STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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State Controller

CYNTHIA BRIDGES
Executive Director

July 18, 2014

No. 2014/033

TO COUNTY ASSESSORS AND COUNTY AUDITOR/CONTROLLERS:

LISTING OF STATE ASSESSEES

Enclosed are two listings of 692 companies whose property is subject to ad valorem tax assessment by the Board of Equalization (Board) for the lien date 2014. The first list is alphabetical by assessee name. The second list is numerical by assessee SBE number. These listings are current as of July 17, 2014. The State-Assessed Properties Division groups the assessees numerically by industry as follows:

Industry	SBE No.		
Gas, Electric, Water and Gas Transmission	100	-	199
Local Exchange Telephone Companies	200	-	399
Pipeline Companies	400	-	499
Railcar Maintenance Facilities	500	-	699
Railroad Companies	800	-	899
Electric Generation Facilities	1100	-	1199
Long Distance Telephone Companies	2000	-	2499
Wireless Telephone Companies	2500	-	3999
Long Distance Telephone Companies	7500	-	8999
Wireless Telephone Companies	D001	-	D999
Electric Generation Facilities	E001	-	E999
Long Distance Telephone Companies	P001	-	P999
Long Distance Telephone Companies	Q001	-	Q999
Long Distance Telephone Companies	R001	-	R999

The property of these companies is subject to state assessment pursuant to section 721 and section 721.5 of the Revenue and Taxation Code and section 19 of Article XIII of the California Constitution.

The Board assesses to pipeline companies property necessary for the mechanical functioning of an intercounty pipeline, flume, canal, ditch, or aqueduct. The assessees in this category have an assessee SBE number in the four hundred series (400-499). This category is property specific; the type of business in which the owner engages is not a determining factor. For pipeline property, the Board's jurisdiction does not extend to land interests (fee or easement) or delivery

facilities. For assessees in this group, the Board's assessment jurisdiction does not extend to personal property unless the personal property is directly related to the proper mechanical functioning of the pipeline.

For all other Board assessees, jurisdiction is related to the line of business in which the entity engages. The Board assesses the property of regulated railway and telecommunication companies, companies operating private railroad cars on railways in the state, and companies transmitting or selling gas or electricity. For the electric generation industry, the Board assesses only the electric generation facilities.

The Board may delegate the assessment authority to a county assessor for property used but not owned by an assessee and for which the county-assessed owner is responsible for property taxes. When this delegation is made for personal property that is to be assessed locally, the property is reported on form BOE-600-B to the Board's State-Assessed Properties Division. After review, the State-Assessed Properties Division transmits the forms to the appropriate county assessor.

The enclosed listing of state assessees should be useful when determining whether to assess property at the county level. Any questions regarding specific Board-assessed properties or Board assessees should be referred to Ms. Adrienne Harris of the State-Assessed Properties Division at 1-916-274-3288 or e-mail at Adrienne.Harris@boe.ca.gov.

Sincerely,

/s/ Benjamin Tang for

Dean R. Kinnee, Chief
County-Assessed Properties Division
Property and Special Taxes Department

DRK:mlt
Enclosures

State-Assessed Properties Division
Listing of State Assessees - Alphabetical
Current as of July 17, 2014

Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
&TV Communications, Inc.	8115			3435 Wilshire Blvd., Suite 2370	Los Angeles	CA	90010
365 Wireless, LLC	D169			2870 Peachtree Road # 951	Atlanta	GA	30305
5LINX Enterprises, Inc.	R016			275 Kenneth Drive	Rochester	NY	14623-4277
800 Response Information Services, LLC	Q734			200 Church Street	Burlington	VT	05401
A+ Wireless, Inc.	8010	Advantage Wireless		P.O. Box 720128	Oklahoma City	OK	73172-0128
ABS-CBN Telecom North America, Inc.	7581			150 Shoreline Drive	Redwood City	CA	94065-1400
Access One, Inc.	8035			820 W. Jackson Blvd., 6th Floor	Chicago	IL	60607
Access Point, Inc.	P840			1100 Crescent Green, Suite 109	Cary	NC	27518
Access2Go, Inc.	Q756			4700 North Prospect Road	Peoria Heights	IL	61616
Accessible Wireless, LLC	2773		Greatcall, Inc.	10935 Vista Sorrento Pkwy., Suite 200	San Diego	CA	92130
Accessline Communications Corporation	7887		Telecom Compliance Services	11201 SE 8th Street, Suite 200	Bellevue	WA	98004
AccessLine Communications Corporation	R033			11201 SE 8th Street	Bellevue	WA	98004
AccessLine Communications Corporation	R042			11201 SE 8th Street	Bellevue	WA	98004
ACN Communications Services, Inc.	Q171			1000 Progress Place	Concord	NC	28025
Act Tele, Inc.	8138			2540 Corporate Place B-205	Monterey Park	CA	91754
Advanced Integrated Technologies, Inc.	Q632			9855 W. 78th Street, Suite 300	Eden Prairie	MN	55344
Advanced Technology Distributors, Inc.	8153			1571 E. Whitmore Ave.	Ceres	CA	95307
Advanced Tel, Inc.	7952	ATI		2685 Park Center Drive, Bldg A	Simi Valley	CA	93065
Advanced Telecom, Inc.	7813	dba: Eschelon Telecom, Inc.	The Valuation Group	935 White Plains Road, Suite 203-A	Trumbull	CT	06611
Advantage Telecommunications Corp.	P905	dba: Adv Telecom		3001 Aloma Avenue, Suite 304	Winter Park	FL	32792
AES Alamitos, LLC	1100			690 North Studebaker Road	Long Beach	CA	90803
AES Huntington Beach, LLC	1102			690 North Studebaker Road	Long Beach	CA	90803
AES Redondo Beach, LLC	1101			690 North Studebaker Road	Long Beach	CA	90803
Affiniti, LLC.	8094			9208 Waterford Center Blvd., Suite 150	Austin	TX	78758
Aio Wireless LLC	D179			12735 Morris Road, Suite 300	Alpharetta	GA	30004
Air Voice Wireless, LLC	D170			2425 Franklin Road	Bloomfield Hills	MI	48302
Airespring, Inc.	7959			6060 Sepulveda Blvd., Ste 220	Van Nuys	CA	91411-2512
Airnex Communications, Inc.	7769			5000 Hopyard Rd. Ste 240	Pleasanton	CA	94588
Airpeak Communications	D121			14530 South Commercial Street	Blythe	CA	92225
Alec, Inc.	Q925			250 West Main St., Suite 1920	Lexington	KY	40507
Alliance Global Networks LLC	Q926			1221 Post Rd. East	Westport	CT	06880
Alliance Group Services, Inc.	Q836			1221 Post Road East	Westport	CT	06880
Alliance Payphone, Inc.	7973			1407 Foothill Blvd., #305	La Verne	CA	91750
Allstate Communications, Inc.	8022			21621 Nordhoff Street	Chatsworth	CA	91311
Alpine Natural Gas Operating Company No. One LLC	192			P.O. Box 550	Valley Springs	CA	95252
American Broadband and Telecommunications Company	D176			1 Seagate, Suite 600	Toledo	OH	43699
American Messaging Services, LLC	3002			PO Box 478	Colleyville	TX	76034
American Telecomms. Systems, Inc.	P606			4884 Dressler Road, Suite A	Canton	OH	44718
American Telephone Company LLC	Q891			200 Parkway Dr. South, Ste 102	Hauppauge	NY	11788
American Telesis, Inc.	R004			P.O. Box 6659	Hilton Head	SC	29938-6659
Americatel Corp.	P803			433 E. Las Colinas Boulevard, Suite 400	Irving	TX	75039
Americom Government Services, Inc.	7912			2010 Corporate Ridge # 550	McLean	VA	22102
AmeriMex Communications Corp.	D177	SafetyNet Wireless		200 Mansell CT. E, Suite 105	Roswell	GA	30076

State-Assessed Properties Division
Listing of State Assessees - Alphabetical
Current as of July 17, 2014

Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
AmeriVision Communications Inc.	2379	Affinity 4		999 Waterside Drive, Suite 1910	Norfolk	VA	23510
Ami Communications, Inc.	Q900			300 Cardinal Drive, Suite 280	St. Charles	IL	60175
ANPI, LLC	8086			3243 S. Meadowbrook Road	Springfield	IL	62711
Anza Electric Cooperative, Inc.	103			P.O. Box 391909	Anza	CA	92539-1909
Aries Network, Inc.	7964	dba: Aries Telecommunications		5973 Avenida Encinas Suite 202	Carlsbad	CA	92008
Arizona & California Railroad	899		c/o Genesee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
Arizona Public Service Company	191			P.O. Box 53999, MS 9505	Phoenix	AZ	85072
Association Administrators, Inc.	P611			180 East Main Street, Suite 200	Smithtown	NY	11787
Astound Broadband LLC	7832			401 Kirkland Parkplace, Ste 500	Kirkland	WA	98033
Astrium Services Business Communications, Inc.	8105			2600 Tower Oaks Blvd., Suite 210	Rockville	MD	20852
Astrium Services Government, Inc.	7948			2600 Tower Oaks Blvd., 7th floor	Rockville	MD	20852
AT&T Communications	2310		AT&T Property Tax Group	909 Chestnut Street, Rm #36-M-01	St. Louis	MO	63101
AT&T Mobility LLC	2606		AT&T Property Tax Group	909 Chestnut Street, Rm #36-M-01	Saint Louis	MO	63101
ATMC, Inc.	7950	Nevada ATMC, Inc.		P.O. Box 3507	Rancho Cucamonga	CA	91729
Audeamus	7824	Sebastian	c/o Tax Department	811 S. Madera Ave	Kerman	CA	93630
Avenal Power Center, LLC	1156		Macquarie Group - Tax Department	500 Dallas Street, Lvl 31	Houston	TX	77002
Backbone Communications, Inc.	8031			811 Wilshire Blvd., Suite 1020	Los Angeles	CA	90017
Bandwidth.com CLEC, LLC	8122			Venture Center III - 2nd Floor 900 Main Campus Drive	Raleigh	NC	27606
Bandwidth.com, Inc.	2793			Venture Center III 900 Main Campus Drive	Raleigh	NC	27606
BCE Nexxia Corporation	8032		c/o DuCharme, McMillen & Associates	P.O. Box 80615	Indianapolis	IN	46250
BCN Telecom, Inc	D174			550 Hills Dr.	Bedminster	NJ	
BCN Telecom, Inc.	Q780			550 Hills Drive, Suite 110 1st Floor	Bedminster	NJ	07921
Belmont Telecom, Inc.	Q929			130 Trapelo Road	Belmont	MA	02478
Bestel USA, Inc.	8133			1441 Brickell Avenue, Suite 1100	Miami	FL	33131-3429
BetterWorld Telecom, LLC	Q586	BetterWorld Telecom	Regulatory Department	11951 Freedom Dr, 13th Floor	Reston	VA	20190
Bicent (California) Malburg, LLC	1154		Beowulf Energy LLC	103 North Washington Street	Easton	MD	21601
Birch Telecom Of The West, Inc.	Q930	Birch Communications		2323 Grad Blvd., Suite 925	Kansas City	MO	64108
Blue Casa Telephone LLC	8027			114 E. Haley St., Suite A	Santa Barbara	CA	93101
Blue Jay Wireless, LLC	D159			5010 Addison Circle	Addison	TX	75001
Blue Ridge Telecom Systems, LLC	Q767			250 Pilot Road STE 300	Las Vegas	NV	89119-3514
Blue Rooster Telecom, Inc.	8123			P.O. Box 4959	San Luis Obispo	CA	93403
Blythe Energy, Inc.	1136		c/o AltaGas Ltd.	1700, 355-4th Ave SW Attn: Tax Department	Calgary	AB Canada	T2P 0JL
BNSF Railway Company	804		c/o Burlington Northern Santa Fe Tax Dept.	PO Box 961089	Fort Worth	TX	76161-0089
Boomerang Wireless, LLC	D144			955 KACENA RD, ste A	Hiawatha	IA	52233
Bright House Networks Information Services (California), LLC	8048			5823 Widewaters Parkway	East Syracuse	NY	13057
Broadband Dynamics, LLC	8152			8757 E. Via De Commercio, 1st Floor	Scottsdale	AZ	85258-3359
Broadview Networks, Inc.	8126			800 Westchester Avenue, Suite N501	Rye Brook	NY	10573

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Broadvox CLEC	8163			75 Erieview Plaza, Suite 400	Cleveland	OH	44114
Broadvox LLC	8135			75 Erieview Plaza, Suite 400	Cleveland	OH	44114
BT Americas Inc.	7758		c/o Tax Department	11440 Commerce Park Drive	Reston	VA	20191
Budget PrePay, Inc.	D139	Budget Mobile Federal Lifeline		1325 Barkdale Blvd.	Bossier City	LA	71111
Budget Prepay, Inc./Budget Phone	Q485			535 Branch Crossing Drive	Covington	LA	70435
Buehner-Fry, Inc.	2116			389 SW Scalehouse Ct., Suite 100	Bend	OR	97702
Bullseye Telecom, Inc.	Q521			25925 Telegraph Road, Suite 210	Southfield	MI	48033-2527
Business Discount Plan, Inc.	7632			One World Trade Center, Suite 800	Long Beach	CA	90831
Business Network Long Distance, Inc.	Q606			1400 Sixteenth St, Ste 400	Denver	CO	80202
Cable and Wireless Americas Operations, Inc.	8005		Tax Department	20110 Ashbrook Place, Suite 170	Ashburn	VA	20147
Cabrillo Power I LLC	1106		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
Cabrillo Power II LLC	1107		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
CA-CLEC LLC	8037	Crown Castle Solutions Corp.		2000 Corporate Drive	Canonsburg	PA	15317
Caithness Blythe II, LLC	1149		Caithness Corporation	565 Fifth Ave., 29th Floor	New York	NY	10017
Calaveras Telephone Company	210			P.O. Box 37	Copperopolis	CA	95228-0037
California Alliance Telecard, Inc.	8140			1 Mandalay Place #915	South San Francisco	CA	94080
California Broadband Cooperative, Inc.	8139			1101 Nimitz Avenue	Vallejo	CA	94592
California Gas Gathering, Inc.	478			2981 Gold Canal Drive	Rancho Cordova	CA	95670
California Northern Railroad	810		c/o Genesee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
California RSA #4 Partnership	2669	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
California RSA No. 3 Limited Partnership	2668	dba Golden State Cellular		P. O. Box 2607	Oakhurst	CA	93644
California Rural Service Area #1, Inc.	2671	dba: US Cellular		PO Box 31369	Chicago	IL	60631-0369
Call America, Inc.	7949			4202 Coronado Avenue	Stockton	CA	95204
Callcatchers, Inc.	8113	Freedom Voice Systems		169 Saxony Road, Suite 212	Encinitas	CA	92024
CallTower, Inc.	7960			10624 S. Eastern Ave., Suite A-773	Henderson	NV	89052
Calmtel USA, Inc.	8066			3660 Wilshire Blvd., Suite 101A	Los Angeles	CA	90010
CALNEV Pipe Line LLC	402		c/o Kinder Morgan Energy Partners, L.P.	1100 Town & Country Road	Orange	CA	92868
Cal-Ore Communications, Inc.	8079			P.O. Box 847	Dorris	CA	96023-0847
Cal-Ore Long Distance	Q327			PO Box 847	Dorris	CA	96023
Cal-Ore Telephone Co.	328			PO Box 847	Dorris	CA	96023-0847
Calpop.Com, Inc.	8132			600 West Seventh Street, Suite 360	Los Angeles	CA	90017
CalTel Long Distance	Q321			PO Box 37	Copperopolis	CA	95228
Cardinal Pipeline, LP	493			950 17th Street, Suite 2650	Denver	CO	80202
Carlsbad Energy Center LLC	1163		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
Cause Based Commerce, Inc.	Q795	The Sienna Group		P.O. Box 531640	Cincinnati	OH	45253
CBC Broadband Holdings, LLC	7910			2702 Media Center Drive, Building 4	Los Angeles	CA	90065
Cbeyond Communications, LLC	8049		Ryan	100 Congress Avenue, Suite 1900	Austin	TX	78701
CCFC Sutter Energy, LLC	1132		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
CCI Network Services, LLC	Q796			155 North 400 West, Suite 100	Salt Lake City	UT	84103
CCT Telecommunications, Inc.	7690			1106 E. Turner Road, Ste A	Lodi	CA	95240

State-Assessed Properties Division
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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Cebridge Telecom CA, LLC	Q797	Cebridge Connections	Tax Department	12444 Powerscourt Drive, Suite 140	St. Louis	MO	63131
Cellco Partnership	2559	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
Cellular Systems International	2652			607 So. State St.	Jerseyville	IL	62052
CENIC Broadband Initiatives LLC	8141			16700 Valley View Avenue, Suite 410	La Mirada	CA	90638
Central California Traction Company	818		c/o Burlington Northern Santa Fe Tax Dept.	PO Box 961089	Fort Worth	TX	76161-0089
Central Oregon & Pacific Railroad	802		c/o Genessee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
Central Telecom Long Distance, Inc.	Q935			102 South Tejon Street, 11th Floor	Colorado Springs	CO	80903
Central Valley Gas Storage LLC	104			P.O Box 4569, Loc 1150	Atlanta	GA	30302-4569
Central Valley Telecom, LLC	R005			1346 N. Floyd Avenue	Fresno	CA	93722
Centurytel Long Distance, Inc.	Q014		Rash and Associates, LLP	PO Box 260888	Plano	TX	75026-0888
CenturyTel of Eastern Oregon, Inc.	202	Centurytel	c/o Duff & Phelps, LLC #100/144	P.O. Box 2629	Addison	TX	75001
Certain Communications Corporation	8121			1314 W. Glenoaks Blvd. #106	Glendale	CA	91201
CES Placerita, Inc.	1146		c/o Clean Energy Systems, Inc.	3053 Prospect Park Drive, Suite 150	Rancho Cordova	CA	95670-6071
Channel Islands Telephone Company	Q878			3802 Rosecrans St., Ste 485	San Diego	CA	92110
Charter Fiberlink CA-CCO, LLC	8061			12405 Powerscourt Drive	St. Louis	MO	63131-3674
Cheap2Dial Telephone, LLC	Q969			107 W. Michigan Avenue, 4th Floor	Kalamazoo	MI	49007
Chevron Pipe Line Company	479		Chevron Services Company	PO Box 285	Houston	TX	77001
Chevron U.S.A., Inc.	429		c/o Chevron Services Company	PO Box 285	Houston	TX	77001
Chevron USA, Inc.	476		c/o Chevron Services Company	PO Box 285	Houston	TX	77001
China Telecom (Americas) Corporation	8015		Tax Department	607 Herndon Parkway, Suite 201	Herndon	VA	20170
Ciao Telecom, Inc.	2789			8390 LBJFWY 10th Floor	Dallas	TX	75243
Cincinnati Bell Any Distance, Inc.	2470			211 East Fourth Street, Room 103-1170	Cincinnati	OH	45202
Cintex Wireless, LLC.	D146			1800 I Rockville Pike	Rockville	MD	20852
Citizens Telecommunications Company of California, Inc.	284		Frontier Communications Corp.	3 High Ridge Park	Stamford	CT	06905
Citrix Communications LLC	8162			449 Washington Blvd., Suite 1401	Jersey City	NJ	07310
City of Riverside	408		c/o Riverside Public Utilities	3900 Main Street	Riverside	CA	92522
Clear Rate Communications, Inc.	R025			555 Old Woodward Ave., Suite 600	Birmingham	MI	48009
Clear World Communications Corporation	7993			3501 S. Harbor Blvd., Suite 200	Santa Ana	CA	92704
Coast Belle Rail Corporation	869	dba: Santa Maria Valley Railroad		PO Box 5665	Santa Maria	CA	93456-5665
Coast International, Inc.	2399			14303 W. 95 Street	Lenexa	KS	66215
Coast To Coast Cellular, Inc.	D106			1910 Minno Drive, Suite 210	Johnstown	PA	15905
Cogent Communications of California, Inc.	Q537			1015 31st Street NW	Washington	DC	20007
Comcast Business Communications, Inc.	Q565	dba Comcast Long Distance	c/o Property Tax	One Comcast Center, 32 Floor	Philadelphia	PA	19103
Comity Communications, LLC	Q987			3816 Ingersoll Avenue	Des Monies	IA	50312
Common Point, LLC	R006			3130 Pleasant Run	Springfield	IL	62711
Communications Brokers & Consultants, Inc.	7645	Corporate Business Communication Dial 411		23939 Ventura Blvd.	Calabasas	CA	91302
Communications Network Billing, Inc.	Q744			200 S. Virginia Street, 8th Floor	Reno	NV	89501-2217
Communications Telefonicas Latinas Corp.	Q937			3050 Royal Boulevard South, Ste. 115	Alpharetta	GA	30022
ComNet(USA) LLC	7990			700 South Flower Street, Suite 750	Los Angeles	CA	90017

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Comtech21, LLC	Q284			One Barnes Park South	Wallingford	CT	06492
Connectto Communications, Inc.	8065			555 Riverdale Drive, Suite A	Glendale	CA	91204
Connectto World, Inc.	D148			9901 Roscoe Blvd	Sun Valley	CA	91352
Consumer Cellular, Inc.	D074			7204 SW Durham Rd., Suite 300	Portland	OR	97224
Consumer Telcom, Inc.	7940			701 North Green Valley Parkway, Ste 200	Henderson	NV	89014
Conterra Ultra Broadband LLC	8089		Marvin F. Poer and Company	18818 Teller Avenue, Suite 277	Irvine	CA	92612
Convergence Systems	8107			10636 Scripps Summit Court, Suite 201	San Diego	CA	92131
Convergia, Inc.	Q593			237 Hymus Blvd	Pointe Claire	QC Canada	H9R 5C7
Cosmobridge America, Inc.	8085			15707 Rockfield Blvd., #131	Irvine	CA	92618
Covista, Inc.	7539		CSI	740 FL. Central Parkway	Longwood	FL	32750
Cox California Telcom, LLC	7640	dba: Cox Communications, Inc.	c/o Tax Department	6205 Peachtree Dunwoody Road, 12th Floor	Atlanta	GA	30328
CPN Pipeline Company	428		c/o Duff & Phelps	717 Texas Avenue, Suite 100	Houston	TX	77002
CPV Sentinel, LLC	1160		Competitive Power Ventures, Inc.	8403 Colesville Road, Suite 915	Silver Springs	MD	20910
Credit Union Wireless	D107			451 Division Street, NE	Salem	OR	97301
Credo Mobile, Inc.	D048			101 Market St., Ste 700	San Francisco	CA	94105
Crexendo Business Solutions, Inc.	Q999			1615 South 52Nd Street	Tempe	AZ	85281
Cricket Communications, Inc.	2762		c/o Tax Supervisor	5887 Copley Dr., Building 1, 5th Floor, Tax Dept.	San Diego	CA	92111
Crimson California Pipeline L.P.	490			950 17th Street, Ste 2650	Denver	CO	80202
Crown Castle NG West, Inc.	7982		Frank Deible	2000 Corporate Drive	Canonsburg	PA	15317
Cruzio Media, Inc.	Q939			877 Cedar Street #150, Suite 2700	Santa Cruz	CA	95060
CTC Communciations Corp.	7682	fka Computer Telephone Corp.		100 Chestnut Street, Suite 600	Rochester	NY	14604
Curatel, LLC	D149			1605 W. Olympic Blvd, Ste 600	Los Angeles	CA	90015
Custom Network Solutions, Inc.	P621			210 Route 4 East, Suite 201	Paramus	NJ	07652
Custom TeleConnect, Inc.	7651			6242 West Desert Inn Road	Las Vegas	NV	89146
CVIN LLC	8151			9479 North Ft. Washington, Suite 105	Fresno	CA	93730
Cybernet Communications Inc.	7516			7750 Gloria Ave.	Los Angeles	CA	91406
Cypress Communications, LLC	8072			Four Piedmont Center, Suite 600	Atlanta	GA	30305
Dar Communications Corporation	Q746		Thompson Hine, LLC	1919 M. Street, N.W., Suite 700	Washington	DC	20036
DATC Path 15, LLC	156			550 South Tryon Street, MC: DEC-41B	Charlotte	NC	28202
DCT Telecom Group, Inc.	Q653			27877 Clemens Road	Westlake	OH	44145
Delta Energy Center, LLC	1128		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
Dial Long Distance, Inc.	8100			762 West Ventura Blvd.	Camarillo	CA	93010
Dialink Corporation	2437			1660 S. Amphlett Blvd., Ste 314	San Mateo	CA	94402-2526
DigiJack Corporation	R019			Box 326	Larkspur	CA	94997
Digital Communications Network, Inc.	2602			PO Box 487	Agoura Hills	CA	91376
Digital Net Phone, LLC	R015			PO Box 67896	Los Angeles	CA	90067-0896
Digital Transportation Corp.	R017			1720 Q Street	Sacramento	CA	95811
Digital West Networks, Inc.	8148			3620 Sacramento Drive, Suite 102	San Luis Obispo	CA	93401
dishNET Wireline L.L.C.	R018			P.O. Box 6623	Englewood	CO	80155
DMR Communications, Inc.	8041			1841 Rainbow Drive	Santa Ana	CA	92705
Dollar Phone Enterprise, Inc.	Q941	DPE		232 Broadway	Brooklyn	NY	11211
DSCI Corporation	Q621			One Sundial Avenue, Suite 514	Manchester	NH	03103

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Dsi-Iti, LLC	8142			2609 Cameron Street	Mobile	AL	36607
Ducor Telephone Company	228			P. O. Box 42230	Bakersfield	CA	93384-2230
Dynegy Morro Bay, LLC	1104		Dynegy Property Tax	601 Travis Street, Suite 1400	Houston	TX	77002
Dynegy Moss Landing, LLC	1103		Dynegy Property Tax	601 Travis Street, Suite 1400	Houston	TX	77002
Dynegy Oakland, LLC	1105		Dynegy Property Tax	601 Travis Street, Suite 1400	Houston	TX	77002
Dynegy South Bay, LLC	1118		Dynegy Property Tax	601 Travis Street, Suite 1400	Houston	TX	77002
Earthlink Business, LLC	7800	f/k/a New Edge Network, Inc.	Ryan LLC	PO Box 56607	Atlanta	GA	30343
Easton Telecom Services, LLC	Q597			Summit II - Unit A 3046 Brecksville Rd	Richfield	OH	44286
Edison Carrier Solutions	7997		c/o: Southern California Edison Co.	2244 Walnut Grove Avenue QUAD 2-D,G.O. #1	Rosemead	CA	91770
Ekit.Com, Inc.	8102			27 Drydock Avenue, 5th Floor	Boston	MA	02210
El Paso Natural Gas Company, LLC	197		c/o Property Tax Department	P.O. Box 4372	Houston	TX	77210-4372
El Segundo Energy Center LLC	1158		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
El Segundo Power LLC	1110		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
Electric Lightwave, LLC	2430		The Valuation Group, Inc.	935 White Plains Road, Suite 203-A	Trumbull	CT	06611
Elk Hills Power, LLC	1126			P.O. Box 27570	Houston	TX	77227-7570
Embarq Communications, Inc.	Q783			5454 W 110 Th Street	Overland Park	KS	66211
Empire Unified Communications LLC	Q943			1 West Main St., Ste. 650	Rochester	NY	14614
Encompass Communications, LLC	Q287			119 W. Tyler Suite #286	Longview	TX	75601
Enhanced Communications Group, LLC	Q119			312 South East Delware	Bartlesville	OK	74003
Enhanced Communications Network, Inc.	7955	dba: Asian American Association	c/o Tax Department	9550 Flair Dr. #400	El Monte	CA	91731
Entelegent Solutions, Inc	Q944			3800 Arco Corporate Drive, Ste. 310	Charlotte	NC	28273
Entrix Telecom, Inc.	Q596			550 Broad Street, 17th Floor	Newark	NJ	07102
Equivoice, LLC	Q659			PO Box 7300	Algonquin	IL	60102
Ernest Communications, Inc.	P928		Tax Department	5275 Triangle Parkway, Suite 150	Norcross	GA	30092
Eventis Telecom, Inc.	Q993			221 E. Hickory Street	Mankato	MN	56001
Everything Wireless, LLC	2681			1310 Westwood Blvd.	Los Angeles	CA	90024
Express Telecommunications Network, Inc.	8119			4180 W. Alamosse Avenue, Suite 107	Fresno	CA	93722
Extenet Systems (California) LLC	8093			3030 Warrenville Road, Suite 340	Lisle	IL	60532
EZ Reach Mobile, LLC	D150			3955 Pleasantdale Rd, Ste 104	Atlanta	GA	30340
FastBlue Communications, Inc.	8101			1900 Main Street, Suite 300	Irvine	CA	92614
Fiber International, LLC	R021			2635 Park Boulevard	Palo Alto	CA	94306
Fireline Network Solutions, Inc.	R023	Fireline Broadband		13011 Florence Ave.	Santa Fe Springs	CA	90670
First Choice Technology, Inc.	Q759			903 Lake Lilly Drive, Suite A125	Maitland	FL	32751
First Communications, LLC	8111			3340 West Market Street	Akron	OH	44333
Fisher Wireless Services, Inc.	2760			14530 South Commercial	Blythe	CA	92225
Flash Wireless, LLC	D151			1000 Progress Place	Concord	NC	28025
Flat West Wireless, LLC	2783	Clear Talk		5225 South Loop 289, Suite 128	Lubbock	TX	79424
Foresthill Telephone Co.	235			811 So. Madera Ave.	Kerman	CA	93630
France Telecom Corporate Solutions, LLC	8009			13775 McLearen Road, Mailstop 1100	Oak Hill	VA	20171
Franz, Inc.	Q398	Telelight Inc.		3347 St. Vincent Place	Boulder	CO	80301
Free Mobile, Inc.	D172			16 Village Lane, Suite 250	Colleyville	TX	76034
Fresno Mobile Radio, Inc.	3039			160 North Broadway	Fresno	CA	93701

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Fresno MSA Limited Partnership	2552	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
Frontier Communications of America, Inc.	7512		c/o Frontier Communications Corporation	Three High Ridge Park	Stamford	CT	06905
Frontier Communications of the Southwest, Inc.	203			3 High Ridge Park	Stamford	CT	06905
G2 Solutions, LLC	8000			1475 Powell St., Ste 202	Emeryville	CA	94608
G3 Telecom USA, Inc.	R026			1039 McNicoll Avenue	Toronto	ON Canada	M1W3W6
GATX Corporation	503		c/o Tax Department	222 West Adams	Chicago	IL	60606-5314
GC Pivotal, LLC	8144			180 N. Lasalle Street, Suite 2430	Chicago	IL	60601
G-Five Communications, LLC	Q998			4554 C Caterpillar Road	Redding	CA	96003
Gill Ranch Storage, LLC	121			220 NW Second Ave.	Portland	OR	97209-3991
Gilroy Energy Center, LLC	1129		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
Global Connection Inc. Of America	Q765			5555 Oakbrook Pkwy, Suite 620	Norcross	GA	30093
Global Internetworking, Inc.	8143	Global Telecom and Technology Americas, Inc.	Tax Department	8484 Westpark Drive, Suite 720	McLean	VA	22102
Global Phone Corp.	Q667			137 North Washington St., #100	Falls Church	VA	22046
Global Tech Telecommunications, Inc	Q879			1040 S Milwaukee Ave, Ste 205	Wheeling	IL	60090
Global Tel*Link Corporation	7988		c/o Ryan Tax Compliance Services, LLC	PO Box 460049	Houston	TX	77056
Global Telecom LLC	8092			1936 Saleroso Drive	Rowland Heights	CA	91748
Globalstar USA, LLC	2772			300 Holiday Square Blvd.	Covington	LA	90433
Globe Wireless, LLC	2368		c/o Layne Birdwell & Associates	PO Box 4907	Bryan	TX	77805-4907
Go Solo Technologies, Inc.	Q238			5410 Mariner Street #175	Tampa	FL	33609
Golden State Water Company	101		Attn: Tax Department	630 E. Foothill Blvd.	San Dimas	CA	91773-1212
Granite Communications LLC	Q672			100 Newport Ave. Ext.	Quincy	MA	02171
Grasshopper Group, LLC	Q997			197 1St Avenue, Suite 200	Needham	MA	02494
Great America Networks, Inc.	Q480		BTI Communications Group, Ltd.	15700 W 103rd Street Suite 110	Lemont	IL	60439
Greatcall, Inc.	2784			10935 Vista Sorrento Pkwy., Suite 200	San Diego	CA	92130
Greenfield Communications, Inc.	8004			34112 Violet Lantern, Suite C	Dana Point	CA	92629
GWF Energy, LLC - Hanford	1122		GWF Energy LLC, C/O Star West Generation LLC	2929 Allen Parkway Avenue Suite 2280	Houston	TX	77019
GWF Energy, LLC - Henrietta	1123		GWF Energy LLC, C/O Star West Generation LLC	2929 Allen Parkway Avenue Suite 2280	Houston	TX	77019
GWF Energy, LLC - Tracy	1124		GWF Energy LLC, C/O Star West Generation LLC	2929 Allen Parkway Avenue Suite 2280	Houston	TX	77019
Happy Valley Telephone Company	240			525 Junction Road	Madison	WI	53717
Harbor Cogeneration Company, LLC	1145		Southwest Generating Operating Co., LLC	1200 17th Street, Suite 700	Denver	CO	80202
High Desert Power Trust	1127			1044 N 115th Street, Suite 400	Omaha	NE	68154
Homestake Mining Company of California	410			P.O. Box 1010	Lower Lake	CA	95457
Hornitos Telephone Company	239			525 Junction Road	Madison	WI	53717
HyperCube, LLC	8046			3200 W. Pleasant Run Rd., Suite 300	Landcaster	TX	75146
Ibasis Retail, Inc.	Q873			10 Second Avenue	Burlington	MA	01803

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Ibfa Acquisition Company, LLC	Q776			353 Sacramento St., Suite 1500	San Francisco	CA	94111
IDT America, Corp.	7947		Property Tax Services Group	550 Broad Street, 17th Floor	Newark	NJ	07102
IDT Spectrum	8045		Property Tax Services Group	520 Broad Street	Newark	NJ	07102
IFN.com, Inc.	R024	Panda Global LLC		9841 Airport Blvd.	Los Angeles	CA	90045
Impact Telecom, Inc.	8124			PO Box 720128	Oklahoma City	OK	73172-0128
Impulse Telecom, LLC	Q972			5383 Hollisteer Avenue, Suite 240	Goleta	CA	93111
inContact, Inc.	7985			7730 So. Union Park Ave # 500	Midvale	UT	84047
Independent Telecommunications Systems, Inc.	Q618	ITS Communications; IXC Direct		4079 Park East Court	Grand Rapids	MI	49546
Indigo Generation LLC	1141		c/o Diamond Generating Corporation	333 South Grand Ave., Suite 1570	Los Angeles	CA	90071
Inetworks Group, Inc.	Q911			125 S. Wacker Drive, Suite 2510	Chicago	IL	60606
Infotech Telecommunications & Network, Inc.	7872			725 Evans Road	San Luis Obispo	CA	93401
Inland Empire Energy Center, LLC	1148		Ryan LLC (for GE)	Property Tax Service PO Box 4900 Dept-201	Scottsdale	AZ	85261-4900
Intarnet, Inc	Q986			PO Box 894644	Los Angeles	CA	90189
Integrated Services Inc.	Q861			5 Revere Drive, Suite 200	Northbrook	IL	60062
Integrated Telemanagement Services, Inc.	7638	Omnicom		4100 Guardian St., Ste 110	Simi Valley	CA	93063
IntelePeer Cloud Communications, LLC	8118			177 Bovet Road, Suite 400	San Mateo	CA	94402
Intelletrace, Inc.	8051			448 Ignacio Blvd., #222	Novato	CA	94949
Intellicall Operator Services, Inc.	2329			5000 Sawgrass Village Circle, Suite 2	Ponte Vedra Beach	FL	32082
Intelsat Global Service LLC	7969			3400 International Drive, NW	Washington	DC	20008-3006
Intermetro Communications, Inc.	8044			2685 Park Center Drive, Bldg. A	Simi Valley	CA	93065
Internap Connectivity	R045			1420 Spring Hill Road, Suite 401	Mclean	VA	22102
International Telcom Ltd.	7770			417 2nd Avenue West	Seattle	WA	98119
Internet Business Services, Inc.	8145			1107 Fair Oaks Ave., STE 471	South Pasadena	CA	91030
Intouch America, Inc.	2658			18533 Ventura Blvd., Suite 204	Tarzana	CA	91356
Intrado Communications, Inc.	R014			PO Box 999	Longmont	CO	80502
Inyo Networks, Inc.	Q970			1101 Nimitz Ave.	Vallejo	CA	94592
IPC Network Services, Inc.	8029		Harborside Financial Center Plaza 10	3 Second Street, 15th Floor	Jersey City	NJ	07311
ItsOn, Inc.	2796			3 Lagoon Drive, Suite 230	Redwood City	CA	94065
ItsOn, Inc.	D168	Zact		3 Lagoon Drive	Redwood City	CA	94065
i-wireless, LLC	2780			One Levee Way, Suite 3104	Newport	KY	41071
IXC Holdings, Inc.	8125			P.O. Box 720128	Oklahoma City	OK	73172-0128
James R. McKeown	3434	The Radio Shop		3834 Sunwood Drive	Redding	CA	96002-4902
JRT, Inc.	Q981			7270 Coventry Circle	Buena Park	CA	90621
KDDI America, Inc.	7766			825 3rd Ave., 3rd Floor	New York	NY	10022
Kerman Telephone Co.	246			811 So. Madera Ave.	Kerman	CA	93630
Kern River Gas Transmission Company	188			2755 East Cottonwood Parkway	Salt Lake City	UT	84121
Kings County Canal Company	412			P.O. Box 877	Corcoran	CA	93212
KT America, Inc.	7781			3435 Wilshire Blvd. #2160	Los Angeles	CA	90010
La Paloma Generating Company, LLC	1112		c/o Rockland Capital	24 Waterway Avenue, Suite 800	The Woodlands	TX	77380
Larkspur Energy LLC	1142		c/o Diamond Generating Corporation	333 South Grand Ave., Suite 1570	Los Angeles	CA	90071
LCB Communications, LLC	R027			P.O. Box 1246	San Martin	CA	95020

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LCB Communications, LLC	R035			POBox 1246	San Martin	CA	95020
LCR Services, Inc.	7983	dba: LCR/Premysis Technologies		1650 South Amphlett Blvd., Ste 210	San Mateo	CA	94402
Leading Edge Communications, Inc.	7981			P. O. Box 50603	Henderson	NV	89016
Legacy Long Distance International, Inc.	7699			10833 Valley View St., Ste 150	Cypress	CA	90630-5040
Legent Communications Corporation	7978			16755 Von Karman Avenue, Suite 200	Irvine	CA	92606
Level 3 Communications, LLC	7761			1025 Eldorado Blvd.	Broomfield	CO	80021
Lexent Inc.	8087		Lightower Fiber Networks, Tax Department	80 Central Street	Boxborough	MA	01719
Liberty Utilities (Calpeco Electric), LLC	163			933 Eloise Ave.	South Lake Tahoe	CA	96150
Lightyear Network Solutions, LLC	7527			1901 Eastpoint Parkway	Louisville	KY	40223
Lightyear Network Solutions, LLC	D126			1901 Eastpoint Parkway	Louisville	KY	40223
Line Systems, Inc.	Q680			1645 West Chester Pike, Suite 200	West Chester	PA	19382
LiveTV Airfone, Inc.	8103		Attn: Tax Department	1250 N. Arlington Heights Rd.	Itasca	IL	60143
Local Access Services LLC	R030			11442 Lake Butler Blvd.	Windermere	FL	347786
Local Access Services LLC	R038			11442 Lake Butler Blve.	Windermere	FL	34786
Locus Telecommunications, Inc.	8017			2200 Fletcher Ave. 6th Floor	Fort Lee	NJ	07204
Lodi Gas Storage, LLC	198		Attn: Property Tax	One Greenway Plaza, Suite 600	Houston	TX	77046
Long Beach Generation LLC	1111		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
Long Distance Access, Inc.	Q860			442 Hayward Avenue, N.	Oakdale	MN	55128
Long Distance Consolidated Billing Co.	Q341			4010 W. Walton Blvd., Suite B	Waterford	MI	48329
Long Distance of Michigan, Inc.	P652	dba LDMI Telecommunications Fonetel	Intax	PO Box 54288	Lexington	KY	40555
Los Angeles SMSA Ltd., Partnership	2532	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
Los Esteros Critical Energy Facility, LLC	1143		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
LRY LLC	834	Lake Railway		337 Grain Terminal Road	Burbank	WA	99323
Lucky Communications, Inc.	8006			1028 Mission St.	San Francisco	CA	94103
Lycamobile USA Inc.	D152			24 Commerce Street, Suite 100	Newark	NJ	07102
Madera Radio Dispatch, Inc.	3362			P.O. Box 28	Madera	CA	93639
Mariposa Energy, LLC	1159		c/o Diamond Generating Corporation	333 South Grand Avenue, Suite 1570	Los Angeles	CA	90071
Masscomm, Inc	Q980	Mass Communications		40 Wall Street	New York	NY	10005
Matrix Telecom, Inc.	2383		c/o Meritax, LLC	14901 Quorum Drive, Suite 740	Dallas	TX	75254
MCC Telephony Of The West, Inc	Q828	Mediacom Communications Corp		100 Crystal Run Road	Middletown	NY	10941
MCC Telephony of the West, LLC	D171	Mediacom Communications Corporation		100 Crystal Run Road	Middletown	NY	10941
McCloud Railway Company	883	dba Railroad Materials Salvage, Inc.		P.O. Box 612	Richmond	MO	64085-0612
McGraw Communications	Q515			521 Fifth Avenue, 14th Floor	New York	NY	10175
MCI Communications Services, Inc.	2274			PO Box 152206	Irving	TX	75015-2206
MCI Metro Access Transmission Services, LLC	2372			PO Box 152206	Irving	TX	75015-2206

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McLeodUSA Telecommunications Services, Inc.	7914	Windstream Communications		4001 N. Rodney Parham Rd	Little Rock	AR	72212
Medallion Telecom Inc.	8156			1717 N. Verdugo Road, # 266	Glendale	CA	91208
MegaPath Corporation	7706		Attn: Property Tax Department	2510 Zanker Road	San Jose	CA	95131
Mendocino Railway	815			341 Industrial Way	Woodland	CA	95776-6202
Metcalf Energy Center, LLC	1133		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
MetroPCS California, LLC	2733			12920 SE 38th Street	Bellevue	WA	98006
Metropolitan Telecommunications of CA, Inc.	Q373	Met Tel		55 Water Street, 32nd Floor	New York	NY	10041
MG, LLC	D087			2200 Fletcher Ave., 4th floor	Fort Lee	NJ	07024
Midway Peaking, LLC	1153		c/o Cogentrix Midway Holdings, LLC	9405 Arrowpoint Boulevard	Charlotte	NC	28273
Midway Power LLC	1150	Tesla Power Plant	Tax Department, Mail Code B12G	PO Box 7054	San Francisco	CA	94120-7054
Mission Telecom, Inc.	8040			2920 Scott Road	Santa Clara	CA	95054
Mitel NetSolutions, Inc.	2381			1146 N. Alma School Rd.	Mesa	AZ	85201-3000
Modesto & Empire Traction Company	850			P.O. Box 3106	Modesto	CA	95353
Mojave Pipeline Company, LLC	187		c/o Property Tax Dept.	P.O. Box 4372	Houston	TX	77210-4372
Momentum Telecom, Inc.	Q912			2700 Corporate Drive, Suite 200	Birmingham	AL	35242
Mosaic Networx, LLC	8112			454 Las Gallinas Avenue, Suite 145	San Rafael	CA	94903
Mother Lode Internet, LLC	2787			301 S. Shepherd Street	Sonora	CA	95370
Multiline Long Distance, Inc.	Q837			8044 Montgomery Rd, Ste 700	Cincinnatti	OH	45236
Napa Valley Wine Train, Inc.	894			1275 McKinstry Street	Napa	CA	94559
National Access Long Distance, Inc.	Q609			871 Coronado Center Drive, Suite 200	Henderson	NV	89052
National Directory Assistance, LLC	Q516			12700 Townepark Way	Louisville	KY	40243
Nationwide Telecom, Inc.	8026			7545 Shoup Avenue, Unit A	West Hills	CA	91307
Natomas Central Mutual Water Company	435			2601 West Elkhorn Blvd.	Rio Linda	CA	95673
Network Billing Systems, LLC	Q063		Tax Department	155 Willowbrook Blvd	Wayne	NJ	07470
Network Communications Int'l Corp	Q064			606 East Magrill Street	Longview	TX	75601
Network Enhanced Technologies, Inc.	7571			700 So. Flower Street, Suite 420	Los Angeles	CA	90017
Network Enhanced Telecom. LLP	8095			119 West Tyler Street, Suite 100	Longview	TX	75601
Network Expert Group, Inc.	8083			3008 Wilshire Blvd., Suite 205	Los Angeles	CA	90010
Network Innovations, Inc.	8154		c/o Rick Stern	1101 W. Lake Street, Floor 6th	Chicago	IL	60607
Network IP, LLC	Q161			119 W. Tyler Street, Suite 100	Longview	TX	75601
Network Operator Services, Inc.	P885			P.O. Box 3529 119 West Tyler Suite 260	Longview	TX	75606
Network Service Billing, Inc.	Q736			7251 W. Lake Mead Blvd, Suite 300	Las Vegas	NV	89128
Network Telephone Services, Inc.	7636			21135 Erwin Street	Woodland Hills	CA	91367
Neutral Tandem - California, LLC	8002			550 West Adams, Suite 900	Chicago	IL	60661
New Horizon Communications Group	Q692			420 Bedford, Suite 250	Lexington	KY	02420
New Horizons Communications Of California Corp.	Q948			420 Bedford Street, Ste 250	Lexington	MA	2420
New World Telecom International, Inc.	7967		c/o New World Telecommunications Limited	17/F, Chevalier Commercial Centre 8 Wang Hoi Road	Kowloon Bay		Hong Kong China
NewPath Networks, LLC	8077			2000 Corporate Drive	Canonsburg	PA	15317
Nextlink Wireless, LLC	2775		c/o Tax Department	13865 Sunrise Valley Drive	Herndon	VA	20171

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Nexus Communications, Inc.	D128			3629 Cleveland Ave, Suite C	Columbus	OH	43224
Nexus Communications, Inc.	Q693	Nexus Communications TSI, Inc.		3629 Cleveland Avenue, Ste. C	Columbus	OH	43224
Nobelbiz VOIP Services, Inc.	R008			5973 Avenida Encinas, Suite 202	Carlsbad	CA	92008
NobelTel, LLC	7992		Telecom Compliance Services	5973 Avenida Encinas, Suite 202	Carlsbad	CA	92008
Norcast Communications Corporation	7998			1998 Santa Barbara Avenue, #100	San Luis Obispo	CA	93401
Norstan Network Services Inc.	2460		Attn: Tax Department	4710 Eisenhower Blvd., Suite E8	Tampa	FL	33634
Norstar Telecommunications, LLC	Q826			10025 Scenic View Road	Vienna	VA	22182
North Baja Pipeline, LLC	180		c/o TransCanada Pipeline USPC - Property Tax Dept.	PO Box 2168	Houston	TX	77252-2168
North County Communications Corp	8068			3802 Rosecrans Street, Suite 485	San Diego	CA	92110
Northwestern Pacific Railroad Company	827			250 Cambridge Avenue, Suite 104	Palo Alto	CA	94306-1554
NOS Communications, Inc.	2416			250 Pilot Road Suite 300	Las Vegas	NV	89119
NOSVA Limited Partnership	D115	EXIT Mobile		250 Pilot Road, Suite 300	Las Vegas	NV	89119
Nova Cellular West, Inc.	2605	dba Wireless Works		160 N. El Camino Real	Encinitas	CA	92024
Novatel L.P.	Q881			11550 Ih-10 West, Suite 110	San Antonio	TX	78230
NRG California South LP - Coolwater	1113		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
NRG California South LP - Ellwood	1117		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
NRG California South LP - Etiwanda	1116		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
NRG California South LP - Mandalay	1114		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
NRG California South LP - Ormond Beach	1115		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
NRG Delta LLC	1109		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
NRG Marsh Landing LLC	1157		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
NRG Potrero LLC	1108		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
NTC Network, LLC	7790			818 W. 7th Street, Ste 410	Los Angeles	CA	90017
NTT America, Inc.	7732			8300 East Maplewood Ave., Suite 400	Greenwood Village	CO	80111
NTT Docomo USA, Inc.	2788	Docomo USA Wireless		757 Third Avenue, 16F	New York	NY	10017
O1 Communications, Inc.	7791			5190 Golden Foothills Parkway	El Dorado Hills	CA	95762
Oacys Telecom, Inc.	Q867			767 North Porter Road	Porterville	CA	93257
Oak Grove Holdings Corporation	Q869			P. O. Box 191560	Miami Beach	FL	33139
Oakland Terminal Railway Company	839			890 San Pablo Avenue	Pinole	CA	94564
Oakley Generating Station	1161		Radback Energy	P.O. Box 1690	Danville	CA	94526
One Phone, Inc.	8023	OWTel		969 S. Meridian Avenue	Alhambra	CA	91803
One Source Networks CLEC LLC	Q949			14402 Blanco Road, Suite 300	San Antonio	TX	78216
Onelink Communications, Inc.	Q504	Firstlink Communications		8400 N. University Dr., Suite 204	Tamarac	FL	33321
Online Savings, Inc.	Q809			442 Hayword Aveune, N.	Oakdale	MN	55128
OnStar, LLC	2759			300 Renaissance Center, MC 482-C14-C66	Detroit	MI	48265
Openpop.com, Inc.	7953			5422 Beach Blvd.	Buena Park	CA	90627
Operator Service Company LLC	2484	OSC	Telecom Professionals, Inc.	5302 Avenue, Q	Lubbock	TX	79412
OPEX Communications, Inc.	8076			3605 Long Beach Blvd., Suite 201	Long Beach	CA	90807
Optic Access	R029			533 Airport Blvd.	Burlingame	CA	94111
Optic Access	R037			533 Airport Blvd.	Burlingame	CA	94111
OpticAccess, LLC	8150			533 Airport Blvd., Suite 400	Burlingame	CA	94010
Orange Grove Energy, L.P.	1155			1900 East Golf Rd., Suite 1030	Schaumburg	IL	60173

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Otay Mesa Generating Company, LLC	1134		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
Pacific Bell Telephone Company	279	dba: AT&T California	AT&T Property Tax Group	909 Chestnut Street, Rm #36-M-01	St. Louis	MO	63101
Pacific Centrex Services, Inc./TGEC,LLC	7735			6855 Tujunga Avenue	North Hollywood	CA	91605
Pacific Gas and Electric Company	135		Tax Department, Mail Code B12G	PO Box 7054	San Francisco	CA	94120-7054
Pacific Harbor Lines	813			340 Water Street	Wilmington	CA	90744
Pacific Imperial Railroad	835			401 West A. Street, Suite 1150	San Diego	CA	92101
Pacific Lightwave	8131			P.O. Box 6629	La Quinta	CA	92248
Pacific Pipeline System, LLC	486		c/o Plains All American Pipeline, L.P.	333 Clay Street, Suite 1600	Houston	TX	77002
Pacific Sun Railroad, L.L.C.	822		c/o Tax Department	315 West 3rd Street	Pittsburg	KS	66762
PacifiCorp	106			825 NE Multnomah, Suite 1900	Portland	OR	97232-4116
Pacific-South Telecom, Inc.	Q414			3419 Westminster Ave, Ste 312	Dallas	TX	75205
Pac-West Telecomm, Inc.	2043		UniPoint Holdings, Inc.	6500 River Place Blvd., Bldg. 2 Suite 200	Austin	TX	78730
PAETEC Communications, Inc.	7814		c/o Windstream Corporation	4001 N. Rodney Parham Rd (1170-B3F01-87C)	Little Rock	AR	72212
Panoche Energy Center, LLC	1152			43883 W. Panoche Road	Firebaugh	CA	93622
Pastoria Energy Facility, LLC	1131		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
Paxio, Inc.	8042			2045 Martin Avenue #204	Santa Clara	CA	95050
Pay Tel Communications, Inc	Q979			P.O. Box 8179	Greensboro	NC	27419
Pay-Less Cellular, Inc.	2683			12201 Wilshire Blvd.	Santa Monica	CA	90025
PC Landing Corp.	8116			319 Diablo Road, Suite 213	Danville	CA	94526
Peak Communications, Inc.	7916			1442 E. Lincoln Ave., Suite 479	Orange	CA	92865
Peerless Network of California LLC	8109			222 South Riverside Plaza, Suite 2730	Chicago	IL	60606
Phillips 66 Company	467			1232 Park Street, Suite 300	Paso Robles	CA	93446
Phillips 66 Pipeline LLC.	480			PO Box 1539	Paso Robles	CA	93447
Pinnacles Telephone Co.	209			340 Live Oak Road	Paicines	CA	95043-9998
Pio Pico Energy Center, LLC	1164		Pio Pico Energy Center, LLC	Three Charles River Place 63 Kendrick St.	Needham	MA	02494
Plains Pipeline, LP	465		c/o Plains All American Pipeline, L.P.	333 Clay Street, Suite 1600	Houston	TX	77002
Plains West Coast Terminals, LLC	488		c/o Plains All American Pipeline, L.P.	333 Clay Street, Suite 1600	Houston	TX	77002
PLDT (US) Mobility, LLC	2794			P.O. Box 5839	Glendale	CA	91221-5839
Plumas Sierra Telecommunications	8136			73233 State Route 70	Portola	CA	96122
Plumas-Sierra Rural Electric Cooperative	176			73233 State Route 70	Portola	CA	96122-7069
PNG Telecommunications, Inc.	7588		c/o Tax Department	8805 Governor's Hill Drive, Suite 250	Cincinnati	OH	45249
Point To Point, Inc.	7792			P.O. Box 3148	Rancho Cordova	CA	95741
Ponderosa Cablevision	7894			P.O. Box 21	O'Neals	CA	93645
Ponderosa Telephone Co., The	205			P.O. Box 21	O'Neals	CA	93645
Preferred Long Distance, Inc.	2100			16830 Ventura Blvd., Suite 350	Encino	CA	91436
Prepa Yd Wireless, Inc.	2795			2470 St. Rose Parkway, Suite 304	Henderson	NV	89074
Prime Time Ventures, LLC	Q951	Infostructure		288 South Pacific Hwy.	Talent	OR	97540
Primus Telecommunications, Inc.	7686			460 Herndon Pky Ste 150	Herndon	VA	20170-5281
Public Communications Services, Inc.	7811		c/o Ryan Tax Compliance Services, LLC	PO Box 460049	Houston	TX	77056

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Public Interest Telecom of California	8161			1050 Heinz Ave	Berkeley	CA	94710
Public Wireless, Inc.	2785			25 E. Trimble Road	San Jose	CA	95131
Puretalk Holdings, LLC	D167			4113 Monticello St.	Covington	GA	30014
Purple Communications Inc.	7999			595 Menlo Drive	Rocklin	CA	95765
Q Link Wireless LLC	D154			499 Sheridan St, Ste 300	Dania	FL	33004
Quasar Communications Corporation	Q701			15610 Boulder Oaks Drive	Houston	TX	77084
Questar Southern Trails Pipeline Company	196			P.O. Box 45360	Salt Lake City	UT	84145
Quick-Tel, Inc.	7880		c/o Tax Department	PO Box 112	Wrightwood	CA	92397-0112
Quincy Railroad Company	861			P.O. Box 420	Quincy	CA	95971
Qwest Communications Company, LLC	2463		Attn: CenturyLink Property Tax Dept.	PO Box 7909	Overland Park	KS	66207-0909
Race Telecomm	8099			1325 Howard Ave # 604	Burlingame	CA	94010
Radical System Solutions, Inc.	8108			8018 E Santa Ana Canyon Road, Suite 100	Anaheim	CA	92808
Raw Bandwidth Telecom, Inc.	8106			PO Box 1305	San Bruno	CA	94066
RB Communications, Inc.	8012			444 W. Ocean Blvd. Ste 1515	Long Beach	CA	90802
RCLEC, Inc.	8158			1400 Fashion Island, Blvd., 6th Floor	San Mateo	CA	94404
Red Pocket, Inc.	D166			2060D Avenida de Los Arboles, Suite 288	Thousand Oaks	CA	91362
Reduced Rate Long Distance, Inc.	Q355			3993 Howard Hughes Parkway, Suite 250	Las Vegas	NV	89169
Reliance Globalcom Services, Inc.	7972		Property Tax Department	114 Sansome St., 2nd Floor Suite 210	San Francisco	CA	94104
Reunion Communications, Inc.	8097			106 W. Calendar Avenue, Suite 190	Lagrange	IL	60525
Reunion Wireless Services, LLC	D155			106 W. Calendar Ave. #190	La Grange	IL	60525
RGT Utilities of California, Inc.	7899	Rockefeller Group Telecom. Services, Inc.		1221 Avenue of the Americas, C-2 Level	New York	NY	10020-1095
Richmond Pacific Railroad Corporation	857		c/o Crawford, Pimentel & Co., Inc.	2150 Trade Zone Blvd., Suite 299	San Jose	CA	95131
RiseTel, LLC	R031			7810 Gimron Way	Elk Grove	CA	95758
RiseTel, LLC	R039			7810 Gimron Way	El Grove	CA	95758
Roadway Communications, Inc.	8091			21 Mela Lane	Rancho Palos Verdes	CA	90275
Rosebud Telephone, LLC	Q976			501 West Main St.	Rosebud	TX	76570
Rural Broadband Now! LLC	Q882			111 South Main Street	Willits	CA	95490
RuralWest - Western Rural Broadband, Inc.	7996			2312 104th Ave., Suite	Bellevue	WA	98004
Russell City Energy Company, LLC	1151		Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
Sacramento Municipal Utilities District	487			P.O. Box 15830, MS:B302	Sacramento	CA	95852-1830
Sacramento Valley Railroad, LLC	826		c/o Patriot Rail Corp.	10060 Skinner Lake Drive	Jacksonville	FL	32246
Sage Telecom Communications, LLC	D175			10440 North Central Expressway, Suite 700	Dallas	TX	75231
Sage Telecom, Inc.	Q434			10440 N Central Expy, Ste 700	Dallas	TX	75231-2228
San Ardo Pipeline Company	469		c/o Chevron Services Company	PO Box 285	Houston	TX	77001-0285
San Carlos Telecom, Inc.	7845			2999 Oak Rd., Suite 400	Walnut Creek	CA	94597
San Diego & Arizona Eastern Railway Co.	863		c/o Genesee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
San Diego & Imperial Valley Railroad Co. Inc.	865		c/o Genesee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
San Diego Gas & Electric Company	141			101 Ash Street, HQ-07	San Diego	CA	92101-3017
San Joaquin Valley Railroad Company	897		c/o Genesee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
San Pablo Bay Pipeline Company LLC	492		c/o Shell Property Tax Department	P.O. Box 4369	Houston	TX	77210-4369

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Santa Cruz & Monterey Bay Railway Company	831		c/o Iowa Pacific Holdings, LLC	118 South Clinton Street, Suite 400	Chicago	IL	60661
Santa Cruz Big Trees & Pacific Railway Co.	896	dba Roaring Camp Railroad		PO Box G-1	Felton	CA	95018
Searles Valley Minerals Operations Inc.	475			9401 Indian Creek Pkwy, Ste 1000	Overland Park	KS	66210
Securus Technologies, Inc.	7580			14651 Dallas Parkway Suite 600	Dallas	TX	75254
SES Americom California, Inc.	7621			4 Research Way, Mail Stop 3-10	Princeton	NJ	08540-6684
SES Americom, Inc.	2275			4 Research Way Mail Stop 3-10	Princeton	NJ	08540-6684
SFPP, L.P.	461		c/o Kinder Morgan Energy Partners, L.P.	1100 Town & Country Road	Orange	CA	92868
Shell California Pipeline Company LLC	468		c/o Property Tax Department	P. O. Box 4369	Houston	TX	77210-4369
Sierra Northern Railway	898			341 Industrial Way	Woodland	CA	95776-6202
Sierra Pacific Power Company	146	NV Energy	c/o Tax Department	P.O. Box 10100	Reno	NV	89520-0024
Sierra Telephone Company, Inc.	286			P.O. Box 219	Oakhurst	CA	93644-0219
Sierra Telephone Long Distance	7705			P.O. Box 1505	Oakhurst	CA	93644
Silv Communication, Inc.	8074			3460 Wilshire Blvd., Suite 1103	Los Angeles	CA	90010
Siro Wireless LLC	D129			5700 Granite Parkway, Ste. 200	Plano	TX	75024
Siskiyou Long Distance Company	Q317			PO Box 157 30 Telco Way	Etna	CA	96027-0157
Smart Choice Communications, LLC	Q825	Smart Choice Communications		16 W. 45th Street 7th Floor	New York	NY	10036
Smart City Networks LP	2099			28 West Grand Avenue, Suite 10	Montvale	NJ	07645
SMF Pipeline	491	dba: Wickland Pipelines, LLC		8950 Cal Center Drive, Suite 125	Sacramento	CA	95826
Snet America, Inc.	Q811	AT&T Long Distance East		909 Chestnut Street, Room 36-M-01	St Louis	MO	63101
SnowCrest Telephone, Inc.	8137			PO Box 1379	Mt. Shasta	CA	96067
Solavei, LLC	D160			10500 NE 8th Street, Suite 1300	Bellevue	WA	98004
Sonic Telecom, LLC	8081			2260 Apollo Way	Santa Rosa	CA	95407
Southern California Edison Company	148			2244 Walnut Grove Avenue QUAD 2-D, G.O. #1	Rosemead	CA	91770
Southern California Gas Company	149			101 Ash Street, HQ-07	San Diego	CA	92101-3017
Southern California Telephone Company	Q866			27515 Enterprise Circle West	Temecula	CA	92590
Southwest Gas Corporation	152			P.O. Box 98510, LVC-400	Las Vegas	NV	89193-8510
Southwest Transmission Cooperative, Inc.	193			P.O. Box 670	Benson	AZ	85602
Spacenet, Inc.	2054			1750 Old Meadow Road	McLean	VA	22102
Spectrotel, Inc	Q768			3535 State Highway 66, Suite 7	Neptune	NJ	07753
Speedypin Prepaid, LLC	Q992			1044 Pioneer Way, Suite E	El Cajon	CA	92020-1942
Splice Communications, Inc	8146			4040 Campbell Ave., Suite 120	Menlo Park	CA	94025
Sprint Communications Company, L.P.	2014			6500 Sprint Parkway KSOPHL0512-5A750	Overland Park	KS	66251-5333
Sprint Telephony PCS, L.P.	2720			6500 Sprint Parkway KSOPHL5A602	Overland Park	KS	66251-5333
Standard Pacific Gas Line, Incorporated	189			P.O. Box 7054, Mail Code B12G	San Francisco	CA	94120-7054
Stockton Terminal and Eastern Railroad	878		c/o The Broe Group-OmniTRAX	252 Clayton Street	Denver	CO	80206
Sunesys, LLC	8067			185 Titus Avenue	Warrington	PA	18976
Sunrise Power Company, LLC	1137		c/o Chevron Corporation	Attn: Tax Department PO Box 1392	Bakersfield	CA	93302
Sunset Railway Co.	879		c/o Union Pacific Railroad	1400 Douglas Street, Stop 1640	Omaha	NE	68179-1640
Super Prepaid, Inc.	8088			210 N Glenoaks Blvd., Suite B	Burbank	CA	91502
SureWest Long Distance	7707			P.O. Box 969	Roseville	CA	95661
SureWest Telephone	294		Lori Boehm	121 South 17th Street	Mattoon	IL	61938
SureWest Televideo	7961	dba: SureWest Broadband	c/o Lori Boehm	121 South 17th Street	Mattoon	IL	61938
Surprise Valley Electrification Corp.	173			516 US Hwy 395 E	Alturas	CA	96101-4228
Synergy DAS, LLC	R034			867 E. Front Street	Ventura	CA	93001

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Synergy DAS, LLC	R043			867 E. Front Street	Ventura	CA	93001
Syniverse ICX Corporation	8117			8125 Highwoods Palm Way	Tampa	FL	33647-7165
Syniverse Technologies, Inc.	8047			8125 Highwoods Palm Way	Tampa	FL	33647-1765
Tag Mobile, LLC	D141			1330 Capital Parkway	Carrollton	TX	75006
Talk America, Inc.	7677	dba Network Services of New Hope		4001 N. Rodney Parham Road	Little Rock	AR	72212
Talton Communications, Inc.	8128			910 Ravenwood Drive	Selma	AL	36701
TC Telephone, LLC	8024			PO Box 1095	Red Bluff	CA	96080
TCO Network Inc.	Q594	TCO		13400 Bishops Lane, Suite 295	Brookfield	WI	53005
TDS Long Distance Corporation	Q206		TDS Telecom	525 Junction Road	Madison	WI	83717
Telava Mobile, Inc.	D131			353 Sacramento St., Ste. 1500	San Francisco	CA	94111
Telcentris Communications, LLC	Q904			9276 Scranton Road, STE 300	San Diego	CA	92121
Telco Experts, LLC	Q957		CSI	740 FL. Central Parkway	Longwood	NJ	32750
Telecare, Inc.	2421	dba Roudebush Communications, Inc.		444 Lafayette Road	Noblesville	IN	46060
Telecircuit Network Corporation	R028			1725 Winward Concourse	Alpharetta	GA	30005
Telecircuit Network Corporation	R036			1725 Winward Concourse	Alpharetta	GA	30005
Telecom Carrier Access, LLC	8038			3463 State Street, Suite 520	Santa Barbara	CA	93105
Telecom Consultants Inc.	8033			433 E. Keats Ave., Suite 6	Fresno	CA	93710
Telecom House Inc.	7934			1114 S. Robert Blvd.	Los Angeles	CA	90035
Telecom Management, Inc.	Q470	dba: Pioneer Telephone		39 Darling Avenue	South Portland	ME	04106
Telecommunication Systems, Inc.	8090			275 West Street, Suite 400	Annapolis	MD	21401
Teledata Solutions, Inc.	7980	dba: TSI		5940 S. Rainbow Blvd.	Las Vegas	NV	89118
TeleDias Communications, Inc.	Q545			5605 Riggins Ct., Suite 265	Reno	NV	89502
Telefonica USA, Inc.	D156			1111 Brickell Ave, #1000	Miami	FL	33131
Telekenex, Inc.	7957			490 2nd Street, Suite 300	San Francisco	CA	94107
Telequality Communications, Inc.	Q884			16601 Blanco Road, Suite 207	San Antonio	TX	78232
Telespan Communications, LLC	7956			3888 State St., Suite 204	Santa Barbara	CA	93105
TeleUno, Inc.	Q247			2754 West Atlantic Blvd #8	Pompano Beach	FL	33069
Telmex USA, LLC	7866			3350 SW 148th Avenue, Suite 400	Miramar	FL	33027
Telrite Corporation	D162	Life Wireless		4113 Monticello Street, SW	Covington	GA	30014
Telrite Corporation	Q599			PO Box 2207	Covington	GA	30015
Telscape Communications, Inc.	7907			10440 N Central Expy, Ste 700	Dallas	TX	75231
Telstra Incorporated	7852			40 Wall Street, 44th Floor	New York	NY	10005
Telswitch, Inc.	7544	dba Tel-One		343 E Main Street, #321	Stockton	CA	95202-2905
TELUS Communications (U.S.) Inc.	8120		Taxation Dept.	Box 1552	Edmonton	AB Canada	T5J2N7
Tempo Telecom, LLC	D178	Tempo		2323 Grand Blvd., Suite 925	Kansas City	MO	64108
Terra-Gen Dixie Valley, LLC	125			1095 Avenue of the Americas, 25th Floor, Suite A	New York	NY	10036
Tesoro Refining and Marketing Company, LLC	462		c/o Tesoro Companies, Inc. - Property Tax	PO Box 592809	San Antonio	TX	78259
The Siskiyou Telephone Company	301			P. O. Box 157	Etna	CA	96027-0157
The Telephone Connection Local Services, LLC	7846			8391 Beverly Blvd.	Los Angeles	CA	90048-2633
Threshold Communications, Inc.	Q610			16541 Redmond Way # 245C	Redmond	WA	98052
Time Warner Cable Business LLC	8155		Tax Department	PO Box 7467	Charlotte	NC	28241-7467

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Time Warner Cable Information Services (California), LLC	8063		c/o Tax Department	PO Box 7467	Charlotte	NC	28241-7467
T-Mobile West, LLC	2748	dba T-Mobile		12920 SE 38th Street	Bellevue	WA	98006
T-Netix Telecommunications Services, Inc	8084			14651 Dallas Parkway, Suite 600	Dallas	TX	75254
Total Call International, Inc.	7876			1411 West 190th Street, Suite 700	Gardena	CA	90248
Total Call Mobile, Inc.	D102			1411 W. 190th Street, Suite 700	Gardena	CA	90248
Total Holdings, Inc	Q959	GTC Communications		1411 W. 190th Street, Suite 700	Gardena	CA	90248
Touchtone Communications, Inc.	Q571			16 S Jefferson Rd	Whippany	NJ	07981
Tracfone Wireless, Inc.	2791			9700 NW 112th Avenue	Miami	FL	33178
Trans Bay Cable LLC	119			One Letterman Drive, Bldg C, 5TH Floor	San Francisco	CA	94129
Trans National Communications International, Inc.	8075			2 Charlesgate West	Boston	MA	02215
Transpac Telecom, Inc.	8104			2377 Crenshaw Blvd, Suite 250	Torrance	CA	90501
Transwestern Pipeline Company	153		c/o KE Andrews & Company	1900 Dalrock Road	Rowlett	TX	75088
Tremcom International, Inc.	7538			PO Box 5700	Los Alamitos	CA	90721-5700
Tri-M Communications, Inc.	D165	Globalinx		275 Kenneth Drive	Rochester	NY	14623
Trona Railway Co.	882		c/o Searles Valley Minerals Inc.	9401 Indian Creek Pkwy, Ste 1000	Overland Park	KS	66210
Truphone, Inc.	D137			4309 Emperor Blvd., Suite 325 4819 Emperor Blvd., Suite 400	Durham	NC	27703
Ttusa Acquisition, Inc.	Q816			5811 Cooney Road, Suite 400, North Tower	Vancouver	BC Canada	V6X3M1
TTX Company	506			101 N. Wacker Drive	Chicago	IL	60606
Tulare Valley Railroad	817			PO Box 26421	Salt Lake City	UT	84126
Tuscarora Gas Transmission Company	190		c/o Northern Border Pipeline Co.-Prop Tax Dept	13710 FNB Parkway, Suite 300	Omaha	NE	68154-5200
TW Telecom of California L.P.	7522		c/o Time Warner Telecom-Tax Dept.	10475 Park Meadows Dr.	Littleton	CO	80124
U.S. South Communications, Inc.	7660			250 Williams Street, 5th Floor	Atlanta	GA	30303
U.S. Telecom Long Distance, Inc.	8078			3960 Howard Hughes Parkway, Suite 5001F	Las Vegas	NV	89109
U.S. TelePacific Corp.	7757	dba: TelePacific Communications		515 S. Flower St., 47th Floor	Los Angeles	CA	90071-2201
Union Pacific Railroad Company	843			1400 Douglas Street, STOP 1640	Omaha	NE	68179-1640
Union Tank Car Company	509			175 W. Jackson Blvd.	Chicago	IL	60604
United Communications Systems, Inc.	Q908	Call One		225 West Wacker, 8th Floor	Chicago	IL	60606
United States Telesis, Inc.	7898			5023 N. Parkway Calabasas	Calabasas	CA	91302
United Telecom, Inc.	8130			3550 Wilshire Blvd., 17th Floor	Los Angeles	CA	90010
Unity Telecom, LLC	Q122	dpi Teleconnect		1330 Capital Parkway	Carrollton	TX	75006
US Connect LLC	D157			1133 Ninth Street #110	Santa Monica	CA	90403
USA Mobility Wireless, Inc.	3430		Ryan Tax Compliance Services, LLC	P O Box 460049	Houston	TX	77056
Utility Telephone, Inc.	7994			4202 Coronado Ave	Stockton	CA	95204
UVNV, Inc.	2790			21121 Lockhaven Circle	Huntington Beach	CA	92646
Valero Refining Company - California	407		c/o Ad Valorem Tax Department	P. O. Box 690110	San Antonio	TX	78269-0110
Valley Electric Association, Inc.	160			P.O. Box 237	Pahrump	NV	89041

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Value-Added Communications, Inc.	2366			3801 E. Plano Parkway, Ste 100	Plano	TX	75074
Vaya Telecom, Inc.	Q960			5190 Golden Foothills Parkway	El Dorado Hills	CA	95762
VCOM Solutions, Inc.	7913			12657 Alcosta Blvd., Ste 418	San Ramon	CA	94583
Ventura County Railroad	812		c/o Genesee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
Ventura Pipeline System - (Ellwood Pipeline, Inc.)	464		K.E. Andrews & Company	1900 Dalrock Road	Rowlett	TX	75088
Verizon California, Inc.	201		c/o Verizon Corporate Services Grp	P. O. Box 152206 MC: HQW03G49	Irving	TX	75015-2206
Verizon Enterprise Solutions LLC	7623			P.O. Box 152206	Irving	TX	75015-2206
Verizon Long Distance LLC	8071			PO Box 152206	Irving	TX	75015-2206
Verizon Online LLC	7871			PO Box 152206 MC: W03G49	Irving	TX	75015-2206
Verizon Select Services, Inc.	7503		c/o Property Tax Section	PO Box 152206, MC SVIE5086	Irving	TX	75015-2206
Vertex Telecom, Inc.	8057			980 Corporate Center Drive	Pamona	CA	91768-2643
Veza Telecom, Inc.	Q918			11205 Alpharetta Hwy, Suite E3	Roswell	GA	30076
Vidafon, Inc.	Q852			711 S. Carson Street, Suite 6	Carson City	NV	89701
Vintage Production California, LLC	489	dba: Union Island Pipeline		Attn: Property & Excise Tax Dept. P.O. Box 27570	Houston	TX	77227-7570
Vodex Communications Corporation	8160			7182 Andrea Street	Fontana	CA	92336
Vodex Communications Corporation	R032			7182 Andrea Street	Fontana	CA	92336
Voicecom Telecommunications, LLC	8039			5900 Windward Parkway, Suite 500	Alpharetta	GA	30005
Volcano Telephone Company	327			P.O. Box 1070	Pine Grove	CA	95665-1070
Voxbeam Telecommunications, Inc.	R009			7450 Dr. Philips Blvd., Suite 314	Orlando	FL	32819
Wall Street Network Solutions, LLC	D158			140 Littleton Rd, Ste 310	Parsippany	NJ	07054
Walnut Creek Energy, LLC	1162			3 MacArthur Place, Suite 100	Santa Ana	CA	92707
WDT Wireless Telecommunications, Inc.	D134			7333 N. Oak Park Ave.	Niles	IL	60714
WDT World Discount Telecommunications Corp	Q522			13644 Neutron Road	Dallas	TX	75244
West Coast Gas Company, Inc.	194			9203 Beatty Drive	Sacramento	CA	95826
West Coast Pipe Lines	409		c/o Exxon Mobil Corporation	P.O. Box 53	Houston	TX	77092-0053
West Isle Line, Inc.	808		Crop Production Services	3005 Rocky Mountain Ave	Loveland	CO	80538
Wholesale Carrier Services	Q483			5471 North University Drive	Coral Springs	FL	33067
Wholesale Carrier Services, Inc.	Q475			5471 North University Drive	Coral Springs	FL	33069
Wide Voice, LLC	8129			410 South Rampart Suite 390	Las Vegas	NV	89145
Wild Goose Storage, LLC	195			607 - 8th Avenue S.W., Suite 400	Calgary	AB Canada	T2P 0A7
Wilshire Connection, LLC	7799		c/o Tax Department	624 South Grand Ave., Suite 1200	Los Angeles	CA	90017
WiMacTel, Inc.	R011			13515 I Circle	Omaha	NE	68137
Windstream Communications, Inc.	Q820		Rash & Associates, LP	PO Box 260888	Plano	TX	75026-0888
Windstream Norlight, Inc.	Q888			8829 Bond Street	Overland Park	KS	66214
Windstream NTI, Inc.	7586			4001 N. Rodney Parham Road	Little Rock	AR	72212
Windstream Nuvox, Inc.	R013			4001 Rodney Parham Road	Little Rock	AR	72212
Winterhaven Telephone Company	330			525 Junction Road	Madison	WI	53717
Working Assets Funding Service, Inc.	2376	dba Working Assets Long Distance		101 Market Street, Suite 700	San Francisco	CA	94105
World Communications, Inc.	Q377	Washington WCI		1945 Yale Place East	Seattle	WA	98102
Worldnet Communications Services Inc.	7631			80 Wood Road, Suite 308	Camarillo	CA	93010

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Worldwide Marketing Solutions, Inc.	Q982	WWM Solutions, Inc.		1100 N.W. 163Rd Drive	Miami	FL	33169
Worldwide Telecommunications, Inc.	8013	WTI, Inc.		4505 Las Virgenes Road, Suite 115	Calabasas	CA	91302
WTI Communications, Inc.	8082			200 East Sandpointe Avenue, Suite 580	Santa Ana	CA	92707
X2 Comm, Inc.	Q476	Direct Connect Communications		270 South Main Street	Flemington	NJ	08822
X2 Telecom, Inc.	8159			P.O. Box 90346	Santa Barbara	CA	93190
XO Communications Services, L.L.C.	7560		Attn: Tax Department	13865 Sunrise Valley Drive	Herndon	VA	20171
Xtension Services, Inc.	Q320			3340 West Market Street	Akron	OH	44333
XYN Communications of California, LLC	R010			8275 S. Eastern Ave, # 200	Las Vegas	NV	89123
Ymax Communications Corporation	8080			222 Lakeview Ave, Suite 1550	West Palm Beach	FL	33401
Yreka Western Railroad	889			300 East Miner Street	Yreka	CA	96097
Z Venture Capital Frontiers, Inc.	R022	The Payphone Company		1625 W. Vernon Ave.	Los Angeles	CA	90062
Zayo Enterprise Networks, LLC	8127		Property Tax Department	400 Centennial Pkwy, Suite 200	Louisville	CO	80027
Zayo Group, LLC	7778		c/o Property Tax Department	400 Centennial Pkwy, Ste 200	Louisville	CO	80027
Zone Telecom, Inc.	7902			3130 Pleasant Run	Springfield	IL	62711
ZTAR Mobile, Inc.	D094			16 Village Lane, Suite 250	Colleyville	TX	76034
Ztelephony	8149	Worldnet		62 Maxell	Irvine	CA	92618
ZTG, Inc.	7945			817 West Beverly Blvd., Suite 205	Montebello	CA	90640

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
101	Golden State Water Company		Attn: Tax Department	630 E. Foothill Blvd.	San Dimas	CA	91773-1212
103	Anza Electric Cooperative, Inc.			P.O. Box 391909	Anza	CA	92539-1909
104	Central Valley Gas Storage LLC			P.O Box 4569, Loc 1150	Atlanta	GA	30302-4569
106	PacifiCorp			825 NE Multnomah, Suite 1900	Portland	OR	97232-4116
119	Trans Bay Cable LLC			One Letterman Drive, Bldg C, 5TH Floor	San Francisco	CA	94129
121	Gill Ranch Storage, LLC			220 NW Second Ave.	Portland	OR	97209-3991
125	Terra-Gen Dixie Valley, LLC			1095 Avenue of the Americas, 25th Floor, Suite A	New York	NY	10036
135	Pacific Gas and Electric Company		Tax Department, Mail Code B12G	PO Box 7054	San Francisco	CA	94120-7054
141	San Diego Gas & Electric Company			101 Ash Street, HQ-07	San Diego	CA	92101-3017
146	Sierra Pacific Power Company	NV Energy	c/o Tax Department	P.O. Box 10100	Reno	NV	89520-0024
148	Southern California Edison Company			2244 Walnut Grove Avenue QUAD 2-D, G.O. #1	Rosemead	CA	91770
149	Southern California Gas Company			101 Ash Street, HQ-07	San Diego	CA	92101-3017
152	Southwest Gas Corporation			P.O. Box 98510, LVC-400	Las Vegas	NV	89193-8510
153	Transwestern Pipeline Company		c/o KE Andrews & Company	1900 Dalrock Road	Rowlett	TX	75088
156	DATC Path 15, LLC			550 South Tryon Street, MC: DEC-41B	Charlotte	NC	28202
160	Valley Electric Association, Inc.			P.O. Box 237	Pahrump	NV	89041
163	Liberty Utilities (Calpeco Electric), LLC			933 Eloise Ave.	South Lake Tahoe	CA	96150
173	Surprise Valley Electrification Corp.			516 US Hwy 395 E	Alturas	CA	96101-4228
176	Plumas-Sierra Rural Electric Cooperative			73233 State Route 70	Portola	CA	96122-7069
180	North Baja Pipeline, LLC		c/o TransCanada Pipeline USPC - Property Tax Dept.	PO Box 2168	Houston	TX	77252-2168
187	Mojave Pipeline Company, LLC		c/o Property Tax Dept.	P.O. Box 4372	Houston	TX	77210-4372
188	Kern River Gas Transmission Company			2755 East Cottonwood Parkway	Salt Lake City	UT	84121
189	Standard Pacific Gas Line, Incorporated			P.O. Box 7054, Mail Code B12G	San Francisco	CA	94120-7054
190	Tuscarora Gas Transmission Company		c/o Northern Border Pipeline Co.- Prop Tax Dept	13710 FNB Parkway, Suite 300	Omaha	NE	68154-5200
191	Arizona Public Service Company			P.O. Box 53999, MS 9505	Phoenix	AZ	85072
192	Alpine Natural Gas Operating Company No. One LLC			P.O. Box 550	Valley Springs	CA	95252
193	Southwest Transmission Cooperative, Inc.			P.O. Box 670	Benson	AZ	85602
194	West Coast Gas Company, Inc.			9203 Beatty Drive	Sacramento	CA	95826
195	Wild Goose Storage, LLC			607 - 8th Avenue S.W., Suite 400	Calgary	AB Canada	T2P 0A7
196	Questar Southern Trails Pipeline Company			P.O. Box 45360	Salt Lake City	UT	84145
197	El Paso Natural Gas Company, LLC		c/o Property Tax Department	P.O. Box 4372	Houston	TX	77210-4372
198	Lodi Gas Storage, LLC		Attn: Property Tax	One Greenway Plaza, Suite 600	Houston	TX	77046
201	Verizon California, Inc.		c/o Verizon Corporate Services Grp	P. O. Box 152206 MC: HQW03G49	Irving	TX	75015-2206
202	CenturyTel of Eastern Oregon, Inc.	Centurytel	c/o Duff & Phelps, LLC #100/144	P.O. Box 2629	Addison	TX	75001
203	Frontier Communications of the Southwest, Inc.			3 High Ridge Park	Stamford	CT	06905
205	Ponderosa Telephone Co., The			P.O. Box 21	O'Neals	CA	93645
209	Pinnacles Telephone Co.			340 Live Oak Road	Paicines	CA	95043-9998
210	Calaveras Telephone Company			P.O. Box 37	Copperopolis	CA	95228-0037
228	Ducor Telephone Company			P. O. Box 42230	Bakersfield	CA	93384-2230

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
235	Foresthill Telephone Co.			811 So. Madera Ave.	Kerman	CA	93630
239	Hornitos Telephone Company			525 Junction Road	Madison	WI	53717
240	Happy Valley Telephone Company			525 Junction Road	Madison	WI	53717
246	Kerman Telephone Co.			811 So. Madera Ave.	Kerman	CA	93630
279	Pacific Bell Telephone Company	dba: AT&T California	AT&T Property Tax Group	909 Chestnut Street, Rm #36-M-01	St. Louis	MO	63101
284	Citizens Telecommunications Company of California, Inc.		Frontier Communications Corp.	3 High Ridge Park	Stamford	CT	06905
286	Sierra Telephone Company, Inc.			P.O. Box 219	Oakhurst	CA	93644-0219
294	SureWest Telephone		Lori Boehm	121 South 17th Street	Mattoon	IL	61938
301	The Siskiyou Telephone Company			P. O. Box 157	Etna	CA	96027-0157
327	Volcano Telephone Company			P.O. Box 1070	Pine Grove	CA	95665-1070
328	Cal-Ore Telephone Co.			PO Box 847	Dorris	CA	96023-0847
330	Winterhaven Telephone Company			525 Junction Road	Madison	WI	53717
402	CALNEV Pipe Line LLC		c/o Kinder Morgan Energy Partners, L.P.	1100 Town & Country Road	Orange	CA	92868
407	Valero Refining Company - California		c/o Ad Valorem Tax Department	P. O. Box 690110	San Antonio	TX	78269-0110
408	City of Riverside		c/o Riverside Public Utilities	3900 Main Street	Riverside	CA	92522
409	West Coast Pipe Lines		c/o Exxon Mobil Corporation	P.O. Box 53	Houston	TX	77092-0053
410	Homestake Mining Company of California			P.O. Box 1010	Lower Lake	CA	95457
412	Kings County Canal Company			P.O. Box 877	Corcoran	CA	93212
428	CPN Pipeline Company		c/o Duff & Phelps	717 Texas Avenue, Suite 100	Houston	TX	77002
429	Chevron U.S.A., Inc.		c/o Chevron Services Company	PO Box 285	Houston	TX	77001
435	Natomas Central Mutual Water Company			2601 West Elkhorn Blvd.	Rio Linda	CA	95673
461	SFPP, L.P.		c/o Kinder Morgan Energy Partners, L.P.	1100 Town & Country Road	Orange	CA	92868
462	Tesoro Refining and Marketing Company, LLC		c/o Tesoro Companies, Inc. - Property Tax	PO Box 592809	San Antonio	TX	78259
464	Ventura Pipeline System - (Ellwood Pipeline, Inc.)		K.E. Andrews & Company	1900 Dalrock Road	Rowlett	TX	75088
465	Plains Pipeline, LP		c/o Plains All American Pipeline, L.P.	333 Clay Street, Suite 1600	Houston	TX	77002
467	Phillips 66 Company			1232 Park Street, Suite 300	Paso Robles	CA	93446
468	Shell California Pipeline Company LLC		c/o Property Tax Department	P. O. Box 4369	Houston	TX	77210-4369
469	San Ardo Pipeline Company		c/o Chevron Services Company	PO Box 285	Houston	TX	77001-0285
475	Searles Valley Minerals Operations Inc.			9401 Indian Creek Pkwy, Ste 1000	Overland Park	KS	66210
476	Chevron USA, Inc.		c/o Chevron Services Company	PO Box 285	Houston	TX	77001
478	California Gas Gathering, Inc.			2981 Gold Canal Drive	Rancho Cordova	CA	95670
479	Chevron Pipe Line Company		Chevron Services Company	PO Box 285	Houston	TX	77001
480	Phillips 66 Pipeline LLC.			PO Box 1539	Paso Robles	CA	93447
486	Pacific Pipeline System, LLC		c/o Plains All American Pipeline, L.P.	333 Clay Street, Suite 1600	Houston	TX	77002
487	Sacramento Municipal Utilities District			P.O. Box 15830, MS:B302	Sacramento	CA	95852-1830
488	Plains West Coast Terminals, LLC		c/o Plains All American Pipeline, L.P.	333 Clay Street, Suite 1600	Houston	TX	77002
489	Vintage Production California, LLC	dba: Union Island Pipeline		Attn: Property & Excise Tax Dept. P.O. Box 27570	Houston	TX	77227-7570

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
490	Crimson California Pipeline L.P.			950 17th Street, Ste 2650	Denver	CO	80202
491	SMF Pipeline	dba: Wickland Pipelines, LLC		8950 Cal Center Drive, Suite 125	Sacramento	CA	95826
492	San Pablo Bay Pipeline Company LLC		c/o Shell Property Tax Department	P.O. Box 4369	Houston	TX	77210-4369
493	Cardinal Pipeline, LP			950 17th Street, Suite 2650	Denver	CO	80202
503	GATX Corporation		c/o Tax Department	222 West Adams	Chicago	IL	60606-5314
506	TTX Company			101 N. Wacker Drive	Chicago	IL	60606
509	Union Tank Car Company			175 W. Jackson Blvd.	Chicago	IL	60604
802	Central Oregon & Pacific Railroad		c/o Genessee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
804	BNSF Railway Company		c/o Burlington Northern Santa Fe Tax Dept.	PO Box 961089	Fort Worth	TX	76161-0089
808	West Isle Line, Inc.		Crop Production Services	3005 Rocky Mountain Ave	Loveland	CO	80538
810	California Northern Railroad		c/o Genesee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
812	Ventura County Railroad		c/o Genesee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
813	Pacific Harbor Lines			340 Water Street	Wilmington	CA	90744
815	Mendocino Railway			341 Industrial Way	Woodland	CA	95776-6202
817	Tulare Valley Railroad			PO Box 26421	Salt Lake City	UT	84126
818	Central California Traction Company		c/o Burlington Northern Santa Fe Tax Dept.	PO Box 961089	Fort Worth	TX	76161-0089
822	Pacific Sun Railroad, L.L.C.		c/o Tax Department	315 West 3rd Street	Pittsburg	KS	66762
826	Sacramento Valley Railroad, LLC		c/o Patriot Rail Corp.	10060 Skinner Lake Drive	Jacksonville	FL	32246
827	Northwestern Pacific Railroad Company			250 Cambridge Avenue, Suite 104	Palo Alto	CA	94306-1554
831	Santa Cruz & Monterey Bay Railway Company		c/o Iowa Pacific Holdings, LLC	118 South Clinton Street, Suite 400	Chicago	IL	60661
834	LRY LLC	Lake Railway		337 Grain Terminal Road	Burbank	WA	99323
835	Pacific Imperial Railroad			401 West A. Street, Suite 1150	San Diego	CA	92101
839	Oakland Terminal Railway Company			890 San Pablo Avenue	Pinole	CA	94564
843	Union Pacific Railroad Company			1400 Douglas Street, STOP 1640	Omaha	NE	68179-1640
850	Modesto & Empire Traction Company			P.O. Box 3106	Modesto	CA	95353
857	Richmond Pacific Railroad Corporation		c/o Crawford, Pimentel & Co., Inc.	2150 Trade Zone Blvd., Suite 299	San Jose	CA	95131
861	Quincy Railroad Company			P.O. Box 420	Quincy	CA	95971
863	San Diego & Arizona Eastern Railway Co.		c/o Genesee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
865	San Diego & Imperial Valley Railroad Co. Inc.		c/o Genesee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
869	Coast Belle Rail Corporation	dba: Santa Maria Valley Railroad		PO Box 5665	Santa Maria	CA	93456-5665
878	Stockton Terminal and Eastern Railroad		c/o The Broe Group-OmniTRAX	252 Clayton Street	Denver	CO	80206
879	Sunset Railway Co.		c/o Union Pacific Railroad	1400 Douglas Street, Stop 1640	Omaha	NE	68179-1640
882	Trona Railway Co.		c/o Searles Valley Minerals Inc.	9401 Indian Creek Pkwy, Ste 1000	Overland Park	KS	66210
883	McCloud Railway Company	dba Railroad Materials Salvage, Inc.		P.O. Box 612	Richmond	MO	64085-0612
889	Yreka Western Railroad			300 East Miner Street	Yreka	CA	96097
894	Napa Valley Wine Train, Inc.			1275 McKinstry Street	Napa	CA	94559
896	Santa Cruz Big Trees & Pacific Railway Co.	dba Roaring Camp Railroad		PO Box G-1	Felton	CA	95018
897	San Joaquin Valley Railroad Company		c/o Genesee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
898	Sierra Northern Railway			341 Industrial Way	Woodland	CA	95776-6202

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
899	Arizona & California Railroad		c/o Genesee & Wyoming, Inc.	13901 Sutton Park Drive South, Suite 150	Jacksonville	FL	32224
1100	AES Alamitos, LLC			690 North Studebaker Road	Long Beach	CA	90803
1101	AES Redondo Beach, LLC			690 North Studebaker Road	Long Beach	CA	90803
1102	AES Huntington Beach, LLC			690 North Studebaker Road	Long Beach	CA	90803
1103	Dynegy Moss Landing, LLC		Dynegy Property Tax	601 Travis Street, Suite 1400	Houston	TX	77002
1104	Dynegy Morro Bay, LLC		Dynegy Property Tax	601 Travis Street, Suite 1400	Houston	TX	77002
1105	Dynegy Oakland, LLC		Dynegy Property Tax	601 Travis Street, Suite 1400	Houston	TX	77002
1106	Cabrillo Power I LLC		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1107	Cabrillo Power II LLC		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1108	NRG Potrero LLC		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1109	NRG Delta LLC		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1110	El Segundo Power LLC		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1111	Long Beach Generation LLC		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1112	La Paloma Generating Company, LLC		c/o Rockland Capital	24 Waterway Avenue, Suite 800	The Woodlands	TX	77380
1113	NRG California South LP - Coolwater		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1114	NRG California South LP - Mandalay		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1115	NRG California South LP - Ormond Beach		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1116	NRG California South LP - Etiwanda		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1117	NRG California South LP - Ellwood		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1118	Dynegy South Bay, LLC		Dynegy Property Tax	601 Travis Street, Suite 1400	Houston	TX	77002
1122	GWF Energy, LLC - Hanford		GWF Energy LLC, C/O Star West Generation LLC	2929 Allen Parkway Avenue Suite 2280	Houston	TX	77019
1123	GWF Energy, LLC - Henrietta		GWF Energy LLC, C/O Star West Generation LLC	2929 Allen Parkway Avenue Suite 2280	Houston	TX	77019
1124	GWF Energy, LLC - Tracy		GWF Energy LLC, C/O Star West Generation LLC	2929 Allen Parkway Avenue Suite 2280	Houston	TX	77019
1126	Elk Hills Power, LLC			P.O. Box 27570	Houston	TX	77227-7570
1127	High Desert Power Trust			1044 N 115th Street, Suite 400	Omaha	NE	68154
1128	Delta Energy Center, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
1129	Gilroy Energy Center, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
1131	Pastoria Energy Facility, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
1132	CCFC Sutter Energy, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
1133	Metcalf Energy Center, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
1134	Otay Mesa Generating Company, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
1136	Blythe Energy, Inc.		c/o AltaGas Ltd.	1700, 355-4th Ave SW Attn: Tax Department	Calgary	AB Canada	T2P 0JL
1137	Sunrise Power Company, LLC		c/o Chevron Corporation	Attn: Tax Department PO Box 1392	Bakersfield	CA	93302
1141	Indigo Generation LLC		c/o Diamond Generating Corporation	333 South Grand Ave., Suite 1570	Los Angeles	CA	90071

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
1142	Larkspur Energy LLC		c/o Diamond Generating Corporation	333 South Grand Ave., Suite 1570	Los Angeles	CA	90071
1143	Los Esteros Critical Energy Facility, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
1145	Harbor Cogeneration Company, LLC		Southwest Generating Operating Co., LLC	1200 17th Street, Suite 700	Denver	CO	80202
1146	CES Placerita, Inc.		c/o Clean Energy Systems, Inc.	3053 Prospect Park Drive, Suite 150	Rancho Cordova	CA	95670-6071
1148	Inland Empire Energy Center, LLC		Ryan LLC (for GE)	Property Tax Service PO Box 4900 Dept-201	Scottsdale	AZ	85261-4900
1149	Caithness Blythe II, LLC		Caithness Corporation	565 Fifth Ave., 29th Floor	New York	NY	10017
1150	Midway Power LLC	Tesla Power Plant	Tax Department, Mail Code B12G	PO Box 7054	San Francisco	CA	94120-7054
1151	Russell City Energy Company, LLC		Calpine Corporation, Attn: Property Tax	717 Texas Avenue Suite 1000	Houston	TX	77002
1152	Panoche Energy Center, LLC			43883 W. Panoche Road	Firebaugh	CA	93622
1153	Midway Peaking, LLC		c/o Cogentrix Midway Holdings, LLC	9405 Arrowpoint Boulevard	Charlotte	NC	28273
1154	Bicent (California) Malburg, LLC		Beowulf Energy LLC	103 North Washington Street	Easton	MD	21601
1155	Orange Grove Energy, L.P.			1900 East Golf Rd., Suite 1030	Schaumburg	IL	60173
1156	Avenal Power Center, LLC		Macquarie Group - Tax Department	500 Dallas Street, Lvl 31	Houston	TX	77002
1157	NRG Marsh Landing LLC		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1158	El Segundo Energy Center LLC		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1159	Mariposa Energy, LLC		c/o Diamond Generating Corporation	333 South Grand Avenue, Suite 1570	Los Angeles	CA	90071
1160	CPV Sentinel, LLC		Competitive Power Ventures, Inc.	8403 Colesville Road, Suite 915	Silver Springs	MD	20910
1161	Oakley Generating Station		Radback Energy	P.O. Box 1690	Danville	CA	94526
1162	Walnut Creek Energy, LLC			3 MacArthur Place, Suite 100	Santa Ana	CA	92707
1163	Carlsbad Energy Center LLC		Attn: NRG Tax Department	211 Carnegie Center	Princeton	NJ	08540
1164	Pio Pico Energy Center, LLC		Pio Pico Energy Center, LLC	Three Charles River Place 63 Kendrick St.	Needham	MA	02494
2014	Sprint Communications Company, L.P.			6500 Sprint Parkway KSOPHL0512-5A750	Overland Park	KS	66251-5333
2043	Pac-West Telecomm, Inc.		UniPoint Holdings, Inc.	6500 River Place Blvd., Bldg. 2 Suite 200	Austin	TX	78730
2054	Spacenet, Inc.			1750 Old Meadow Road	McLean	VA	22102
2099	Smart City Networks LP			28 West Grand Avenue, Suite 10	Montvale	NJ	07645
2100	Preferred Long Distance, Inc.			16830 Ventura Blvd., Suite 350	Encino	CA	91436
2116	Buehner-Fry, Inc.			389 SW Scalehouse Ct., Suite 100	Bend	OR	97702
2274	MCI Communications Services, Inc.			PO Box 152206	Irving	TX	75015-2206
2275	SES Americom, Inc.			4 Research Way Mail Stop 3-10	Princeton	NJ	08540-6684
2310	AT&T Communications		AT&T Property Tax Group	909 Chestnut Street, Rm #36-M-01	St. Louis	MO	63101
2329	Intellicall Operator Services, Inc.			5000 Sawgrass Village Circle, Suite 2	Ponte Vedra Beach	FL	32082
2366	Value-Added Communications, Inc.			3801 E. Plano Parkway, Ste 100	Plano	TX	75074
2368	Globe Wireless, LLC		c/o Layne Birdwell & Associates	PO Box 4907	Bryan	TX	77805-4907
2372	MCI Metro Access Transmission Services, LLC			PO Box 152206	Irving	TX	75015-2206
2376	Working Assets Funding Service, Inc.	dba Working Assets Long Distance		101 Market Street, Suite 700	San Francisco	CA	94105
2379	AmeriVision Communications Inc.	Affinity 4		999 Waterside Drive, Suite 1910	Norfolk	VA	23510

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
2381	Mitel NetSolutions, Inc.			1146 N. Alma School Rd.	Mesa	AZ	85201-3000
2383	Matrix Telecom, Inc.		c/o Meritax, LLC	14901 Quorum Drive, Suite 740	Dallas	TX	75254
2399	Coast International, Inc.			14303 W. 95 Street	Lenexa	KS	66215
2416	NOS Communications, Inc.			250 Pilot Road Suite 300	Las Vegas	NV	89119
2421	Telecare, Inc.	dba Roudebush Communications, Inc.		444 Lafayette Road	Noblesville	IN	46060
2430	Electric Lightwave, LLC		The Valuation Group, Inc.	935 White Plains Road, Suite 203-A	Trumbull	CT	06611
2437	Dialink Corporation			1660 S. Amphlett Blvd., Ste 314	San Mateo	CA	94402-2526
2460	Norstan Network Services Inc.		Attn: Tax Department	4710 Eisenhower Blvd., Suite E8	Tampa	FL	33634
2463	Qwest Communications Company, LLC		Attn: CenturyLink Property Tax Dept.	PO Box 7909	Overland Park	KS	66207-0909
2470	Cincinnati Bell Any Distance, Inc.			211 East Fourth Street, Room 103-1170	Cincinnati	OH	45202
2484	Operator Service Company LLC	OSC	Telecom Professionals, Inc.	5302 Avenue, Q	Lubbock	TX	79412
2532	Los Angeles SMSA Ltd., Partnership	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
2552	Fresno MSA Limited Partnership	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
2559	Cellco Partnership	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
2602	Digital Communications Network, Inc.			PO Box 487	Agoura Hills	CA	91376
2605	Nova Cellular West, Inc.	dba Wireless Works		160 N. El Camino Real	Encinitas	CA	92024
2606	AT&T Mobility LLC		AT&T Property Tax Group	909 Chestnut Street, Rm #36-M-01	Saint Louis	MO	63101
2652	Cellular Systems International			607 So. State St.	Jerseyville	IL	62052
2658	Intouch America, Inc.			18533 Ventura Blvd., Suite 204	Tarzana	CA	91356
2668	California RSA No. 3 Limited Partnership	dba Golden State Cellular		P. O. Box 2607	Oakhurst	CA	93644
2669	California RSA #4 Partnership	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
2671	California Rural Service Area #1, Inc.	dba: US Cellular		PO Box 31369	Chicago	IL	60631-0369
2681	Everything Wireless, LLC			1310 Westwood Blvd.	Los Angeles	CA	90024
2683	Pay-Less Cellular, Inc.			12201 Wilshire Blvd.	Santa Monica	CA	90025
2720	Sprint Telephony PCS, L.P.			6500 Sprint Parkway KSOPHL5A602	Overland Park	KS	66251-5333
2733	MetroPCS California, LLC			12920 SE 38th Street	Bellevue	WA	98006
2748	T-Mobile West, LLC	dba T-Mobile		12920 SE 38th Street	Bellevue	WA	98006
2759	OnStar, LLC			300 Renaissance Center, MC 482-C14-C66	Detroit	MI	48265
2760	Fisher Wireless Services, Inc.			14530 South Commercial	Blythe	CA	92225
2762	Cricket Communications, Inc.		c/o Tax Supervisor	5887 Copley Dr., Building 1, 5th Floor, Tax Dept.	San Diego	CA	92111
2772	Globalstar USA, LLC			300 Holiday Square Blvd.	Covington	LA	90433
2773	Accessible Wireless, LLC		Greatcall, Inc.	10935 Vista Sorrento Pkwy., Suite 200	San Diego	CA	92130
2775	Nextlink Wireless, LLC		c/o Tax Department	13865 Sunrise Valley Drive	Herndon	VA	20171
2780	i-wireless, LLC			One Levee Way, Suite 3104	Newport	KY	41071
2783	Flat West Wireless, LLC	Clear Talk		5225 South Loop 289, Suite 128	Lubbock	TX	79424
2784	Greatcall, Inc.			10935 Vista Sorrento Pkwy., Suite 200	San Diego	CA	92130
2785	Public Wireless, Inc.			25 E. Trimble Road	San Jose	CA	95131

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
2787	Mother Lode Internet, LLC			301 S. Shepherd Street	Sonora	CA	95370
2788	NTT Docomo USA, Inc.	Docomo USA Wireless		757 Third Avenue, 16F	New York	NY	10017
2789	Ciao Telecom, Inc.			8390 LBJFWY 10th Floor	Dallas	TX	75243
2790	UVNV, Inc.			21121 Lockhaven Circle	Huntington Beach	CA	92646
2791	Tracfone Wireless, Inc.			9700 NW 112th Avenue	Miami	FL	33178
2793	Bandwidth.com, Inc.			Venture Center III 900 Main Campus Drive	Raleigh	NC	27606
2794	PLDT (US) Mobility, LLC			P.O. Box 5839	Glendale	CA	91221-5839
2795	Prepa Yd Wireless, Inc.			2470 St. Rose Parkway, Suite 304	Henderson	NV	89074
2796	ItsOn, Inc.			3 Lagoon Drive, Suite 230	Redwood City	CA	94065
3002	American Messaging Services, LLC			PO Box 478	Colleyville	TX	76034
3039	Fresno Mobile Radio, Inc.			160 North Broadway	Fresno	CA	93701
3362	Madera Radio Dispatch, Inc.			P.O. Box 28	Madera	CA	93639
3430	USA Mobility Wireless, Inc.		Ryan Tax Compliance Services, LLC	P O Box 460049	Houston	TX	77056
3434	James R. McKeown	The Radio Shop		3834 Sunwood Drive	Redding	CA	96002-4902
7503	Verizon Select Services, Inc.		c/o Property Tax Section	PO Box 152206, MC SVIE5086	Irving	TX	75015-2206
7512	Frontier Communications of America, Inc.		c/o Frontier Communications Corporation	Three High Ridge Park	Stamford	CT	06905
7516	Cybernet Communications Inc.			7750 Gloria Ave.	Los Angeles	CA	91406
7522	TW Telecom of California L.P.		c/o Time Warner Telecom-Tax Dept.	10475 Park Meadows Dr.	Littleton	CO	80124
7527	Lightyear Network Solutions, LLC			1901 Eastpoint Parkway	Louisville	KY	40223
7538	Tremcom International, Inc.			PO Box 5700	Los Alamitos	CA	90721-5700
7539	Covista, Inc.		CSI	740 FL. Central Parkway	Longwood	FL	32750
7544	Telswitch, Inc.	dba Tel-One		343 E Main Street, #321	Stockton	CA	95202-2905
7560	XO Communications Services, L.L.C.		Attn: Tax Department	13865 Sunrise Valley Drive	Herndon	VA	20171
7571	Network Enhanced Technologies, Inc.			700 So. Flower Street, Suite 420	Los Angeles	CA	90017
7580	Securus Technologies, Inc.			14651 Dallas Parkway Suite 600	Dallas	TX	75254
7581	ABS-CBN Telecom North America, Inc.			150 Shoreline Drive	Redwood City	CA	94065-1400
7586	Windstream NTI, Inc.			4001 N. Rodney Parham Road	Little Rock	AR	72212
7588	PNG Telecommunications, Inc.		c/o Tax Department	8805 Governor's Hill Drive, Suite 250	Cincinnati	OH	45249
7621	SES Americom California, Inc.			4 Research Way, Mail Stop 3-10	Princeton	NJ	08540-6684
7623	Verizon Enterprise Solutions LLC			P.O. Box 152206	Irving	TX	75015-2206
7631	Worldnet Communications Services Inc.			80 Wood Road, Suite 308	Camarillo	CA	93010
7632	Business Discount Plan, Inc.			One World Trade Center, Suite 800	Long Beach	CA	90831
7636	Network Telephone Services, Inc.			21135 Erwin Street	Woodland Hills	CA	91367
7638	Integrated Telemanagement Services, Inc.	Omnicom		4100 Guardian St., Ste 110	Simi Valley	CA	93063
7640	Cox California Telcom, LLC	dba: Cox Communications, Inc.	c/o Tax Department	6205 Peachtree Dunwoody Road, 12th Floor	Atlanta	GA	30328
7645	Communications Brokers & Consultants, Inc.	Corporate Business Communication Dial 411		23939 Ventura Blvd.	Calabasas	CA	91302
7651	Custom TeleConnect, Inc.			6242 West Desert Inn Road	Las Vegas	NV	89146
7660	U.S. South Communications, Inc.			250 Williams Street, 5th Floor	Atlanta	GA	30303
7677	Talk America, Inc.	dba Network Services of New Hope		4001 N. Rodney Parham Road	Little Rock	AR	72212
7682	CTC Communciations Corp.	fka Computer Telephone Corp.		100 Chestnut Street, Suite 600	Rochester	NY	14604

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
7686	Primus Telecommunications, Inc.			460 Herndon Pky Ste 150	Herndon	VA	20170-5281
7690	CCT Telecommunications, Inc.			1106 E. Turner Road, Ste A	Lodi	CA	95240
7699	Legacy Long Distance International, Inc.			10833 Valley View St., Ste 150	Cypress	CA	90630-5040
7705	Sierra Telephone Long Distance			P.O. Box 1505	Oakhurst	CA	93644
7706	MegaPath Corporation		Attn: Property Tax Department	2510 Zanker Road	San Jose	CA	95131
7707	SureWest Long Distance			P.O. Box 969	Roseville	CA	95661
7732	NTT America, Inc.			8300 East Maplewood Ave., Suite 400	Greenwood Village	CO	80111
7735	Pacific Centrex Services, Inc./TGEC,LLC			6855 Tujunga Avenue	North Hollywood	CA	91605
7757	U.S. TelePacific Corp.	dba: TelePacific Communications		515 S. Flower St., 47th Floor	Los Angeles	CA	90071-2201
7758	BT Americas Inc.		c/o Tax Department	11440 Commerce Park Drive	Reston	VA	20191
7761	Level 3 Communications, LLC			1025 Eldorado Blvd.	Broomfield	CO	80021
7766	KDDI America, Inc.			825 3rd Ave., 3rd Floor	New York	NY	10022
7769	Airnex Communications, Inc.			5000 Hopyard Rd. Ste 240	Pleasanton	CA	94588
7770	International Telcom Ltd.			417 2nd Avenue West	Seattle	WA	98119
7778	Zayo Group, LLC		c/o Property Tax Department	400 Centennial Pkwy, Ste 200	Louisville	CO	80027
7781	KT America, Inc.			3435 Wilshire Blvd. #2160	Los Angeles	CA	90010
7790	NTC Network, LLC			818 W. 7th Street, Ste 410	Los Angeles	CA	90017
7791	O1 Communications, Inc.			5190 Golden Foothills Parkway	El Dorado Hills	CA	95762
7792	Point To Point, Inc.			P.O. Box 3148	Rancho Cordova	CA	95741
7799	Wilshire Connection, LLC		c/o Tax Department	624 South Grand Ave., Suite 1200	Los Angeles	CA	90017
7800	Earthlink Business, LLC	f/k/a New Edge Network, Inc.	Ryan LLC	PO Box 56607	Atlanta	GA	30343
7811	Public Communications Services, Inc.		c/o Ryan Tax Compliance Services, LLC	PO Box 460049	Houston	TX	77056
7813	Advanced Telecom, Inc.	dba: Eschelon Telecom, Inc.	The Valuation Group	935 White Plains Road, Suite 203-A	Trumbull	CT	06611
7814	PAETEC Communications, Inc.		c/o Windstream Corporation	4001 N. Rodney Parham Rd (1170-B3F01-87C)	Little Rock	AR	72212
7824	Audeamus	Sebastian	c/o Tax Department	811 S. Madera Ave	Kerman	CA	93630
7832	Astound Broadband LLC			401 Kirkland Parkplace, Ste 500	Kirkland	WA	98033
7845	San Carlos Telecom, Inc.			2999 Oak Rd., Suite 400	Walnut Creek	CA	94597
7846	The Telephone Connection Local Services, LLC			8391 Beverly Blvd.	Los Angeles	CA	90048-2633
7852	Telstra Incorporated			40 Wall Street, 44th Floor	New York	NY	10005
7866	Telmex USA, LLC			3350 SW 148th Avenue, Suite 400	Miramar	FL	33027
7871	Verizon Online LLC			PO Box 152206 MC: W03G49	Irving	TX	75015-2206
7872	Infotech Telecommunications & Network, Inc.			725 Evans Road	San Luis Obispo	CA	93401
7876	Total Call International, Inc.			1411 West 190th Street, Suite 700	Gardena	CA	90248
7880	Quick-Tel, Inc.		c/o Tax Department	PO Box 112	Wrightwood	CA	92397-0112
7887	Accessline Communications Corporation		Telecom Compliance Services	11201 SE 8th Street, Suite 200	Bellevue	WA	98004
7894	Ponderosa Cablevision			P.O. Box 21	O'Neals	CA	93645
7898	United States Telesis, Inc.			5023 N. Parkway Calabasas	Calabasas	CA	91302
7899	RGT Utilities of California, Inc.	Rockefeller Group Telecom. Services, Inc.		1221 Avenue of the Americas, C-2 Level	New York	NY	10020-1095
7902	Zone Telecom, Inc.			3130 Pleasant Run	Springfield	IL	62711
7907	Telscape Communications, Inc.			10440 North Central Expressway, Suite 700	Dallas	TX	75231
7910	CBC Broadband Holdings, LLC			2702 Media Center Drive, Building 4	Los Angeles	CA	90065

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
7912	Americom Government Services, Inc.			2010 Corporate Ridge # 550	McLean	VA	22102
7913	VCOM Solutions, Inc.			12657 Alcosta Blvd., Ste 418	San Ramon	CA	94583
7914	McLeodUSA Telecommunications Services, Inc.	Windstream Communications		4001 N. Rodney Parham Rd	Little Rock	AR	72212
7916	Peak Communications, Inc.			1442 E. Lincoln Ave., Suite 479	Orange	CA	92865
7934	Telecom House Inc.			1114 S. Robert Blvd.	Los Angeles	CA	90035
7940	Consumer Telcom, Inc.			701 North Green Valley Parkway, Ste 200	Henderson	NV	89014
7945	ZTG, Inc.			817 West Beverly Blvd., Suite 205	Montebello	CA	90640
7947	IDT America, Corp.		Property Tax Services Group	550 Broad Street, 17th Floor	Newark	NJ	07102
7948	Astrium Services Government, Inc.			2600 Tower Oaks Blvd., 7th floor	Rockville	MD	20852
7949	Call America, Inc.			4202 Coronado Avenue	Stockton	CA	95204
7950	ATMC, Inc.	Nevada ATMC, Inc.		P.O. Box 3507	Rancho Cucamonga	CA	91729
7952	Advanced Tel, Inc.	ATI		2685 Park Center Drive, Bldg A	Simi Valley	CA	93065
7953	Openpop.com, Inc.			5422 Beach Blvd.	Buena Park	CA	90627
7955	Enhanced Communications Network, Inc.	dba: Asian American Association	c/o Tax Department	9550 Flair Dr. #400	El Monte	CA	91731
7956	Telespan Communications, LLC			3888 State St., Suite 204	Santa Barbara	CA	93105
7957	Telekenex, Inc.			490 2nd Street, Suite 300	San Francisco	CA	94107
7959	Airespring, Inc.			6060 Sepulveda Blvd., Ste 220	Van Nuys	CA	91411-2512
7960	CallTower, Inc.			10624 S. Eastern Ave., Suite A-773	Henderson	NV	89052
7961	SureWest Televideo	dba: SureWest Broadband	c/o Lori Boehm	121 South 17th Street	Mattoon	IL	61938
7964	Aries Network, Inc.	dba: Aries Telecommunications		5973 Avenida Encinas Suite 202	Carlsbad	CA	92008
7967	New World Telecom International, Inc.		c/o New World Telecommunications Limited	17/F, Chevalier Commercial Centre 8 Wang Hoi Road	Kowloon Bay		Hong Kong China
7969	Intelsat Global Service LLC			3400 International Drive, NW	Washington	DC	20008-3006
7972	Reliance Globalcom Services, Inc.		Property Tax Department	114 Sansome St., 2nd Floor Suite 210	San Francisco	CA	94104
7973	Alliance Payphone, Inc.			1407 Foothill Blvd., #305	La Verne	CA	91750
7978	Legent Communications Corporation			16755 Von Karman Avenue, Suite 200	Irvine	CA	92606
7980	Teledata Solutions, Inc.	dba: TSI		5940 S. Rainbow Blvd.	Las Vegas	NV	89118
7981	Leading Edge Communications, Inc.			P. O. Box 50603	Henderson	NV	89016
7982	Crown Castle NG West, Inc.		Frank Deible	2000 Corporate Drive	Canonsburg	PA	15317
7983	LCR Services, Inc.	dba: LCR/Premysis Technologies		1650 South Amphlett Blvd., Ste 210	San Mateo	CA	94402
7985	inContact, Inc.			7730 So. Union Park Ave # 500	Midvale	UT	84047
7988	Global Tel*Link Corporation		c/o Ryan Tax Compliance Services, LLC	PO Box 460049	Houston	TX	77056
7990	ComNet(USA) LLC			700 South Flower Street, Suite 750	Los Angeles	CA	90017
7992	NobelTel, LLC		Telecom Compliance Services	5973 Avenida Encinas, Suite 202	Carlsbad	CA	92008
7993	Clear World Communications Corporation			3501 S. Harbor Blvd., Suite 200	Santa Ana	CA	92704
7994	Utility Telephone, Inc.			4202 Coronado Ave	Stockton	CA	95204
7996	RuralWest - Western Rural Broadband, Inc.			2312 104th Ave., Suite	Bellevue	WA	98004
7997	Edison Carrier Solutions		c/o: Southern California Edison Co.	2244 Walnut Grove Avenue QUAD 2-D,G.O. #1	Rosemead	CA	91770

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
7998	Norcast Communications Corporation			1998 Santa Barbara Avenue, #100	San Luis Obispo	CA	93401
7999	Purple Communications Inc.			595 Menlo Drive	Rocklin	CA	95765
8000	G2 Solutions, LLC			1475 Powell St., Ste 202	Emeryville	CA	94608
8002	Neutral Tandem - California, LLC			550 West Adams, Suite 900	Chicago	IL	60661
8004	Greenfield Communications, Inc.			34112 Violet Lantern, Suite C	Dana Point	CA	92629
8005	Cable and Wireless Americas Operations, Inc.		Tax Department	20110 Ashbrook Place, Suite 170	Ashburn	VA	20147
8006	Lucky Communications, Inc.			1028 Mission St.	San Francisco	CA	94103
8009	France Telecom Corporate Solutions, LLC			13775 McLearen Road, Mailstop 1100	Oak Hill	VA	20171
8010	A+ Wireless, Inc.	Advantage Wireless		P.O. Box 720128	Oklahoma City	OK	73172-0128
8012	RB Communications, Inc.			444 W. Ocean Blvd. Ste 1515	Long Beach	CA	90802
8013	Worldwide Telecommunications, Inc.	WTI, Inc.		4505 Las Virgenes Road, Suite 115	Calabasas	CA	91302
8015	China Telecom (Americas) Corporation		Tax Department	607 Herndon Parkway, Suite 201	Herndon	VA	20170
8017	Locus Telecommunications, Inc.			2200 Fletcher Ave. 6th Floor	Fort Lee	NJ	07204
8022	Allstate Communications, Inc.			21621 Nordhoff Street	Chatsworth	CA	91311
8023	One Phone, Inc.	OWTel		969 S. Meridian Avenue	Alhambra	CA	91803
8024	TC Telephone, LLC			PO Box 1095	Red Bluff	CA	96080
8026	Nationwide Telecom, Inc.			7545 Shoup Avenue, Unit A	West Hills	CA	91307
8027	Blue Casa Telephone LLC			114 E. Haley St., Suite A	Santa Barbara	CA	93101
8029	IPC Network Services, Inc.		Harborside Financial Center Plaza 10	3 Second Street, 15th Floor	Jersey City	NJ	07311
8031	Backbone Communications, Inc.			811 Wilshire Blvd., Suite 1020	Los Angeles	CA	90017
8032	BCE Nexxia Corporation		c/o DuCharme, McMillen & Associates	P.O. Box 80615	Indianapolis	IN	46250
8033	Telecom Consultants Inc.			433 E. Keats Ave., Suite 6	Fresno	CA	93710
8035	Access One, Inc.			820 W. Jackson Blvd., 6th Floor	Chicago	IL	60607
8037	CA-CLEC LLC	Crown Castle Solutions Corp.		2000 Corporate Drive	Canonsburg	PA	15317
8038	Telecom Carrier Access, LLC			3463 State Street, Suite 520	Santa Barbara	CA	93105
8039	Voicecom Telecommunications, LLC			5900 Windward Parkway, Suite 500	Alpharetta	GA	30005
8040	Mission Telecom, Inc.			2920 Scott Road	Santa Clara	CA	95054
8041	DMR Communications, Inc.			1841 Rainbow Drive	Santa Ana	CA	92705
8042	Paxio, Inc.			2045 Martin Avenue #204	Santa Clara	CA	95050
8044	Intermetro Communications, Inc.			2685 Park Center Drive, Bldg. A	Simi Valley	CA	93065
8045	IDT Spectrum		Property Tax Services Group	520 Broad Street	Newark	NJ	07102
8046	HyperCube, LLC			3200 W. Pleasant Run Rd., Suite 300	Landcaster	TX	75146
8047	Syniverse Technologies, Inc.			8125 Highwoods Palm Way	Tampa	FL	33647-1765
8048	Bright House Networks Information Services (California), LLC			5823 Widewaters Parkway	East Syracuse	NY	13057
8049	Cbeyond Communications, LLC		Ryan	100 Congress Avenue, Suite 1900	Austin	TX	78701
8051	Intelletrace, Inc.			448 Ignacio Blvd., #222	Novato	CA	94949
8057	Vertex Telecom, Inc.			980 Corporate Center Drive	Pomona	CA	91768-2643
8061	Charter Fiberlink CA-CCO, LLC			12405 Powerscourt Drive	St. Louis	MO	63131-3674
8063	Time Warner Cable Information Services (California), LLC		c/o Tax Department	PO Box 7467	Charlotte	NC	28241-7467
8065	Connectto Communications, Inc.			555 Riverdale Drive, Suite A	Glendale	CA	91204
8066	Calmtel USA, Inc.			3660 Wilshire Blvd., Suite 101A	Los Angeles	CA	90010

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
8067	Sunesys, LLC			185 Titus Avenue	Warrington	PA	18976
8068	North County Communications Corp			3802 Rosecrans Street, Suite 485	San Diego	CA	92110
8071	Verizon Long Distance LLC			PO Box 152206	Irving	TX	75015-2206
8072	Cypress Communications, LLC			Four Piedmont Center, Suite 600	Atlanta	GA	30305
8074	Silv Communication, Inc.			3460 Wilshire Blvd., Suite 1103	Los Angeles	CA	90010
8075	Trans National Communications International, Inc.			2 Charlesgate West	Boston	MA	02215
8076	OPEX Communications, Inc.			3605 Long Beach Blvd., Suite 201	Long Beach	CA	90807
8077	NewPath Networks, LLC			2000 Corporate Drive	Canonsburg	PA	15317
8078	U.S. Telecom Long Distance, Inc.			3960 Howard Hughes Parkway, Suite 5001F	Las Vegas	NV	89109
8079	Cal-Ore Communications, Inc.			P.O. Box 847	Dorris	CA	96023-0847
8080	Ymax Communications Corporation			222 Lakeview Ave, Suite 1550	West Palm Beach	FL	33401
8081	Sonic Telecom, LLC			2260 Apollo Way	Santa Rosa	CA	95407
8082	WTI Communications, Inc.			200 East Sandpointe Avenue, Suite 580	Santa Ana	CA	92707
8083	Network Expert Group, Inc.			3008 Wilshire Blvd., Suite 205	Los Angeles	CA	90010
8084	T-Netix Telecommunications Services, Inc			14651 Dallas Parkway, Suite 600	Dallas	TX	75254
8085	Cosmobridge America, Inc.			15707 Rockfield Blvd., #131	Irvine	CA	92618
8086	ANPI, LLC			3243 S. Meadowbrook Road	Springfield	IL	62711
8087	Lexent Inc.		Lightower Fiber Networks, Tax Department	80 Central Street	Boxborough	MA	01719
8088	Super Prepaid, Inc.			210 N Glenoaks Blvd., Suite B	Burbank	CA	91502
8089	Conterra Ultra Broadband LLC		Marvin F. Poer and Company	18818 Teller Avenue, Suite 277	Irvine	CA	92612
8090	Telecommunication Systems, Inc.			275 West Street, Suite 400	Annapolis	MD	21401
8091	Roadway Communications, Inc.			21 Mela Lane	Rancho Palos Verdes	CA	90275
8092	Global Telecom LLC			1936 Saleroso Drive	Rowland Heights	CA	91748
8093	Extenet Systems (California) LLC			3030 Warrenville Road, Suite 340	Lisle	IL	60532
8094	Affiniti, LLC.			9208 Waterford Center Blvd., Suite 150	Austin	TX	78758
8095	Network Enhanced Telecom. LLP			119 West Tyler Street, Suite 100	Longview	TX	75601
8097	Reunion Communications, Inc.			106 W. Calendar Avenue, Suite 190	Lagrange	IL	60525
8099	Race Telecomm			1325 Howard Ave # 604	Burlingame	CA	94010
8100	Dial Long Distance, Inc.			762 West Ventura Blvd.	Camarillo	CA	93010
8101	FastBlue Communications, Inc.			1900 Main Street, Suite 300	Irvine	CA	92614
8102	Ekit.Com, Inc.			27 Drydock Avenue, 5th Floor	Boston	MA	02210
8103	LiveTV Airfone, Inc.		Attn: Tax Department	1250 N. Arlington Heights Rd.	Itasca	IL	60143
8104	Transpac Telecom, Inc.			2377 Crenshaw Blvd, Suite 250	Torrance	CA	90501
8105	Astrium Services Business Communications, Inc.			2600 Tower Oaks Blvd., Suite 210	Rockville	MD	20852
8106	Raw Bandwidth Telecom, Inc.			PO Box 1305	San Bruno	CA	94066
8107	Convergence Systems			10636 Scripps Summit Court, Suite 201	San Diego	CA	92131
8108	Radical System Solutions, Inc.			8018 E Santa Ana Canyon Road, Suite 100	Anaheim	CA	92808
8109	Peerless Network of California LLC			222 South Riverside Plaza, Suite 2730	Chicago	IL	60606
8111	First Communications, LLC			3340 West Market Street	Akron	OH	44333
8112	Mosaic Networx, LLC			454 Las Gallinas Avenue, Suite 145	San Rafael	CA	94903
8113	Callcatchers, Inc.	Freedom Voice Systems		169 Saxony Road, Suite 212	Encinitas	CA	92024
8115	&TV Communications, Inc.			3435 Wilshire Blvd., Suite 2370	Los Angeles	CA	90010

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8116	PC Landing Corp.			319 Diablo Road, Suite 213	Danville	CA	94526
8117	Syniverse ICX Corporation			8125 Highwoods Palm Way	Tampa	FL	33647-7165
8118	IntelePeer Cloud Communications, LLC			177 Bovet Road, Suite 400	San Mateo	CA	94402
8119	Express Telecommunications Network, Inc.			4180 W. Alamosse Avenue, Suite 107	Fresno	CA	93722
8120	TELUS Communications (U.S.) Inc.		Taxation Dept.	Box 1552	Edmonton	AB Canada	T5J2N7
8121	Certain Communications Corporation			1314 W. Glenoaks Blvd. #106	Glendale	CA	91201
8122	Bandwidth.com CLEC, LLC			Venture Center III - 2nd Floor 900 Main Campus Drive	Raleigh	NC	27606
8123	Blue Rooster Telecom, Inc.			P.O. Box 4959	San Luis Obispo	CA	93403
8124	Impact Telecom, Inc.			PO Box 720128	Oklahoma City	OK	73172-0128
8125	IXC Holdings, Inc.			P.O. Box 720128	Oklahoma City	OK	73172-0128
8126	Broadview Networks, Inc.			800 Westchester Avenue, Suite N501	Rye Brook	NY	10573
8127	Zayo Enterprise Networks, LLC		Property Tax Department	400 Centennial Pkwy, Suite 200	Louisville	CO	80027
8128	Talton Communications, Inc.			910 Ravenwood Drive	Selma	AL	36701
8129	Wide Voice, LLC			410 South Rampart Suite 390	Las Vegas	NV	89145
8130	United Telecom, Inc.			3550 Wilshire Blvd., 17th Floor	Los Angeles	CA	90010
8131	Pacific Lightwave			P.O. Box 6629	La Quinta	CA	92248
8132	Calpop.Com, Inc.			600 West Seventh Street, Suite 360	Los Angeles	CA	90017
8133	Bestel USA, Inc.			1441 Brickell Avenue, Suite 1100	Miami	FL	33131-3429
8135	Broadvox LLC			75 Erieview Plaza, Suite 400	Cleveland	OH	44114
8136	Plumas Sierra Telecommunications			73233 State Route 70	Portola	CA	96122
8137	SnowCrest Telephone, Inc.			PO Box 1379	Mt. Shasta	CA	96067
8138	Act Tele, Inc.			2540 Corporate Place B-205	Monterey Park	CA	91754
8139	California Broadband Cooperative, Inc.			1101 Nimitz Avenue	Vallejo	CA	94592
8140	California Alliance Telecard, Inc.			1 Mandalay Place #915	South San Francisco	CA	94080
8141	CENIC Broadband Initiatives LLC			16700 Valley View Avenue, Suite 410	La Mirada	CA	90638
8142	Dsi-Iti, LLC			2609 Cameron Street	Mobile	AL	36607
8143	Global Internetworking, Inc.	Global Telecom and Technology Americas, Inc.	Tax Department	8484 Westpark Drive, Suite 720	McLean	VA	22102
8144	GC Pivotal, LLC			180 N. Lasalle Street, Suite 2430	Chicago	IL	60601
8145	Internet Business Services, Inc.			1107 Fair Oaks Ave., STE 471	South Pasadena	CA	91030
8146	Splice Communications, Inc			4040 Campbell Ave., Suite 120	Menlo Park	CA	94025
8148	Digital West Networks, Inc.			3620 Sacramento Drive, Suite 102	San Luis Obispo	CA	93401
8149	Ztelephony	Worldnet		62 Maxell	Irvine	CA	92618
8150	OpticAccess, LLC			533 Airport Blvd., Suite 400	Burlingame	CA	94010
8151	CVIN LLC			9479 North Ft. Washington, Suite 105	Fresno	CA	93730
8152	Broadband Dynamics, LLC			8757 E. Via De Commercio, 1st Floor	Scottsdale	AZ	85258-3359
8153	Advanced Technology Distributors, Inc.			1571 E. Whitmore Ave.	Ceres	CA	95307
8154	Network Innovations, Inc.		c/o Rick Stern	1101 W. Lake Street, Floor 6th	Chicago	IL	60607
8155	Time Warner Cable Business LLC		Tax Department	PO Box 7467	Charlotte	NC	28241-7467
8156	Medallion Telecom Inc.			1717 N. Verdugo Road, # 266	Glendale	CA	91208
8158	RCLEC, Inc.			1400 Fashion Island, Blvd., 6th Floor	San Mateo	CA	94404
8159	X2 Telecom, Inc.			P.O. Box 90346	Santa Barbara	CA	93190
8160	Vodex Communications Corporation			7182 Andrea Street	Fontana	CA	92336

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
8161	Public Interest Telecom of California			1050 Heinz Ave	Berkeley	CA	94710
8162	Citrix Communications LLC			449 Washington Blvd., Suite 1401	Jersey City	NJ	07310
8163	Broadvox CLEC			75 Erieview Plaza, Suite 400	Cleveland	OH	44114
D048	Credo Mobile, Inc.			101 Market St., Ste 700	San Francisco	CA	94105
D074	Consumer Cellular, Inc.			7204 SW Durham Rd., Suite 300	Portland	OR	97224
D087	MG, LLC			2200 Fletcher Ave., 4th floor	Fort Lee	NJ	07024
D094	ZTAR Mobile, Inc.			16 Village Lane, Suite 250	Colleyville	TX	76034
D102	Total Call Mobile, Inc.			1411 W. 190th Street, Suite 700	Gardena	CA	90248
D106	Coast To Coast Cellular, Inc.			1910 Minno Drive, Suite 210	Johnstown	PA	15905
D107	Credit Union Wireless			451 Division Street, NE	Salem	OR	97301
D115	NOSVA Limited Partnership	EXIT Mobile		250 Pilot Road, Suite 300	Las Vegas	NV	89119
D121	Airpeak Communications			14530 South Commercial Street	Blythe	CA	92225
D126	Lightyear Network Solutions, LLC			1901 Eastpoint Parkway	Louisville	KY	40223
D128	Nexus Communications, Inc.			3629 Cleveland Ave, Suite C	Columbus	OH	43224
D129	Siro Wireless LLC			5700 Granite Parkway, Ste. 200	Plano	TX	75024
D131	Telava Mobile, Inc.			353 Sacramento St., Ste. 1500	San Francisco	CA	94111
D134	WDT Wireless Telecommunications, Inc.			7333 N. Oak Park Ave.	Niles	IL	60714
D137	Truphone, Inc.			4309 Emperor Blvd., Suite 325 4819 Emperor Blvd., Suite 400	Durham	NC	27703
D139	Budget PrePay, Inc.	Budget Mobile Federal Lifeline		1325 Barkdale Blvd.	Bossier City	LA	71111
D141	Tag Mobile, LLC			1330 Capital Parkway	Carrollton	TX	75006
D144	Boomerang Wireless, LLC			955 KACENA RD, ste A	Hiawatha	IA	52233
D146	Cintex Wireless, LLC.			1800 I Rockville Pike	Rockville	MD	20852
D148	Connectto World, Inc.			9901 Roscoe Blvd	Sun Valley	CA	91352
D149	Curatel, LLC			1605 W. Olympic Blvd, Ste 600	Los Angeles	CA	90015
D150	EZ Reach Mobile, LLC			3955 Pleasantdale Rd, Ste 104	Atlanta	GA	30340
D151	Flash Wireless, LLC			1000 Progress Place	Concord	NC	28025
D152	Lycamobile USA Inc.			24 Commerce Street, Suite 100	Newark	NJ	07102
D154	Q Link Wireless LLC			499 Sheridan St, Ste 300	Dania	FL	33004
D155	Reunion Wireless Services, LLC			106 W. Calendar Ave. #190	La Grange	IL	60525
D156	Telefonica USA, Inc.			1111 Brickell Ave, #1000	Miami	FL	33131
D157	US Connect LLC			1133 Ninth Street #110	Santa Monica	CA	90403
D158	Wall Street Network Solutions, LLC			140 Littleton Rd, Ste 310	Parsippany	NJ	07054
D159	Blue Jay Wireless, LLC			5010 Addison Circle	Addison	TX	75001
D160	Solavei, LLC			10500 NE 8th Street, Suite 1300	Bellevue	WA	98004
D162	Telrite Corporation	Life Wireless		4113 Monticello Street, SW	Covington	GA	30014
D165	Tri-M Communications, Inc.	Globalinx		275 Kenneth Drive	Rochester	NY	14623
D166	Red Pocket, Inc.			2060D Avenida de Los Arboles, Suite 288	Thousand Oaks	CA	91362
D167	Puretalk Holdings, LLC			4113 Monticello St.	Covington	GA	30014
D168	ItsOn, Inc.	Zact		3 Lagoon Drive	Redwood City	CA	94065
D169	365 Wireless, LLC			2870 Peachtree Road # 951	Atlanta	GA	30305
D170	Air Voice Wireless, LLC			2425 Franklin Road	Bloomfield Hills	MI	48302
D171	MCC Telephony of the West, LLC	Mediacom Communications Corporation		100 Crystal Run Road	Middletown	NY	10941

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
D172	Free Mobile, Inc.			16 Village Lane, Suite 250	Colleyville	TX	76034
D174	BCN Telecom, Inc			550 Hills Dr.	Bedminster	NJ	
D175	Sage Telecom Communications, LLC			10440 North Central Expressway, Suite 700	Dallas	TX	75231
D176	American Broadband and Telecommunications Company			1 Seagate, Suite 600	Toledo	OH	43699
D177	AmeriMex Communications Corp.	SafetyNet Wireless		200 Mansell CT. E, Suite 105	Roswell	GA	30076
D178	Tempo Telecom, LLC	Tempo		2323 Grand Blvd., Suite 925	Kansas City	MO	64108
D179	Aio Wireless LLC			12735 Morris Road, Suite 300	Alpharetta	GA	30004
P606	American Telecomms. Systems, Inc.			4884 Dressler Road, Suite A	Canton	OH	44718
P611	Association Administrators, Inc.			180 East Main Street, Suite 200	Smithtown	NY	11787
P621	Custom Network Solutions, Inc.			210 Route 4 East, Suite 201	Paramus	NJ	07652
P652	Long Distance of Michigan, Inc.	dba LDMI Telecommunications Fonetel	Intax	PO Box 54288	Lexington	KY	40555
P803	Americatel Corp.			433 E. Las Colinas Boulevard, Suite 400	Irving	TX	75039
P840	Access Point, Inc.			1100 Crescent Green, Suite 109	Cary	NC	27518
P885	Network Operator Services, Inc.			P.O. Box 3529 119 West Tyler Suite 260	Longview	TX	75606
P905	Advantage Telecommunications Corp.	dba: Adv Telecom		3001 Aloma Avenue, Suite 304	Winter Park	FL	32792
P928	Ernest Communications, Inc.		Tax Department	5275 Triangle Parkway, Suite 150	Norcross	GA	30092
Q014	Centurytel Long Distance, Inc.		Rash and Associates, LLP	PO Box 260888	Plano	TX	75026-0888
Q063	Network Billing Systems, LLC		Tax Department	155 Willowbrook Blvd	Wayne	NJ	07470
Q064	Network Communications Int'l Corp			606 East Magrill Street	Longview	TX	75601
Q119	Enhanced Communications Group, LLC			312 South East Delware	Bartlesville	OK	74003
Q122	Unity Telecom, LLC	dpi Teleconnect		1330 Capital Parkway	Carrollton	TX	75006
Q161	Network IP, LLC			119 W. Tyler Street, Suite 100	Longview	TX	75601
Q171	ACN Communications Services, Inc.			1000 Progress Place	Concord	NC	28025
Q206	TDS Long Distance Corporation		TDS Telecom	525 Junction Road	Madison	WI	83717
Q238	Go Solo Technologies, Inc.			5410 Mariner Street #175	Tampa	FL	33609
Q247	TeleUno, Inc.			2754 West Atlantic Blvd #8	Pompano Beach	FL	33069
Q284	Comtech21, LLC			One Barnes Park South	Wallingford	CT	06492
Q287	Encompass Communications, LLC			119 W. Tyler Suite #286	Longview	TX	75601
Q317	Siskiyou Long Distance Company			PO Box 157 30 Telco Way	Etna	CA	96027-0157
Q320	Xtension Services, Inc.			3340 West Market Street	Akron	OH	44333
Q321	CalTel Long Distance			PO Box 37	Copperopolis	CA	95228
Q327	Cal-Ore Long Distance			PO Box 847	Dorris	CA	96023
Q341	Long Distance Consolidated Billing Co.			4010 W. Walton Blvd., Suite B	Waterford	MI	48329
Q355	Reduced Rate Long Distance, Inc.			3993 Howard Hughes Parkway, Suite 250	Las Vegas	NV	89169
Q373	Metropolitan Telecommunications of CA, Inc.	Met Tel		55 Water Street, 32nd Floor	New York	NY	10041
Q377	World Communications, Inc.	Washington WCI		1945 Yale Place East	Seattle	WA	98102
Q398	Franz, Inc.	Telelight Inc.		3347 St. Vincent Place	Boulder	CO	80301
Q414	Pacific-South Telecom, Inc.			3419 Westminster Ave, Ste 312	Dallas	TX	75205
Q434	Sage Telecom, Inc.			10440 N Central Expy, Ste 700	Dallas	TX	75231-2228
Q470	Telecom Management, Inc.	dba: Pioneer Telephone		39 Darling Avenue	South Portland	ME	04106
Q475	Wholesale Carrier Services, Inc.			5471 North University Drive	Coral Springs	FL	33069
Q476	X2 Comm, Inc.	Direct Connect Communications		270 South Main Street	Flemington	NJ	08822

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
Q480	Great America Networks, Inc.		BTI Communications Group, Ltd.	15700 W 103rd Street Suite 110	Lemont	IL	60439
Q483	Wholesale Carrier Services			5471 North University Drive	Coral Springs	FL	33067
Q485	Budget Prepay, Inc./Budget Phone			535 Branch Crossing Drive	Covington	LA	70435
Q504	Onelink Communications, Inc.	Firstlink Communications		8400 N. University Dr., Suite 204	Tamarac	FL	33321
Q515	McGraw Communications			521 Fifth Avenue, 14th Floor	New York	NY	10175
Q516	National Directory Assistance, LLC			12700 Townepark Way	Louisville	KY	40243
Q521	Bullseye Telecom, Inc.			25925 Telegraph Road, Suite 210	Southfield	MI	48033-2527
Q522	WDT World Discount Telecommunications Corp			13644 Neutron Road	Dallas	TX	75244
Q537	Cogent Communications of California, Inc.			1015 31st Street NW	Washington	DC	20007
Q545	TeleDias Communications, Inc.			5605 Riggins Ct., Suite 265	Reno	NV	89502
Q565	Comcast Business Communications, Inc.	dba Comcast Long Distance	c/o Property Tax	One Comcast Center, 32 Floor	Philadelphia	PA	19103
Q571	Touchtone Communications, Inc.			16 S Jefferson Rd	Whippany	NJ	07981
Q586	BetterWorld Telecom, LLC	BetterWorld Telecom	Regulatory Department	11951 Freedom Dr, 13th Floor	Reston	VA	20190
Q593	Convergia, Inc.			237 Hymus Blvd	Pointe Claire	QC Canada	H9R 5C7
Q594	TCO Network Inc.	TCO		13400 Bishops Lane, Suite 295	Brookfield	WI	53005
Q596	Entrix Telecom, Inc.			550 Broad Street, 17th Floor	Newark	NJ	07102
Q597	Easton Telecom Services, LLC			Summit II - Unit A 3046 Brecksville Rd	Richfield	OH	44286
Q599	Telrite Corporation			PO Box 2207	Covington	GA	30015
Q606	Business Network Long Distance, Inc.			1400 Sixteenth St, Ste 400	Denver	CO	80202
Q609	National Access Long Distance, Inc.			871 Coronado Center Drive, Suite 200	Henderson	NV	89052
Q610	Threshold Communications, Inc.			16541 Redmond Way # 245C	Redmond	WA	98052
Q618	Independent Telecommunications Systems, Inc.	ITS Communications; IXC Direct		4079 Park East Court	Grand Rapids	MI	49546
Q621	DSCI Corporation			One Sundial Avenue, Suite 514	Manchester	NH	03103
Q632	Advanced Integrated Technologies, Inc.			9855 W. 78th Street, Suite 300	Eden Prairie	MN	55344
Q653	DCT Telecom Group, Inc.			27877 Clemens Road	Westlake	OH	44145
Q659	Equivoice, LLC			PO Box 7300	Algonquin	IL	60102
Q667	Global Phone Corp.			137 North Washington St., #100	Falls Church	VA	22046
Q672	Granite Communications LLC			100 Newport Ave. Ext.	Quincy	MA	02171
Q680	Line Systems, Inc.			1645 West Chester Pike, Suite 200	West Chester	PA	19382
Q692	New Horizon Communications Group			420 Bedford, Suite 250	Lexington	KY	02420
Q693	Nexus Communications, Inc.	Nexus Communications TSI, Inc.		3629 Cleveland Avenue, Ste. C	Columbus	OH	43224
Q701	Quasar Communications Corporation			15610 Boulder Oaks Drive	Houston	TX	77084
Q734	800 Response Information Services, LLC			200 Church Street	Burlington	VT	05401
Q736	Network Service Billing, Inc.			7251 W. Lake Mead Blvd, Suite 300	Las Vegas	NV	89128
Q744	Communications Network Billing, Inc.			200 S. Virginia Street, 8th Floor	Reno	NV	89501-2217
Q746	Dar Communications Corporation		Thompson Hine, LLC	1919 M. Street, N.W., Suite 700	Washington	DC	20036
Q756	Access2Go, Inc.			4700 North Prospect Road	Peoria Heights	IL	61616
Q759	First Choice Technology, Inc.			903 Lake Lilly Drive, Suite A125	Maitland	FL	32751
Q765	Global Connection Inc. Of America			5555 Oakbrook Pkwy, Suite 620	Norcross	GA	30093
Q767	Blue Ridge Telecom Systems, LLC			250 Pilot Road STE 300	Las Vegas	NV	89119-3514
Q768	Spectrotel, Inc			3535 State Highway 66, Suite 7	Neptune	NJ	07753

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
Q776	Ibfa Acquisition Company, LLC			353 Sacramento St., Suite 1500	San Francisco	CA	94111
Q780	BCN Telecom, Inc.			550 Hills Drive, Suite 110 1st Floor	Bedminster	NJ	07921
Q783	Embarq Communications, Inc.			5454 W 110 Th Street	Overland Park	KS	66211
Q795	Cause Based Commerce, Inc.	The Sienna Group		P.O. Box 531640	Cincinnati	OH	45253
Q796	CCI Network Services, LLC			155 North 400 West, Suite 100	Salt Lake City	UT	84103
Q797	Cebridge Telecom CA, LLC	Cebridge Connections	Tax Department	12444 Powerscourt Drive, Suite 140	St. Louis	MO	63131
Q809	Online Savings, Inc.			442 Hayword Aveune, N.	Oakdale	MN	55128
Q811	Snet America, Inc.	AT&T Long Distance East		909 Chestnut Street, Room 36-M-01	St Louis	MO	63101
Q816	Ttusa Acquisition, Inc.			5811 Cooney Road, Suite 400, North Tower	Vancouver	BC Canada	V6X3M1
Q820	Windstream Communications, Inc.		Rash & Associates, LP	PO Box 260888	Plano	TX	75026-0888
Q825	Smart Choice Communications, LLC	Smart Choice Communications		16 W. 45th Street 7th Floor	New York	NY	10036
Q826	Norstar Telecommunications, LLC			10025 Scenic View Road	Vienna	VA	22182
Q828	MCC Telephony Of The West, Inc	Mediacom Communications Corp		100 Crystal Run Road	Middletown	NY	10941
Q836	Alliance Group Services, Inc.			1221 Post Road East	Westport	CT	06880
Q837	Multiline Long Distance, Inc.			8044 Montgomery Rd, Ste 700	Cincinnatti	OH	45236
Q852	Vidafon, Inc.			711 S. Carson Street, Suite 6	Carson City	NV	89701
Q860	Long Distance Access, Inc.			442 Hayward Avenue, N.	Oakdale	MN	55128
Q861	Integrated Services Inc.			5 Revere Drive, Suite 200	Northbrook	IL	60062
Q866	Southern California Telephone Company			27515 Enterprise Circle West	Temecula	CA	92590
Q867	Oacys Telecom, Inc.			767 North Porter Road	Porterville	CA	93257
Q869	Oak Grove Holdings Corporation			P. O. Box 191560	Miami Beach	FL	33139
Q873	Ibasis Retail, Inc.			10 Second Avenue	Burlington	MA	01803
Q878	Channel Islands Telephone Company			3802 Rosecrans St., Ste 485	San Diego	CA	92110
Q879	Global Tech Telecommunications, Inc			1040 S Milwaukee Ave, Ste 205	Wheeling	IL	60090
Q881	Novatel L.P.			11550 Ih-10 West, Suite 110	San Antonio	TX	78230
Q882	Rural Broadband Now! LLC			111 South Main Street	Willits	CA	95490
Q884	Telequality Communications, Inc.			16601 Blanco Road, Suite 207	San Antonio	TX	78232
Q888	Windstream Norlight, Inc.			8829 Bond Street	Overland Park	KS	66214
Q891	American Telephone Company LLC			200 Parkway Dr. South, Ste 102	Hauppauge	NY	11788
Q900	Ami Communications, Inc.			300 Cardinal Drive, Suite 280	St. Charles	IL	60175
Q904	Telcentris Communications, LLC			9276 Scranton Road, STE 300	San Diego	CA	92121
Q908	United Communications Systems, Inc.	Call One		225 West Wacker, 8th Floor	Chicago	IL	60606
Q911	Inetworks Group, Inc.			125 S. Wacker Drive, Suite 2510	Chicago	IL	60606
Q912	Momentum Telecom, Inc.			2700 Corporate Drive, Suite 200	Birmingham	AL	35242
Q918	Veza Telecom, Inc.			11205 Alpharetta Hwy, Suite E3	Roswell	GA	30076
Q925	Alec, Inc.			250 West Main St., Suite 1920	Lexington	KY	40507
Q926	Alliance Global Networks LLC			1221 Post Rd. East	Westport	CT	06880
Q929	Belmont Telecom, Inc.			130 Trapelo Road	Belmont	MA	02478
Q930	Birch Telecom Of The West, Inc.	Birch Communications		2323 Grad Blvd., Suite 925	Kansas City	MO	64108
Q935	Central Telecom Long Distance, Inc.			102 South Tejon Street, 11th Floor	Colorado Springs	CO	80903
Q937	Communications Telefonicas Latinas Corp.			3050 Royal Boulevard South, Ste. 115	Alpharetta	GA	30022
Q939	Cruzio Media, Inc.			877 Cedar Street #150, Suite 2700	Santa Cruz	CA	95060
Q941	Dollar Phone Enterprise, Inc.	DPE		232 Broadway	Brooklyn	NY	11211

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
Q943	Empire Unified Communications LLC			1 West Main St., Ste. 650	Rochester	NY	14614
Q944	Entelegent Solutions, Inc			3800 Arco Corporate Drive, Ste. 310	Charlotte	NC	28273
Q948	New Horizons Communications Of California Corp.			420 Bedford Street, Ste 250	Lexington	MA	2420
Q949	One Source Networks CLEC LLC			14402 Blanco Road, Suite 300	San Antonio	TX	78216
Q951	Prime Time Ventures, LLC	Infostructure		288 South Pacific Hwy.	Talent	OR	97540
Q957	Telco Experts, LLC		CSI	740 FL. Central Parkway	Longwood	NJ	32750
Q959	Total Holdings, Inc	GTC Communications		1411 W. 190th Street, Suite 700	Gardena	CA	90248
Q960	Vaya Telecom, Inc.			5190 Golden Foothills Parkway	El Dorado Hills	CA	95762
Q969	Cheap2Dial Telephone, LLC			107 W. Michigan Avenue, 4th Floor	Kalamazoo	MI	49007
Q970	Inyo Networks, Inc.			1101 Nimitz Ave.	Vallejo	CA	94592
Q972	Impulse Telecom, LLC			5383 Hollisteer Avenue, Suite 240	Goleta	CA	93111
Q976	Rosebud Telephone, LLC			501 West Main St.	Rosebud	TX	76570
Q979	Pay Tel Communications, Inc			P.O. Box 8179	Greensboro	NC	27419
Q980	Masscomm, Inc	Mass Communications		40 Wall Street	New York	NY	10005
Q981	JRT, Inc.			7270 Coventry Circle	Buena Park	CA	90621
Q982	Worldwide Marketing Solutions, Inc.	WWM Solutions, Inc.		1100 N.W. 163Rd Drive	Miami	FL	33169
Q986	Intarnet, Inc			PO Box 894644	Los Angeles	CA	90189
Q987	Comity Communications, LLC			3816 Ingersoll Avenue	Des Monies	IA	50312
Q992	Speedypin Prepaid, LLC			1044 Pioneer Way, Suite E	El Cajon	CA	92020-1942
Q993	Eventis Telecom, Inc.			221 E. Hickory Street	Mankato	MN	56001
Q997	Grasshopper Group, LLC			197 1St Avenue, Suite 200	Needham	MA	02494
Q998	G-Five Communications, LLC			4554 C Caterpillar Road	Redding	CA	96003
Q999	Crexendo Business Solutions, Inc.			1615 South 52Nd Street	Tempe	AZ	85281
R004	American Telesis, Inc.			P.O. Box 6659	Hilton Head	SC	29938-6659
R005	Central Valley Telecom, LLC			1346 N. Floyd Avenue	Fresno	CA	93722
R006	Common Point, LLC			3130 Pleasant Run	Springfield	IL	62711
R008	Nobelbiz VOIP Services, Inc.			5973 Avenida Encinas, Suite 202	Carlsbad	CA	92008
R009	Voxbeam Telecommunications, Inc.			7450 Dr. Philips Blvd., Suite 314	Orlando	FL	32819
R010	XYN Communications of California, LLC			8275 S. Eastern Ave, # 200	Las Vegas	NV	89123
R011	WiMacTel, Inc.			13515 I Circle	Omaha	NE	68137
R013	Windstream Nuvox, Inc.			4001 Rodney Parham Road	Little Rock	AR	72212
R014	Intrado Communications, Inc.			PO Box 999	Longmont	CO	80502
R015	Digital Net Phone, LLC			PO Box 67896	Los Angeles	CA	90067-0896
R016	5LINX Enterprises, Inc.			275 Kenneth Drive	Rochester	NY	14623-4277
R017	Digital Transportation Corp.			1720 Q Street	Sacramento	CA	95811
R018	dishNET Wireline L.L.C.			P.O. Box 6623	Englewood	CO	80155
R019	DigiJack Corporation			Box 326	Larkspur	CA	94997
R021	Fiber International, LLC			2635 Park Boulevard	Palo Alto	CA	94306
R022	Z Venture Capital Frontiers, Inc.	The Payphone Company		1625 W. Vernon Ave.	Los Angeles	CA	90062
R023	Fireline Network Solutions, Inc.	Fireline Broadband		13011 Florence Ave.	Santa Fe Springs	CA	90670
R024	IFN.com, Inc.	Panda Global LLC		9841 Airport Blvd.	Los Angeles	CA	90045
R025	Clear Rate Communications, Inc.			555 Old Woodward Ave., Suite 600	Birmingham	MI	48009
R026	G3 Telecom USA, Inc.			1039 McNicoll Avenue	Toronto	ON Canada	M1W3W6

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
R027	LCB Communications, LLC			P.O. Box 1246	San Martin	CA	95020
R028	Telecircuit Network Corporation			1725 Winward Concourse	Alpharetta	GA	30005
R029	Optic Access			533 Airport Blvd.	Burlingame	CA	94111
R030	Local Access Services LLC			11442 Lake Butler Blvd.	Windermere	FL	347786
R031	RiseTel, LLC			7810 Gimron Way	Elk Grove	CA	95758
R032	Vodex Communications Corporation			7182 Andrea Street	Fontana	CA	92336
R033	AccessLine Communications Corporation			11201 SE 8th Street	Bellevue	WA	98004
R034	Synergy DAS, LLC			867 E. Front Street	Ventura	CA	93001
R035	LCB Communications, LLC			POBox 1246	San Martin	CA	95020
R036	Telecircuit Network Corporation			1725 Winward Concourse	Alpharetta	GA	30005
R037	Optic Access			533 Airport Blvd.	Burlingame	CA	94111
R038	Local Access Services LLC			11442 Lake Butler Blve.	Windermere	FL	34786
R039	RiseTel, LLC			7810 Gimron Way	El Grove	CA	95758
R042	AccessLine Communications Corporation			11201 SE 8th Street	Bellevue	WA	98004
R043	Synergy DAS, LLC			867 E. Front Street	Ventura	CA	93001
R045	Internap Connectivity			1420 Spring Hill Road, Suite 401	Mclean	VA	22102