
421928	MO	New London Tel. Co. dba TDS Telecom	143002354
320797	IN	New Paris Telephone Inc.	143001748
361442	MN	New Ulm Telecom Inc.	143002123
341062	IL	New Windsor Telephone Company, Inc.	143001898
150107	NY	Newport Telephone Company, Inc.	143001338
330920	WI	Niagara Tel. Co.	143001818
150108	NY	Nicholville Tel. Co. Inc.	143001339
381623	ND	Noonan Farmers Tel. Co.	143002210
361485	MN	Norsk Telekom, LLC	143002139
290573	TN	North Central Tel. Coop. Inc.	143001635
613026	AK	North Country Tel. Co.	143002706
381447	ND	North Dakota Telephone Company	143002198
170191	PA	North Eastern Pennsylvania Tel. Co.	143001383
351257	IA	North English Coop. Tel. Co.	143002002
170192	PA	North Penn Tel. Co.	143001384
170193	PA	North Pittsburgh Telephone Company, Inc	143001385
190236	VA	North River Tel. Coop.	143001408
230491	NC	North State Telephone Company	143009099
442043	TX	North Texas Tel. Co.	143002412
210335	FL	Northeast Florida Tel. Co. Inc.	143001439
351230	IA	Northeast Iowa Telephone Company	143001986
270435	LA	Northeast Louisiana Tel. Co. Inc.	143001595
421931	MO	Northeast Missouri Rural Tel. Co.	143002356
371576	NE	Northeast Nebraska Tel. Co.	143002736
330938	WI	Northeast Tel. Co.	143001827
401713	AR	Northern Arkansas Tel. Co.	143002269
351259	IA	Northern Iowa Tel. Co.	143002003
482248	MT	Northern Tel. Coop. Inc.	143002537
361500	MN	Northern Telephone Company	143002145
140061	VT	Northfield Tel. Co. dba TDS Telecom	143001308
103313	ME	Northland Telephone of ME, Inc.	143001285
532388	OR	North-State Tel. Co.	143002629
381625	ND	Northwest Communications Cooperative	143002211
351260	IA	Northwest Iowa Tel. Co. Inc.	143002004
351261	IA	Northwest Tel. Coop. Assn.	143002005
320800	IN	Northwestern Indiana Tel. Co. Inc.	143001749
240535	SC	Norway Tel. Co. Inc. dba TDS Telecom	143001524

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<b>SAC</b>	<b>State</b>	<b>Company_Nm</b>	<b>Spin</b>
190226	VA	NTELOS Telephone, Inc.	143001406
462193	CO	Nucla-Naturita Telephone Co.	143002493
462194	CO	Nunn Tel. Co.	143002494
613018	AK	Nushagak Electric & Telephone Cooperative, Inc.	143002700
250311	AL	Oakman Tel. Co. Inc. dba TDS Telecom	143001555
300645	OH	Oakwood Telephone Co. dba TDS Telecom	143001672
341065	IL	Odin Tel. Exch. Inc.	143001899
351263	IA	Ogden Telephone Company	143002007
310714	MI	Ogden Telephone Company	143001714
150110	NY	Ogden Telephone Company	143001341
305150	OH	Ohio Bell Telephone Company	143001688
432011	OK	Oklahoma Alltel Inc.	143002390
431984	OK	Oklahoma Comm Systems dba TDS Telecom	143002382
432013	OK	Oklahoma Tel. & Telegraph Inc.	143002391
432014	OK	Oklahoma Western Tel. Co.	143002392
351264	IA	Olin Telephone Company, Inc.	143002008
150111	NY	Oneida County Rural Tel. Co.	143001342
341066	IL	Oneida Tel. Exch.	143001900
351265	IA	Onslow Cooperative Telephone Assc.	143002009
150112	NY	Ontario Tel. Co. Inc.	143001343
310717	MI	Ontonagon County Tel. Co.	143001715
351266	IA	Oran Mutual Tel. Co.	143002010
421934	MO	Orchard Farm Tel. Co. dba TDS Telecom	143002359
532389	OR	Oregon Tel. Corp.	143002630
532390	OR	Oregon-Idaho Utilities, Inc.	143002631
150114	NY	Oriskany Falls Tel. Corp. dba TDS Telecom	143001345
300649	OH	Orwell Tel. Co.	143001673
361448	MN	Osakis Telephone Co.	143002126
250312	AL	Otelco Telephone LLC	143001556
300650	OH	Ottoville Mutual Tel. Co.	143001674
613019	AK	Otz Tel. Coop. Inc.	143002701
100019	ME	OXFORD COUNTY TEL	143001276
100002	ME	OXFORD WEST TEL CO	143001276
421866	MO	Ozark Telephone Company	143002335
545170	CA	Pacific Bell	143002665
351270	IA	PALMER MUTUAL TEL CO	143002012
170196	PA	Palmerton Telephone Company	143001388
240536	SC	Palmetto Rural Tel. Coop. Inc.	143001525
351269	IA	Palo Coop. Tel. Assn.	143002011
432016	OK	Panhandle Tel. Coop. Inc.	143002393
432016	OK	Panhandle Telephone Cooperative, Inc.	143004807
351271	IA	Panora Cooperative Telephone Assn. Inc.	143002013
361450	MN	Park Region Mutual Tel. Co.	143002127
150116	NY	PATTERSONVILLE TEL	143001346
300651	OH	PATTERSONVILLE TEL	143001346
361451	MN	Paul Bunyan Rural Tel. Coop.	143002128
421936	MO	Peace Valley Tel. Co.	143002361
462196	CO	Peetz Coop. Tel. Co.	143002496
220376	GA	Pembroke Tel. Co. Inc.	143001466
190243	VA	Pembroke Telephone Coop.	143001412
492270	NM	Penasco Valley Telephone Cooperative, Inc.	143002559

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<b>SAC</b>	<b>State</b>	<b>Company Nm</b>	<b>Spin</b>
522418	WA	Pend Oreille Telephone Company	143002595
310720	MI	Peninsula Telephone Company	143001716
170197	PA	Pennsylvania Tel. Co.	143001389
411814	KS	Peoples Mutual Tel. Co.	143002302
190244	VA	Peoples Mutual Telephone	143001413
260415	KY	Peoples Rural Tel. Coop. Corp.	143001576
532391	OR	Peoples Tel. Co. - OR	143002632
250314	AL	Peoples Telephone Co. dba TDS Telecom	143001557
290576	TN	Peoples Telephone Co. Inc.	143001638
351273	IA	Peoples Telephone Company	143002014
442130	TX	Peoples Telephone Cooperative - TX	143002448
140062	VT	Perkinsville Tel. Co. dba TDS Telecom	143001309
320807	IN	Perry-Spencer Rural Tel. Coop. Inc.	143001751
462197	CO	Phillips County Telephone Co.	143002497
240538	SC	Piedmont Rural Telephone Cooperative, Inc.	143001526
230497	NC	Piedmont Telephone Membership Corp.	143001497
371581	NE	Pierce Telephone Company, Incorporated	143002188
310721	MI	Pigeon Telephone Company	143001717
250315	AL	Pine Belt Tel. Co. Inc.	143001558
361454	MN	Pine Island Tel. Co.	143002130
532392	OR	Pine Tel. System	143002633
432017	OK	Pine Telephone Company, Inc.	143002394
100020	ME	Pine Tree Telegraph & Telephone Company	143001277
220377	GA	Pineland Tel. Coop. Inc.	143001467
230494	NC	Pineville Tel. Co.	143001494
542346	CA	Pinnacles Tel. Co.	143002662
411817	KS	Pioneer Tel. Assn. Inc.	143002303
432018	OK	Pioneer Tel. Coop. Inc.	143002395
532393	OR	Pioneer Tel. Cooperative	143002634
522437	WA	Pioneer Telephone Company	143002602
462199	CO	Plains Cooperative Telephone Association, Inc.	143002499
371582	NE	Plainview Tel. Co. Inc.	143002189
220379	GA	Plant Telephone Company	143001469
220378	GA	Planters Telephone Rural Telephone Co-op	143001468
442131	TX	Poka-Lambro Tel. Coop. Inc.	143002449
381630	ND	Polar Communications	143002212
381614	ND	Polar Telecommunications, Inc.	143002205
240539	SC	Pond Branch Tel. Co. Inc.	143001527
542332	CA	Ponderosa Tel. Co.	143002656
150118	NY	Port Byron Tel. Co. dba TDS Telecom	143001347
472230	ID	Potlatch Tel. Co. Inc. dba TDS Telecom	143002520
432020	OK	Pottawatomie Telephone Company	143002396
401718	AR	Prairie Grove Tel. Co.	143002270
351344	IA	Prairie Telephone Company	143002060
351275	IA	Prairieburg Tel. Co. Inc.	143002016
391652	SD	PrairieWave Communications, Inc.	143002229
351276	IA	Preston Tel. Co.	143002017
330937	WI	Price County Telephone Company, Inc.	143001826
220380	GA	Progressive Rural Tel. Coop. Inc.	143001470
472231	ID	Project Mutual Tel. Coop. Assn. Inc.	143002521
482250	MT	Project Tel. Co. Inc.	143002539

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<b>SAC</b>	<b>State</b>	<b>Company_Nm</b>	<b>Spin</b>
220381	GA	Public Service Telephone Company	143001471
633200	PR	Puerto Rico Telephone Company	143002711
633201	PR	Puerto Rico Telephone Company, Inc.	143012431
320813	IN	Pulaski-White Rural Tel. Coop. Inc.	143001753
170200	PA	Pymatuning Independent Tel. Co.	143001390
210338	FL	QUINCY TEL CO-FL DIV	143001441
220338	GA	QUINCY TEL CO-GA DIV	143001441
455101	AZ	QWEST CORP - AZ	143005231
465102	CO	QWEST CORP - CO	143005231
355141	IA	QWEST CORP - IA	143005231
475103	ID	QWEST CORP - ID	143005231
475162	ID	QWEST CORP - IDAHO	143005231
365142	MN	QWEST CORP - MN	143005231
485104	MT	QWEST CORP - MT	143005231
385144	ND	QWEST CORP - ND	143005231
375143	NE	QWEST CORP - NE	143005231
495105	NM	QWEST CORP - NM	143005231
535163	OR	QWEST CORP - OR	143005231
395145	SD	QWEST CORP - SD	143005231
505107	UT	QWEST CORP - UT	143005231
525161	WA	QWEST CORP - WA	143005231
515108	WY	QWEST CORP - WY	143005231
351277	IA	Radcliffe Tel. Co. Inc.	143002018
250316	AL	Ragland Tel. Co. Inc.	143001559
411820	KS	Rainbow Tel. Coop. Assn. Inc.	143002305
230495	NC	Randolph Tel. Co.	143001495
230496	NC	Randolph Tel. Membership Corp.	143001496
482251	MT	Range Tel. Coop., Inc. - MT	143002579
512251	WY	Range Telephone. Cooperative. Inc. - WY	143002578
391674	SD	RC Communications, Inc.	143006439
351278	IA	Readlyn Tel. Co.	143002019
150113	NY	Red Jacket Telephone Company dba ALLTEL	143001344
381631	ND	Red River Rural Telephone Assoc.	143002213
381631	ND	Red River Telecom, Inc.	143004994
361472	MN	Redwood County Tel. Co.	143002132
381632	ND	Reservation Telephone Cooperative	143002214
270438	LA	Reserve Telephone Co., Inc.	143001597
341075	IL	Reynolds Tel. Co.	143001903
330870	WI	Rhineland Telephone Company	143001789
330940	WI	Rhineland Telephone Company	143001828
330941	WI	Rhineland Telephone Company	143001829
330891	WI	Rhineland Telephone Company fka Headwaters	143001799
401721	AR	Rice Belt Tel. Co.	143002272
330942	WI	Richland-Grant Tel. Coop. Inc.	143001830
110037	MA	Richmond Tel. Co.	143001290
462201	CO	Rico Telephone Company	143002500
240541	SC	Ridgeway Tel. Co. Inc.	143001528
220382	GA	Ringgold Tel. Co.	143001472
351280	IA	Ringsted Tel. Co.	143002020
552356	NV	Rio Virgin Telephone Co. Inc.	143002675
351189	IA	River Valley Tel. Coop.	143001966

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SAC	State	Company Nm	Spin
330943	WI	Riverside Telecom, Inc. dba TDS Telecom	143001831
442134	TX	Riviera Telephone Company, Inc.	143002450
190249	VA	Roanoke & Botetourt Tel. Co.	143001415
250317	AL	Roanoke Telephone Co. Inc.	143001560
391674	SD	Roberts County Tel. Coop. Assn.	143002243
320815	IN	Rochester Tel. Co. Inc.	143001754
371586	NE	Rock County Tel. Co.	143002190
240542	SC	Rock Hill Telephone Company dba Comporium Commur	143001529
421942	MO	Rock Port Tel. Co.	143002362
351282	IA	Rockwell Coop. Tel. Assn.	143002021
462202	CO	Roggen Tel. Coop. Co.	143002501
482252	MT	Ronan Telephone Company, A MT Corporation	143002541
532375	OR	Roome Telecommunications, Inc.	143002620
492272	NM	Roosevelt County Rural Tel. Coop. Inc.	143002560
542334	CA	Roseville Telephone Company	143002657
361474	MN	Rothsay Tel. Co. Inc.	143002133
512251	WY	RT Communications, Inc.	143002540
361475	MN	Runestone Tel. Assn.	143002134
472233	ID	RURAL TEL CO - ID	143002523
552233	NV	RURAL TEL CO - NV	143002523
411826	KS	Rural Tel. Service Co. Inc.	143002306
351284	IA	Ruthven Telephone Exchange Company	143002023
462203	CO	Rye Tel. Co. Inc.	143002502
411829	KS	S & A Telephone Company, Inc.	143002308
411827	KS	S & T Tel. Coop. Assn.	143002307
320816	IN	S & W Tel. Co. Inc. dba TDS Telecom	143001755
351285	IA	Sac County Mutual Tel. Co.	143002024
100022	ME	Saco River Telegraph & Telephone Company	143001278
361476	MN	Sacred Heart Tel. Co.	143002135
457991	AZ	Saddleback Communications	143014018
260417	KY	Salem Telephone Company dba TDS Telcom	143001577
432022	OK	Salina-Spavinaw Tel. Co.	143002397
230498	NC	Saluda Mountain Tel. Co. dba TDS Telecom	143001498
452169	AZ	San Carlos Apache Telecom Utilities	143002466
391676	SD	Sancom, Inc.	143005109
310725	MI	Sand Creek Telephone Company	143001718
623021	HI	Sandwich Isles Communications, Inc.	143002708
442141	TX	SANTA ROSA TEL COOP	143002453
432141	OK	Santa Rosa Telephone Cooperative, Inc.	143002405
391676	SD	Santel Communications Cooperative, Incorprated	143002244
472226	ID	Sawtooth Telephone, Inc.	143005800
330945	WI	Scandinavia Tel. Co. dba TDS Telecom	143001833
351291	IA	Schaller Tel. Co.	143002025
532397	OR	Scio Mutual Telephone Association	143002636
190248	VA	Scott County Tel. Coop.	143001414
403031	AR	Scott County Telephone Co.	143002283
361479	MN	Scott Rice Tel. Co.	143002136
351294	IA	Scranton Tel. Co.	143002028
351292	IA	Searsboro Tel. Co. Inc.	143002026
421945	MO	Seneca Tel. Co.	143002363
230500	NC	Service Tel. Co. dba TDS Telecom	143001499

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<b>SAC</b>	<b>State</b>	<b>Company_Nm</b>	<b>Spin</b>
351293	IA	Sharon Tel. Co.	143002027
330946	WI	Sharon Tel. Co.	143001834
341025	IL	Shawnee Tel. Co.	143001877
351295	IA	Shell Rock Tel. Co.	143002029
190250	VA	Shenandoah Telephone Company	143001416
361482	MN	Sherburne County Rural Telephone Co.	143002137
300656	OH	Sherwood Mutual Tel. Assn. Inc.	143001677
310726	MI	Shiawassee Tel. Co. dba TDS Telecom	143001719
432023	OK	Shidler Tel. Co.	143002398
140064	VT	Shoreham Tel. Co. Inc.	143001310
103313	ME	Sidney Telephone Company	143006437
542338	CA	Sierra Tel. Co. Inc.	143002658
472295	ID	SILVER STAR TEL- ID	143002525
512295	WY	SILVER STAR TEL-WY	143002525
391677	SD	Sioux Valley Tel. Co.	143002245
330949	WI	Siren Tel. Co. Inc.	143001835
542339	CA	Siskiyou Tel. Co.	143002659
230501	NC	Skyline Tel. Membership Corp.	143001500
502283	UT	Skyline Telecom	143002568
280466	MS	Sledge Tel. Co. Inc.	143001617
361483	MN	Sleepy Eye Telephone Company	143002138
210330	FL	Smart City Telecommunications, Inc.	143001437
320818	IN	Smithville Tel. Co. Inc.	143001756
280467	MS	Smithville Telephone Co, Inc.	143008722
371590	NE	Sodtown Tel. Co.	143002191
100024	ME	Somerset Tel. Co. dba TDS Telecom	143001279
330951	WI	Somerset Tel. Co. Inc.	143001837
401702	AR	South Arkansas Telephone Company	143002262
170204	PA	South Canaan Tel. Co.	143001392
351888	IA	South Central Communications	143002727
260418	KY	South Central Rural Tel. Coop. Corp. Inc.	143001578
411831	KS	South Central Tel. Assn. Inc. - KS	143002758
431831	OK	South Central Tel. Assn., Inc. - OK	143002370
411831	KS	South Central Telecommunications Of Kiowa, Inc	143002755
502286	UT	South Central Utah Tel. Assn. Inc.	143002570
462195	CO	South Park, LLC	143002495
442143	TX	South Plains Tel. Coop. Inc.	143002454
351298	IA	SOUTH SLOPE COOP TEL	143002031
283301	MS	Southeast Mississippi Tel. Co.dba TDS Telecom	143001619
371591	NE	Southeast Nebraska Tel. Co.	143002192
330952	WI	Southeast Tel. Co. of Wisconsin Inc.	143001838
320819	IN	Southeastern Indiana Rural Telephone Coop. Inc.	143001757
411833	KS	Southern Kansas Tel. Co. Inc.	143002310
482254	MT	Southern Montana Tel. Co.	143002542
135200	CT	Southern New England Telephone Company	143001305
401724	AR	Southwest Arkansas Tel. Coop. Inc.	143002274
432025	OK	Southwest Oklahoma Tel. Co.	143002399
351301	IA	Southwest Telephone Exchange	143002032
442135	TX	Southwest Texas Tel. Co.	143002451
405211	AR	SOUTHWESTERN BELL-AR	143004662
415214	KS	SOUTHWESTERN BELL-KS	143004662

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SAC	State	Company Nm	Spin
425213	MO	SOUTHWESTERN BELL-MO	143004662
435215	OK	SOUTHWESTERN BELL-OK	143004662
445216	TX	SOUTHWESTERN BELL-TX	143004662
452174	AZ	Southwestern Tel. Co. dba TDS Telecom	143002470
421151	MO	SPECTRA COMMUNICATIONS GROUP, LLC	143022331
391657	SD	Splitrock Properties Inc.	143011984
391657	SD	Splitrock Telecom Cooperative Inc.	143002232
330953	WI	Spring Valley Tel. Co. Inc.	143001839
310728	MI	Springport Tel. Co.	143001720
351302	IA	Springville Coop. Tel. Assn. Inc.	143002033
210341	FL	Sprint - Florida, Inc	143001444
421957	MO	SPRINT / UNITED OF MISSOURI	143005250
371595	NE	SPRINT / UNITED OF THE WEST-NE	143002194
190567	VA	SPRINT / UNITED SOUTHEAST-VA	143001420
522400	WA	SPRINT / UNITED TEL NW - WA	143002588
532400	OR	SPRINT / UNITED TELEPHONE OF THE NW - OR	143002588
411957	KS	SPRINT / UTC OF MO dba UNITED TEL OF SE KANSA	143005250
511595	WY	SPRINT / UTC OF THE WEST-WY	143002194
361456	MN	Sprint- Minnesota, Inc.	143002131
230470	NC	Sprint/Carolina Telephone & Telegraph Co.	143001484
552348	NV	Sprint/Central Tel. Co. - Nevada	143002671
230471	NC	Sprint/Central Telephone Company - North Carolina	143001485
442114	TX	Sprint/Central Telephone Company of Texas	143002445
190254	VA	Sprint/Central Telephone Company of Virginia	143001418
411842	KS	Sprint/United Tel. Co. of Kansas	143002315
170209	PA	Sprint/United Tel. Co. of Pennsylvania	143001394
240506	SC	Sprint/United Tel. Co. of the Carolinas	143001509
411317	KS	Sprint/United Telephone Company of Eastern Kansas	143002285
320832	IN	Sprint/United Telephone Company of Indiana, Inc	143005254
160138	NJ	Sprint/United Telephone Company of New Jersey, Inc.	143001361
300661	OH	Sprint/United Telephone Company of Ohio	143001680
442084	TX	Sprint/United Telephone Company of Texas, Inc.	143002432
200257	WV	Spruce Knob Seneca Rocks Tel. Co.	143001424
383303	ND	SRT Communications, Inc.	143002220
522442	WA	St. John Telephone and Telegraph	143002603
532396	OR	St. Paul Coop. Tel. Assn.	143002635
240544	SC	St. Stephen Tel. Co.dba TDS Telecom	143001530
220386	GA	Standard Telephone Company dba ALLTEL	143001473
100025	ME	Standish Tel. Co.	143001280
371592	NE	Stanton Telecom, Inc.	143002193
230502	NC	Star Tel. Membership Corp.	143001501
270441	LA	Star Telephone Company, Inc.	143001600
361487	MN	Starbuck Tel. Co.	143002140
330955	WI	State Long Distance Tel. Co.	143001841
150125	NY	State Tel. Co.	143001350
391689	SD	Stateline Telecommunications, Inc.	143005428
532399	OR	Stayton Coop. Tel. Co.	143002637
421949	MO	Steelville Tel. Exch. Inc.	143002364
341092	IL	Stelle Tel. Co.	143001909
143331	VT	STE-NE Acquisition Corp.	143001313
330954	WI	Stockbridge & Sherwood Tel. Co. dba TDS Telecom	143001840

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SAC	State	Company_Nm	Spin
391679	SD	Stockholm-Strandburg Tel. Co.	143002246
462206	CO	Stoneham Cooperative Telephone Corporation	143002504
421951	MO	Stoutland Tel. Co. dba TDS Telecom	143002365
462207	CO	Strasburg Tel. Co. dba TDS Telecom	143002505
351305	IA	Stratford Mutual Tel. Co.	143002036
442147	TX	Sugar Land Tel. Co. dba ALLTEL	143002455
170206	PA	Sugar Valley Tel. Co. dba TDS Telecom	143001393
351306	IA	Sully Tel. Assn.	143002037
613028	AK	Summit Tel. and Tel AK	143002707
411835	KS	Sunflower Tel. Co., Inc.	143002311
461835	CO	Sunflower Tel. Co., Inc. - CO	143002482
320825	IN	Sunman Telecommunications Corp.	143001758
351307	IA	Superior Tel. Coop.	143002038
230503	NC	Surry Tel. Membership Corp.	143001502
320826	IN	Swayzee Telephone Company	143001759
320827	IN	Sweetser Rural Telephone Company	143001760
351304	IA	Swisher Tel. Co.	143002035
300658	OH	Sycamore Tel. Co.	143001678
453334	AZ	Table Top Telephone Co., Inc	143002478
150084	NY	Taconic Tel. Corp.	143001324
442150	TX	Tatum Telephone Company	143002456
442151	TX	Taylor Tel. Coop. Inc.	143002457
512296	WY	TCT West, Inc.	143004957
300659	OH	Tel Service Co.	143001679
331155	WI	Telephone USA of WI	143022331
290578	TN	Tellico Telephone	143001639
351308	IA	Templeton Tel. Co.	143002039
522446	WA	Tenino Tel. Co.	143002604
290575	TN	Tennessee Tel. Co. dba TDS Telecom	143001637
330958	WI	Tenney Tel. Co. dba TDS Telecom	143001843
351309	IA	Terril Tel. Co.	143002040
442153	TX	Texas-Alltel, Inc.	143002458
260419	KY	Thacker/Grigsby Tel. Co.	143001579
300586	OH	The Arthur Mutual Telephone Company	143001648
170145	PA	The Bentleyville Telephone Company	143001363
300597	OH	The Chillicothe Telephone Co.	143001654
230474	NC	The Concord Telephone Company, Inc.	143001487
371536	NE	The Curtis Telephone Company, Inc.	143002166
300612	OH	The Farmers Mutual Telephone Company	143001660
351174	IA	The Farmers Mutual Telephone Company of Stanton, Iov	143001958
300614	OH	The Ft. Jennings Telephone Company	143001662
411777	KS	The Golden Belt Telephone Association, Inc.	143002291
431995	OK	The Hinton Telephone Company of Hinton, Oklahoma, Ir	143002386
361408	MN	The Home Telephone Company	143002104
100007	ME	The Island Telephone Co. dba TDS Telecom	143001272
341050	IL	The Marseilles Telephone Company of Marseilles Illinois	143001891
150105	NY	The Middleburgh Telephone Company	143001336
300644	OH	The Nova Telephone Company	143001671
421935	MO	The Oregon Farmers Mutual Telephone Company	143002360
361453	MN	The People's Telephone Company	143002129
300654	OH	The Ridgeville Telephone Company	143001676

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<b>SAC</b>	<b>State</b>	<b>Company Nm</b>	<b>Spin</b>
351283	IA	The Royal Telephone Company	143002022
371525	NE	Three River Telco	143002160
100003	ME	Tidewater Telecom, inc.	143008535
320829	IN	Tipton Telephone dba TDS Telecom	143001762
351310	IA	Titonka Tel. Co.	143002041
452173	AZ	Tohono O'Odham Utility Authority	143002469
522447	WA	Toledo Tel. Co. Inc.	143002605
341086	IL	Tonica Tel. Co.	143001905
140068	VT	Topsham Telephone Company Inc.	143001311
412030	KS	Total Telephone Co. Inc. - (KS)	143002321
432030	OK	Total Telephone Co. Inc. - (OK)	143002401
432029	OK	Total Telecommunications Services, Inc.dba Terral Tel. C	143002400
150129	NY	Township Telephone Co. dba TDS Telecom	143001352
532378	OR	Trans-Cascades Tel. Co.	143002623
220389	GA	Trenton Telephone Company	143001475
482257	MT	Triangle Tel. Coop. Assn. Inc.	143002544
411839	KS	Tri-County Tel. Assn. Inc.	143002312
401726	AR	Tri-County Tel. Co. Inc.	143002275
330960	WI	Tri-County Tel. Coop. Inc.	143001845
230505	NC	Tri-County Tel. Membership Corp.	143001503
391682	SD	Tri-County Telecom, Inc.	143002248
512296	WY	Tri-County Telephone Association, Inc.	143010285
320830	IN	Tri-County Telephone Co. dba TDS Telecom	143001763
472234	ID	Troy Tel. Co. Inc. dba TDS Telecom	143002524
150131	NY	Trumansburg Home Tel. Co.	143001353
492265	NM	Tularosa Basin Telephone Company, Inc.	143002557
381636	ND	Turtle Mountain Communications, Inc.	143002749
290579	TN	Twin Lakes Tel. Coop. Corp.	143001640
411840	KS	Twin Valley Telephone Co.,Inc.	143002313
361491	MN	Twin Valley-Ulen Tel. Co. Inc.	143002141
442109	TX	TXU Communications Telephone Company	143002443
502287	UT	UBET Telecom, Inc.	143024136
502287	UT	Uintah Basin Tel. Assn. Inc.	143002571
100027	ME	Union River Telephone Company	143001281
250322	AL	Union Springs Tel. Co. Inc.	143001562
120049	NH	Union Tel. Co.	143001300
391684	SD	Union Tel. Co.	143002249
512297	WY	Union Tel. Co.	143002585
330962	WI	Union Telephone Co.	143001846
351316	IA	United Farmers Tel. Co.	143002042
411841	KS	United Tel. Assn. Inc.	143002314
290581	TN	United Tel. Co. Inc. - TN	143001642
290567	TN	UNITED TELEPHONE INTER-MOUNTAIN - TN	143001420
381636	ND	United Telephone Mutual Aid Corp.	143002216
613023	AK	United Utilities Inc.	143002704
613023	AK	United-KUC, Inc., an affiliate of United Companies	143022020
100029	ME	Unitel, Inc.	143001282
351152	IA	Universal Communications of Allison	143002718
310732	MI	Upper Peninsula Telephone Company	143001721
361494	MN	Upsala Coop. Tel. Assn.	143002142
330963	WI	Utelco Inc. dba TDS Telecom	143001847

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<b>SAC</b>	<b>State</b>	<b>Company Nm</b>	<b>Spin</b>
492176	NM	VALLEY TEL COOP - NM	143002472
452176	AZ	VALLEY TEL COOP-AZ	143002472
361495	MN	Valley Tel. Co. - MN	143002143
442159	TX	Valley Tel. Coop. Inc. - TX	143002460
391685	SD	Valley Telecommunications Cooperative. Assn., Inc.	143002250
220324	GA	Valley Telephone Company	143001446
432032	OK	Valliant Tel. Co.	143002402
491164	NM	VALOR TELECOM OF NM, LLC #1	143022547
491193	NM	VALOR TELECOM OF NM, LLC #2	143022547
431165	OK	Valor Telecommunications of Oklahoma, LLC	143022297
441163	TX	Valor Telecommunications of Texas, LP	143022548
351319	IA	Van Buren Tel. Co. Inc.	143002043
351320	IA	Van Horne Coop. Tel. Co.	143002044
300662	OH	Vanlue Tel. Co. dba TDS Telecom	143001681
300663	OH	Vaughnsville Tel. Co. Inc.	143001682
351322	IA	Ventura Tel. Co. Inc.	143002045
391680	SD	Venture Communications Cooperative	143002247
170210	PA	Venus Tel. Corp.	143001395
565010	DE	Verizon - Delaware, Inc.	143002680
623100	HI	Verizon - Hawaii Inc.	143002709
185030	MD	Verizon - Maryland, Inc.	143001401
115112	MA	VERIZON - NEW ENGLAND - MA	143001291
105111	ME	VERIZON - NEW ENGLAND - ME	143001291
145115	VT	VERIZON - NEW ENGLAND - VT	143001291
585114	RI	VERIZON - NEW ENGLAND INC - RI	143001291
165120	NJ	Verizon - New Jersey, Inc.	143001362
155130	NY	Verizon - New York Inc.	143001359
125113	NH	VERIZON - NH	143001291
175000	PA	Verizon - Pennsylvania, Inc.	143001398
542344	CA	Verizon - West Coast Inc.	143002661
452302	AZ	VERIZON CALIFORNIA INC - AZ	143004769
542302	CA	VERIZON CALIFORNIA INC - CA (CONTEL)	143004769
542319	CA	VERIZON CALIFORNIA INC - CA (GTE)	143004769
552302	NV	VERIZON CALIFORNIA INC - NV	143004769
210328	FL	Verizon Florida, Inc.	143001435
323034	IN	VERIZON NORTH INC - IN (ALLTEL)	143004780
320779	IN	VERIZON NORTH INC - IN (CONTEL)	143004791
313033	MI	VERIZON NORTH INC - MI (ALLTEL)	143004780
170169	PA	VERIZON NORTH INC - PA	143004791
170170	PA	VERIZON NORTH INC - PA (CONTEL)	143004791
170201	PA	VERIZON NORTH INC - PA (QUAKER STATE)	143004791
341015	IL	VERIZON NORTH INC. - IL	143004791
341036	IL	VERIZON NORTH INC. - IL (CONTEL)	143004791
320772	IN	VERIZON NORTH INC. - IN	143004791
310695	MI	VERIZON NORTH INC. - MI	143004791
300615	OH	VERIZON NORTH INC. - OH	143004791
330886	WI	VERIZON NORTH INC. - WI	143004791
522449	WA	VERIZON NORTHWEST INC - WA (CONTEL)	143004786
472416	ID	VERIZON NORTHWEST INC-ID	143004786
532416	OR	VERIZON NORTHWEST INC-OR	143004786
522416	WA	VERIZON NORTHWEST INC-WA	143004786

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SAC	State	Company Nm	Spin
250281	AL	VERIZON SOUTH INC - AL (CONTEL)	143004780
343035	IL	VERIZON SOUTH INC - IL (ALLTEL)	143004771
260410	KY	VERIZON SOUTH INC - KY (CONTEL)	143004771
230509	NC	VERIZON SOUTH INC - NC (CONTEL)	143004771
240526	SC	VERIZON SOUTH INC - SC (CONTEL)	143004771
190479	VA	VERIZON SOUTH INC - VA	143004771
190233	VA	VERIZON SOUTH INC - VA (CONTEL)	143004771
250293	AL	VERIZON SOUTH INC. - AL	143004771
260407	KY	VERIZON SOUTH INC. - KY	143004771
230479	NC	VERIZON SOUTH INC. - NC	143004771
240479	SC	VERIZON SOUTH INC. - SC	143004771
575020	DC	Verizon- Washington, D.C. Inc.	143002681
195040	VA	Verizon-Virginia, Inc.	143001422
205050	WV	Verizon-West Virginia Inc.	143001432
147332	VT	Vermont Telephone Co., Inc.	143001315
330966	WI	Vernon Tel. Coop.	143001849
150133	NY	Vernon Telephone Co. dba TDS Telecom	143001354
351324	IA	Villisca Farmers Telephone Co. Corp.	143002046
341087	IL	Viola Home Tel. Co.	143001906
643300	VI	Virgin Islands Tel. Corp.	143002713
190253	VA	Virginia Telephone Co. dba TDS Telecom	143001417
391686	SD	Vivian Tel. Co., dba Golden West Communications, Inc.	143002252
542343	CA	Volcano Tel. Co.	143002660
300664	OH	Wabash Mutual Tel. Co.	143001683
341088	IL	Wabash Tel. Coop. Inc.	143001907
140069	VT	Waitsfield - Fayston Telephone Co.	143001312
310734	MI	Waldron Telephone Company	143001722
401729	AR	Walnut Hill Tel. Co.	143002277
351326	IA	Walnut Tel. Co.	143002047
411845	KS	Wamego Tel. Co. Inc.	143002316
200258	WV	WAR ACQUISITION CORP d/b/a WAR TEL CO	143001428
100031	ME	Warren Telephone Company dba TDS Telecom	143001283
160135	NJ	WARWICK VALLEY - NJ	143001355
150135	NY	WARWICK VALLEY-NY	143001355
320834	IN	Washington County Rural Tel. Coop. Inc.	143001764
330968	WI	Waunakee Tel. Co. dba TDS Telecom	143001851
371597	NE	Wauneta Tel. Co.	143002195
220392	GA	Waverly Hall Tel. Co. Inc.	143001476
351327	IA	Webb-Dickens Tel. Corp.	143002048
351328	IA	Webster-Calhoun Coop. Tel. Assn.	143002049
351329	IA	Wellman Coop. Tel. Assn.	143002050
240546	SC	West Carolina Rural Tel. Coop. Inc.	143001531
361501	MN	West Central Tel. Assn.	143002146
351331	IA	West Iowa Tel. Co. dba WesTel Systems	143002051
260421	KY	West Kentucky Rural Tel.	143001580
351332	IA	West Liberty Tel. Co.	143002052
100034	ME	West Penobscot Tel & Tel Co dba TDS Telcom	143001284
442071	TX	West Plains Telecommunications Inc.	143002726
320837	IN	West Point Tel. Co. Inc.	143001765
391689	SD	West River Cooperative Tel. Co.	143002255
381637	ND	West River Telecommunications Cooperative	143002752

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SAC	State	Company Nm	Spin
170277	PA	WEST SIDE TEL CO-PA	143001397
200277	WV	WEST SIDE TEL-WV	143001397
290583	TN	West Tennessee Telephone Co. Inc.	143001643
442166	TX	West Texas Rural Telephone Cooperative, Inc.	143002461
330971	WI	West Wisconsin Telcom Coop Inc.	143001853
351334	IA	Western Iowa Tel. Assn.	143002053
492268	NM	Western New Mexico Tel. Co. Inc.	143002558
300666	OH	Western Reserve Tel. Co.dba ALLTEL	143001685
361502	MN	Western Tel. Co.	143002147
391688	SD	Western Telephone Company	143002254
522451	WA	Western Wahkiakum County Tel. Co.	143002607
442168	TX	Wes-Tex Telephone Coop. Inc.	143002462
310735	MI	Westphalia Tel. Co.	143001723
351335	IA	Westside Independent Tel. Co. dba Western Iowa Netwo	143002054
411847	KS	Wheat State Tel. Inc.	143002317
522452	WA	Whidbey Tel. Co.	143002608
462209	CO	Wiggins Tel. Assn.	143002507
361505	MN	Wikstrom Tel. Co. Inc.	143002148
361348	MN	Wilderness Valley Telephone Co., Inc.	143013007
220394	GA	Wilkes Tel. & Elec. Co. Inc.	143001477
230510	NC	Wilkes Telephone Membership Corporation	143001505
462210	CO	Willard Tel. Co.	143002508
240550	SC	Williston Tel. Co. dba TDS Telecom	143001532
411849	KS	Wilson Tel. Co. Inc.	143002318
120050	NH	Wilton Tel. Co.	143001301
310737	MI	Winn Tel. Co.	143001724
351337	IA	Winnebago Coop. Telephone Assoc.	143002056
361337	MN	Winnebago Transport	143002069
361507	MN	Winsted Tel. Co. dba TDS Telecom	143002149
542323	CA	Winterhaven Tel. Co. dba TDS Telecom	143002654
361508	MN	Winthrop Tel. Co.	143002150
335220	WI	Wisconsin Bell Telephone Company	143001856
330973	WI	Wittenberg Tel. Co.	143001854
310738	MI	Wolverine Tel. Co.	143001725
361512	MN	WOLVERTON TEL CO	143002152
381509	ND	WOLVERTON TEL CO	143002152
330974	WI	Wood County Tel. Co.	143001855
132454	CT	Woodbury Tel. Co.	143001304
341091	IL	Woodhull Community Tel. Co.	143001908
361510	MN	Woodstock Tel. Co.	143002151
351342	IA	Woolstock Mutual Tel. Assn.	143002058
351336	IA	WTC Communications Inc.	143002055
432034	OK	Wyandotte Tel. Co. dba TDS Telecom	143002403
351343	IA	Wyoming Mutual Tel. Co.	143002059
442170	TX	XIT Rural Tel. Coop. Inc.	143002463
230511	NC	Yadkin Valley Tel. Membership Corp.	143001506
341093	IL	Yates City Tel. Co.	143001910
401733	AR	Yelcot Tel. Co.	143002279
401734	AR	Yell County Tel. Co. Inc.	143002280
522453	WA	Yelm Tel. Co.	143002609
320839	IN	Yeoman Tel. Co. Inc.	143001766

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<b>SAC</b>	<b>State</b>	<b>Company_Nm</b>	<b>Spin</b>
290584	TN	Yorkville Tel. Coop.	<b>143001644</b>
613025	AK	Yukon Tel. Co. Inc.	<b>143002705</b>
170215	PA	Yukon-Waltz Tel. Co.	<b>143001396</b>
411852	KS	Zenda Tel. Co. Inc.	<b>143002319</b>
361515	MN	Zumbrota Tel. Co.	<b>143002153</b>