



STATE BOARD OF EQUALIZATION  
 PROPERTY AND SPECIAL TAXES DEPARTMENT  
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 Executive Director

No. 2010/035

July 16, 2010

TO COUNTY ASSESSORS AND COUNTY AUDITOR/CONTROLLERS:

### LISTING OF STATE ASSESSEES

Enclosed are two listings of 721 companies whose property is subject to ad valorem tax assessment by the Board of Equalization (Board) for the lien date 2010. The first list is alphabetical by assessee name. The second list is numerical by assessee SBE number. These listings are current as of July 15, 2010. 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 - 2999
Radio Common Carrier Companies	3000 - 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

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. Mary L. Tunstall of the State-Assessed Properties Division at 916-327-2739 or e-mail at [Mary.Tunstall@boe.ca.gov](mailto:Mary.Tunstall@boe.ca.gov).

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:ssp  
Enclosures

**California State Board of Equalization  
State-Assessed Properties Division  
Listing of State Assesseees - Alphabetical  
Current as of July 15, 2010**

Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
RRI Energy Ellwood, Inc.	1117			1000 Main Street, Office 1980-E	Houston	TX	77002
&TV Communications, Inc.	8115			1231 E. Dyer Road, Suite 150	Santa Ana	CA	92705
1-800-Reconex, Inc.	P866	dba Reconex		P.O. Box 40	Hubbard	OR	97032
360networks (USA) inc.	7779			370 Interlocken Blvd., Suite 600	Broomfield	CO	80021
800 Response Information Services, LLC	Q734			200 Church Street	Burlington	VT	05401
88 Telecom Corporation	Q922			2525 Van Ness Ave., Ste. 222	San Francisco	CA	94109
A+ Wireless, Inc.	8010	Advantage Wireless		5909 NW Expressway, Suite 101	Oklahoma City	OK	73132
AboveNet Communications, Inc.	7837		Attn: Tax Department	360 Hamilton Avenue, 7th Floor	White Plains	NY	10601
ABS-CBN Telecom North America, Inc.	7581			150 Shoreline Drive	Redwood City	CA	94065-1400
Access One, Inc.	8035			820 W. Jackson Blvd., Suite 650	Chicago	IL	60607
Access Point, Inc.	P840			1100 Crescent Green, Suite 109	Cary	NC	27518
Access2Go, Inc.	Q756			5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
Accessible Wireless, LLC	2773		Greatcall, Inc.	12680 High Bluff Drive, Suite 310	San Diego	CA	92130
Accessline Communications Corporation	7887		Telecom Compliance Services	11201 SE 8th Street, Suite 200	Bellevue	WA	98004
ACN Communications Services, Inc.	Q171			1000 Progress Place	Concord	NC	28025
Across the Globe Telecommunications, Inc.	8070			2540 Corporate Place #B205	Monterey Park	CA	91754
Act Tele, Inc.	Q923	Positive Telecommunications		2540 Corporate Place B-205	Monterey Park	CA	91754
Action Cellular Rent-A-Phone, Inc.	2649			3053 Fillmore St. #242	San Francisco	CA	94123-4009
Advanced Tel, Inc.	7952	ATI		30575 Trabuco Canyon Rd., Ste 200	Trabuco Canyon	CA	92679-3034
Advanced Telecom, Inc.	7813	dba: Eschelon Telecom, Inc.		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 Rd	Long Beach	CA	90803
AES Huntington Beach, LLC	1102			690 North Studebaker Road	Long Beach	CA	90803
AES Placerita, Inc.	1146			690 N. Studebaker Road	Long Beach	CA	90803
AES Redondo Beach, LLC	1101			690 North Studebaker Road	Long Beach	CA	90803
Affinity Mobile, LLC	D103	dba Trumpet Mobile		5160 Tennyson Parkway, Suite 1000W	Plano	TX	75024
Affordable Voice Communications, Inc	P997		Tax Department	1000 North Main Street	Las Cruces	NM	88001-1126
Airdis, LLC	Q924	Airdis Telecom		2215 Enterprise Dr., Ste. 1512	Westchester	IL	60154
Airespring, Inc.	7959			6060 Sepulveda Blvd., Ste 220	Van Nuys	CA	91411-2512
Airnex Communications, Inc.	7769			3180 Crow Canyon Place #109	San Ramon	CA	94583
Airpeak Communications	D121			14530 South Commercial	Blythe	CA	92225
Alameda Belt Line	0800		c/o Burlington Northern Santa Fe Tax Dept	PO Box 961089	Fort Worth	TX	76161-0089
Ald Telecom, LLC	Q919			8300 North Hayden Road, Ste. A207	Scottsdale	AZ	85258
Alec, Inc.	Q925			250 West Main St.	Lexington	KY	40507
Allcom Telink Corporation	8098			110 E. La Habra Blvd., Suite 100	La Habra	CA	90631
Alliance Global Networks LLC	Q926			1221 Post Rd. East	Westport	CT	6880
Alliance Group Services, Inc.	Q836			1221 Post Road East	Westport	CT	6880
Alliance Payphone, Inc.	7973			2337 Foothill Blvd., Suite 812	LaVerne	CA	91750
Allstate Communications, Inc.	8022			21621 Nordhoff Street	Chatsworth	CA	91311
Almanor Railroad Company	0892		c/o Collins Pine Company	P.O. Box 796	Chester	CA	96020

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Alpine Natural Gas Operating Company No. One LLC	0192			P.O. Box 550	Valley Springs	CA	95252
Amercian Fiber Network, Inc.	Q181			9401 Indian Creek Parkway, Suite 280	Overland Park	KS	66210-2007
American Messaging Services, LLC	3002			PO Box 478	Colleyville	TX	76034
American Phone Services, Corp.	7975	Georgia American Phone Services		308 Maxwell Rd., Suite 100	Alpharetta	GA	30004
American Telecomms. Systems, Inc.	P606			4450 Belden Village St NW, STE 602	Canton	OH	44718
American Telephone Company LLC	Q891			200 Parkway Dr. South, Ste 102	Hauppauge	NY	11788
Americatel Corp.	P803			7361 Calhoun Place, Suite 650	Rockville	MD	20855
Americom Government Services, Inc.	7912			4 Research Way Mail Stop 3-10	Princeton	NJ	08540-6684
Ami Communications, Inc.	Q900			1892 E. Fabyan Parkway	Batavia	IL	60510
Anza Electric Cooperative, Inc.	0103			P.O. Box 391909	Anza	CA	92539-1909
APEX Telecom, Inc.	7917			113 10th St.	Oakland	CA	94607
Applewood Communications Corporation	Q876			424 Madison Avenue, Ste 800	New York	NY	10017
ARCO Midcon LLC	0462		c/o Ernst & Young, LLP	PO Box 5015	Buena Park	CA	90622
Aries Network, Inc.	7964	dba: Aries Telecommunications		2101 Empire Ave.	Burbank	CA	91504
Arizona & California Railroad	0899		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
Arizona Public Service Company	0191			P.O. Box 53999, MS 9657	Phoenix	AZ	85072
Asia Talk Telecom, Inc.	8007	HelloCom		14778 Pipeline Avenue, Suite A	Chino Hills	CA	91709
Associated Network Partners, Inc.	8086			3130 Pleasant Run	Springfield	IL	62711
Association Administrators, Inc.	P611			180 East Main Street, Suite 230	Smithtown	NY	11787
Astound Broadband LLC	7832			401 Kirkland Parkplace, Ste 500	Kirkland	WA	98033
AT&T Communications	2310		AT&T Property Tax Group	909 Chestnut Street, Rm #36-Q-01	St. Louis	MO	63101
AT&T Mobility LLC	2606		AT&T Property Tax Group	909 Chestnut Street, Rm #36-Q-01	Saint Louis	MO	63101
ATC Outdoor Das, LLC	Q927			400 Regency Forest Drive Suite 300	Cary	NC	27518
Atlantic Path 15, LLC	0156		c/o Atlantic Power Management	200 Clarendon Street, Floor 25	Boston	MA	02116
ATMC, Inc.	7950	Nevada ATMC, Inc.		9045 Haven Ave., Suite 106	Rancho Cucamonga	CA	91730
Atrium Wireless Partners, LLC	D122	Gtc Wireless		20 Troy Rd.	Whippany	NJ	7981
Audeamus, LLC	7824		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			550 South Hope St., Suite 1050	Los Angeles	CA	90071
Barevox, Inc.	Q928			264 South La Cienega Blvd., Ste. 1193	Beverly Hills	CA	90211
BCE Nexxia Corporation	8032		c/o DuCharme, McMillen & Associates, Inc.	20830 N. Tatum Blvd, Ste 240	Phoenix	AZ	85050
BCN Telecom, Inc.	Q780			550 Hills Drive	Bedminster	NJ	07921
Belmont Telecom, Inc.	Q929			PO Box 481	Belmont	MA	2478
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		2300 Main St, Suite 600	Kansas City	MO	64108
Biztel, Inc.	Q793			2331 W. Lincoln Avenue	Anaheim	CA	92801
BKT Telecom Corporation	Q931			3235 North San Fernando Rd., Ste. 7B	Los Angeles	CA	90065
BLC Management LLC	Q833	Mexicall Communications		11121 Highway 70, Suite 202	Arlington	TN	38002

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Blue Casa Communications, Inc.	8027			10 East Yanonali Street	Santa Barbara	CA	93101
Blue Ridge Telecom Systems, LLC	Q767			4380 Boulder Highway	Las Vegas	NV	89121
Blythe Energy, LLC	1136		c/o Florida Power & Light CTX/JB	700 Universe Blvd.	Juno Beach	FL	33408
BNSF Railway Company	0804		c/o Burlington Northern Santa Fe Tax Dept.	PO Box 961089	Fort Worth	TX	76161-0089
Brand X Internet	P913		Tax Department	927 6th St #4	Santa Monica	CA	90403
Bridgevoice, Inc.	Q932			80-02 Kew Gardens Road, #1040	Kew Gardens	NY	11415
Bright House Networks Information Services (California), LLC	8048			5000 Campuswood Drive	East Syracuse	NY	13057
Broadband Associates International	Q849			4120 Douglas Blvd, Ste 306-200	Granite Bay	CA	95746
Broadband Dynamics, LLC	Q567	Arizona Telephony Brokers		8757 E. Via De Commercio, 1st Floor	Scottsdale	AZ	85258-3359
Broadview Acquisition Corporation	Q500	Broadview Net Plus		800 Westchester Avenue, Suite N501	Rye Brook	NY	10573
Broadview Networks, Inc.	Q413			800 Westchester Avenue, Ste N501	Rye Brook	NY	10573
Broadweave Networks Of California, LLC	Q829			10813 S. River Front Parkway, #500	South Jordan	UT	84095
BT Americas Inc.	7758		c/o Tax Department	11440 Commerce Park Drive	Reston	VA	20191
Budget Call Long Distance, Inc.	7585			225 Kenneth Drive	Rochester	NY	14623
Budget Phone/Prepay, Inc.	Q485			1325 Barksdale Blvd., Ste 200	Bossier City	LA	71111
Bullseye Telecom, Inc.	Q521			25900 Greenfield Road, Suite 330	Oak Park	MI	48237
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: Tax Department	211 Carnegie Center	Princeton	NJ	08540
Cabrillo Power II LLC	1107		Attn: 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	0210			P.O. Box 37	Copperopolis	CA	95228-0037
California Alliance Telecard, Inc.	Q899			601 Gateway Blvd.	South San Francisco	CA	94080
California Calling 10, LLC	Q823			200 Executive Way	Ponte Verdra	FL	32082
California Gas Gathering, Inc.	0478			2981 Gold Canal Drive	Rancho Cordova	CA	95670
California Northern Railroad	0810		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
California RSA #4 Partnership	2669	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
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			1121 Waterloo Road	Stockton	CA	95205
Call Plan USA California, Inc.	Q598			PMB 835,515 E Carefree Hwy	Phoenix	AR	85085-8839
Callcatchers, Inc.	8113	Freedom Voice Systems		169 Saxony Road, Suite 206	Encinitas	CA	92024
CallTower, Inc.	7960			5 Thomas Mellon Circle # 305	San Francisco	CA	94134
Calmtel USA, Inc.	8066			3660 Wilshire Blvd., Suite 407	Los Angeles	CA	90010
CALNEV Pipe Line LLC	0402		c/o Kinder Morgan Energy Partners, L.P.	1100 Town & Country Road	Orange	CA	92868

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Cal-Ore Communications, Inc.	8079			719 W. Third Street	Dorris	CA	96023
Cal-Ore Long Distance	Q327		c/o Moss Adams LLP	3121 W. March Ln Suite 100	Stockton	CA	95219
Cal-Ore Telephone Co.	0328			PO Box 847	Dorris	CA	96023-0847
Calpine Construction Finance Company, LP	1132		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
Calpop.Com, Inc.	Q934			600 West Seventh St., Ste. 360	Los Angeles	CA	90017
CalTel Long Distance	Q321			PO Box 37	Copperopolis	CA	95228
Carrizo Gorge Railway, Inc.	0819			2498 Roll Drive #742	San Diego	CA	92154
Cause Based Commerce, Inc.	Q795	The Sienna Group		6460 Harrison Avenue, Suite 302	Cincinnati	OH	45247
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
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
Cebridge Telecom CA, LLC	Q797	Cebridge Connections	Tax Department	12444 Powerscourt Drive, Suite 140	St. Louis	MO	63131
Cellco Partnership	2559	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
Cellular Systems International	2652			607 So. State St.	Jerseyville	IL	62052
Centergistic Solutions, Inc.	7756			2112 Business Center Dr.	Irvine	CA	92612
Central California Traction Company	0818		c/o Burlington Northern Santa Fe Tax Dept.	PO Box 961089	Fort Worth	TX	76161-0089
Central Oregon & Pacific Railroad	0802		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
Central Telecom Long Distance, Inc.	Q935			102 South Tejon Street 11th Floor	Colorado Springs	CO	80903
Centurytel Long Distance, Inc.	Q014		Rash and Associates, LLP	PO Box 260888	Plano	TX	75026-0888
CenturyTel of Eastern Oregon, Inc.	0202	Centurytel	c/o Duff & Phelps, LLC	P.O. Box 260888	Plano	TX	75026-0888
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
Chevron Pipeline Company	0479		Chevron Services Company	P.O. Box 285	Houston	TX	77001
Chevron U.S.A., Inc.	0429		c/o Chevron Services Company	P.O. Box 285	Houston	TX	77001
Chevron USA, Inc.	0476		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
Cimco Communications, Inc.	P616			1901 South Meyers Road, Suite 700	Oakbrook Terrace	IL	60181-5211
Cincinnati Bell Any Distance, Inc.	2470			201 East Fourth Street, Room 102-840	Cincinnati	OH	45202
Citizens Telecommunications Company of California, Inc.	0284		Frontier Communications Corp.	Three High Ridge Road	Stamford	CT	06905
City of Riverside	0408		City Hall, Property Management	3900 Main Street	Riverside	CA	92522
Clear World Communications Corporation	7993			3501 S. Harbor Blvd.	Santa Ana	CA	92704
CloseCall America, Inc.	Q310			101 Log Canoe Circle	Stevensville	MD	21666
CMTel (USA) LLC	7990			700 South Flower Street, Suite 750	Los Angeles	CA	90017
Coast Belle Rail Corporation	0869	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	PO Box 173838	Denver	CO	80217-3838

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Commpartners, LLC	Q648			8350 S. Durango Drive, Suite 200	Las Vegas	NV	89113
Communication Impact, Inc.	Q349			1465 Manzanita Ave.	Chico	CA	95926
Communications Brokers & Consultants, Inc.	7645	Corporate Business Communication Dial 411		23939 Ventura Blvd.	Calabasas	CA	91302
Communications Network Billing, Inc.	Q744			895 Dove Street, 3rd Floor	Newport Beach	CA	92660
Communications Telefonicas Latinas Corp.	Q937			3050 Royal Boulevard South, Ste. 115	Alpharetta	GA	30022
Competitive Communications, Inc.	7874			19206 Huebner Road, Suite 202	San Antonio	TX	78258
Comtech21, LLC	Q284			One Barnes Park South	Wallingford	CT	06492
Comtel Telecom Assets LP	8060		c/o Meritax, LLC	14800 Landmark Blvd. #550	Dallas	TX	75254
Conexions, LLC	D123			9100 S. Dadeland Blvd., Suite 905	Miami	FL	33156
Connect Paging, Inc.	Q853	dba: Get A Phone		5909 NW Expressway, Suite 101	Oklahoma City	OK	73132
Connecto Communications, Inc.	8065			555 Riverdale Drive, Suite A	Glendale	CA	91204
ConocoPhillips Company	0467			1232 Park Street, Suite 300	Paso Robles	CA	93446
ConocoPhillips Pipe Line Company	0480		c/o ConocoPhillips Company	PO Box 1539	Paso Robles	CA	93447
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			9275 Trade Place, Suite H	San Diego	CA	92126
Convergia, Inc.	Q593			237 Hymus Blvd	Pointe Claire	QC	H9R 5C7 Canada
Conversant Technologies	Q550			PO Box 865081	Plano	TX	75086-5081
Cooperative Communications, Inc.	Q627			210 Clay Ave.	Lyndhurst	NJ	07011
Cosmobridge America, Inc.	8085			7001 Village Drive, Suite 250	Buena Park	CA	90621
Cost Plus Communications, LLC	Q840			107 W. Michigan Avenue, 4th Floor	Kalamazoo	MI	49007
Covad Communications Company	7706		Attn: Property Tax Department	2220 O'Toole Ave.	San Jose	CA	95131
Covista, Inc.	7539			225 East 8th Street, Suite 400	Chattanooga	TN	37402
Cox California Telecom, LLC	7640	dba: Cox Communications, Inc.	c/o Tax Department	6205 Peachtree Dunwoody Road, 12th Floor	Atlanta	GA	30328
Cox Tmi Wireless, LLC	D124	Cox Wireless		350 Tenth Ave., Ste 600	San Diego	CA	92101
CPN Pipeline Company	0406	dba Calpine Pittsburg, Inc.	c/o K.E. Andrews & Co.	1900 Dalrock Road	Rowlett	TX	75088
CPN Pipeline Company	0428		c/o K.E. Andrews & Co.	1900 Dalrock Road	Rowlett	TX	75088
CPN Pipeline Company	0484	dba Calpine Pipeline Company	c/o K. E. Andrews & Co.	1900 Dalrock Road	Rowlett	TX	75088
Creative Interconnect Communications, LLC	8003			PO Box 628	Shingle Springs	CA	95682
Credit Union Wireless	D107			451 Division Street, NE	Salem	OR	97301
Credo Mobile, Inc.	D048			101 Market St., Ste 700	San Francisco	CA	94105
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.	0490			410 17th Street, Ste 1010	Denver	CO	80202
Cruzio Media, Inc.	Q939			822 Columbia St.	Santa Cruz	CA	95060
CSP Telecom Inc.	Q650	CSTI		27251 SR 54, Suite B14	Wesley Chapel	FL	33544

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
CTC Communiations Corp.	7682	fka Computer Telephone Corp.		100 Chestnut Street, Suite 600	Rochester	NY	14604
Current Communications Of Ca, L.P.	Q885	Current Group, LLC		220 Kenneth Drive	Rochester	NY	14623
Custom Network Solutions, Inc.	P621			210 Route 4 East, Suite 102	Paramus	NJ	07652
Custom Switching Technologies, Inc.	8001			508 E. Grand Ave.	Arroyo Grande	CA	93420
Custom TeleConnect, Inc.	7651			6242 West Desert Inn Road	Las Vegas	NV	89146
Cybernet Communications Inc.	7516			10390 Santa Monica Blvd., Ste 100	Los Angeles	CA	90025-5093
Cypress Communications Operating Co., Inc.	8072			3555 Timmons Lane, Suite 1100	Houston	TX	77027
D & N Tel, LLC	Q896			21847 Vintage St.	Chatsworth	CA	91311
Dancris Telecom, LLC	7712			6900 East Camelback Rd., Suite 1003	Scottsdale	AZ	85251
Dar Communications Corporation	Q746		Thompson Hine, LLC	1920 N Street Northwest, Suite 800	Washington	DC	20036
DCT Telecom Group, Inc.	Q653			27877 Clemens Road	Westlake	OH	44145
Delta Energy Center, LLC	1128		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
Deltacom, Inc.	D119			7037 Old Madison Pike	Huntsville	AL	35806
Deltacom, Inc.	Q728			7037 Old Madison Pike, Ste 400	Huntsville	AL	35802
DelTel, Inc.	8011	PBNext		32 Journey, Suite 100	Aliso Viejo	CA	92656
Devine Communications	Q864			2024 Divisadero, Suite 1	San Francisco	CA	94115
Dial Long Distance, Inc.	8100			762 West Ventura Blvd.	Camarillo	CA	93010
Dial-Around Telecom, Inc.	Q655			1075 Rosewood Drive	Grapevine	TX	76051
Dialink Corporation	2437			1660 S. Amphlett Blvd., Ste 314	San Mateo	CA	94402-2526
Digital Communications Network, Inc.	2602			PO Box 10600	Canoga Park	CA	91309
digizip.com, Inc.	Q483			168 Irving Avenue, Ste 302	Port Chester	NY	10573
DMR Communications, Inc.	8041			1841 Rainbow Dr.	Santa Ana	CA	92705
Dollar Phone Corp.	Q799			232 Broadway	Brooklyn	NY	11211
Dollar Phone Enterprise, Inc.	Q941	DPE		232 Broadway	Brooklyn	NY	11211
dpi Teleconnect, LLC	Q122			3350 Boyington Drive	Carrollton	TX	75006
DSLnet Communications, LLC	7926			50 Barnes Park North, Suite 104	Wallingford	CT	06492
Ducor Telephone Company	0228			P. O. Box 42230	Bakersfield	CA	93384-2230
Dynalink Communications, Inc.	Q889			1850 48th Street	Brooklyn	NY	11204
Dynergy Morro Bay, LLC	1104		Dynergy, Inc.	133 South 4th Street, Suite 306	Springfield	IL	62701-1232
Dynergy Moss Landing, LLC	1103		Dynergy, Inc.	133 South 4th Street, Suite 306	Springfield	IL	62701-1232
Dynergy Oakland, LLC	1105		Dynergy, Inc.	133 South 4th Street, Suite 306	Springfield	IL	62701-1232
Dynergy South Bay, LLC	1118		Dynergy, Inc.	133 South 4th Street, Suite 306	Springfield	IL	62701-1232
Easton Telecom Services, LLC	Q597			Summit II - Unit A 3046 Brecksville Rd	Richfield	OH	44286
Eblc Telecom, Inc	Q877			18343 Gale Avenue	City Of Industry	CA	91748
Econocall, Inc.	Q455			177 Parkside Drive	Union	NJ	07083
Economy Telephone, Inc.	2403			6725 Convoy Court	San Diego	CA	92111
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	0197		c/o Property Tax Department	P.O. Box 4372	Houston	TX	77210-4372



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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
El Segundo Power LLC	1110		Attn: 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			101 Ash Street HQ07	San Diego	CA	92101
Embarq Communications, Inc.	Q783			5454 W 110 th Street	Overland Park	KS	66211
Empire One Telecommunications, Inc.	P630			55 Washington Street, 9th floor	Brooklyn	NY	11201
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 Delaware	Bartlesville	OK	74003
Enhanced Communications Network, Inc.	7955	dba: Asian American Association	c/o Tax Department	9550 Flair Dr. #400	El Monte	CA	91731
Entelegant Solutions, Inc	Q944			3800 Arco Corporate Drive, Ste. 310	Charlotte	NC	28273
Entrix Telecom, Inc.	Q596			520 Broad St	Newark	NJ	07102
Equilon Enterprises LLC	0432	dba: Shell Oil Products US	c/o Tax Department - Property	P.O. Box 4369	Houston	TX	77210-4369
Equivoice, LLC	Q659			PO Box 7300	Algonquin	IL	60102
Ernest Communications, Inc.	P928		Tax Department	5275 Triangle Parkway, Suite 150	Norcross	GA	30092
Euro Connect, Inc.	Q742			29777 Telegraph Road, Suite 2417	Southfield	MI	48034
Evercom Systems, Inc.	7580			14651 Dallas Parkway Suite 600	Dallas	TX	75254
Everycall Communications, Inc.	Q945	All American Home Phone		4315 Bluebonnet Blvd.	Baton Rouge	LA	70809
Everything Wireless, LLC	2681			1310 Westwood Blvd.	Los Angeles	CA	90024
Excite Telecom	Q880			10800 Sikes Place, Suite 240	Charlotte	NC	28277
Express Telecommunications Network, Inc.	8119			4180 W. Alamos Avenue, Suite 107	Fresno	CA	93722-3943
Extenet Systems (California) LLC	8093			3030 Warrenville Road, Suite 340	Lisle	IL	60532
Ezequiel Guido	8062	E Marketing		9216 Berwyn Way	Windsor	CA	95492
FastBlue Communications, Inc.	8101			1900 Main Street, Suite 300	Irvine	CA	92614
Fiberride, Inc.	7929			9 Marconi	Irvine	CA	92618
First Choice Technology, Inc.	Q759			601 North Orlando Avenue, Suite 211	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
Foresthill Telephone Co.	0235			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
Freedom Telecommunications, Inc.	Q914			4505 Glencoe Avenue	Marina Del Rey	CA	90292
Fresno Mobile Radio, Inc.	3039			160 North Broadway	Fresno	CA	93701
Fresno MSA Limited Partnership	2552	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
Frontier Communications of America, Inc.	7512		c/o Citizens Communications Company	Three High Ridge Park	Stamford	CT	06905
G2 Solutions, LLC	8000			1475 Powell St., Ste 202	Emeryville	CA	94608
GATX Corporation	0503		c/o Tax Department	222 West Adams	Chicago	IL	60606-5314
Gilroy Energy Center, LLC	1129		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
Global Capacity Group, Inc.	Q737			5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
Global Connection Inc. Of America	Q765			5555 Oakbrook Pkwy, Suite 620	Norcross	GA	30093

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Global Crossing North American Networks, Inc.	7536		c/o Property Tax Department	225 Kenneth Drive	Rochester	NY	14623
Global Crossing Telecommunications, Inc.	2207		c/o Property Tax Department	225 Kenneth Drive	Rochester	NY	14623
Global Internetworking, Inc.	Q501			8484 Westpark Dr., Suite 720	McLean	VA	22102
Global NAPs California Inc	Q252			10 Merrymount Road	Quincy	MA	02169
Global Phone Corp.	Q667			137 North Washington St., Suite 200	Falls Church	VA	22046
Global Tech Telecommunications, Inc	Q879			1040 S Milwaukee Ave, Ste 205	Wheeling	IL	60090
Global Tel*Link Corporation	7988		Thomson Reuters Property Tax Services	PO Box 460049	Houston	TX	77056
Global Telecom LLC	8092			1936 Saleroso Drive	Rowland Heights	CA	91748
Global Touch Telecom, Inc.	8019			1999 Avenue of the Stars, Suite 1100	Los Angeles	CA	90067
Globalcom, Inc.	P933		Tax Department	200 E. Randolph Street, 23rd Floor	Chicago	IL	60601-6434
Globalstar USA, LLC	2772			461 S. Milpitas Blvd.	Milpitas	CA	95035
Globe Wireless, LLC	2368		c/o Layne Birdwell & Associates	PO Box 4907	Bryan	TX	77805-4907
Go Solo Technologies, Inc.	Q238			10701 Danka Way North, Suite 100	Saint Petersburg	FL	33716
Gold Line Telemanagement, Inc.	Q474			180 West Beaver Creek Road	Richmond Hill	ON	L4B 1B4 Canada
Golden State Water Company	0101		Attn: Tax Department	630 E. Foothill Blvd.	San Dimas	CA	91773-1212
Granite Communications LLC	Q672			100 Newport Ave. Ext.	Quincy	MA	02171
Great America Networks, Inc.	Q480		BTI Communications Group, Ltd.	15700 W 103rd Street Suite 110	Lemont	IL	60439
Greatcall, Inc.	2784			12680 High Bluff Dr., Suite 310	San Diego	CA	92130
Greenfield Communications, Inc.	8004			34112 Violet Lantern, Suite C	Dana Point	CA	92629
GWF Energy, LLC - Hanford	1122			4300 Railroad Ave.	Pittsburg	CA	94565
GWF Energy, LLC - Henrietta	1123			4300 Railroad Ave.	Pittsburg	CA	94565
GWF Energy, LLC - Tracy	1124			4300 Railroad Ave.	Pittsburg	CA	94565
Happy Valley Telephone Company	0240			525 Junction Road	Madison	WI	53717
Harbor Cogeneration Company, LLC	1145		Southwest Generating Operating Co., LLC	1515 Arapahoe St., Tower 1, Suite 1100	Denver	CO	80202
High Desert Power Trust 2000-A	1127			1044 N 115th Street, Suite 400	Omaha	NE	68154
Homestake Mining Company of California	0410		c/o McLaughline Mine	26775 Morgan Valley Road	Lower Lake	CA	95457
Hornitos Telephone Company	0239			525 Junction Road	Madison	WI	53717
HyperCube, LLC	8046			3200 W. Pleasant Run Rd., Suite 300	Landcaster	TX	75146
Ibasis Retail, Inc.	Q873			20 Second Avenue	Burlington	MA	1803
Ibfa Acquisition Company, LLC	Q776			1850 Howard Street, Unit C	Elk Grove Village	IL	60007
IDT America, Corp.	7947		Property Tax Services Group	1020 N. Portland Ave.	Gilbert	AZ	85234
IDT Spectrum	8045		Property Tax Services Group	1020 N. Portland Ave.	Gilbert	AZ	85234
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

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Infotech Telecommunications & Network, Inc.	7872			725 Evans Road	San Luis Obispo	CA	93401
Infotelecom, LLC	Q772			1228 Euclid Avenue, Suite 390	Cleveland	OH	44115
Inland Empire Energy Center, LLC	1148		Thomson Reuters, Inc.	Property Tax Service, PO Box 4900 Dept-201	Scottsdale	AZ	85261-4900
Integrated Services Inc.	Q861			5 Revere Drive, Suite 200	Northbrook	IL	60062
Integrated Telecommunications, Inc.	Q677			PO Box 647	Syosset	NY	11791-0647
Integrated Telemangement Services, Inc.	7638	Omnicom		4100 Guardian St., Ste 110	Simi Valley	CA	93063
IntelePeer, Inc.	8118			9855 Campus Drive, Suite 200	San Mateo	CA	94403
Inteltrace, Inc.	8051			448 Ignacio Blvd., Suite 222	Novato	CA	94949
Intellicall Operator Services, Inc.	2329			5000 Sawgrass Village Circle, Suite 30	Ponte Vedra Beach	FL	32082
Intelsat Global Service Corporation	7969			3400 International Drive, NW	Washington	DC	20008-3006
Intermetro Communications, Inc.	8044			2685 Park Center Drive, Bldg. A	Simi Valley	CA	93065
Internet Business Services, Inc.	Q946			1107 Fair Oaks Ave., Ste. 471	South Pasadena	CA	91030
Intouch America, Inc.	2658			18533 Ventura Blvd., Suite 204	Tarzana	CA	91356
IP Networks, Inc.	7995			PO Box 192366	San Francisco	CA	94119-2366
IPC Network Services, Inc.	8029		Harborside Financial Center Plaza 10	3 Second Street, 1500 Plaza Ten, 15th Floor	Jersey City	NJ	07311
Iti Inmate Telephone, Inc.	Q915			4200 Industrial Park Drive	Altoona	PA	16602
i-wireless, LLC	2780			One Levee Way, Suite 3104	Newport	KY	41071
James R. McKeown	3434	The Radio Shop		3834 Sunwood Drive	Redding	CA	96002-4902
Janaslani Enterprises, LLC	8088			210 N Glenoaks Blvd., Suite B	Burbank	CA	91502
KDDI America, Inc.	7766			825 3rd Ave., 3rd Floor	New York	NY	10022
Kerman Telephone Co.	0246			811 So. Madera Ave.	Kerman	CA	93630
Kern River Gas Transmission Company	0188			PO Box 71400	Salt Lake City	UT	84171-0400
Kings County Canal Company	0412			P.O. Box 877	Corcoran	CA	93212
Koncept International, Inc.	8073			625 Fair Oaks Avenue, Suite 383	South Pasadena	CA	91030
KT America, Inc.	7781			3435 Wilshire Blvd. #2160	Los Angeles	CA	90010
La Paloma Generating Company, LLC	1112			P.O. Box 175	McKittrick	CA	93251
Larkspur Energy LLC	1142		c/o Diamond Generating Corporation	333 South Grand Ave., Suite 1570	Los Angeles	CA	90071
LCR Communications, LLC	Q729			100 W. Big Beaver Rd., Ste 200	Troy	MI	48084
LCR Services, Inc.	7983	dba: LCR/Premysis Technologies		1650 South Amphlett Blvd., Ste 210	San Mateo	CA	94402
LDC Telecommunications, Inc.	7609		c/o InterControllers, Inc.	8902 N. Dale Mabry Hwy, Suite 216	Tampa	FL	33614
Leading Edge Communications, LLC	7981			1911 Palomar Oaks Way, Suite 100	Carlsbad	CA	92008
Least Cost Routing, Inc.	7644			7901 Jones Branch Drive, Suite 900	McLean	VA	22102-3316
Legacy Long Distance International, Inc.	7699			10833 Valley View St., Ste 150	Cypress	CA	90630-5040
Legent Communications Corporation	7978			21084 Bake Parkway, Suite 108	Lake Forest	CA	92630
Level 3 Communications, LLC	7761			1025 Eldorado Blvd.	Broomfield	CO	80021
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

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LiveTV Airfone, Inc.	8103		c/o Property Tax Department	700 S. Babcock Street, Suite 300	Melbourne	FL	32901
Local Exchange Technologies, LLC	Q529	Global Voice and Data		PO Box 28603	San Jose	CA	95159
Local Fiber, LLC	7976			PO Box 565048	Dallas	TX	75356
Locus Telecommunications, Inc.	8017			111 Sylvan Ave.	Englewood Cliffs	NJ	07632
Lodi Gas Storage, LLC	0198			5 Tek Park, 9999 Hamilton Blvd.	Breinigsville	PA	18031
Logical Telecom, Lp	Q804			1920 S. Main Street, Suite 271	Mcallen	TX	78503
Long Beach Generation LLC	1111		Attn: Tax Department	211 Carnegie Center	Princeton	NJ	08540
Long Distance Access, Inc.	Q860			7300 Hudson Blvd N. Suite 265	Oakdale	MN	55128
Long Distance Consolidated Billing Co.	Q341			20 West Washington St., Suite 6A	Clarkston	MI	48346
Long Distance of Michigan, Inc.	P652	dba LDMI Telecommunications Fonetel	Intax	PO Box 54288	Lexington	KY	40555
Long Distance Savings Solutions, LLC	Q805			717 S. Wells, Suite 700	Chicago	IL	60607
Los Angeles SMSA Ltd., Partnership	2532	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
Los Esteros Critical Energy Facility LLC	1143		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
LRY LLC	0834	Lake Railway		499 Railex Rd	Burbank	WA	99322
Lucky Communications, Inc.	8006			1028 Mission St.	San Francisco	CA	94103
Madera Radio Dispatch, Inc.	3362			P.O. Box 28	Madera	CA	93639
Marlink, Inc.	8105			2600 Tower Oaks Blvd, 7th Floor	Rockville	MD	20852
MasterCall Communications, Inc.	Q730			50 Broadway, Ste 1109	New York	NY	10004
Matrix Telecom, Inc.	2383		Tax Department	7171 Forest Lane, Suite 700	Dallas	TX	75230
McBlue Telecom, Inc.	7938			28720 Roadside Drive, Suite 335	Agoura Hills	CA	91301
MCC Telephony Of The West, Inc	Q828	Mediacom Communications Corp		100 Crystal Run Road	Middletown	NY	10941
McCloud Railway Company	0883	a subsidiary of 4-Rails, Inc.		P.O. Box 1500	McCloud	CA	96057
McGraw Communications	Q515			228 East 45th Street, 12th Floor	New York	NY	10017
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
McLeodUSA Telecommunications Services, Inc.	7914		Attn: Lesley Weaver	6801 Morrison Blvd. Morrocroft III	Charlotte	NC	28211
Mendocino Railway	0815			341 Industrial Way	Woodland	CA	95776-6202
Metcalf Energy Center, LLC	1133		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
MetroPCS California, LLC	2733			2250 Lakeside Blvd	Richardson	TX	75082
Metropolitan Telecommunications of CA, Inc.	Q373	Met Tel		55 Water Street, 31st Floor	New York	NY	10041
MG, LLC	D087			2200 Fletcher Ave., 4th floor	Fort Lee	NJ	07024
MGEN Services Corporation	7777		Fidelity National Financial, Inc.	601 Riverside Avenue, Corporate Tax Department	Jacksonville	FL	32204
Midwestern Telecommunications, Inc.	Q304			65 E 16th Street	Chicago Heights	IL	60411
Miracle Communications, Inc	8036		Tax Department	725 Lakefield Road, Suite G	Westlake Village	CA	91361
Mirant Delta, LLC	1109			1155 Perimeter Center West	Atlanta	GA	30338
Mirant Potrero, LLC	1108			1155 Perimeter Center West	Atlanta	GA	30338
Mission Telecom, Inc.	8040			3000 Scott Blvd., Suite 201	Santa Clara	CA	95054

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Mitel NetSolutions, Inc.	2381		Telecom Compliance Services	7300 W. Boston Street	Chandler	AZ	85226-3229
MMG Holdings, Inc.	Q807			33 Union Street	South Weymouth	MA	02190
Mobilephone of Humboldt, Inc.	3005			2416 Broadway Street	Eureka	CA	95501
Modesto & Empire Traction Company	0850			P.O. Box 3106	Modesto	CA	95353
Mohave Cooperative Services, Inc.	P944			PO Box 20037	Bullhead	AZ	86439
Mojave Pipeline Company	0187		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
Mountain Utilities, LLC	0185			P. O. Box 205	Kirkwood	CA	95646
Movida Communications, Inc.	2778	Movida Cellular	APC Wireless	11910 Parklawn Dr. Suite U	Rockville	MD	20852
Multiline Long Distance, Inc.	Q837			8044 Montgomery Rd, Ste 700	Cincinnati	OH	45236
Myatel Corporation	Q784			931 Monroe Drive, NE Pmb 458 Suite A102	Atlanta	GA	30308
N A C T, Inc.	2629			8209 La Sierra Avenue	Whittier	CA	90605
Napa Valley Wine Train, Inc.	0894			1275 McKinstry Street	Napa	CA	94559
National Access Long Distance, Inc.	Q609			2033 Gateway Place, 5th Floor	San Jose	CA	95110
National Brands, Inc.	2423	Sharenet Communication Company		4633 West Polk Street	Phoenix	AZ	85043
National Comtel Network, Inc.	2443			21031 Ventura Blvd., Suite 508	Woodland Hills	CA	91364
National Directory Assistance, LLC	Q516			12700 Townepark Way	Louisville	KY	40243
Nationwide Long Distance Service, Inc.	Q808			2000 Town Center, Suite 1900	Southfield	MI	48075
Nationwide Telecom, Inc.	8026			7545 Shoupe Ave., Unit A	West Hills	CA	91307
Natomas Central Mutual Water Company	0435			2601 West Elkhorn Blvd.	Rio Linda	CA	95673
Navigator Telecommunications, LLC	Q061		Tax Department	P.O. Box 13860	North Little Rock	AR	72113-0860
Necc Telecom, Inc.	Q689		c/o MGM	4969 US Hwy 42, Suite 2700	Louisville	KY	40222
Net One International, Inc.	P804			4037 Metric Drive, Ste 200	Winter Park	FL	32792
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	Q834			1101 West Lake Street, 6th Floor	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			One South Wacker, Suite 200	Chicago	IL	60606
New Edge Networks	7800		Thomson Reuters Property Tax Services	PO Box 56607	Atlanta	GA	30343
New Global Telecom, Inc.	7729			600 12th St., Suite 200	Golden	CO	80401-6141
New Horizon Communications Group	Q692			420 Bedford, Suite 250	Lexington	KY	02420

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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			768 Garfield Street	Seattle	WA	98109
NextG Networks Of California, Inc.	7982			2216 O'Toole Avenue	San Jose	CA	95131
Nextlink Wireless, Inc.	2775		c/o Tax Department	13865 Sunrise Valley Drive	Herndon	VA	20171
Nexus Communications, Inc.	D128			1120 Welsh Rd., # 120	North Wales	PA	19454
Nexus Communications, Inc.	Q693	Nexus Communications TSI, Inc.		3629 Cleveland Avenue, Ste. C	Columbus	OH	43224
Nexustel, LLC.	Q906			125 Canal Landing Blvd	Rochester	NY	14626
NobelTel, LLC	7992		Telecom Compliance Services	5857 Owens Avenue, Suite 202	Carlsbad	CA	92008
Norcast Communications Corporation	7998			1998 Santa Barbara Street, #100	San Luis Obispo	CA	93401
Norlight Telecommunications Inc.	7586			8829 Bord Street	Overland Park	KS	66214
Norlight, Inc.	Q888			8829 Bond Street	Overland Park	KS	66214
Norstan Network Services Inc.	2460		Attn: Tax Department	4710 Eisenhower Blvd., Suite F2	Tampa	FL	33634
Norstar Telecommunications, LLC	Q826			10025 Scenic View Road	Vienna	VA	22182
North Baja Pipeline, LLC	0180		c/o TransCanada Pipeline USPC - Property Tax Dept.	PO Box 2168	Houston	TX	77252-9967
North County Communications Corp	8068			3802 Rosecrans Street, Suite 485	San Diego	CA	92110
NOS Communications, Inc.	2416			4380 Boulder Highway	Las Vegas	NV	89121
NOSVA Limited Partnership	D115	EXIT Mobile		4380 Boulder Highway	Las Vegas	NV	89121
Nova Cellular West, Inc.	2605	dba San Diego Wireless Communications		P.O. Box 230987	Encinitas	CA	92023-0987
Novatel L.P.	Q881			11550 Ih-10 West, Suite 110	San Antonio	TX	78230
NTC Network, LLC	7790			818 W. 7th Street, Ste 410	Los Angeles	CA	90017
NTCH-CA, Inc.	2764	dba Clear Talk		703 Pier Avenue, Suite B (PMB#813)	Hermosa Beach	CA	90254
NTI of California, LLC	7778			PO Box 565048	Dallas	TX	75356
NTT America, Inc.	7732			101 Park Avenue, 41st Floor	New York	NY	10178
O1 Communications, Inc.	7791			1515 K St., Suite 100	Sacramento	CA	95814
Oacys Telecom, Inc.	Q867			767 North Porter Road	Porterville	CA	93257
Oak Grove Holdings Corporation	Q869			1688 Meridian Avenue, Ste 509	Miami Bech	FL	33139
Oakland Terminal Railway Company	0839		c/o Burlington Northern Santa Fe Tax Dept.	P.O. Box 961089	Fort Worth	TX	76161-0089
Octagon Networks, Inc	8096			1732 North First Street, Suite 175	San Jose	CA	95112
OLS, Inc.	P955			217 Rosewell St., Ste 100	Alpharetta	GA	30004
One Communications	D118			5 Wall Street	Burlington	MA	01803
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			7300 Hudson Blvd., Suite 265	Oakdale	MN	55128

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
OnStar Corporation	2759			300 Renaissance Center, Mailcode: 482-C14-C86	Detroit	MI	42865
Openpop.com, Inc.	7953			3055 Wilshire Blvd., Suite 730	Los Angeles	CA	90010
Operator Service Company LLC	2484	OSC	Telecom Professionals, Inc.	5302 Avenue, Q	Lubbock	TX	79412
OPEX Communications, Inc.	8076			707 Wilshire Blvd., 12th Floor	Los Angeles	CA	90017
Optic Internet Protocol, Inc	Q893			900 Arnold Mill Rd	Roswell	GA	30075
Orange Grove Energy, L.P.	1155			1900 East Golf Rd., Suite 1030	Schaumburg	IL	60173
Otay Mesa Generating Company, LLC	1134		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
Pacific Bell Telephone Company	0279	dba: AT&T California	AT&T Property Tax Group	909 Chestnut Street, Rm #36-Q-01	St. Louis	MO	63101
Pacific Centrex Services, Inc./TGEC,LLC	7735			6855 Tujunga Avenue	North Hollywood	CA	91605
Pacific Gas and Electric Company	0135		Tax Department, 4th Floor	One Market Plaza, Spear Tower	San Francisco	CA	94105
Pacific Harbor Lines	0813			340 Water Street	Wilmington	CA	90744
Pacific Pipeline System, LLC	0486			333 Clay Street, Suite 1600	Houston	TX	77002
Pacific Sun Railroad, L.L.C.	0822		c/o Tax Department	315 West 3rd Street	Pittsburg	KS	66762
Pacific Terminals, LLC	0488			333 Clay Street, Suite 1600	Houston	TX	77002
PacifiCorp	0106			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			4210 Coronado Avenue, Suite A	Stockton	CA	95204-2341
PAETEC Communications, Inc.	7814		Attn: Lesley Weaver	6801 Morrison Blvd., Morrocroft III	Charlotte	NC	28211
Pajocom, LLC	Q696			700 Wilshire Blvd, 6th Floor	Los Angeles	CA	90017
Pannon Telecom, Inc.	7834		c/o Tax Department	5308 Derry Ave. Suite J	Agoura Hills	CA	91301
Panoche Energy Center, LLC	1152			43883 W. Panoche Road	Firebaugh	CA	93622
Pastoria Energy Facility, LLC	1131		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
Paxio, Inc.	8042			1500 Wyatt Drive, #15	Santa Clara	CA	95054
Pay-Less Cellular, Inc.	2683			2600 Wilshire Blvd.	Santa Monica	CA	90403
PC Landing, Inc.	8116			319 Diablo Road, Suite 213	Danville	CA	94526
Peak Communications, Inc.	7916			1442 Lincoln Ave., Suite 479	Orange	CA	92865
Peerless Network of California LLC	8109			225 W. Washington Street, Suite 1285	Chicago	IL	60606
Pelzer Communications Corp.	Q835			PO Box 8085	Silver Spring	MD	20907
Phoneco, LP	Q607			7900 Carpenter Freeway	Dallas	TX	75247
Pinnacles Telephone Co.	0209			340 Live Oak Road	Paicines	CA	95043-9998
Pioneer Telecom, Inc.	Q344			5940 Hamilton Blvd, Suite H-1	Allentown	PA	18106-9648
Plains Pipeline, LP	0465			333 Clay Street, Suite 1600	Houston	TX	77002
Plumas-Sierra Rural Electric Cooperative	0176			73233 State Route 70	Portola	CA	96122-7069
PNG Telecommunications, Inc.	7588		c/o Tax Department	100 Commercial Dr.	Fairfield	OH	45014-5556
Point Telesystems, LLC	3432			715 Broadway, Ste 320	Santa Monica	CA	90401
Point To Point, Inc.	7792			3501 Sunrise Blvd Ste 15	Rancho Cordova	CA	95742
Ponderosa Cablevision	7894			P.O. Box 21	O'Neals	CA	93645
Ponderosa Telephone Co., The	0205			P.O. Box 21	O'Neals	CA	93645
Prayztel Communications, LLC	Q910			1930 Harrison Street Suite 605	Hollywood	FL	33020
Preferred Long Distance, Inc.	2100			16830 Ventura Blvd., Suite 350	Encino	CA	91436

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Prime Time Ventures, LLC	Q951	Infostructure		288 South Pacific Hwy.	Talent	OR	97540
Primo Communications, Inc.	Q547			PO Box 81965	Rochester	MI	48308
Primus Telecommunications, Inc.	7686			7901 Jones Branch Drive, Suite 900	McLean	VA	22102-3316
Public Communications Services, Inc.	7811		c/o Tax Department	11859 Wilshire Blvd., Suite 600	Los Angeles	CA	90025
Public Interest Network Services Inc.	P859			50 West 17th Street, 9th Floor	New York	NY	10011
Public Wireless, Inc.	2785			1325 Mc Candless Drive	Milpitas	CA	95035
Pulse Telecom, LLC	Q839			1451 W. Cypress Creek Rd, Ste 30	Fort Lauderdale	FL	33309
Purple Language Services	7999			595 Menlo Drive	Rocklin	CA	95765
Quality Telephone, Inc.	Q731			600 N. Pearl St. Suite: S-104	Dallas	TX	75201
Quasar Communications Corporation	Q701			15610 Boulder Oaks Drive	Houston	TX	77084
Questar Southern Trails Pipeline Company	0196			180 East 100 South	Salt Lake City	UT	84145
Quick-Tel, Inc.	7880		c/o Tax Department	PO Box 112	Wrightwood	CA	92397-0112
Qwest Communications Company LLC	2463			1801 California Street, Suite 2500	Denver	CO	80202
QX Telecom LLC	Q395			230 Fifth Ave Suite 800	New York	NY	10001
Race Telecomm	8099			101 Haskins Way	South San Francisco	CA	94080
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			111 W. Ocean Blvd. Ste 1810	Long Beach	CA	90802
Reduced Rate Long Distance, LLC	Q355			1800 Penbrooke Dr., Suite 300	Orlando	FL	32810
Reliance Communications International, Inc.	Q897			380 Madison Ave. Fl 21	New York	NY	10017-2509
Reliance Globalcom Services, Inc.	7972			114 Sansome St., 11th Floor	San Francisco	CA	94104
Resort Operator Services (Buehner-Fry Inc.)	2116			40 NW Greenwood Ave.	Bend	OR	97701
Reunion Communications, Inc.	8097			106 W. Calendar Avenue, Suite 190	Lagrange	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	0857		c/o Crawford, Pimentel & Co., Inc.	2150 Trade Zone Blvd., Suite 200	San Jose	CA	95131
Ridley Telephone Company, LLC	Q534			470 Norriston Rd. Ste 201	Blue Bell	PA	19422
Roadway Communications, Inc.	8091			16012 S. Western Avenue, Suite 303	Gardena	CA	90247
Royal Street Communications, LLC	2779	Metro PCS		2250 Lakeside Blvd.	Richardson	TX	75082
RRI Energy Coolwater, Inc.	1113			1000 Main Street, Office 1980-E	Houston	TX	77002
RRI Energy Etiwanda, Inc.	1116			1000 Main Street, Office 1980-E	Houston	TX	77002
RRI Energy Mandalay, Inc.	1114			1000 Main Street, Office 1980-E	Houston	TX	77002
RRI Energy Ormond Beach, Inc.	1115			1000 Main Street, Office 1980-E	Houston	TX	77002
Rural Broadband Now! LLC	Q882			111 South Main Street	Willits	CA	95490
RuralWest - Western Rural Broadband, Inc.	7996			PO Box 52968	Bellevue	WA	98005
Russell City Energy Company, LLC	1151		Calpine Corporation	717 Texas Avenue	Houston	TX	77002
Sacramento Municipal Utilities District	0487			P.O. Box 15830, MS:B302	Sacramento	CA	95852-1830
Sage Telecom, Inc.	Q434			3300 E. Renner Road	Richardson	TX	75082



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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Samsung Networks America, Inc.	7939			100 Challenger Rd., 6th Floor	Ridgefield Park	NJ	07660
San Ardo Pipeline Company	0469		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.	0863		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
San Diego & Imperial Valley Railroad Co. Inc.	0865		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
San Diego Gas & Electric Company	0141			101 Ash Street, HQ-07	San Diego	CA	92101-3017
San Joaquin Valley Railroad Company	0897		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
Santa Cruz Big Trees & Pacific Railway Co.	0896	dba Roaring Camp Railroad		PO Box G-1	Felton	CA	95018
Saturn Telecommunications Services, Inc.	Q954	STS Telecom		12399 S.W. 53rd St., Ste. 102	Cooper City	FL	33330
SBC Advanced Solutions	7885		AT&T Property Tax Group	909 Chestnut, Room #36-Q-01	St. Louis	MO	63101
Searles Valley Minerals Operations Inc.	0475			9401 Indian Creek Pkwy, Bldg 40, Ste 1000	Overland Park	KS	66210
Sempra Broad Band	7850		c/o Sempra Energy	101 Ash Street, HQ06B	San Diego	CA	92101-3017
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.	0461		c/o Kinder Morgan Energy Partners, L.P.	1100 Town & Country Road	Orange	CA	92868
Shell California Pipeline Company LLC	0468		c/o Tax Department - Property	P. O. Box 4369	Houston	TX	77210-4369
Sierra Advantage, Inc	Q875			4045 Sunset Lane, Ste D	Shingle Springs	CA	95862
Sierra Northern Railway	0898			341 Industrial Way	Woodland	CA	95776-6202
Sierra Pacific Power Company	0146	NV Energy	c/o Tax Department	P.O. Box 10100, S2A20	Reno	NV	89520-0024
Sierra Telephone Company, Inc.	0286			P.O. Box 219	Oakhurst	CA	93644-0219
Sierra Telephone Long Distance	7705			P.O. Box 219	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
Siskiyou Telephone Company, The	0301			P. O. Box 157	Etna	CA	96027-0157
Skynet Communications, Inc.	Q956			725 South Wells St.	Chicago	IL	60607
SLO Cellular, Inc.	2687	dba: CellularOne of San Luis Obispo		733 Marsh Street, Suite B	San Luis Obispo	CA	93401
Smart Choice Communications, LLC	Q825	Smart Choice Communications	c/o Telecom Professionals	5909 NW Expressway, Ste 101	Oklahoma City	OK	73132
Smart City Networks LP	2099			28 West Grand Avenue, Suite 10	Montvale	NJ	07645
SMF Pipeline	0491	dba: Wickland Pipelines, LLC		8950 Cal Center Drive, Suite 125	Sacramento	CA	95826
Snet America, Inc.	Q811	AT&T Long Distance East		One Sbc Center, Rm-M-01	St Louis	MO	63101
Snip Link, LLC	Q217			100-A Twinbridge Drive	Pennsauken	NJ	08110
Sonic Telecom, LLC	8081			2260 Apollo Way	Santa Rosa	CA	95407
Southern California Edison Company	0148			2244 Walnut Grove Avenue, QUAD 2-D, G.O. #1	Rosemead	CA	91770
Southern California Gas Company	0149			101 Ash Street, HQ-07	San Diego	CA	92101-3017
Southern California Telephone Company	Q866			27515 Enterprise Circle West	Temecula	CA	92590

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Southwest Gas Corporation	0152			P.O. Box 98510, LVC-435	Las Vegas	NV	89193-8510
Southwest Transmission Cooperative, Inc.	0193			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
Sprint Communications Company, L.P.	2014		Property Tax Department	P.O. Box 12913, Mail Stop: KSOPHL0512-5APTX	Shawnee Mission	KS	66282-2913
Sprint Telephony PCS, L.P.	2720			P.O. Box 8430, MailStop: KSOPHL0512-5A700	Kansas City	MO	64114-8430
St Messaging, LLC	D130			1720 Lakepoint Dr., Ste. 100	Lewisville	TX	75057
Standard Pacific Gas Line, Incorporated	0189		Tax Department, 4th Floor	One Market Plaza, Spear Tower	San Francisco	CA	94105
Startec Global Licensing Company	7663	Startec Global Communications		7361 Calhoun Place, Suite 650	Rockville	MD	20855
Starwood Power-Midway, LLC	1153		Accounting Dept	7365 Mission Gorge Road, Suite C	San Diego	CA	92120
STI Prepaid, LLC	Q850	VOIP		1250 Broadway 26th Floor	New York	NY	10001
Stockton Terminal and Eastern Railroad	0878			1330 N. Broadway Avenue	Stockton	CA	95205
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.	0879		c/o Union Pacific Railroad	1400 Douglas Street, Stop 1640	Omaha	NE	68179-1640
Sunycell, Inc.	8114			3325 Wilshire Blvd., Suite 1310	Los Angeles	CA	90010
SureWest Long Distance	7707			P.O. Box 969	Roseville	CA	95661
SureWest Telephone	0294			P.O. Box 969	Roseville	CA	95661
SureWest Televideo	7961	dba: SureWest Broadband		PO Box 969	Roseville	CA	95661
Surprise Valley Electrification Corp.	0173			P.O. Box 691	Alturas	CA	96101
SWB Communications Services, Inc.	7951	SBC Long Distance, LLC		909 Chestnut, Room 36-M-1	St. Louis	MO	63101
Syniverse ICX Corporation	8117			8125 Highwoods Palm Way	Tampa	FL	33647-7165
Syniverse Technologies, Inc.	8047			8125 Highwoods Palm Way	Tampa	FL	33647-1765
Talk America, Inc.	7677	dba Network Services of New Hope	Intax	PO Box 54288	Lexington	KY	4055
TC Telephone, LLC	8024			PO Box 1095	Red Bluff	CA	96080
TCast Communications, Inc.	7625			24251 Town Center Drive, 2nd Floor	Valencia	CA	91355
TCO Network Inc.	Q594	TCO		12970 W Bluemound Rd Ste 301	Elm Grove	WI	53122
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			10180 Telesis Court Suite 150	San Diego	CA	92121
Telco Experts, LLC	Q957			38 Park Ave., Ste. 200	Rutherford	NJ	7070
Telco Partners, Inc.	P676			470 Norristown Road, Suite 201	Blue Bell	PA	19422
Telecare, Inc.	2421	dba Roudebush Communications, Inc.		444 Lafayette Road	Noblesville	IN	46060
Telecom Consultants Inc.	8033			745 East Locust Ave., Suite 109	Fresno	CA	93720
Telecom House Inc.	7934			8421 Wilshire Blvd., Ste 300	Beverly Hills	CA	90211
Telecom Management, Inc.	Q470	dba: Pioneer Telephone		39 Darling Avenue	South Portland	ME	04106
Telecom New Zealand Communications, Ltd	Q813			99 South Lave Avenue, Suite 500	Pasadena	CA	91101
Telecommunication Systems, Inc.	8090			2401 Elliot Avenue	Seattle	WA	98121

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Teledata Solutions, Inc.	7980	dba: TSI		2829 Townsgate Rd #103	Westlake Village	CA	91361
TeleDias Communications, Inc.	Q545			5605 Riggins Ct., Suite 265	Reno	NV	89502
Telekenex, Inc.	7957		Telecom Professionals, Inc.	3221 20th Street	San Francisco	CA	94110
Telemanagement Systems, Inc.	Q165			12150 E. Briarwood Ave. #112	Centennial	CO	80112-6756
Telequality Communications, Inc.	Q884			16601 Blanco Road, Suite 207	San Antonio	TX	78232
Telespan Carrier Access, LLC	8038			125 E. De La Guerra Street, Suite 201	Santa Barbara	CA	93101
Telespan Communications, LLC	7956			125 E. De La Guerra St., Ste 201	Santa Barbara	CA	93101-2224
TeleUno, Inc.	Q247			2754 West Atlantic Blvd #8	Pompano Beach	FL	33069
Telewest, Inc.	8018			PO Box 312	Edwards	CO	81632
Telmex USA, LLC	7866			3350 SW 148th Avenue, Suite 400	Miramar	FL	33027
Telna, Inc.	Q723			1802 N. Carson Street, Ste. 212-2683	Carson City	NV	89701
Telrite Corporation	Q599			PO Box 2207	Covington	GA	30015
Telscape Communications, Inc.	7907			606 E. Huntington Dr.	Monrovia	CA	91016-3677
Telscape Communications, Inc.	D117			606 East Huntington Drive	Monrovia	CA	91016
Telstra Incorporated	7852			40 Wall Street, 40th Floor	New York	NY	10005
Telswitch, Inc.	7544	dba Tel-One		343 E Main Street, #321	Stockton	CA	95202-2905
TELUS Communications Inc.	8120		Taxation Dept.	Box 1552	Edmonton	AB	T5J2N7 Canada
Tennessee Telephone Service, LLC	D132	Freedom Communications USA, LLC		220 Creekside Drive	Dickson	TN	37055
Tesla Power Plant	1150		Tax Department	One Market Plaza, Spear Tower, Room 414-B	San Francisco	CA	94105
Tex-Link Communications, Inc.	Q774			18615 Tuscany Stone, Suite 200	San Antonio	TX	78258
The Telephone Connection Local Services, LLC	7846			9911 West Pico Blvd., Suite 680	Los Angeles	CA	90035
Think 12 Corporation	Q713			650 East Devon Avenue, #133	Itasca	IL	60143
Threshold Communications, Inc.	Q610		Telecom Professionals, Inc.	5909 NW Expressway, Suite 403	Oklahoma City	OK	73132-5103
Time Warner Cable Information Services (California), LLC	8063		c/o Tax Department	PO Box 7467	Charlotte	NC	28217-7467
T-Mobile West Corporation	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
Tom Mcveigh	Q848			1525 Aviation, Ste 142	Redondo Beach	CA	90278
Ton Services, Inc.	7782		c/o Tax Department	4185 Harrison Blvd., Suite 301	Ogden	UT	84403
Total Call International, Inc.	7876			707 Wilshire Blvd., 12th Floor	Los Angeles	CA	90017
Total Call Mobile, Inc.	D102			707 Wilshire Blvd. 12th Floor	Los Angeles	CA	90017
Total Holdings, Inc	Q959	GTC Communications		707 Wilshire Boulevard, Floor 12	Los Angeles	CA	90017
Totel Corporation	P786			48 Loraine Court	San Francisco	CA	94118
Touchtone Communications, Inc.	Q571			16 S Jefferson Rd	Whippany	NJ	07981
Tracfone Wireless	D133			9700 NW 112th Avenue	Miami	FL	33178
Trans Bay Cable LLC	0119		Mr. Sean O'Reilly, CEO	1 Letterman Drive, Bldg C, 5TH Floor	San Francisco	CA	94129
Trans National Communications International, Inc.	8075			2 Charlesgate West	Boston	MA	02215

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Transcend Multimedia, LLC	Q815			869 N. Lasalle, Suite 300	Chicago	IL	60610
Transpac Telecom, Inc.	8104			2377 Crenshaw Blvd, Suite 250	Torrance	CA	90501
Transwestern Pipeline Company	0153		c/o Duff & Phelps	919 Congress Suite 1450	Austin	TX	78701
Transworld Network Corp.	2478			6800 N. Dale Mabry Hwy, Suite 100	Tampa	FL	33614-3984
Tremcom International, Inc.	7538			626 Wilshire Blvd., Suite 300	Los Angeles	CA	90017-2916
Tricom USA, Inc.	Q536			1 Exchange Place, Suite 400	Jersey City	NJ	07302
Trillion Partners, Inc.	8094			9208 Waterford Center Blvd., Suite 150	Austin	TX	78758
TRI-M Communications, Inc.	7740	TMC Communications		820 State Street, 5th Floor	Santa Barbara	CA	93101
Trinsic Communications, Inc.	7822			100 Brookwood Road	Atmore	AL	36502
Trona Railway Co.	0882		c/o Searles Valley Minerals Inc.	9401 Indian Creek Pkwy, Ste 1000	Overland Park	KS	66210
Ttusa Acquisition, Inc.	Q816			5811 Cooney Road, Suite 400, North Tower	Vancouver	BC	V6X3M1 Canada
TTX Company	0506			101 N. Wacker Drive	Chicago	IL	60606
Tulare Valley Railroad	0817			PO Box 26421	Salt Lake City	UT	84126
Tuscarora Gas Transmission Company	0190		c/o Northern Border Pipeline Co.- Prop Tax Dept	13710 FNB Parkway	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, Suite M-100	Atlanta	GA	30303
U.S. Telecom Long Distance, Inc.	8078			3960 Howard Hughes Prkwy, 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
U.S. Telestar Communications Group	7823		c/o Tax Department	8868 Lakewood Drive #177	Windsor	CA	95492
Union Pacific Railroad Company	0843			1400 Douglas Street, STOP 1640	Omaha	NE	68179-1640
Union Tank Car Company	0509			175 W. Jackson Blvd.	Chicago	IL	60604
United American Technology, Inc.	Q716			1401 S. Fretz Dr.	Edmond	OK	73003-5774
United Communications Systems, Inc.	Q908	Call One		123 N. Wacker Drive	Chicago	IL	60606
United States Telesis, Inc.	7898			2829 Townsgate Road, Ste 103	Westlake Village	CA	91361-3081
USA Digital Communications, Inc.	Q205			300 Johnny Bench Drive, Suite 120	Oklahoma City	OK	73104
USA Mobility Wireless, Inc.	3430		Thomson Reuters	P O Box 460049	Houston	TX	77056
Utility Telephone, Inc.	7994			1121 Waterloo Road	Stockton	CA	95205
Valero Refining Company - California	0407		c/o Ad Valorem Tax Department	P. O. Box 690110	San Antonio	TX	78269-0110
Valley Electric Association, Inc.	0160			P.O. Box 237	Pahrump	NV	89041
Value-Added Communications, Inc.	2366			3801 E. Plano Parkway, Ste 100	Plano	TX	75074
Vaya Telecom, Inc.	Q960			1020 16th Street, Second Floor	Sacramento	CA	95814
VBonita, Inc.	Q961			224 East Olive Ave., Ste. 206	Burbank	CA	91502
VCOM Solutions, Inc.	7913			12657 Alcosta Blvd., Ste 418	San Ramon	CA	94583
Velocita Wireless, LLC	2782			70 Wood Avenue South, 3rd Floor	Iselin	NJ	08830
Velocity The Greatest Phone Company	Q838			7130 Spring Meadows West Dr., P. O. Box 1179	Holland	OH	43528
Venoco, Inc.	0489	dba: Union Island Pipeline	K.E. Andrews & Company	1900 Dalrock Road	Rowlett	TX	75088
Ventura County Railroad	0812		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256

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Ventura Pipeline System	0464			370 17th Street, Suite 3900	Denver	CO	80202
Verizon California, Inc.	0201		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
Verizon West Coast Inc.	0320		c/o Verizon Corporate Services Group Inc.	P.O. Box 152206, MC: HQW03G49	Irving	TX	75015-2206
Verosity Technology Partners, LLC	8087			6 Technology Park Drive	Westford	MA	01886
Vertex Telecom, Inc.	8057			624 S. Grand Ave., Suite 2960	Los Angeles	CA	90017
Veza Telecom, Inc.	Q918			110 Mansell Circle No.107	Roswell	GA	30075
Vidafon, Inc.	Q852			7562 Mona Lane	San Diego	CA	92130
Vincent Communications, Inc.	3052			5773 E. Shields	Fresno	CA	93727
Viscom International, Inc.	8110			1500 Southland Circle, Suite K	Atlanta	GA	30318
Vizada, Inc.	7948			2600 Tower Oaks Blvd., 7th floor	Rockville	MD	20852
Voicecom Telecommunications, LLC	8039			5900 Windward Parkway	Alpharetta	GA	30005
Volcano Telephone Company	0327			P.O. Box 1070	Pine Grove	CA	95665-1070
WDT Wireless Telecommunications, Inc.	D134			7333 N. Oak Park Ave.	Niles	IL	60714
WDT World Discount Telecommunications Corp	Q522			5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
West Coast Gas Company, Inc.	0194			9203 Beatty Drive	Sacramento	CA	95826
West Coast Pipe Lines	0409		c/o Exxon Mobil Corporation	P.O. Box 53	Houston	TX	77001-0053
West Isle Line, Inc.	0808		c/o Crop Production Services, Inc.	2915 Rocky Mountain Ave, Suite 300	Loveland	CO	80538
Wholesale Air-Time, Inc.	7890			27515 Enterprise Cr West	Temecula	CA	92590
Wholesale Carrier Services, Inc.	Q475			5471 North University Drive	Coral Springs	FL	33069
Wide Voice, LLC	Q872			110 West Ocean Blvd, Ste. C	Long Beach	CA	90802
Wild Goose Storage, LLC	0195			607 - 8th Avenue S.W., Suite 400	Calgary	AB	T2P 0A7 Canada
Wilshire Connection, LLC	7799		c/o Tax Department	818 West 7th Street, Suite 410	Los Angeles	CA	90017
Windstream Communications, Inc.	Q820		Rash & Associates, LP	PO Box 260888	Plano	TX	75026-0888
Winterhaven Telephone Company	0330			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			5528 Everglades St. # A	Ventura	CA	93003-6517
Worldwide Telecommunications, Inc.	8013	WTI, Inc.		5331 Derry Avenue, Suite Q	Agoura Hills	CA	91301
X2 Comm, Inc.	Q476	Direct Connect Communications		270 South Main Street	Flemington	NJ	08822
X2 Telecom, Inc.	Q963			PO Box 90346	Santa Barbara	CA	93190
XO Communications Services, Inc.	7560		Attn: Tax Department	13865 Sunrise Valley Drive	Herndon	VA	20171
Xtension Services, Inc.	Q320			3340 West Market Street	Akron	OH	44333
Ymax Communications Corporation	8080			5700 Georgia Avenue	West Palm Beach	FL	33405

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<b>Company Name</b>	<b>SBE No.</b>	<b>DBA</b>	<b>Care Of</b>	<b>Mailing Address</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
Yreka Western Railroad Co.	0889			PO Box 660	Yreka	CA	96097
Zefcom, LLC	D083	Telispire PCS		4245 Kemp Blvd., Suite 220	Wichita Falls	TX	76308
Zeus Telecommunications, LLC	Q786			P. O. Box 155	Trenton	TX	75490
Zone Telecom, Inc.	7902			#3 Executive Campus, Ste 520	Cherry Hill	NJ	08002
ZTAR Mobile, Inc.	D094			325 N. St. Paul Street, Suite 3700	Dallas	TX	75201
Ztelephony LLC	Q844	Worldnet		9967 Muirlands Blvd	Irvine	CA	92618
ZTG, Inc.	7945			24911 Ave Stanford , Ste 207	Valencia	CA	91355

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
0101	Golden State Water Company		Attn: Tax Department	630 E. Foothill Blvd.	San Dimas	CA	91773-1212
0103	Anza Electric Cooperative, Inc.			P.O. Box 391909	Anza	CA	92539-1909
0106	PacifiCorp			825 NE Multnomah, Suite 1900	Portland	OR	97232-4116
0119	Trans Bay Cable LLC		Mr. Sean O'Reilly, CEO	1 Letterman Drive, Bldg C, 5TH Floor	San Francisco	CA	94129
0135	Pacific Gas and Electric Company		Tax Department, 4th Floor	One Market Plaza, Spear Tower	San Francisco	CA	94105
0141	San Diego Gas & Electric Company			101 Ash Street, HQ-07	San Diego	CA	92101-3017
0146	Sierra Pacific Power Company	NV Energy	c/o Tax Department	P.O. Box 10100, S2A20	Reno	NV	89520-0024
0148	Southern California Edison Company			2244 Walnut Grove Avenue, QUAD 2-D, G.O. #1	Rosemead	CA	91770
0149	Southern California Gas Company			101 Ash Street, HQ-07	San Diego	CA	92101-3017
0152	Southwest Gas Corporation			P.O. Box 98510, LVC-435	Las Vegas	NV	89193-8510
0153	Transwestern Pipeline Company		c/o Duff & Phelps	919 Congress Suite 1450	Austin	TX	78701
0156	Atlantic Path 15, LLC		c/o Atlantic Power Management	200 Clarendon Street, Floor 25	Boston	MA	02116
0160	Valley Electric Association, Inc.			P.O. Box 237	Pahrump	NV	89041
0173	Surprise Valley Electrification Corp.			P.O. Box 691	Alturas	CA	96101
0176	Plumas-Sierra Rural Electric Cooperative			73233 State Route 70	Portola	CA	96122-7069
0180	North Baja Pipeline, LLC		c/o TransCanada Pipeline USPC - Property Tax Dept.	PO Box 2168	Houston	TX	77252-9967
0185	Mountain Utilities, LLC			P. O. Box 205	Kirkwood	CA	95646
0187	Mojave Pipeline Company		c/o Property Tax Dept.	P.O. Box 4372	Houston	TX	77210-4372
0188	Kern River Gas Transmission Company			PO Box 71400	Salt Lake City	UT	84171-0400
0189	Standard Pacific Gas Line, Incorporated		Tax Department, 4th Floor	One Market Plaza, Spear Tower	San Francisco	CA	94105
0190	Tuscarora Gas Transmission Company		c/o Northern Border Pipeline Co.- Prop Tax Dept	13710 FNB Parkway	Omaha	NE	68154-5200
0191	Arizona Public Service Company			P.O. Box 53999, MS 9657	Phoenix	AZ	85072
0192	Alpine Natural Gas Operating Company No. One LLC			P.O. Box 550	Valley Springs	CA	95252
0193	Southwest Transmission Cooperative, Inc.			P.O. Box 670	Benson	AZ	85602
0194	West Coast Gas Company, Inc.			9203 Beatty Drive	Sacramento	CA	95826
0195	Wild Goose Storage, LLC			607 - 8th Avenue S.W., Suite 400	Calgary	AB	T2P 0A7 Canada
0196	Questar Southern Trails Pipeline Company			180 East 100 South	Salt Lake City	UT	84145
0197	El Paso Natural Gas Company		c/o Property Tax Department	P.O. Box 4372	Houston	TX	77210-4372
0198	Lodi Gas Storage, LLC			5 Tek Park, 9999 Hamilton Blvd.	Breinigsville	PA	18031
0201	Verizon California, Inc.		c/o Verizon Corporate Services Grp	P. O. Box 152206, MC: HQW03G49	Irving	TX	75015-2206
0202	CenturyTel of Eastern Oregon, Inc.	Centurytel	c/o Duff & Phelps, LLC	P.O. Box 260888	Plano	TX	75026-0888
0205	Ponderosa Telephone Co., The			P.O. Box 21	O'Neals	CA	93645
0209	Pinnacles Telephone Co.			340 Live Oak Road	Paicines	CA	95043-9998
0210	Calaveras Telephone Company			P.O. Box 37	Copperopolis	CA	95228-0037
0228	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
0235	Foresthill Telephone Co.			811 So. Madera Ave.	Kerman	CA	93630
0239	Hornitos Telephone Company			525 Junction Road	Madison	WI	53717
0240	Happy Valley Telephone Company			525 Junction Road	Madison	WI	53717
0246	Kerman Telephone Co.			811 So. Madera Ave.	Kerman	CA	93630
0279	Pacific Bell Telephone Company	dba: AT&T California	AT&T Property Tax Group	909 Chestnut Street, Rm #36-Q-01	St. Louis	MO	63101
0284	Citizens Telecommunications Company of California, Inc.		Frontier Communications Corp.	Three High Ridge Road	Stamford	CT	06905
0286	Sierra Telephone Company, Inc.			P.O. Box 219	Oakhurst	CA	93644-0219
0294	SureWest Telephone			P.O. Box 969	Roseville	CA	95661
0301	Siskiyou Telephone Company, The			P. O. Box 157	Etna	CA	96027-0157
0320	Verizon West Coast Inc.		c/o Verizon Corporate Services Group Inc.	P.O. Box 152206, MC: HQW03G49	Irving	TX	75015-2206
0327	Volcano Telephone Company			P.O. Box 1070	Pine Grove	CA	95665-1070
0328	Cal-Ore Telephone Co.			PO Box 847	Dorris	CA	96023-0847
0330	Winterhaven Telephone Company			525 Junction Road	Madison	WI	53717
0402	CALNEV Pipe Line LLC		c/o Kinder Morgan Energy Partners, L.P.	1100 Town & Country Road	Orange	CA	92868
0406	CPN Pipeline Company	dba Calpine Pittsburg, Inc.	c/o K.E. Andrews & Co.	1900 Dalrock Road	Rowlett	TX	75088
0407	Valero Refining Company - California		c/o Ad Valorem Tax Department	P. O. Box 690110	San Antonio	TX	78269-0110
0408	City of Riverside		City Hall, Property Management	3900 Main Street	Riverside	CA	92522
0409	West Coast Pipe Lines		c/o Exxon Mobil Corporation	P.O. Box 53	Houston	TX	77001-0053
0410	Homestake Mining Company of California		c/o McLaughline Mine	26775 Morgan Valley Road	Lower Lake	CA	95457
0412	Kings County Canal Company			P.O. Box 877	Corcoran	CA	93212
0428	CPN Pipeline Company		c/o K.E. Andrews & Co.	1900 Dalrock Road	Rowlett	TX	75088
0429	Chevron U.S.A., Inc.		c/o Chevron Services Company	P.O. Box 285	Houston	TX	77001
0432	Equilon Enterprises LLC	dba: Shell Oil Products US	c/o Tax Department - Property	P.O. Box 4369	Houston	TX	77210-4369
0435	Natomas Central Mutual Water Company			2601 West Elkhorn Blvd.	Rio Linda	CA	95673
0461	SFPP, L.P.		c/o Kinder Morgan Energy Partners, L.P.	1100 Town & Country Road	Orange	CA	92868
0462	ARCO Midcon LLC		c/o Ernst & Young, LLP	PO Box 5015	Buena Park	CA	90622
0464	Ventura Pipeline System			370 17th Street, Suite 3900	Denver	CO	80202
0465	Plains Pipeline, LP			333 Clay Street, Suite 1600	Houston	TX	77002
0467	ConocoPhillips Company			1232 Park Street, Suite 300	Paso Robles	CA	93446
0468	Shell California Pipeline Company LLC		c/o Tax Department - Property	P. O. Box 4369	Houston	TX	77210-4369
0469	San Ardo Pipeline Company		c/o Chevron Services Company	PO Box 285	Houston	TX	77001-0285
0475	Searles Valley Minerals Operations Inc.			9401 Indian Creek Pkwy, Bldg 40, Ste 1000	Overland Park	KS	66210
0476	Chevron USA, Inc.		c/o Chevron Services Company	PO Box 285	Houston	TX	77001
0478	California Gas Gathering, Inc.			2981 Gold Canal Drive	Rancho Cordova	CA	95670
0479	Chevron Pipeline Company		Chevron Services Company	P.O. Box 285	Houston	TX	77001
0480	ConocoPhillips Pipe Line Company		c/o ConocoPhillips Company	PO Box 1539	Paso Robles	CA	93447



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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
0484	CPN Pipeline Company	dba Calpine Pipeline Company	c/o K. E. Andrews & Co.	1900 Dalrock Road	Rowlett	TX	75088
0486	Pacific Pipeline System, LLC			333 Clay Street, Suite 1600	Houston	TX	77002
0487	Sacramento Municipal Utilities District			P.O. Box 15830, MS:B302	Sacramento	CA	95852-1830
0488	Pacific Terminals, LLC			333 Clay Street, Suite 1600	Houston	TX	77002
0489	Venoco, Inc.	dba: Union Island Pipeline	K.E. Andrews & Company	1900 Dalrock Road	Rowlett	TX	75088
0490	Crimson California Pipeline L.P.			410 17th Street, Ste 1010	Denver	CO	80202
0491	SMF Pipeline	dba: Wickland Pipelines, LLC		8950 Cal Center Drive, Suite 125	Sacramento	CA	95826
0503	GATX Corporation		c/o Tax Department	222 West Adams	Chicago	IL	60606-5314
0506	TTX Company			101 N. Wacker Drive	Chicago	IL	60606
0509	Union Tank Car Company			175 W. Jackson Blvd.	Chicago	IL	60604
0800	Alameda Belt Line		c/o Burlington Northern Santa Fe Tax Dept	PO Box 961089	Fort Worth	TX	76161-0089
0802	Central Oregon & Pacific Railroad		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
0804	BNSF Railway Company		c/o Burlington Northern Santa Fe Tax Dept.	PO Box 961089	Fort Worth	TX	76161-0089
0808	West Isle Line, Inc.		c/o Crop Production Services, Inc.	2915 Rocky Mountain Ave, Suite 300	Loveland	CO	80538
0810	California Northern Railroad		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
0812	Ventura County Railroad		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
0813	Pacific Harbor Lines			340 Water Street	Wilmington	CA	90744
0815	Mendocino Railway			341 Industrial Way	Woodland	CA	95776-6202
0817	Tulare Valley Railroad			PO Box 26421	Salt Lake City	UT	84126
0818	Central California Traction Company		c/o Burlington Northern Santa Fe Tax Dept.	PO Box 961089	Fort Worth	TX	76161-0089
0819	Carrizo Gorge Railway, Inc.			2498 Roll Drive #742	San Diego	CA	92154
0822	Pacific Sun Railroad, L.L.C.		c/o Tax Department	315 West 3rd Street	Pittsburg	KS	66762
0834	LRY LLC	Lake Railway		499 Railex Rd	Burbank	WA	99322
0839	Oakland Terminal Railway Company		c/o Burlington Northern Santa Fe Tax Dept.	P.O. Box 961089	Fort Worth	TX	76161-0089
0843	Union Pacific Railroad Company			1400 Douglas Street, STOP 1640	Omaha	NE	68179-1640
0850	Modesto & Empire Traction Company			P.O. Box 3106	Modesto	CA	95353
0857	Richmond Pacific Railroad Corporation		c/o Crawford, Pimentel & Co., Inc.	2150 Trade Zone Blvd., Suite 200	San Jose	CA	95131
0863	San Diego & Arizona Eastern Railway Co.		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
0865	San Diego & Imperial Valley Railroad Co. Inc.		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
0869	Coast Belle Rail Corporation	dba: Santa Maria Valley Railroad		PO Box 5665	Santa Maria	CA	93456-5665
0878	Stockton Terminal and Eastern Railroad			1330 N. Broadway Avenue	Stockton	CA	95205
0879	Sunset Railway Co.		c/o Union Pacific Railroad	1400 Douglas Street, Stop 1640	Omaha	NE	68179-1640
0882	Trona Railway Co.		c/o Searles Valley Minerals Inc.	9401 Indian Creek Pkwy, Ste 1000	Overland Park	KS	66210
0883	McCloud Railway Company	a subsidiary of 4-Rails, Inc.		P.O. Box 1500	McCloud	CA	96057
0889	Yreka Western Railroad Co.			PO Box 660	Yreka	CA	96097
0892	Almanor Railroad Company		c/o Collins Pine Company	P.O. Box 796	Chester	CA	96020

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
0894	Napa Valley Wine Train, Inc.			1275 McKinstry Street	Napa	CA	94559
0896	Santa Cruz Big Trees & Pacific Railway Co.	dba Roaring Camp Railroad		PO Box G-1	Felton	CA	95018
0897	San Joaquin Valley Railroad Company		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
0898	Sierra Northern Railway			341 Industrial Way	Woodland	CA	95776-6202
0899	Arizona & California Railroad		c/o RailAmerica Tax Department	7411 Fullerton Street, Suite 300	Jacksonville	FL	32256
1100	AES Alamitos, LLC			690 North Studebaker Rd	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, Inc.	133 South 4th Street, Suite 306	Springfield	IL	62701-1232
1104	Dynegy Morro Bay, LLC		Dynegy, Inc.	133 South 4th Street, Suite 306	Springfield	IL	62701-1232
1105	Dynegy Oakland, LLC		Dynegy, Inc.	133 South 4th Street, Suite 306	Springfield	IL	62701-1232
1106	Cabrillo Power I LLC		Attn: Tax Department	211 Carnegie Center	Princeton	NJ	08540
1107	Cabrillo Power II LLC		Attn: Tax Department	211 Carnegie Center	Princeton	NJ	08540
1108	Mirant Potrero, LLC			1155 Perimeter Center West	Atlanta	GA	30338
1109	Mirant Delta, LLC			1155 Perimeter Center West	Atlanta	GA	30338
1110	El Segundo Power LLC		Attn: Tax Department	211 Carnegie Center	Princeton	NJ	08540
1111	Long Beach Generation LLC		Attn: Tax Department	211 Carnegie Center	Princeton	NJ	08540
1112	La Paloma Generating Company, LLC			P.O. Box 175	McKittrick	CA	93251
1113	RRI Energy Coolwater, Inc.			1000 Main Street, Office 1980-E	Houston	TX	77002
1114	RRI Energy Mandalay, Inc.			1000 Main Street, Office 1980-E	Houston	TX	77002
1115	RRI Energy Ormond Beach, Inc.			1000 Main Street, Office 1980-E	Houston	TX	77002
1116	RRI Energy Etiwanda, Inc.			1000 Main Street, Office 1980-E	Houston	TX	77002
1117	RRI Energy Ellwood, Inc.			1000 Main Street, Office 1980-E	Houston	TX	77002
1118	Dynegy South Bay, LLC		Dynegy, Inc.	133 South 4th Street, Suite 306	Springfield	IL	62701-1232
1122	GWF Energy, LLC - Hanford			4300 Railroad Ave.	Pittsburg	CA	94565
1123	GWF Energy, LLC - Henrietta			4300 Railroad Ave.	Pittsburg	CA	94565
1124	GWF Energy, LLC - Tracy			4300 Railroad Ave.	Pittsburg	CA	94565
1126	Elk Hills Power, LLC			101 Ash Street HQ07	San Diego	CA	92101
1127	High Desert Power Trust 2000-A			1044 N 115th Street, Suite 400	Omaha	NE	68154
1128	Delta Energy Center, LLC		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
1129	Gilroy Energy Center, LLC		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
1131	Pastoria Energy Facility, LLC		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
1132	Calpine Construction Finance Company, LP		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
1133	Metcalf Energy Center, LLC		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
1134	Otay Mesa Generating Company, LLC		c/o Calpine Corporation	717 Texas Avenue	Houston	TX	77002
1136	Blythe Energy, LLC		c/o Florida Power & Light CTX/JB	700 Universe Blvd.	Juno Beach	FL	33408
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
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	717 Texas Avenue	Houston	TX	77002

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
1145	Harbor Cogeneration Company, LLC		Southwest Generating Operating Co., LLC	1515 Arapahoe St., Tower 1, Suite 1100	Denver	CO	80202
1146	AES Placerita, Inc.			690 N. Studebaker Road	Long Beach	CA	90803
1148	Inland Empire Energy Center, LLC		Thomson Reuters, Inc.	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	Tesla Power Plant		Tax Department	One Market Plaza, Spear Tower, Room	San Francisco	CA	94105
1151	Russell City Energy Company, LLC		Calpine Corporation	717 Texas Avenue	Houston	TX	77002
1152	Panoche Energy Center, LLC			43883 W. Panoche Road	Firebaugh	CA	93622
1153	Starwood Power-Midway, LLC		Accounting Dept	7365 Mission Gorge Road, Suite C	San Diego	CA	92120
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
2014	Sprint Communications Company, L.P.		Property Tax Department	P.O. Box 12913, Mail Stop: KSOPHL0512-5APTX	Shawnee Mission	KS	66282-2913
2043	Pac-West Telecomm, Inc.			4210 Coronado Avenue, Suite A	Stockton	CA	95204-2341
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	Resort Operator Services (Buehner-Fry Inc.)			40 NW Greenwood Ave.	Bend	OR	97701
2207	Global Crossing Telecommunications, Inc.		c/o Property Tax Department	225 Kenneth Drive	Rochester	NY	14623
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-Q-01	St. Louis	MO	63101
2329	Intellicall Operator Services, Inc.			5000 Sawgrass Village Circle, Suite 30	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
2381	Mitel NetSolutions, Inc.		Telecom Compliance Services	7300 W. Boston Street	Chandler	AZ	85226-3229
2383	Matrix Telecom, Inc.		Tax Department	7171 Forest Lane, Suite 700	Dallas	TX	75230
2399	Coast International, Inc.			14303 W. 95 Street	Lenexa	KS	66215
2403	Economy Telephone, Inc.			6725 Convoy Court	San Diego	CA	92111
2416	NOS Communications, Inc.			4380 Boulder Highway	Las Vegas	NV	89121
2421	Telecare, Inc.	dba Roudebush Communications, Inc.		444 Lafayette Road	Noblesville	IN	46060
2423	National Brands, Inc.	Sharenet Communication Company		4633 West Polk Street	Phoenix	AZ	85043
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
2443	National Comtel Network, Inc.			21031 Ventura Blvd., Suite 508	Woodland Hills	CA	91364

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
2460	Norstan Network Services Inc.		Attn: Tax Department	4710 Eisenhower Blvd., Suite F2	Tampa	FL	33634
2463	Qwest Communications Company LLC			1801 California Street, Suite 2500	Denver	CO	80202
2470	Cincinnati Bell Any Distance, Inc.			201 East Fourth Street, Room 102-840	Cincinnati	OH	45202
2478	Transworld Network Corp.			6800 N. Dale Mabry Hwy, Suite 100	Tampa	FL	33614-3984
2484	Operator Service Company LLC	OSC	Telecom Professionals, Inc.	5302 Avenue, Q	Lubbock	TX	79412
2532	Los Angeles SMSA Ltd., Partnership	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
2552	Fresno MSA Limited Partnership	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
2559	Cellco Partnership	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
2602	Digital Communications Network, Inc.			PO Box 10600	Canoga Park	CA	91309
2605	Nova Cellular West, Inc.	dba San Diego Wireless Communications		P.O. Box 230987	Encinitas	CA	92023-0987
2606	AT&T Mobility LLC		AT&T Property Tax Group	909 Chestnut Street, Rm #36-Q-01	Saint Louis	MO	63101
2629	N A C T, Inc.			8209 La Sierra Avenue	Whittier	CA	90605
2649	Action Cellular Rent-A-Phone, Inc.			3053 Fillmore St. #242	San Francisco	CA	94123-4009
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		PO Box 7028	Bedminster	NJ	07921-7028
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.			2600 Wilshire Blvd.	Santa Monica	CA	90403
2687	SLO Cellular, Inc.	dba: CellularOne of San Luis Obispo		733 Marsh Street, Suite B	San Luis Obispo	CA	93401
2720	Sprint Telephony PCS, L.P.			P.O. Box 8430, MailStop: KSOPHL0512-5A700	Kansas City	MO	64114-8430
2733	MetroPCS California, LLC			2250 Lakeside Blvd	Richardson	TX	75082
2748	T-Mobile West Corporation	dba T-Mobile		12920 SE 38th Street	Bellevue	WA	98006
2759	OnStar Corporation			300 Renaissance Center, Mailcode: 482-C14-C86	Detroit	MI	42865
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
2764	NTCH-CA, Inc.	dba Clear Talk		703 Pier Avenue, Suite B (PMB#813)	Hermosa Beach	CA	90254
2772	Globalstar USA, LLC			461 S. Milpitas Blvd.	Milpitas	CA	95035
2773	Accessible Wireless, LLC		Greatcall, Inc.	12680 High Bluff Drive, Suite 310	San Diego	CA	92130
2775	Nextlink Wireless, Inc.		c/o Tax Department	13865 Sunrise Valley Drive	Herndon	VA	20171
2778	Movida Communications, Inc.	Movida Cellular	APC Wireless	11910 Parklawn Dr. Suite U	Rockville	MD	20852
2779	Royal Street Communications, LLC	Metro PCS		2250 Lakeside Blvd.	Richardson	TX	75082
2780	i-wireless, LLC			One Levee Way, Suite 3104	Newport	KY	41071
2782	Velocita Wireless, LLC			70 Wood Avenue South, 3rd Floor	Iselin	NJ	08830
2784	Greatcall, Inc.			12680 High Bluff Dr., Suite 310	San Diego	CA	92130
2785	Public Wireless, Inc.			1325 Mc Candless Drive	Milpitas	CA	95035

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
3002	American Messaging Services, LLC			PO Box 478	Colleyville	TX	76034
3005	Mobilephone of Humboldt, Inc.			2416 Broadway Street	Eureka	CA	95501
3039	Fresno Mobile Radio, Inc.			160 North Broadway	Fresno	CA	93701
3052	Vincent Communications, Inc.			5773 E. Shields	Fresno	CA	93727
3362	Madera Radio Dispatch, Inc.			P.O. Box 28	Madera	CA	93639
3430	USA Mobility Wireless, Inc.		Thomson Reuters	P O Box 460049	Houston	TX	77056
3432	Point Telesystems, LLC			715 Broadway, Ste 320	Santa Monica	CA	90401
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 Citizens Communications	Three High Ridge Park	Stamford	CT	06905
7516	Cybernet Communications Inc.			10390 Santa Monica Blvd., Ste 100	Los Angeles	CA	90025-5093
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
7536	Global Crossing North American Networks,		c/o Property Tax Department	225 Kenneth Drive	Rochester	NY	14623
7538	Tremcom International, Inc.			626 Wilshire Blvd., Suite 300	Los Angeles	CA	90017-2916
7539	Covista, Inc.			225 East 8th Street, Suite 400	Chattanooga	TN	37402
7544	Telswitch, Inc.	dba Tel-One		343 E Main Street, #321	Stockton	CA	95202-2905
7560	XO Communications Services, Inc.		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	Evercom Systems, Inc.			14651 Dallas Parkway Suite 600	Dallas	TX	75254
7581	ABS-CBN Telecom North America, Inc.			150 Shoreline Drive	Redwood City	CA	94065-1400
7585	Budget Call Long Distance, Inc.			225 Kenneth Drive	Rochester	NY	14623
7586	Norlight Telecommunications Inc.			8829 Bord Street	Overland Park	KS	66214
7588	PNG Telecommunications, Inc.		c/o Tax Department	100 Commercial Dr.	Fairfield	OH	45014-5556
7609	LDC Telecommunications, Inc.		c/o InterControllers, Inc.	8902 N. Dale Mabry Hwy, Suite 216	Tampa	FL	33614
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
7625	TCast Communications, Inc.			24251 Town Center Drive, 2nd Floor	Valencia	CA	91355
7631	Worldnet Communications Services Inc.			5528 Everglades St. # A	Ventura	CA	93003-6517
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 Telecom, LLC	dba: Cox Communications, Inc.	c/o Tax Department	6205 Peachtree Dunwoody Road, 12th Floor	Atlanta	GA	30328
7644	Least Cost Routing, Inc.			7901 Jones Branch Drive, Suite 900	McLean	VA	22102-3316
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, Suite M-100	Atlanta	GA	30303
7663	Startec Global Licensing Company	Startec Global Communications		7361 Calhoun Place, Suite 650	Rockville	MD	20855
7677	Talk America, Inc.	dba Network Services of New Hope	Intax	PO Box 54288	Lexington	KY	4055

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
7682	CTC Communciations Corp.	fka Computer Telephone Corp.		100 Chestnut Street, Suite 600	Rochester	NY	14604
7686	Primus Telecommunications, Inc.			7901 Jones Branch Drive, Suite 900	McLean	VA	22102-3316
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 219	Oakhurst	CA	93644
7706	Covad Communications Company		Attn: Property Tax Department	2220 O'Toole Ave.	San Jose	CA	95131
7707	SureWest Long Distance			P.O. Box 969	Roseville	CA	95661
7712	Dancris Telecom, LLC			6900 East Camelback Rd., Suite 1003	Scottsdale	AZ	85251
7729	New Global Telecom, Inc.			600 12th St., Suite 200	Golden	CO	80401-6141
7732	NTT America, Inc.			101 Park Avenue, 41st Floor	New York	NY	10178
7735	Pacific Centrex Services, Inc./TGEC,LLC			6855 Tujunga Avenue	North Hollywood	CA	91605
7740	TRI-M Communications, Inc.	TMC Communications		820 State Street, 5th Floor	Santa Barbara	CA	93101
7756	Centergistic Solutions, Inc.			2112 Business Center Dr.	Irvine	CA	92612
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	Airmex Communications, Inc.			3180 Crow Canyon Place #109	San Ramon	CA	94583
7777	MGEN Services Corporation		Fidelity National Financial, Inc.	601 Riverside Avenue, Corporate Tax Department	Jacksonville	FL	32204
7778	NTI of California, LLC			PO Box 565048	Dallas	TX	75356
7779	360networks (USA) inc.			370 Interlocken Blvd., Suite 600	Broomfield	CO	80021
7781	KT America, Inc.			3435 Wilshire Blvd. #2160	Los Angeles	CA	90010
7782	Ton Services, Inc.		c/o Tax Department	4185 Harrison Blvd., Suite 301	Ogden	UT	84403
7790	NTC Network, LLC			818 W. 7th Street, Ste 410	Los Angeles	CA	90017
7791	O1 Communications, Inc.			1515 K St., Suite 100	Sacramento	CA	95814
7792	Point To Point, Inc.			3501 Sunrise Blvd Ste 15	Rancho Cordova	CA	95742
7799	Wilshire Connection, LLC		c/o Tax Department	818 West 7th Street, Suite 410	Los Angeles	CA	90017
7800	New Edge Networks		Thomson Reuters Property Tax	PO Box 56607	Atlanta	GA	30343
7811	Public Communications Services, Inc.		c/o Tax Department	11859 Wilshire Blvd., Suite 600	Los Angeles	CA	90025
7813	Advanced Telecom, Inc.	dba: Eschelon Telecom, Inc.		935 White Plains Road, Suite 203-A	Trumbull	CT	06611
7814	PAETEC Communications, Inc.		Attn: Lesley Weaver	6801 Morrison Blvd., Morrocroft III	Charlotte	NC	28211
7822	Trinsic Communications, Inc.			100 Brookwood Road	Atmore	AL	36502
7823	U.S. Telestar Communications Group		c/o Tax Department	8868 Lakewood Drive #177	Windsor	CA	95492
7824	Audeamus, LLC		c/o Tax Department	811 S. Madera Ave	Kerman	CA	93630
7832	Astound Broadband LLC			401 Kirkland Parkplace, Ste 500	Kirkland	WA	98033
7834	Pannon Telecom, Inc.		c/o Tax Department	5308 Derry Ave. Suite J	Agoura Hills	CA	91301
7837	AboveNet Communications, Inc.		Attn: Tax Department	360 Hamilton Avenue, 7th Floor	White Plains	NY	10601
7845	San Carlos Telecom, Inc.			2999 Oak Rd., Suite 400	Walnut Creek	CA	94597
7846	The Telephone Connection Local Services, LLC			9911 West Pico Blvd., Suite 680	Los Angeles	CA	90035

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
7850	Sempre Broad Band		c/o Sempra Energy	101 Ash Street, HQ06B	San Diego	CA	92101-3017
7852	Telstra Incorporated			40 Wall Street, 40th 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,			725 Evans Road	San Luis Obispo	CA	93401
7874	Competitive Communications, Inc.			19206 Huebner Road, Suite 202	San Antonio	TX	78258
7876	Total Call International, Inc.			707 Wilshire Blvd., 12th Floor	Los Angeles	CA	90017
7880	Quick-Tel, Inc.		c/o Tax Department	PO Box 112	Wrightwood	CA	92397-0112
7885	SBC Advanced Solutions		AT&T Property Tax Group	909 Chestnut, Room #36-Q-01	St. Louis	MO	63101
7887	Accessline Communications Corporation		Telecom Compliance Services	11201 SE 8th Street, Suite 200	Bellevue	WA	98004
7890	Wholesale Air-Time, Inc.			27515 Enterprise Cr West	Temecula	CA	92590
7894	Ponderosa Cablevision			P.O. Box 21	O'Neals	CA	93645
7898	United States Telesis, Inc.			2829 Townsgate Road, Ste 103	Westlake Village	CA	91361-3081
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.			#3 Executive Campus, Ste 520	Cherry Hill	NJ	08002
7907	Telscape Communications, Inc.			606 E. Huntington Dr.	Monrovia	CA	91016-3677
7910	CBC Broadband Holdings, LLC			2702 Media Center Drive, Building 4	Los Angeles	CA	90065
7912	Americom Government Services, Inc.			4 Research Way Mail Stop 3-10	Princeton	NJ	08540-6684
7913	VCOM Solutions, Inc.			12657 Alcosta Blvd., Ste 418	San Ramon	CA	94583
7914	McLeodUSA Telecommunications Services, Inc.		Attn: Lesley Weaver	6801 Morrison Blvd. Morrocroft III	Charlotte	NC	28211
7916	Peak Communications, Inc.			1442 Lincoln Ave., Suite 479	Orange	CA	92865
7917	APEX Telecom, Inc.			113 10th St.	Oakland	CA	94607
7926	DSLnet Communications, LLC			50 Barnes Park North, Suite 104	Wallingford	CT	06492
7929	Fiberride, Inc.			9 Marconi	Irvine	CA	92618
7934	Telecom House Inc.			8421 Wilshire Blvd., Ste 300	Beverly Hills	CA	90211
7938	McBlue Telecom, Inc.			28720 Roadside Drive, Suite 335	Agoura Hills	CA	91301
7939	Samsung Networks America, Inc.			100 Challenger Rd., 6th Floor	Ridgefield Park	NJ	07660
7940	Consumer Telcom, Inc.			701 North Green Valley Parkway, Ste 200	Henderson	NV	89014
7945	ZTG, Inc.			24911 Ave Stanford , Ste 207	Valencia	CA	91355
7947	IDT America, Corp.		Property Tax Services Group	1020 N. Portland Ave.	Gilbert	AZ	85234
7948	Vizada, Inc.			2600 Tower Oaks Blvd., 7th floor	Rockville	MD	20852
7949	Call America, Inc.			1121 Waterloo Road	Stockton	CA	95205
7950	ATMC, Inc.	Nevada ATMC, Inc.		9045 Haven Ave., Suite 106	Rancho Cucamonga	CA	91730
7951	SWB Communications Services, Inc.	SBC Long Distance, LLC		909 Chestnut, Room 36-M-1	St. Louis	MO	63101
7952	Advanced Tel, Inc.	ATI		30575 Trabuco Canyon Rd., Ste 200	Trabuco Canyon	CA	92679-3034
7953	Openpop.com, Inc.			3055 Wilshire Blvd., Suite 730	Los Angeles	CA	90010
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			125 E. De La Guerra St., Ste 201	Santa Barbara	CA	93101-2224
7957	Telekenex, Inc.		Telecom Professionals, Inc.	3221 20th Street	San Francisco	CA	94110

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
7959	Airespring, Inc.			6060 Sepulveda Blvd., Ste 220	Van Nuys	CA	91411-2512
7960	CallTower, Inc.			5 Thomas Mellon Circle # 305	San Francisco	CA	94134
7961	SureWest Televideo	dba: SureWest Broadband		PO Box 969	Roseville	CA	95661
7964	Aries Network, Inc.	dba: Aries Telecommunications		2101 Empire Ave.	Burbank	CA	91504
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 Corporation			3400 International Drive, NW	Washington	DC	20008-3006
7972	Reliance Globalcom Services, Inc.			114 Sansome St., 11th Floor	San Francisco	CA	94104
7973	Alliance Payphone, Inc.			2337 Foothill Blvd., Suite 812	LaVerne	CA	91750
7975	American Phone Services, Corp.	Georgia American Phone Services		308 Maxwell Rd., Suite 100	Alpharetta	GA	30004
7976	Local Fiber, LLC			PO Box 565048	Dallas	TX	75356
7978	Legent Communications Corporation			21084 Bake Parkway, Suite 108	Lake Forest	CA	92630
7980	Teledata Solutions, Inc.	dba: TSI		2829 Townsgate Rd #103	Westlake Village	CA	91361
7981	Leading Edge Communications, LLC			1911 Palomar Oaks Way, Suite 100	Carlsbad	CA	92008
7982	NextG Networks Of California, Inc.			2216 O'Toole Avenue	San Jose	CA	95131
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		Thomson Reuters Property Tax	PO Box 460049	Houston	TX	77056
7990	CMTel (USA) LLC			700 South Flower Street, Suite 750	Los Angeles	CA	90017
7992	NobelTel, LLC		Telecom Compliance Services	5857 Owens Avenue, Suite 202	Carlsbad	CA	92008
7993	Clear World Communications Corporation			3501 S. Harbor Blvd.	Santa Ana	CA	92704
7994	Utility Telephone, Inc.			1121 Waterloo Road	Stockton	CA	95205
7995	IP Networks, Inc.			PO Box 192366	San Francisco	CA	94119-2366
7996	RuralWest - Western Rural Broadband, Inc.			PO Box 52968	Bellevue	WA	98005
7997	Edison Carrier Solutions		c/o: Southern California Edison Co.	2244 Walnut Grove Avenue, QUAD 2-D,G.O. #1	Rosemead	CA	91770
7998	Norcast Communications Corporation			1998 Santa Barbara Street, #100	San Luis Obispo	CA	93401
7999	Purple Language Services			595 Menlo Drive	Rocklin	CA	95765
8000	G2 Solutions, LLC			1475 Powell St., Ste 202	Emeryville	CA	94608
8001	Custom Switching Technologies, Inc.			508 E. Grand Ave.	Arroyo Grande	CA	93420
8002	Neutral Tandem - California, LLC			One South Wacker, Suite 200	Chicago	IL	60606
8003	Creative Interconnect Communications, LLC			PO Box 628	Shingle Springs	CA	95682
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
8007	Asia Talk Telecom, Inc.	HelloCom		14778 Pipeline Avenue, Suite A	Chino Hills	CA	91709
8009	France Telecom Corporate Solutions, LLC			13775 McLearn Road, Mailstop 1100	Oak Hill	VA	20171
8010	A+ Wireless, Inc.	Advantage Wireless		5909 NW Expressway, Suite 101	Oklahoma City	OK	73132
8011	DelTel, Inc.	PBNext		32 Journey, Suite 100	Aliso Viejo	CA	92656



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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
8012	RB Communications, Inc.			111 W. Ocean Blvd. Ste 1810	Long Beach	CA	90802
8013	Worldwide Telecommunications, Inc.	WTI, Inc.		5331 Derry Avenue, Suite Q	Agoura Hills	CA	91301
8015	China Telecom (Americas) Corporation		Tax Department	607 Herndon Parkway, Suite 201	Herndon	VA	20170
8017	Locus Telecommunications, Inc.			111 Sylvan Ave.	Englewood Cliffs	NJ	07632
8018	Telewest, Inc.			PO Box 312	Edwards	CO	81632
8019	Global Touch Telecom, Inc.			1999 Avenue of the Stars, Suite 1100	Los Angeles	CA	90067
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 Shoupe Ave., Unit A	West Hills	CA	91307
8027	Blue Casa Communications, Inc.			10 East Yanonali Street	Santa Barbara	CA	93101
8029	IPC Network Services, Inc.		Harborside Financial Center Plaza 10	3 Second Street, 1500 Plaza Ten, 15th Floor	Jersey City	NJ	07311
8031	Backbone Communications, Inc.			550 South Hope St., Suite 1050	Los Angeles	CA	90071
8032	BCE Nexxia Corporation		c/o DuCharme, McMillen & Associates, Inc.	20830 N. Tatum Blvd, Ste 240	Phoenix	AZ	85050
8033	Telecom Consultants Inc.			745 East Locust Ave., Suite 109	Fresno	CA	93720
8035	Access One, Inc.			820 W. Jackson Blvd., Suite 650	Chicago	IL	60607
8036	Miracle Communications, Inc		Tax Department	725 Lakefield Road, Suite G	Westlake Village	CA	91361
8037	CA-CLEC LLC	Crown Castle Solutions Corp.		2000 Corporate Drive	Canonsburg	PA	15317
8038	Telespan Carrier Access, LLC			125 E. De La Guerra Street, Suite 201	Santa Barbara	CA	93101
8039	Voicecom Telecommunications, LLC			5900 Windward Parkway	Alpharetta	GA	30005
8040	Mission Telecom, Inc.			3000 Scott Blvd., Suite 201	Santa Clara	CA	95054
8041	DMR Communications, Inc.			1841 Rainbow Dr.	Santa Ana	CA	92705
8042	Paxio, Inc.			1500 Wyatt Drive, #15	Santa Clara	CA	95054
8044	Intermetro Communications, Inc.			2685 Park Center Drive, Bldg. A	Simi Valley	CA	93065
8045	IDT Spectrum		Property Tax Services Group	1020 N. Portland Ave.	Gilbert	AZ	85234
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			5000 Campuswood Drive	East Syracuse	NY	13057
8049	Cbeyond Communications, LLC		Ryan	100 Congress Avenue, Suite 1900	Austin	TX	78701
8051	Inteltrace, Inc.			448 Ignacio Blvd., Suite 222	Novato	CA	94949
8057	Vertex Telecom, Inc.			624 S. Grand Ave., Suite 2960	Los Angeles	CA	90017
8060	Comtel Telecom Assets LP		c/o Meritax, LLC	14800 Landmark Blvd. #550	Dallas	TX	75254
8061	Charter Fiberlink CA-CCO, LLC			12405 Powerscourt Drive	St. Louis	MO	63131-3674
8062	Ezequiel Guido	E Marketing		9216 Berwyn Way	Windsor	CA	95492
8063	Time Warner Cable Information Services (California), LLC		c/o Tax Department	PO Box 7467	Charlotte	NC	28217-7467
8065	Connectto Communications, Inc.			555 Riverdale Drive, Suite A	Glendale	CA	91204
8066	Calmtel USA, Inc.			3660 Wilshire Blvd., Suite 407	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
8070	Across the Globe Telecommunications, Inc.			2540 Corporate Place #B205	Monterey Park	CA	91754
8071	Verizon Long Distance LLC			PO Box 152206	Irving	TX	75015-2206
8072	Cypress Communications Operating Co., Inc.			3555 Timmons Lane, Suite 1100	Houston	TX	77027
8073	Koncept International, Inc.			625 Fair Oaks Avenue, Suite 383	South Pasadena	CA	91030
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.			707 Wilshire Blvd., 12th Floor	Los Angeles	CA	90017
8077	Newpath Networks, LLC			768 Garfield Street	Seattle	WA	98109
8078	U.S. Telecom Long Distance, Inc.			3960 Howard Hughes Prkway, Suite 5001F	Las Vegas	NV	89109
8079	Cal-Ore Communications, Inc.			719 W. Third Street	Dorris	CA	96023
8080	Ymax Communications Corporation			5700 Georgia Avenue	West Palm Beach	FL	33405
8081	Sonic Telecom, LLC			2260 Apollo Way	Santa Rosa	CA	95407
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.			7001 Village Drive, Suite 250	Buena Park	CA	90621
8086	Associated Network Partners, Inc.			3130 Pleasant Run	Springfield	IL	62711
8087	Verosity Technology Partners, LLC			6 Technology Park Drive	Westford	MA	01886
8088	Janaslani Enterprises, LLC			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.			2401 Elliot Avenue	Seattle	WA	98121
8091	Roadway Communications, Inc.			16012 S. Western Avenue, Suite 303	Gardena	CA	90247
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	Trillion Partners, Inc.			9208 Waterford Center Blvd., Suite 150	Austin	TX	78758
8095	Network Enhanced Telecom. LLP			119 West Tyler Street, Suite 100	Longview	TX	75601
8096	Octagon Networks, Inc			1732 North First Street, Suite 175	San Jose	CA	95112
8097	Reunion Communications, Inc.			106 W. Calendar Avenue, Suite 190	Lagrange	IL	60525
8098	Allcom Telink Corporation			110 E. La Habra Blvd., Suite 100	La Habra	CA	90631
8099	Race Telecomm			101 Haskins Way	South San Francisco	CA	94080
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.		c/o Property Tax Department	700 S. Babcock Street, Suite 300	Melbourne	FL	32901
8104	Transpac Telecom, Inc.			2377 Crenshaw Blvd, Suite 250	Torrance	CA	90501
8105	Marlink, Inc.			2600 Tower Oaks Blvd, 7th Floor	Rockville	MD	20852
8106	Raw Bandwidth Telecom, Inc.			PO Box 1305	San Bruno	CA	94066

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
8107	Convergence Systems			9275 Trade Place, Suite H	San Diego	CA	92126
8108	Radical System Solutions, Inc.			8018 E Santa Ana Canyon Road, Suite 100	Anaheim	CA	92808
8109	Peerless Network of California LLC			225 W. Washington Street, Suite 1285	Chicago	IL	60606
8110	Viscom International, Inc.			1500 Southland Circle, Suite K	Atlanta	GA	30318
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 206	Encinitas	CA	92024
8114	Sunycell, Inc.			3325 Wilshire Blvd., Suite 1310	Los Angeles	CA	90010
8115	&TV Communications, Inc.			1231 E. Dyer Road, Suite 150	Santa Ana	CA	92705
8116	PC Landing, Inc.			319 Diablo Road, Suite 213	Danville	CA	94526
8117	Syniverse ICX Corporation			8125 Highwoods Palm Way	Tampa	FL	33647-7165
8118	IntelePeer, Inc.			9855 Campus Drive, Suite 200	San Mateo	CA	94403
8119	Express Telecommunications Network, Inc.			4180 W. Alamos Avenue, Suite 107	Fresno	CA	93722-3943
8120	TELUS Communications Inc.		Taxation Dept.	Box 1552	Edmonton	AB	T5J2N7 Canada
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
D083	Zefcom, LLC	Telispire PCS		4245 Kemp Blvd., Suite 220	Wichita Falls	TX	76308
D087	MG, LLC			2200 Fletcher Ave., 4th floor	Fort Lee	NJ	07024
D094	ZTAR Mobile, Inc.			325 N. St. Paul Street, Suite 3700	Dallas	TX	75201
D102	Total Call Mobile, Inc.			707 Wilshire Blvd. 12th Floor	Los Angeles	CA	90017
D103	Affinity Mobile, LLC	dba Trumpet Mobile		5160 Tennyson Parkway, Suite 1000W	Plano	TX	75024
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		4380 Boulder Highway	Las Vegas	NV	89121
D117	Telscape Communications, Inc.			606 East Huntington Drive	Monrovia	CA	91016
D118	One Communications			5 Wall Street	Burlington	MA	01803
D119	Deltacom, Inc.			7037 Old Madison Pike	Huntsville	AL	35806
D121	Airpeak Communications			14530 South Commercial	Blythe	CA	92225
D122	Atrium Wireless Partners, LLC	Gtc Wireless		20 Troy Rd.	Whippany	NJ	7981
D123	Conexions, LLC			9100 S. Dadeland Blvd., Suite 905	Miami	FL	33156
D124	Cox Tmi Wireless, LLC	Cox Wireless		350 Tenth Ave., Ste 600	San Diego	CA	92101
D126	Lightyear Network Solutions, LLC			1901 Eastpoint Parkway	Louisville	KY	40223
D128	Nexus Communications, Inc.			1120 Welsh Rd., # 120	North Wales	PA	19454
D129	Siro Wireless LLC			5700 Granite Parkway, Ste. 200	Plano	TX	75024
D130	St Messaging, LLC			1720 Lakepoint Dr., Ste. 100	Lewisville	TX	75057
D131	Telava Mobile, Inc.			353 Sacramento St., Ste. 1500	San Francisco	CA	94111
D132	Tennessee Telephone Service, LLC	Freedom Communications USA, LLC		220 Creekside Drive	Dickson	TN	37055
D133	Tracfone Wireless			9700 NW 112th Avenue	Miami	FL	33178
D134	WDT Wireless Telecommunications, Inc.			7333 N. Oak Park Ave.	Niles	IL	60714

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
P606	American Telecomms. Systems, Inc.			4450 Belden Village St NW, STE 602	Canton	OH	44718
P611	Association Administrators, Inc.			180 East Main Street, Suite 230	Smithtown	NY	11787
P616	Cimco Communications, Inc.			1901 South Meyers Road, Suite 700	Oakbrook Terrace	IL	60181-5211
P621	Custom Network Solutions, Inc.			210 Route 4 East, Suite 102	Paramus	NJ	07652
P630	Empire One Telecommunications, Inc.			55 Washington Street, 9th floor	Brooklyn	NY	11201
P652	Long Distance of Michigan, Inc.	dba LDMI Telecommunications Fonetel	Intax	PO Box 54288	Lexington	KY	40555
P676	Telco Partners, Inc.			470 Norristown Road, Suite 201	Blue Bell	PA	19422
P786	Totel Corporation			48 Loraine Court	San Francisco	CA	94118
P803	Americatel Corp.			7361 Calhoun Place, Suite 650	Rockville	MD	20855
P804	Net One International, Inc.			4037 Metric Drive, Ste 200	Winter Park	FL	32792
P840	Access Point, Inc.			1100 Crescent Green, Suite 109	Cary	NC	27518
P859	Public Interest Network Services Inc.			50 West 17th Street, 9th Floor	New York	NY	10011
P866	1-800-Reconex, Inc.	dba Reconex		P.O. Box 40	Hubbard	OR	97032
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
P913	Brand X Internet		Tax Department	927 6th St #4	Santa Monica	CA	90403
P928	Ernest Communications, Inc.		Tax Department	5275 Triangle Parkway, Suite 150	Norcross	GA	30092
P933	Globalcom, Inc.		Tax Department	200 E. Randolph Street, 23rd Floor	Chicago	IL	60601-6434
P944	Mohave Cooperative Services, Inc.			PO Box 20037	Bullhead	AZ	86439
P955	OLS, Inc.			217 Rosewell St., Ste 100	Alpharetta	GA	30004
P997	Affordable Voice Communications, Inc		Tax Department	1000 North Main Street	Las Cruces	NM	88001-1126
Q014	Centurytel Long Distance, Inc.		Rash and Associates, LLP	PO Box 260888	Plano	TX	75026-0888
Q061	Navigator Telecommunications, LLC		Tax Department	P.O. Box 13860	North Little Rock	AR	72113-0860
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 Delaware	Bartlesville	OK	74003
Q122	dpi Teleconnect, LLC			3350 Boyington Drive	Carrollton	TX	75006
Q161	Network IP, LLC			119 W. Tyler Street, Suite 100	Longview	TX	75601
Q165	Telemanagement Systems, Inc.			12150 E. Briarwood Ave. #112	Centennial	CO	80112-6756
Q171	ACN Communications Services, Inc.			1000 Progress Place	Concord	NC	28025
Q181	Amercian Fiber Network, Inc.			9401 Indian Creek Parkway, Suite 280	Overland Park	KS	66210-2007
Q205	USA Digital Communications, Inc.			300 Johnny Bench Drive, Suite 120	Oklahoma City	OK	73104
Q206	TDS Long Distance Corporation		TDS Telecom	525 Junction Road	Madison	WI	83717
Q217	Snip Link, LLC			100-A Twinbridge Drive	Pennsauken	NJ	08110
Q238	Go Solo Technologies, Inc.			10701 Danka Way North, Suite 100	Saint Petersburg	FL	33716
Q247	TeleUno, Inc.			2754 West Atlantic Blvd #8	Pompano Beach	FL	33069
Q252	Global NAPs California Inc			10 Merrymount Road	Quincy	MA	02169
Q284	Comtech21, LLC			One Barnes Park South	Wallingford	CT	06492
Q287	Encompass Communications, LLC			119 W. Tyler Suite #286	Longview	TX	75601
Q304	Midwestern Telecommunications, Inc.			65 E 16th Street	Chicago Heights	IL	60411
Q310	CloseCall America, Inc.			101 Log Canoe Circle	Stevensville	MD	21666

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
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		c/o Moss Adams LLP	3121 W. March Ln Suite 100	Stockton	CA	95219
Q341	Long Distance Consolidated Billing Co.			20 West Washington St., Suite 6A	Clarkston	MI	48346
Q344	Pioneer Telecom, Inc.			5940 Hamilton Blvd, Suite H-1	Allentown	PA	18106-9648
Q349	Communication Impact, Inc.			1465 Manzanita Ave.	Chico	CA	95926
Q355	Reduced Rate Long Distance, LLC			1800 Penbrooke Dr., Suite 300	Orlando	FL	32810
Q373	Metropolitan Telecommunications of CA, Inc.	Met Tel		55 Water Street, 31st Floor	New York	NY	10041
Q377	World Communications, Inc.	Washington WCI		1945 Yale Place East	Seattle	WA	98102
Q395	QX Telecom LLC			230 Fifth Ave Suite 800	New York	NY	10001
Q398	Franz, Inc.	Telelight Inc.		3347 St. Vincent Place	Boulder	CO	80301
Q413	Broadview Networks, Inc.			800 Westchester Avenue, Ste N501	Rye Brook	NY	10573
Q414	Pacific-South Telecom, Inc.			3419 Westminster Ave Ste 312	Dallas	TX	75205
Q434	Sage Telecom, Inc.			3300 E. Renner Road	Richardson	TX	75082
Q455	Econocall, Inc.			177 Parkside Drive	Union	NJ	07083
Q470	Telecom Management, Inc.	dba: Pioneer Telephone		39 Darling Avenue	South Portland	ME	04106
Q474	Gold Line Telemanagement, Inc.			180 West Beaver Creek Road	Richmond Hill	ON	L4B 1B4 Canada
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
Q480	Great America Networks, Inc.		BTI Communications Group, Ltd.	15700 W 103rd Street Suite 110	Lemont	IL	60439
Q483	digizip.com, Inc.			168 Irving Avenue, Ste 302	Port Chester	NY	10573
Q485	Budget Phone/Prepay, Inc.			1325 Barksdale Blvd., Ste 200	Bossier City	LA	71111
Q500	Broadview Acquisition Corporation	Broadview Net Plus		800 Westchester Avenue, Suite N501	Rye Brook	NY	10573
Q501	Global Internetworking, Inc.			8484 Westpark Dr., Suite 720	McLean	VA	22102
Q504	Onelink Communications, Inc.	Firstlink Communications		8400 N. University Dr., Suite 204	Tamarac	FL	33321
Q515	McGraw Communications			228 East 45th Street, 12th Floor	New York	NY	10017
Q516	National Directory Assistance, LLC			12700 Townepark Way	Louisville	KY	40243
Q521	Bullseye Telecom, Inc.			25900 Greenfield Road, Suite 330	Oak Park	MI	48237
Q522	WDT World Discount Telecommunications Corp			5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
Q529	Local Exchange Technologies, LLC	Global Voice and Data		PO Box 28603	San Jose	CA	95159
Q534	Ridley Telephone Company, LLC			470 Norriston Rd. Ste 201	Blue Bell	PA	19422
Q536	Tricom USA, Inc.			1 Exchange Place, Suite 400	Jersey City	NJ	07302
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
Q547	Primo Communications, Inc.			PO Box 81965	Rochester	MI	48308
Q550	Conversant Technologies			PO Box 865081	Plano	TX	75086-5081
Q565	Comcast Business Communications, Inc.	dba Comcast Long Distance	c/o Property Tax	PO Box 173838	Denver	CO	80217-3838

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
Q567	Broadband Dynamics, LLC			8757 E. Via De Commercio, 1st Floor	Scottsdale	AZ	85258-3359
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	H9R 5C7 Canada
Q594	TCO Network Inc.	TCO		12970 W Bluemound Rd Ste 301	Elm Grove	WI	53122
Q596	Entrix Telecom, Inc.			520 Broad St	Newark	NJ	07102
Q597	Easton Telecom Services, LLC			Summit II - Unit A 3046 Brecksville Rd	Richfield	OH	44286
Q598	Call Plan USA California, Inc.			PMB 835,515 E Carefree Hwy	Phoenix	AR	85085-8839
Q599	Telrite Corporation			PO Box 2207	Covington	GA	30015
Q606	Business Network Long Distance, Inc.			1400 Sixteenth St, Ste 400	Denver	CO	80202
Q607	Phoneco, LP			7900 Carpenter Freeway	Dallas	TX	75247
Q609	National Access Long Distance, Inc.			2033 Gateway Place, 5th Floor	San Jose	CA	95110
Q610	Threshold Communications, Inc.		Telecom Professionals, Inc.	5909 NW Expressway, Suite 403	Oklahoma City	OK	73132-5103
Q618	Independent Telecommunications Systems, Inc.	ITS Communications; IXC Direct		4079 Park East Court	Grand Rapids	MI	49546
Q627	Cooperative Communications, Inc.			210 Clay Ave.	Lyndhurst	NJ	07011
Q648	Commpartners, LLC			8350 S. Durango Drive, Suite 200	Las Vegas	NV	89113
Q650	CSP Telecom Inc.	CSTI		27251 SR 54, Suite B14	Wesley Chapel	FL	33544
Q653	DCT Telecom Group, Inc.			27877 Clemens Road	Westlake	OH	44145
Q655	Dial-Around Telecom, Inc.			1075 Rosewood Drive	Grapevine	TX	76051
Q659	Equivoice, LLC			PO Box 7300	Algonquin	IL	60102
Q667	Global Phone Corp.			137 North Washington St., Suite 200	Falls Church	VA	22046
Q672	Granite Communications LLC			100 Newport Ave. Ext.	Quincy	MA	02171
Q677	Integrated Telecommunications, Inc.			PO Box 647	Syosset	NY	11791-0647
Q680	Line Systems, Inc.			1645 West Chester Pike, Suite 200	West Chester	PA	19382
Q689	Necc Telecom, Inc.		c/o MGM	4969 US Hwy 42, Suite 2700	Louisville	KY	40222
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
Q696	Pajocom, LLC			700 Wilshire Blvd, 6th Floor	Los Angeles	CA	90017
Q701	Quasar Communications Corporation			15610 Boulder Oaks Drive	Houston	TX	77084
Q713	Think 12 Corporation			650 East Devon Avenue, #133	Itasca	IL	60143
Q716	United American Technology, Inc.			1401 S. Fretz Dr.	Edmond	OK	73003-5774
Q723	Telna, Inc.			1802 N. Carson Street, Ste. 212-2683	Carson City	NV	89701
Q728	Deltacom, Inc.			7037 Old Madison Pike, Ste 400	Huntsville	AL	35802
Q729	LCR Communications, LLC			100 W. Big Beaver Rd., Ste 200	Troy	MI	48084
Q730	MasterCall Communications, Inc.			50 Broadway, Ste 1109	New York	NY	10004
Q731	Quality Telephone, Inc.			600 N. Pearl St. Suite: S-104	Dallas	TX	75201
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
Q737	Global Capacity Group, Inc.			5909 NW Expressway, Suite 403	Oklahoma City	OK	73132

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
Q742	Euro Connect, Inc.			29777 Telegraph Road, Suite 2417	Southfield	MI	48034
Q744	Communications Network Billing, Inc.			895 Dove Street, 3rd Floor	Newport Beach	CA	92660
Q746	Dar Communications Corporation		Thompson Hine, LLC	1920 N Street Northwest, Suite 800	Washington	DC	20036
Q756	Access2Go, Inc.			5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
Q759	First Choice Technology, Inc.			601 North Orlando Avenue, Suite 211	Maitland	FL	32751
Q765	Global Connection Inc. Of America			5555 Oakbrook Pkwy, Suite 620	Norcross	GA	30093
Q767	Blue Ridge Telecom Systems, LLC			4380 Boulder Highway	Las Vegas	NV	89121
Q768	Spectrotel, Inc			3535 State Highway 66, Suite 7	Neptune	NJ	07753
Q772	Infotelecom, LLC			1228 Euclid Avenue, Suite 390	Cleveland	OH	44115
Q774	Tex-Link Communications, Inc.			18615 Tuscany Stone, Suite 200	San Antonio	TX	78258
Q776	Ibfa Acquisition Company, LLC			1850 Howard Street, Unit C	Elk Grove Village	IL	60007
Q780	BCN Telecom, Inc.			550 Hills Drive	Bedminster	NJ	07921
Q783	Embarq Communications, Inc.			5454 W 110 th Street	Overland Park	KS	66211
Q784	Myatel Corporation			931 Monroe Drive, NE Pmb 458 Suite A102	Atlanta	GA	30308
Q786	Zeus Telecommunications, LLC			P. O. Box 155	Trenton	TX	75490
Q793	Biztel, Inc.			2331 W. Lincoln Avenue	Anaheim	CA	92801
Q795	Cause Based Commerce, Inc.	The Sienna Group		6460 Harrison Avenue, Suite 302	Cincinnati	OH	45247
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
Q799	Dollar Phone Corp.			232 Broadway	Brooklyn	NY	11211
Q804	Logical Telecom, Lp			1920 S. Main Street, Suite 271	Mcallen	TX	78503
Q805	Long Distance Savings Solutions, LLC			717 S. Wells, Suite 700	Chicago	IL	60607
Q807	MMG Holdings, Inc.			33 Union Street	South Weymouth	MA	02190
Q808	Nationwide Long Distance Service, Inc.			2000 Town Center, Suite 1900	Southfield	MI	48075
Q809	Online Savings, Inc.			7300 Hudson Blvd., Suite 265	Oakdale	MN	55128
Q811	Snet America, Inc.	AT&T Long Distance East		One Sbc Center, Rm-M-01	St Louis	MO	63101
Q813	Telecom New Zealand Communications, Ltd			99 South Lave Avenue, Suite 500	Pasadena	CA	91101
Q815	Transcend Multimedia, LLC			869 N. Lasalle, Suite 300	Chicago	IL	60610
Q816	Ttusa Acquisition, Inc.			5811 Cooney Road, Suite 400, North Tower	Vancouver	BC	V6X3M1 Canada
Q820	Windstream Communications, Inc.		Rash & Associates, LP	PO Box 260888	Plano	TX	75026-0888
Q823	California Calling 10, LLC			200 Executive Way	Ponte Verdra	FL	32082
Q825	Smart Choice Communications, LLC	Smart Choice Communications	c/o Telecom Professionals	5909 NW Expressway, Ste 101	Oklahoma City	OK	73132
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
Q829	Broadweave Networks Of California, LLC			10813 S. River Front Parkway, #500	South Jordan	UT	84095
Q833	BLC Management LLC	Mexicall Communications		11121 Highway 70, Suite 202	Arlington	TN	38002
Q834	Network Innovations, Inc			1101 West Lake Street, 6th Floor	Chicago	IL	60607
Q835	Pelzer Communications Corp.			PO Box 8085	Silver Spring	MD	20907

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
Q836	Alliance Group Services, Inc.			1221 Post Road East	Westport	CT	6880
Q837	Multiline Long Distance, Inc.			8044 Montgomery Rd, Ste 700	Cincinnati	OH	45236
Q838	Velocity The Greatest Phone Company			7130 Spring Meadows West Dr., P. O. Box 1179	Holland	OH	43528
Q839	Pulse Telecom, LLC			1451 W. Cypress Creek Rd, Ste 30	Fort Lauderdale	FL	33309
Q840	Cost Plus Communications, LLC			107 W. Michigan Avenue, 4th Floor	Kalamazoo	MI	49007
Q844	Ztephony LLC	Worldnet		9967 Muirlands Blvd	Irvine	CA	92618
Q848	Tom Mcveigh			1525 Aviation, Ste 142	Redondo Beach	CA	90278
Q849	Broadband Associates International			4120 Douglas Blvd, Ste 306-200	Granite Bay	CA	95746
Q850	STI Prepaid, LLC	VOIP		1250 Broadway 26th Floor	New York	NY	10001
Q852	Vidafon, Inc.			7562 Mona Lane	San Diego	CA	92130
Q853	Connect Paging, Inc.	dba: Get A Phone		5909 NW Expressway, Suite 101	Oklahoma City	OK	73132
Q860	Long Distance Access, Inc.			7300 Hudson Blvd N. Suite 265	Oakdale	MN	55128
Q861	Integrated Services Inc.			5 Revere Drive, Suite 200	Northbrook	IL	60062
Q864	Devine Communications			2024 Divisadero, Suite 1	San Francisco	CA	94115
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			1688 Meridian Avenue, Ste 509	Miami Beach	FL	33139
Q872	Wide Voice, LLC			110 West Ocean Blvd, Ste. C	Long Beach	CA	90802
Q873	Ibasis Retail, Inc.			20 Second Avenue	Burlington	MA	1803
Q875	Sierra Advantage, Inc			4045 Sunset Lane, Ste D	Shingle Springs	CA	95862
Q876	Applewood Communications Corporation			424 Madison Avenue, Ste 800	New York	NY	10017
Q877	Eblc Telecom, Inc			18343 Gale Avenue	City Of Industry	CA	91748
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
Q880	Excite Telecom			10800 Sikes Place, Suite 240	Charlotte	NC	28277
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
Q885	Current Communications Of Ca, L.P.	Current Group, LLC		220 Kenneth Drive	Rochester	NY	14623
Q888	Norlight, Inc.			8829 Bond Street	Overland Park	KS	66214
Q889	Dynalink Communications, Inc.			1850 48th Street	Brooklyn	NY	11204
Q891	American Telephone Company LLC			200 Parkway Dr. South, Ste 102	Hauppauge	NY	11788
Q893	Optic Internet Protocol, Inc			900 Arnold Mill Rd	Roswell	GA	30075
Q896	D & N Tel, LLC			21847 Vintage St.	Chatsworth	CA	91311
Q897	Reliance Communications International, Inc.			380 Madison Ave. Fl 21	New York	NY	10017-2509
Q899	California Alliance Telecard, Inc.			601 Gateway Blvd.	South San Francisco	CA	94080
Q900	Ami Communications, Inc.			1892 E. Fabyan Parkway	Batavia	IL	60510
Q904	Telcentris Communications, LLC			10180 Telesis Court Suite 150	San Diego	CA	92121
Q906	Nexustel, LLC.			125 Canal Landing Blvd	Rochester	NY	14626



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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
Q908	United Communications Systems, Inc.	Call One		123 N. Wacker Drive	Chicago	IL	60606
Q910	Prayztel Communications, LLC			1930 Harrison Street Suite 605	Hollywood	FL	33020
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
Q914	Freedom Telecommunications, Inc.			4505 Glencoe Avenue	Marina Del Rey	CA	90292
Q915	Iti Inmate Telephone, Inc.			4200 Industrial Park Drive	Altoona	PA	16602
Q918	Veza Telecom, Inc.			110 Mansell Circle No.107	Roswell	GA	30075
Q919	Ald Telecom, LLC			8300 North Hayden Road, Ste. A207	Scottsdale	AZ	85258
Q922	88 Telecom Corporation			2525 Van Ness Ave., Ste. 222	San Francisco	CA	94109
Q923	Act Tele, Inc.	Positive Telecommunications		2540 Corporate Place B-205	Monterey Park	CA	91754
Q924	Airdis, LLC	Airdis Telecom		2215 Enterprise Dr., Ste. 1512	Westchester	IL	60154
Q925	Alec, Inc.			250 West Main St.	Lexington	KY	40507
Q926	Alliance Global Networks LLC			1221 Post Rd. East	Westport	CT	6880
Q927	ATC Outdoor Das, LLC			400 Regency Forest Drive Suite 300	Cary	NC	27518
Q928	Barevox, Inc.			264 South La Cienega Blvd., Ste. 1193	Beverly Hills	CA	90211
Q929	Belmont Telecom, Inc.			PO Box 481	Belmont	MA	2478
Q930	Birch Telecom Of The West, Inc.	Birch Communications		2300 Main St, Suite 600	Kansas City	MO	64108
Q931	BKT Telecom Corporation			3235 North San Fernando Rd., Ste. 7B	Los Angeles	CA	90065
Q932	Bridgevoice, Inc.			80-02 Kew Gardens Road, #1040	Kew Gardens	NY	11415
Q934	Calpop.Com, Inc.			600 West Seventh St., Ste. 360	Los Angeles	CA	90017
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.			822 Columbia St.	Santa Cruz	CA	95060
Q941	Dollar Phone Enterprise, Inc.	DPE		232 Broadway	Brooklyn	NY	11211
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
Q945	Everycall Communications, Inc.	All American Home Phone		4315 Bluebonnet Blvd.	Baton Rouge	LA	70809
Q946	Internet Business Services, Inc.			1107 Fair Oaks Ave., Ste. 471	South Pasadena	CA	91030
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
Q954	Saturn Telecommunications Services, Inc.	STS Telecom		12399 S.W. 53rd St., Ste. 102	Cooper City	FL	33330
Q956	Skynet Communications, Inc.			725 South Wells St.	Chicago	IL	60607
Q957	Telco Experts, LLC			38 Park Ave., Ste. 200	Rutherford	NJ	7070
Q959	Total Holdings, Inc	GTC Communications		707 Wilshire Boulevard, Floor 12	Los Angeles	CA	90017
Q960	Vaya Telecom, Inc.			1020 16th Street, Second Floor	Sacramento	CA	95814
Q961	VBonita, Inc.			224 East Olive Ave., Ste. 206	Burbank	CA	91502
Q963	X2 Telecom, Inc.			PO Box 90346	Santa Barbara	CA	93190