

Appendix A

Operating Subsidiaries of Citizens Communications Company

Citizens Cable Company	Citizens Telecommunications Company of Utah
- NCC Systems, Inc.	Citizens Telecommunications Company of West Virginia
Citizens Directory Services Company L.L.C.	Citizens Telecommunications Company of Wyoming
Citizens International Management Services Company	Citizens Utilities Rural Company, Inc.
Citizens Mohave Cellular Company	CTC of Colorado LLC
Citizens NEWCOM Company	Electric Lightwave NY, LLC
Citizens Telecommunications Company of California Inc.	Frontier Communications of AuSable Valley, Inc.
Citizens Telecommunications Company of Colorado	Frontier Communications of Indiana LLC
Citizens Telecommunications Company of Idaho	Frontier Communications of Mississippi LLC
Citizens Telecommunications Company of Illinois	Frontier Communications of New York, Inc.
Citizens Telecommunications Company of Iowa	Frontier Communications of Rochester, Inc.
Citizens Telecommunications Company of Montana	- Conference-Call USA, LLC
Citizens Telecommunications Company of Nebraska	- Frontier Directory Services Company, LLC
Citizens Telecommunications Company of Nevada	Frontier Communications of Seneca-Gorham, Inc.
Citizens Telecommunications Company of New York, Inc.	Frontier Communications of Sylvan Lake, Inc.
Citizens Telecommunications Company of Oregon	Frontier Communications of Thorntown LLC
Citizens Telecommunications Company of the Golden State	- Frontier Cable of Indiana, Inc.
Citizens Telecommunications Company of the White Mountains, Inc.	Frontier Telephone of Rochester, Inc.
Citizens Telecommunications Company of Tuolumne	Navajo Communications Company, Inc.
	Ogden Telephone Company
	- Phone Trends, Inc.

Appendix B

Subsidiaries of Frontier Subsidiary Telco LLC

Frontier Cable of Mississippi, Inc.

Frontier Communications - Midland, Inc.

Frontier Communications - Prairie, Inc.

Frontier Communications - Schuyler, Inc.

Frontier Communications - St. Croix LLC

- Frontier Cable of Wisconsin LLC

Frontier Communications of Alabama, LLC

Frontier Communications of Breezewood, LLC

Frontier Communications of Canton, LLC

Frontier Communications of DePue, Inc.

- DePue Communications, Inc.

Frontier Communications of Fairmount LLC

- Fairmount Cellular LLC

Frontier Communications of Georgia LLC

Frontier Communications of Illinois, Inc.

Frontier Communications of Iowa, Inc.

Frontier Communications of Lakeside, Inc.

Frontier Communications of Lakewood, LLC

Frontier Communications of Lamar County, LLC

Frontier Communications of Michigan, Inc.

Frontier Communications of Minnesota, Inc.

Frontier Communications of Mondovi LLC

Frontier Communications of Mt. Pulaski, Inc.

Frontier Communications of Orion, Inc.

Frontier Communications of Oswayo River, LLC

Frontier Communications of Pennsylvania, LLC

Frontier Communications of the South, LLC

Frontier Communications of Viroqua LLC

Frontier Communications of Wisconsin LLC

Frontier InfoServices Inc.

Appendix C

Subsidiaries of Citizens Newtel, LLC

Citizens Telecom Services Company LLC

Citizens Telecommunications Company of Minnesota, LLC

Citizens Telecommunications Company of Tennessee L.L.C.

Citizens Telecommunications Company of the Volunteer State LLC

Appendix D

Subsidiaries of Rhineland Telecommunications, LLC

Rib Lake Cellular for Wisconsin RSA#3, Inc.

Rhineland Telephone LLC

- Rib Lake Telecom, Inc.

Appendix E

Other Direct Subsidiaries of Citizens Communications Company

Citizens Capital Ventures Corp.
Citizens Louisiana Accounting Company
Citizens Pennsylvania Company LLC
Citizens SERP Administration Company
Citizens Water Services Company of Arizona
CU Capital LLC
CU Wireless Company LLC
Frontier TechServ, Inc.

EXHIBIT B

Affiliated ILECs of Citizens Communications Company

Affiliated ILECs of Citizens Communications Company

Citizens Telecommunications Company of California, Inc. d/b/a Frontier Communications of California
Citizens Telecommunications Company of Idaho d/b/a Frontier Communications of Idaho
Citizens Telecommunications Company of Illinois d/b/a Frontier Citizens Communications of Illinois
Citizens Telecommunications Company of Iowa
Citizens Telecommunications Company of Minnesota, LLC d/b/a Frontier Citizens Communications of Minnesota
Citizens Telecommunications Company of Montana d/b/a Frontier Communications of Montana
Citizens Telecommunications Company of Nebraska d/b/a Frontier Communications of Nebraska
Citizens Telecommunications Company of Nevada d/b/a Frontier Communications of Nevada
Citizens Telecommunications Company of New York, Inc. d/b/a Frontier Communications of New York
Citizens Telecommunications Company of Oregon d/b/a Frontier Communications of Oregon
Citizens Telecommunications Company of Tennessee L.L.C. d/b/a Frontier Communications of Tennessee
Citizens Telecommunications Company of Tuolumne d/b/a Frontier Communications of Tuolumne
Citizens Telecommunications Company of Utah d/b/a Frontier Communications of Utah
Citizens Telecommunications Company of West Virginia d/b/a Frontier Communications of West Virginia
Citizens Telecommunications Company of the Golden State d/b/a Frontier Communications of the Golden State
Citizens Telecommunications Company of the Volunteer State LLC d/b/a Frontier Communications of the Volunteer State
Citizens Telecommunications Company of the White Mountains, Inc. d/b/a Frontier Communications of the White Mountains
Citizens Utilities Rural Company, Inc., d/b/a Frontier Citizens Utilities Rural
Frontier Communications - Midland, Inc.
Frontier Communications - Prairie, Inc.
Frontier Communications - Schuyler, Inc.
Frontier Communications - St. Croix LLC
Frontier Communications of Alabama, LLC
Frontier Communications of AuSable Valley, Inc.
Frontier Communications of Breezewood, LLC
Frontier Communications of Canton, LLC
Frontier Communications of DePue, Inc.
Frontier Communications of Fairmount LLC
Frontier Communications of Georgia LLC
Frontier Communications of Illinois, Inc.
Frontier Communications of Indiana LLC
Frontier Communications of Iowa, Inc.
Frontier Communications of Lakeside, Inc.

Frontier Communications of Lakewood, LLC
Frontier Communications of Lamar County, LLC
Frontier Communications of Michigan, Inc.
Frontier Communications of Minnesota, Inc.
Frontier Communications of Mississippi LLC
Frontier Communications of Mondovi LLC
Frontier Communications of Mt. Pulaski, Inc.
Frontier Communications of New York, Inc.
Frontier Communications of Orion, Inc.
Frontier Communications of Oswayo River, LLC
Frontier Communications of Pennsylvania, LLC
Frontier Communications of Seneca-Gorham, Inc.
Frontier Communications of Sylvan Lake, Inc.
Frontier Communications of Thorntown LLC
Frontier Communications of Viroqua LLC
Frontier Communications of Wisconsin LLC
Frontier Communications of the South, LLC
Frontier Telephone of Rochester, Inc.
Navajo Communications Company d/b/a Frontier Navajo Communications and d/b/a Frontier
Navajo Communications Company
Ogden Telephone Company
Rhineland Telephone L.L.C.

CERTIFICATION

I, Raymond Ostroski, Senior Vice President, General Counsel and Secretary for Commonwealth Telephone Enterprises, Inc., ("Commonwealth"), hereby certify that the information in the attached Application as it pertains to Commonwealth is true and accurate to the best of my knowledge, and that Commonwealth is not subject to a denial of Federal benefits pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. § 853(a), as amended.

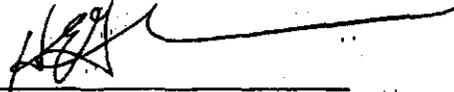


Raymond Ostroski
Senior Vice President, General Counsel and
Secretary
Commonwealth Telephone Enterprises, Inc.

Dated: September 29, 2006

CERTIFICATION

I, Hilary E. Glassman, General Counsel for Citizens Communications Company ("Citizens"), hereby certify that the information in this attached Application as it pertains to Citizens is true and accurate to the best of my knowledge, and that Citizens is not subject to a denial of Federal benefits pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. § 853(a), as amended.



Hilary E. Glassman
General Counsel
Citizens Communications Company

Dated: September 29, 2006