

EXHIBIT 3

Corporate Structure Pre- and Post-Merger

Corporate Structure Pre- and Post-Merger

The following slides illustrate the Frontier Communications Corporation and Verizon Communications Inc. corporate structure for the affected incumbent local exchange companies (ILECs) and long distance service companies pre- and post-merger.

Slide 1 (page 2 of 5) shows the current Verizon structure for the Verizon entities involved in this transaction. All the affected Verizon ILECs (except Verizon West Virginia Inc.) are subsidiaries of GTE Corporation, which is a subsidiary of Verizon Communications Inc. Verizon West Virginia Inc. is a direct subsidiary of Verizon Communications Inc. New Communications Holdings Inc. (NCH) is a newly created Delaware corporation, formed for purposes of this transaction, and that currently is a direct subsidiary of Verizon Communications Inc.

Slide 2 (page 3 of 5) shows the Verizon structure after the ILECs are transferred to NCH. NCH has two subsidiaries: New Communications ILEC Holdings Inc., and New Communications Online and Long Distance Inc. The affected Verizon ILECs will be moved from GTE Corporation (or, in the case of Verizon West Virginia Inc., from Verizon Communications Inc.) to New Communications ILEC Holdings Inc. Certain non-ILEC assets, including the accounts receivables, liabilities, and customer relationships related to the long distance operations being transferred to Frontier, will be moved to New Communications Online and Long Distance Inc.

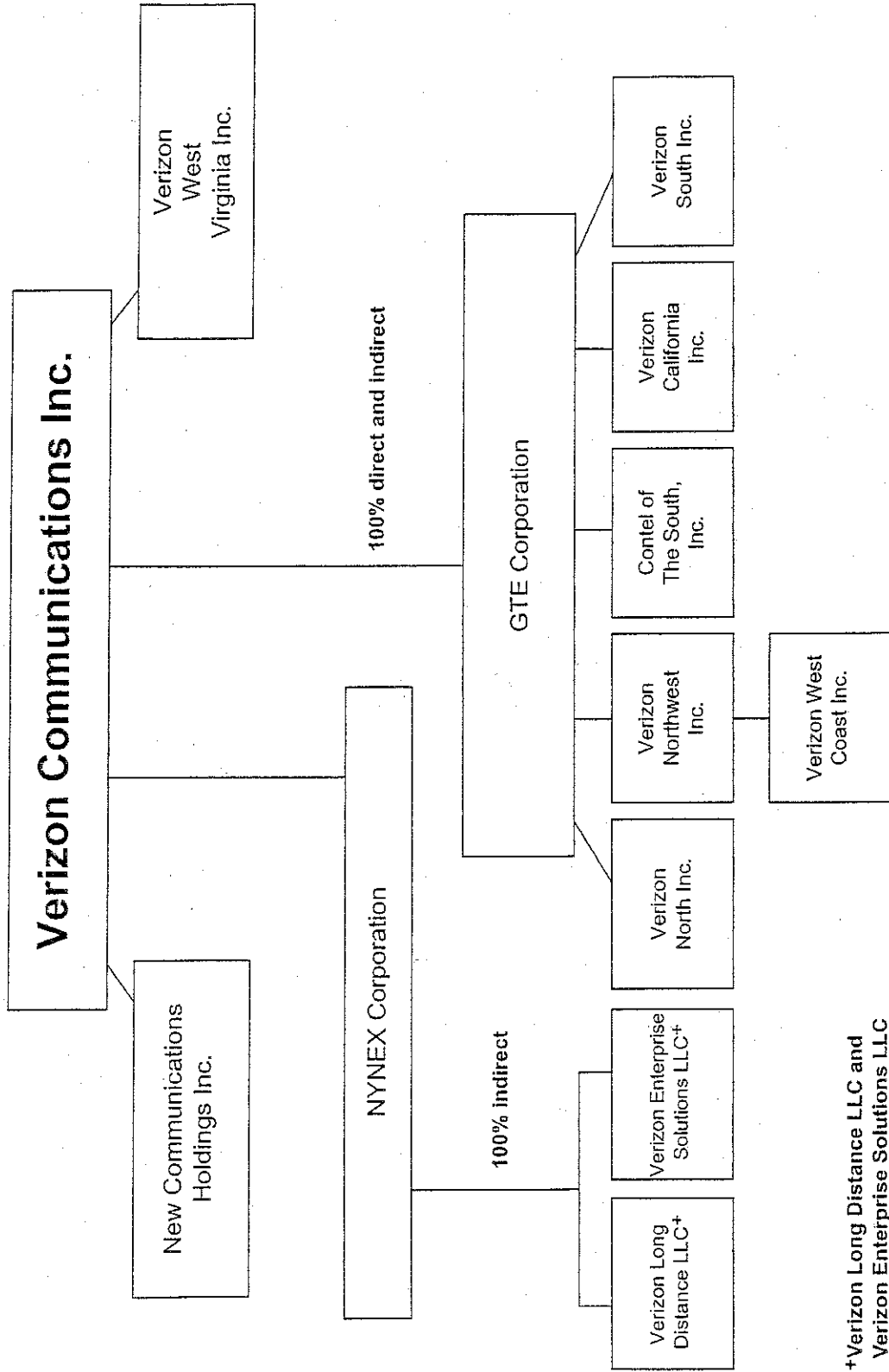
Slide 2 also shows two newly created ILEC subsidiaries of New Communications ILEC Holdings Inc.: New Communications of the Southwest Inc., and New Communications of the Carolinas Inc. New Communications of the Southwest Inc. will hold the assets of Verizon California Inc. that serve Arizona, Nevada, and those portions of California bordering Arizona and Nevada that are being transferred to Frontier. New Communications of the Carolinas Inc. will hold the assets of Verizon South Inc. that serve North Carolina, South Carolina, and a portion of Illinois. (Verizon California Inc. and Verizon South Inc. serve other areas not included in the transaction, and therefore Verizon will retain these companies.)

Slide 2 also shows a new ILEC subsidiary of GTE Corporation: Verizon North Retain Co. When created, this company will hold the assets of Verizon North Inc. that currently serve portions of Pennsylvania. These Pennsylvania assets will not be transferred to Frontier; Verizon will retain them.

Slide 3 (page 4 of 5) shows the distribution of NCH to Verizon's shareholders.

Slide 4 (page 5 of 5) shows Frontier Communications' corporate structure after NCH has been merged into it. Ownership and control of the existing Frontier ILECs and Frontier Communications of America, Inc. will not change as a result of the transaction.

Current Verizon Structure



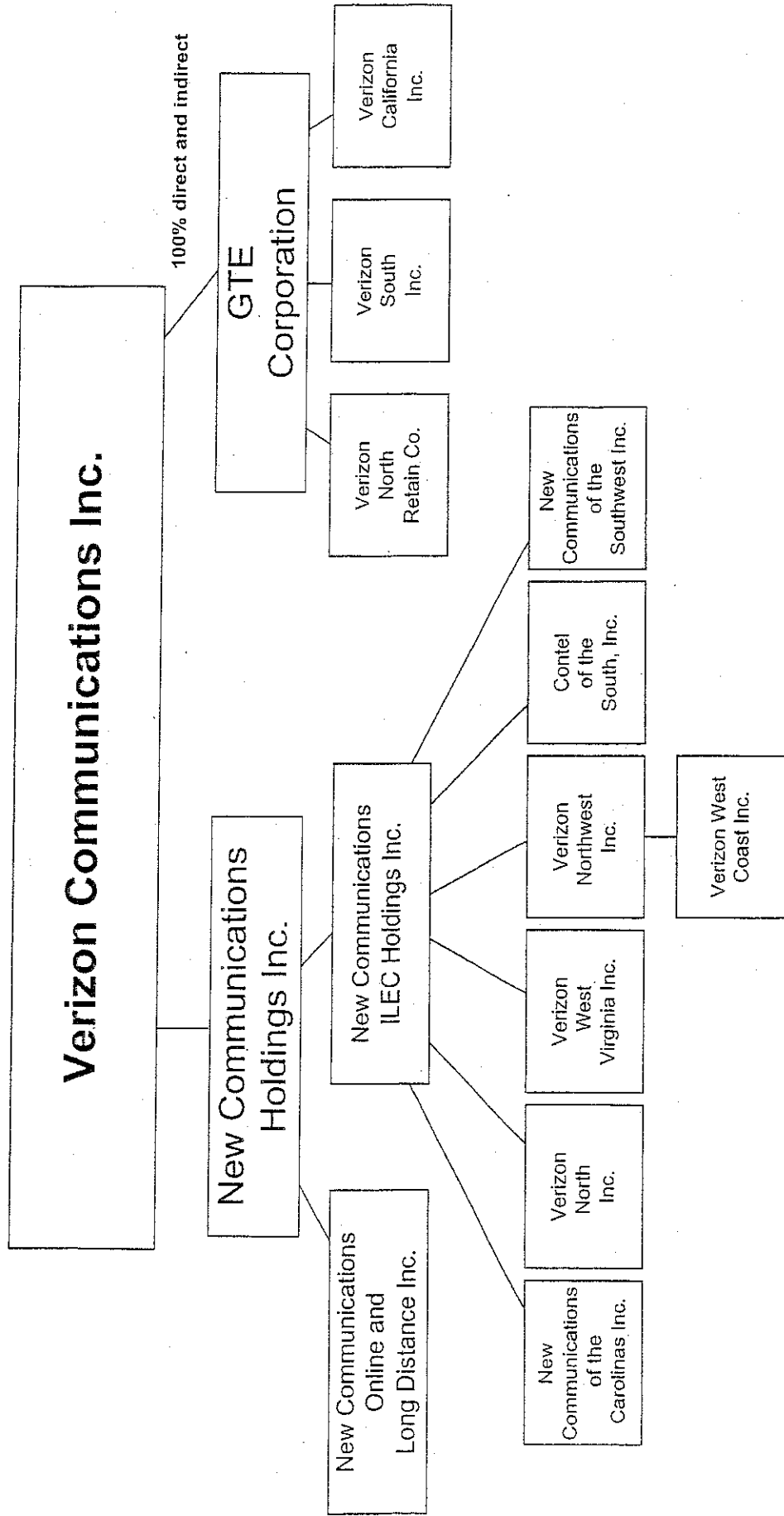
100% direct and indirect

100% indirect

+Verizon Long Distance LLC and Verizon Enterprise Solutions LLC are only assigning some customer relationships.

*All interests are direct 100% interests unless otherwise indicated.

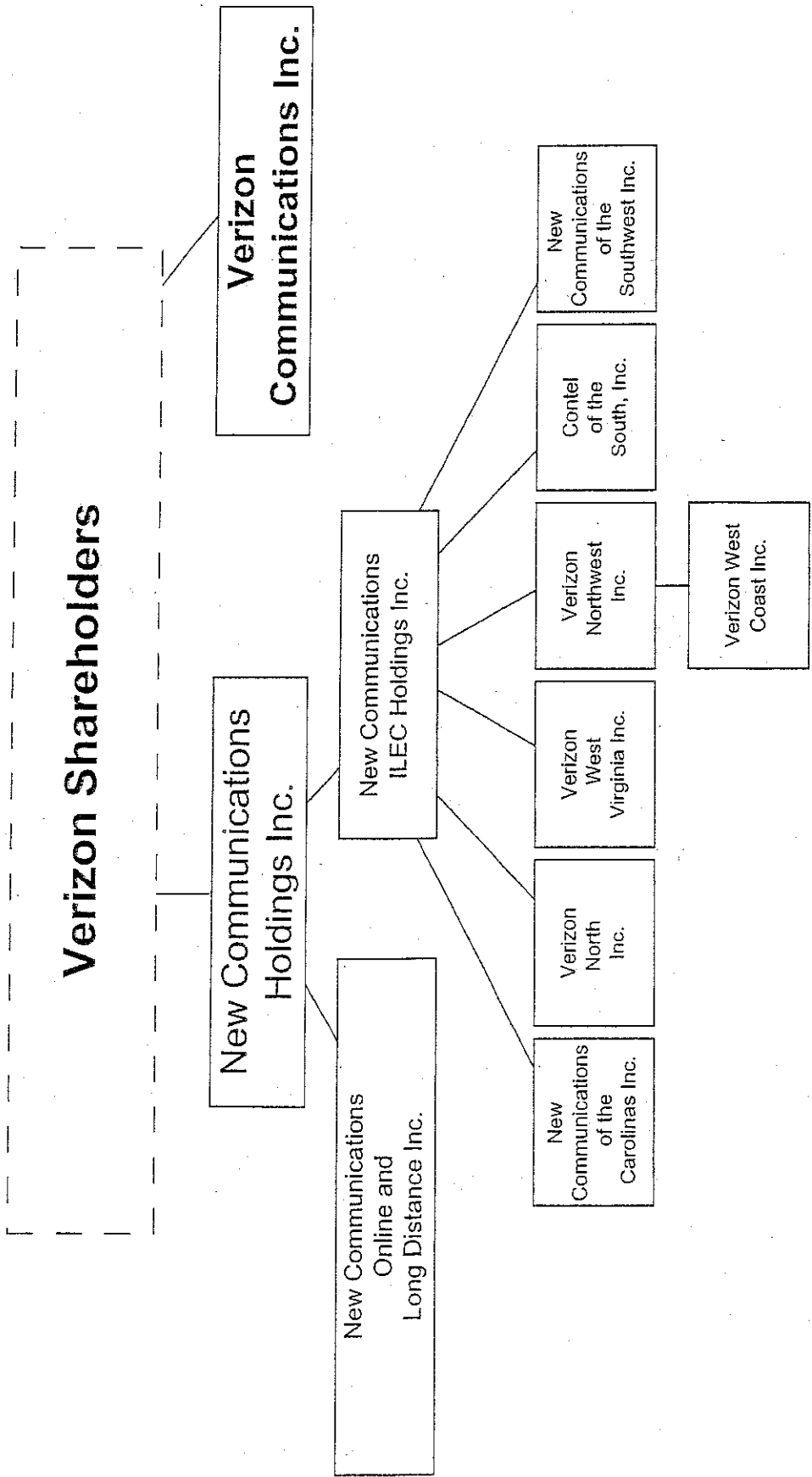
Verizon Structure After Internal Reorganization



100% direct and indirect

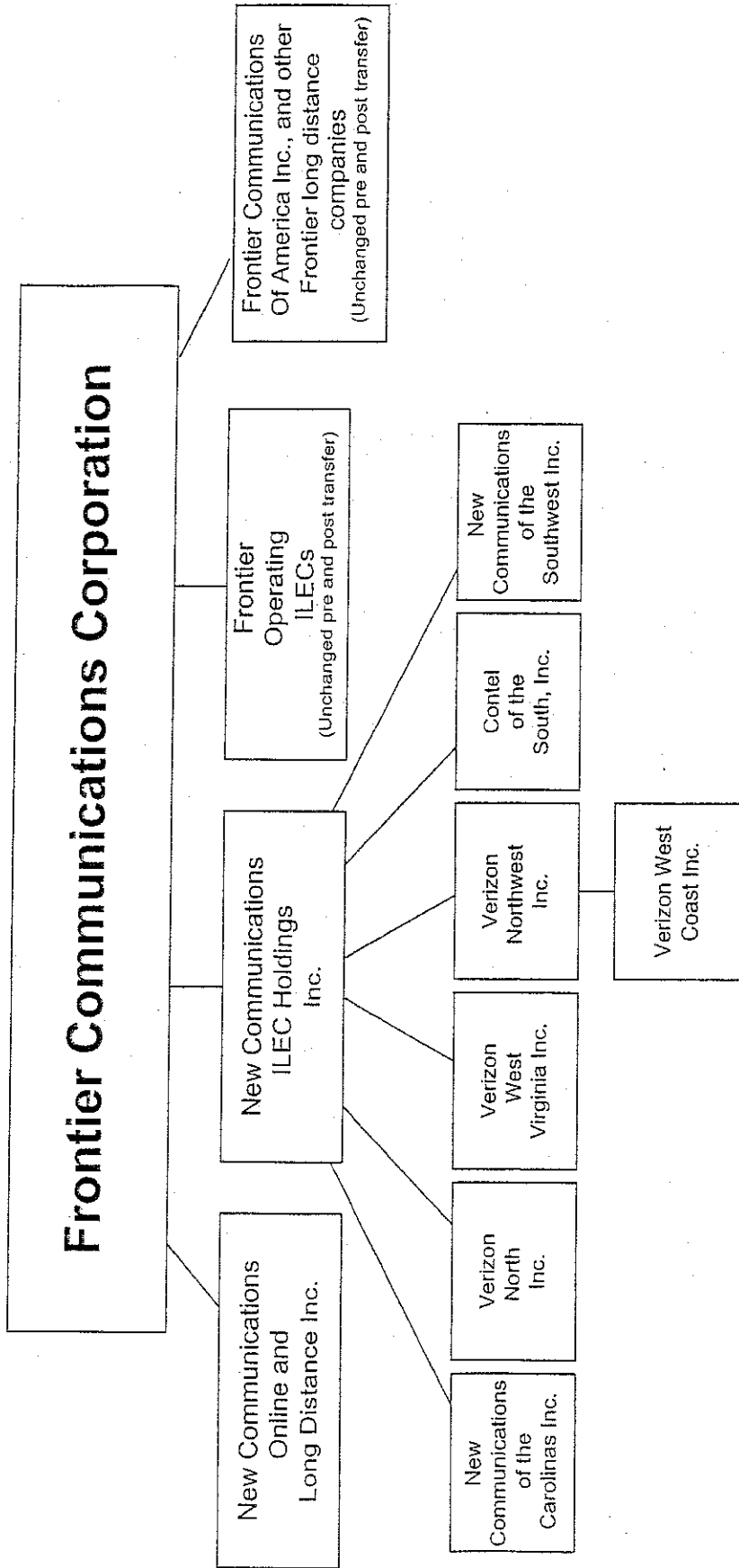
*All interests are direct 100%
Interests unless otherwise indicated.

Spin-off to Verizon Shareowners



*All interests are direct 100%
Interests unless otherwise indicated.

Frontier Structure After Transaction



*All interests are direct 100%
Interests unless otherwise indicated.