Exhibit 21

TELEPHONE AND DATA SYSTEMS, INC. SUBSIDIARY AND AFFILIATED COMPANIES December 31, 2006

STATE OF INCORPORATION

U.S. CELLULAR

UNITED STATES CELLULAR CORPORATION

BANGOR CELLULAR TELEPHONE, LP BARAT WIRELESS, LP

CALIFORNIA RURAL SERVICE AREA #1, INC.

CARROLL WIRELESS, LP

CEDAR RAPIDS CELLULAR TELEPHONE, L.P.

CELLVEST, INC.

CENTRAL CELLULAR TELEPHONES LTD

CHAMPLAIN CELLULAR, INC

CHARLOTTESVILLE CELLULAR PARTNERSHIP

COMMUNITY CELLULAR TELEPHONE COMPANY

CROWN POINT CELLULAR INC.

DAVENPORT CELLULAR TELEPHONE COMPANY

DAVENPORT CELLULAR TELEPHONE COMPANY, INC.

DUBUQUE CELLULAR TELEPHONE, L.P.

EASTERN NORTH CAROLINA CELLULAR JOINT VENTURE

GRAY BUTTE JOINT VENTURE

GREEN BAY CELLTELCO

HARDY CELLULAR TELEPHONE COMPANY

HUMPHREY COUNTY CELLULAR, INC.

INDIANA RSA # 5, INC.

INDIANA RSA NO. 4 LIMITED PARTNERSHIP

INDIANA RSA NO. 5 LIMITED PARTNERSHIP

IOWA 13, INC.

IOWA RSA # 12, INC.

IOWA RSA # 3, INC.

IOWA RSA # 9, INC.

JACKSON SQUARE PCS, INC.

JACKSON SQUARE WIRELESS, L.P.

JACKSONVILLE CELLULAR PARTNERSHIP

JACKSONVILLE CELLULAR TELEPHONE COMPANY

KANSAS # 15 LIMITED PARTNERSHIP

KENOSHA CELLULAR TELEPHONE, L.P.

LACROSSE CELLULAR TELEPHONE COMPANY, INC.

LEWISTON CELLTELCO PARTNERSHIP

MADISON CELLULAR TELEPHONE COMPANY

MAINE RSA # 1, INC.

MAINE RSA # 4, INC.

MANCHESTER-NASHUA CELLULAR TELEPHONE, L.P.

MCDANIEL CELLULAR TELEPHONE COMPANY

MINNESOTA INVCO OF RSA # 7, INC.

N.H. #1 RURAL CELLULAR, INC.

NEW YORK RSA 2 CELLULAR PARTNERSHIP

NEWPORT CELLULAR, INC.

NORTH CAROLINA RSA # 4, INC.

NORTH CAROLINA RSA 1 PARTNERSHIP

NORTH CAROLINA RSA NO. 6, INC.

OREGON RSA # 2, INC.

OREGON RSA NO. 2 LIMITED PARTNERSHIP

PCS WISCONSIN, LLC

RACINE CELLULAR TELEPHONE COMPANY

ST. LAWRENCE SEAWAY RSA CELLULAR PARTNERSHIP

TENNESSEE RSA # 3, LIMITED PARTNERSHIP

TEXAHOMA CELLULAR LIMITED PARTNERSHIP

TEXAS INVCO OF RSA # 6, INC.

TOWNSHIP CELLULAR TELEPHONE, INC.

DELAWARE

Partnership

Partnership

CALIFORNIA

Partnership

Partnership

DELAWARE

ILLINOIS

NEW YORK

Partnership

TEXAS

NEW YORK

Partnership

DELAWARE

Partnership

Partnership

Partnership

Partnership

DELAWARE

DELAWARE

INDIANA

Partnership

Partnership

DELAWARE

DELAWARE

DELAWARE

DELAWARE

DELAWARE

Partnership

Partnership

NORTH CAROLINA

Partnership

Partnership

DELAWARE

Partnership

Partnership

MAINE

MAINE

Partnership

DELAWARE

DELAWARE

NEW HAMPSHIRE

Partnership

NEW YORK

DELAWARE

Partnership

CALIFORNIA

OREGON

Partnership

WISCONSIN

Partnership

Partnership

Partnership Partnership

DELAWARE DELAWARE

* 50% or more owned comanies

1

EXHIBIT 2 Page 2 of 9

STATE OF

TELEPHONE AND DATA SYSTEMS, INC. SUBSIDIARY AND AFFILIATED COMPANIES December 31, 2006

	INCORPORATION
AND METER OF ANY AND ANY POST OF ANY A	OWI AHOMA
UNITED STATES CELLULAR INVESTMENT CO. OF OKLAHOMA CITY, INC.	OKLAHOMA
UNITED STATES CELLULAR INVESTMENT COMPANY, LLC	DELAWARE
UNITED STATES CELLULAR INVESTMENT CORPORATION OF LOS ANGELES	INDIANA
UNITED STATES CELLULAR OPERATING COMPANY OF TULSA, INC.	OKLAHOMA
UNITED STATES CELLULAR OPERATING COMPANY LLC	DELAWARE
UNITED STATES CELLULAR OPERATING COMPANY OF BANGOR	MAINE
UNITED STATES CELLULAR OPERATING COMPANY OF CEDAR RAPIDS	DELAWARE
UNITED STATES CELLULAR OPERATING COMPANY OF CHICAGO, LLC	DELAWARE
UNITED STATES CELLULAR OPERATING COMPANY OF DUBUQUE	IOWA
UNITED STATES CELLULAR OPERATING COMPANY OF KNOXVILLE	TENNESSEE
UNITED STATES CELLULAR OPERATING COMPANY OF LACROSSE, INC.	WISCONSIN
UNITED STATES CELLULAR OPERATING COMPANY OF LEWISTON-AUBURN	MAINE
UNITED STATES CELLULAR OPERATING COMPANY OF MANCHESTER-NASHUA	
UNITED STATES CELLULAR OPERATING COMPANY OF MEDFORD	OREGON
UNITED STATES CELLULAR OPERATING COMPANY OF WATERLOO	IOWA
UNITED STATES CELLULAR OPERATING COMPANY OF YAKIMA	WASHINGTON
UNITED STATES CELLULAR TELEPHONE COMPANY (GREATER KNOXVILLE), LI	
UNITED STATES CELLULAR TELEPHONE OF GREATER TULSA, L.L.C.	OKLAHOMA
USCC AUCTION 66, LLC	DELAWARE
USCC DISTRIBUTION CO., LLC	DELAWARE
USCC FINANCIAL L.L.C.	ILLINOIS
USCC PAYROLL CORPORATION	DELAWARE
USCC PURCHASE, LLC	DELAWARE
USCC REAL ESTATE CORPORATION	DELAWARE
USCC WIRELESS INVESTMENT, INC.	DELAWARE
USCCI CORPORATION	DELAWARE
USCIC OF AMARILLO, INC.	DELAWARE
USCIC OF FRESNO, INC.	CALIFORNIA
USCIC OF NORTH CAROLINA RSA # 1, INC.	DELAWARE
USCIC OF PENNSYLVANIA 5, INC.	DELAWARE
USCOC OF CENTRAL ILLINOIS, LLC	ILLINOIS
USCOC OF CHARLOTTESVILLE, INC.	VIRGINIA
USCOC OF CHICAGO REAL ESTATE HOLDINGS, LLC	DELAWARE
USCOC OF CUMBERLAND, INC.	MARYLAND
USCOC OF GREATER IOWA, INC	PENNSYLVANIA
USCOC OF GREATER MISSOURI, LLC	DELAWARE
USCOC OF GREATER OKLAHOMA, INC.	OKLAHOMA
USCOC OF NEBRASKA/KANSAS, INC	DELAWARE
USCOC OF NEBRASKA/KANSAS, LLC	DELAWARE
USCOC OF ILLINOIS RSA # 1, LLC	ILLINOIS
USCOC OF ILLINOIS RSA # 4, LLC	ILLINOIS
USCOC OF IOWA RSA # 1, INC.	IOWA
USCOC OF IOWA RSA # 16, INC.	DELAWARE
USCOC OF JACKSONVILLE, INC.	NORTH CAROLINA
USCOC OF JACK-WIL, INC.	DELAWARE
USCOC OF NEW HAMPSHIRE RSA # 2, INC.	DELAWARE
USCOC OF NORTH CAROLINA RSA # 7, INC. USCOC OF OREGON RSA # 5, INC.	NORTH CAROLINA
USCOC OF PENNSYLVANIA RSA NO. 10-B2, INC.	DELAWARE
USCOC OF RICHLAND, INC.	DELAWARE WASHINGTON
USCOC OF ROCHESTER, INC.	DELAWARE
USCOC OF ROCKFORD, LLC	ILLINOIS
USCOC OF SOUTH CAROLINA RSA # 4, INC.	SOUTH CAROLINA
USCOC OF TEXAHOMA, INC.	TEXAS
USCOC OF VIRGINIA RSA # 2, INC.	VIRGINIA
USCOC OF VIRGINIA RSA # 3, INC.	VIRGINIA
USCOC OF WASHINGTON-4, INC.	DELAWARE

USCOC OF WILMINGTON, INC. VERMONT RSA NO. 2-B2, INC. VICTORIA CELLULAR CORPORATION VIRGINIA RSA # 4, INC. NORTH CAROLINA DELAWARE TEXAS VIRGINIA

* 50% or more owned comanies

2

EXHIBIT 2 Page 4 of 9

TELEPHONE AND DATA SYSTEMS, INC. SUBSIDIARY AND AFFILIATED COMPANIES December 31, 2006

STATE OF INCORPORATION

VIRGINIA VIRGINIA RSA # 7, INC. WASHINGTON RSA # 5, INC. WASHINGTON WATERLOO / CEDAR FALLS CELLTELCO PARTNERSHIP Partnership **NEW YORK** WESTELCOM CELLULAR, INC. WESTERN SUB-RSA LIMITED PARTNERSHIP Partnership WILMINGTON CELLULAR PARTNERSHIP Partnership

NORTH CAROLINA WILMINGTON CELLULAR TELEPHONE COMPANY Partnership

YAKIMA MSA LIMITED PARTNERSHIP

TDS TELECOMMUNICATIONS

TDS TELECOMMUNICATIONS CORPORATION DELAWARE

INCUMBENT LOCAL EXCHANGE COMPANIES

VIRGINIA AMELIA TELEPHONE CORPORATION ARCADIA TELEPHONE COMPANY OHIO ARIZONA TELEPHONE COMPANY **ARIZONA MINNESOTA** ARVIG TELEPHONE COMPANY ASOTIN TELEPHONE COMPANY WASHINGTON BADGER TELECOM, LLC **DELAWARE**

BARNARDSVILLE TELEPHONE COMPANY BLACK EARTH TELEPHONE COMPANY, LLC **DELAWARE** BLUE RIDGE TELEPHONE COMPANY **GEORGIA**

BONDUEL TELEPHONE COMPANY BRIDGE WATER TELEPHONE COMPANY

BURLINGTON, BRIGHTON & WHEATLAND TELEPHONE COMPANY

BUTLER TELEPHONE COMPANY, INC. CALHOUN CITY TELEPHONE COMPANY, INC.

CAMDEN TELEPHONE COMPANY

CAMDEN TELEPHONE AND TELEGRAPH COMPANY, INC.

CENTRAL STATE TELEPHONE COMPANY, LLC

CHATHAM TELEPHONE COMPANY CLEVELAND COUNTY TELEPHONE COMPANY, INC.

COBBOSSEECONTEE TELEPHONE COMPANY COMMUNICATIONS CORPORATION OF INDIANA COMMUNICATION CORPORATION OF MICHIGAN

COMMUNICATIONS CORPORATION OF SOUTHERN INDIANA

CONCORD TELEPHONE EXCHANGE, INC. CONTINENTAL TELEPHONE COMPANY DECATUR TELEPHONE COMPANY DELTA COUNTY TELE-COMM, INC. DEPOSIT TELEPHONE COMPANY DICKEYVILLE TELEPHONE, LLC EASTCOAST TELECOM, INC.

EDWARDS TELEPHONE COMPANY, INC.

GRANTLAND TELECOM, INC. HAMPDEN TELEPHONE COMPANY HAPPY VALLEY TELEPHONE COMPANY

HARTLAND & ST. ALBANS TELEPHONE COMPANY

HOLLIS TELEPHONE COMPANY, INC HOME TELEPHONE COMPANY, INC. HOME TELEPHONE COMPANY

HOME TELEPHONE COMPANY OF PITTSBORO, INC.

HORNITOS TELEPHONE COMPANY

HUMPHREYS COUNTY TELEPHONE COMPANY

ISLAND TELEPHONE COMPANY KEARSARGE TELEPHONE COMPANY

NORTH CAROLINA

WISCONSIN **MINNESOTA**

WISCONSIN **ALABAMA MISSISSIPPI** INDIANA

GEORGIA DELAWARE MICHIGAN ARKANSAS MAINE

INDIANA MICHIGAN INDIANA TENNESSEE OHIO

ARKANSAS COLORADO NEW YORK DELAWARE WISCONSIN **NEW YORK** WISCONSIN MAINE

CALIFORNIA

MAINE **NEW HAMPSHIRE**

INDIANA OREGON **INDIANA CALIFORNIA TENNESSEE MICHIGAN**

NEW HAMPSHIRE

LESLIE COUNTY TELEPHONE COMPANY, INC. LEWIS RIVER TELEPHONE COMPANY, INC. LEWISPORT TELEPHONE COMPANY

KENTUCKY WASHINGTON KENTUCKY

* 50% or more owned comanies

EXHIBIT 2 Page 6 of 9 3

TELEPHONE AND DATA SYSTEMS, INC. SUBSIDIARY AND AFFILIATED COMPANIES December 31, 2006

	STATE OF INCORPORATION
	INCOMI ORATION
LITTLE MIAMI COMMUNICATIONS CORPORATION	OHIO
LUDLOW TELEPHONE COMPANY	VERMONT
MAHANOY & MAHANTANGO TELEPHONE COMPANY	PENNSYLVANIA
MCCLELLANVILLE TELEPHONE COMPANY, INC.	SOUTH CAROLINA
MCDANIEL TELEPHONE COMPANY	WASHINGTON
MERRIMACK COUNTY TELEPHONE COMPANY	NEW HAMPSHIRE
	OKLAHOMA
MID-AMERICA TELEPHONE, INC.	DELAWARE
MID-PLAINS TLEPHONE, LLC	
MID-STATE TELEPHONE COMPANY	MINNESOTA DELAWARE
MIDWAY TELEPHONE COMPANY, LLC	
MOUNT VERNON TELEPHONE COMPANY, LLC	DELAWARE
MYRTLE TELEPHONE COMPANY, INC.	MISSISSIPPI
NELSON BALLGROUND TELEPHONE COMPANY	GEORGIA
NEW CASTLE TELEPHONE COMPANY	VIRGINIA
NEW LONDON TELEPHONE COMPANY	MISSOURI
NORTHFIELD TELEPHONE COMPANY	VERMONT
NORWAY TELEPHONE COMPANY, INC.	SOUTH CAROLINA
OAKMAN TELEPHONE COMPANY, INC.	ALABAMA
OAKWOOD TELEPHONE COMPANY	OHIO
OKLAHOMA COMMUNICATION SYSTEMS, INC.	OKLAHOMA
ORCHARD FARM TELEPHONE COMPANY	MISSOURI
ORISKANY FALLS TELEPHONE CORPORATION	NEW YORK
PEOPLES TELEPHONE COMPANY, INC.	ALABAMA
PERKINSVILLE TELEPHONE COMPANY, INC.	VERMONT
PORT BYRON TELEPHONE COMPANY	NEW YORK
POTLATCH TELEPHONE COMPANY, INC.	IDAHO
QUINCY TELEPHONE COMPANY	FLORIDA
RIVERSIDE TELECOM, LLC	DELAWARE
S & W TELEPHONE COMPANY, INC.	INDIANA
SALEM TELEPHONE COMPANY	KENTUCKY
SALUDA MOUNTAIN TELEPHONE COMPANY	NORTH CAROLINA
SCANDANAVIA TELEPHONE COMPANY, LLC	WISCONSIN
SERVICE TELEPHONE COMPANY, INC.	NORTH CAROLINA
SHIAWASSEE TELEPHONE COMPANY	MICHIGAN
SOMERSET TELEPHONE COMPANY	MAINE
SOUTHEAST MISSISSIPPI TELEPHONE COMPANY	MISSISSIPPI
SOUTHEAST TELEPHONE COMPANY OF WISCONSIN, INC.	WISCONSIN
SOUTHWESTERN TELEPHONE COMPANY	ARIZONA
ST. STEPHEN TELEPHONE COMPANY	SOUTH CAROLINA
STOCKBRIDGE & SHERWOOD TELEPHONE COMPANY, LLC.	WISCONSIN
STRASBURG TELEPHONE COMPANY	COLORADO
SUGAR VALLEY TELEPHONE COMPANY	PENNSYLVANIA
TELLICO TELEPHONE COMPANY, INC.	TENNESSEE
TENNESSEE TELEPHONE COMPANY	TENNESSEE
TENNEY TELEPHONE COMPANY, LLC	DELAWARE
THE FARMERS TELEPHONE COMPANY, LLC	DELAWARE
THE ISLAND TELEPHONE COMPANY	MAINE
THE MERCHANTS & FARMERS TELEPHONE COMPANY	INDIANA
THE STOUTLAND TELEPHONE COMPANY	MISSOURI
THE VANLUE TELEPHONE COMPANY	OHIO
THE WEST PENOBSCOT TELEPHONE & TELEGRAPH COMPANY	MAINE
TIPTON TELEPHONE COMPANY, INC.	INDIANA
TOWNSHIP TELEPHONE COMPANY, INC.	NEW YORK
TRI-COUNTY TELEPHONE COMPANY, INC.	INDIANA
UTELCO, LLC	DELAWARE
VERNON TELEPHONE COMPANY	NEW YORK
VIRGINIA TELEPHONE COMPANY	VIDGINIA

Source: TELEPHONE & DATA SYS, 10-K, June 19, 2007

VIRGINIA TELEPHONE COMPANY

VIRGINIA

WARREN TELEPHONE COMPANY WAUNAKEE TELEPHONE COMPANY, LLC WILLISTON TELEPHONE COMPANY WILTON TELEPHONE COMPANY, INC. MAINE DELAWARE SOUTH CAROLINA NEW HAMPSHIRE

* 50% or more owned comanies

EXHIBIT 2 Page 8 of 9 4

TELEPHONE AND DATA SYSTEMS, INC. SUBSIDIARY AND AFFILIATED COMPANIES December 31, 2006

STATE OF

INCORPORATION

WINSTED TELEPHONE COMPANY WINTERHAVEN TELEPHONE COMPANY WOLVERINE TELEPHONE COMPANY WYANDOTTE TELEPHONE COMPANY MINNESOTA CALIFORNIA MICHIGAN OKLAHOMA

OTHER COMPANIES

CHORUS NETWORKS, LLC
MCT COMMUNICATIONS, INC.
TDS COMMUNICATIONS SOLUTIONS, INC.
TDS LONG DISTANCE CORPORATION
TDS METROCOM, LLC
TDS TELECOM SERVICE CORPORATION
TDSI TELECOMMUNICATIONS CORPORATION
TRI-COUNTY COMMUNICATIONS CORPORATION
U.S. LINK, INC.

WISCONSIN
NEW HAMPSHIRE
DELAWARE
DELAWARE
IOWA
DELAWARE
INDIANA
MINNESOTA

TDS GROUP

AFFILIATE FUND COMMVEST, INC. NATIONAL TELEPHONE & TELEGRAPH COMPANY NELSON-BALL GROUND CELLULAR TELEPHONE & SERVICES, INC. SUTTLE-STRAUS, INC. TDSI CORPORATION DELAWARE
DELAWARE
CALIFORNIA
GEORGIA
WISCONSIN
DELAWARE

* 50% or more owned comanies