



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
 450 N STREET, SACRAMENTO, CALIFORNIA
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JOHN CHIANG
 State Controller

RAMON J. HIRSIG
 Executive Director

No. 2007/030

July 18, 2007

TO COUNTY ASSESSORS AND COUNTY AUDITOR/CONTROLLERS:

LISTING OF STATE ASSESSEES

Enclosed are two listings of 832 companies whose property is subject to ad valorem tax assessment by the Board of Equalization for the lien date 2007. The first list is alphabetical by assessee name. The second list is numerical by assessee SBE number. These listings are current as of July 17, 2007. 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 of the Revenue and Taxation Code and section 19 of Article XIII of the California Constitution. The Board assesses property in two categories.

The first category includes all 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 personalty is directly related to the proper mechanical functioning of the pipeline.

The second category of 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. The Board assesses all the California property owned or used by these assessees. The Board may delegate the assessment authority to a county assessor for property used but not owned by this type of assessee and for which the county-assessed owner is responsible for property taxes. When this delegation is made for personalty 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.

Sincerely,

/s/Lynn Bartolo for

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:mlt
Enclosures

California State Board of Equalization
State-Assessed Properties Division
Listing of State Assesseees - Alphabetical
Current as of July 17, 2007

Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
@ Track Communications, Inc.	D037			1155 Kass Dr., Suite 100	Richardson	TX	75081
1-800-Reconex, Inc.	P866	dba Reconex		P.O. Box 40	Hubbard	OR	97032
360networks (USA) inc.	7779			867 Coal Creek Circle, Ste 160	Louisville	CO	80027
3U Telecom, Inc.	Q723			1802 N. Carson Street, Ste. 212-2683	Carson City	NV	89701
800 Response Information Services, LLC	Q734			200 Church Street	Burlington	VT	05401
A&N Telecom, Inc.	7545			144 N. Swall Dr. , Suite D	Beverly Hills	CA	90211
A. R. C. Networks, Inc.	7593	InfoHighway Communications		175 Pinelawn Road, Suite 408	Melville	NY	11747
A+ Wireless	8010	Advantage Wireless		2912 Lakeside Dr.	Oklahoma City	OK	73120
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
Acceris Management and Acquisition, LLC	8043			60 South Sixth Street, Suite 2535	Minneapolis	MN	55402
Access One, Inc.	8035			820 W. Jackson Blvd. Suite 650	Chicago	IL	60607
Access Paging Company, Inc.	3427			P.O. Box 7420	Chico	CA	95927
Access Point, Inc.	P840			1100 Crescent Green, Suite 109	Cary	NC	27511
Access2Go, Inc.	Q756		Telecom Professionals, Inc.	2912 Lakeside Drive	Oklahoma City	OK	73120
Accessible Wireless, LLC	2773			100 Via de la Valle, Suite 200	Del Mar	CA	92014
AccessLine Communications Corp	7887		Telecom Compliance Services	1720 Windward Concourse, Ste 250	Alpharetta	GA	30005
ACCXX Communications, LLC	Q379	Total Accxx, LLC		4035 Tampa Rd. Ste 6000	Oldsmar	FL	34677
Ace Communications, Inc.	Q787			151 North Kraemer Blvd, Ste 208	Placentia	CA	92870
ACN Communications Services, Inc.	Q171			32991 Hamilton Court	Farmington Hills	MI	48334
Across The Globe Telecommunications, Inc.	Q788			230 S. Garfield Avenue, Suite 202-A	Monterey Park	CA	91754
Action Cellular Rent-A-Phone, Inc.	2649			One Embarcadero Center, Suite #4100	San Francisco	CA	94111
Adelphia Telecommunications, Inc	P995		Tax Department	1 N. Main Street	Coudersport	PA	16915
Advanced Communications Group, Inc.	P996	ACG Telecom Services, Inc.		12210 Fairfax Towne Center, Suite 605	Fairfax	VA	22033
Advanced Integrated Technologies, Inc.	Q632			9855 W. 78th Street, Suite 300	Eden Prairie	MN	55344
Advanced Tel, Inc.	7952	ATI		30575 Trabuco Canyon Rd., Ste 200	Trabuco Canyon	CA	92679-3034
Advanced TelCom, Inc.	7813	dba: Eschelon Telcom, Inc.		463 Aviation Blvd., Suite 120	Santa Rosa	CA	95403
Advanced Telemangement Group, Inc.	Q548			2912 Lakeside Drive	Oklahoma City	OK	73120
Advantage Telecommunications Corp.	P905	dba: Adv Telecom		11216 Tamiami Trail N., #407	Naples	FL	34110
AES Alamos, LLC	1100			690 North Studebaker Rd	Long Beach	CA	90803
AES Huntington Beach, LLC	1102			21730 Newland Street	Huntington Beach	CA	92646
AES Placerita, Inc.	1146			20885 Placerita Canyon Road	Newhall	CA	91321
AES Redondo Beach, LLC	1101			1100 North Harbor Drive	Redondo Beach	CA	90277
Affinity Mobile, Llc	D103			880 Apollo Street, Suite 237	El Segundo	CA	90245
Affinity Network Incorporated	2378			4380 Boulder Highway	Las Vegas	NV	89121
Affordable Voice Communications, Inc	P997		Tax Department	1000 North Main Street	Las Cruces	NM	88001-1126
Aircell, Inc.	2770			1172 Century Drive, Suite 13-280	Louisville	CO	80027
Airespring, Inc.	7959			6060 Sepulveda Blvd., Ste 220	Van Nuys	CA	91411-2512
Airlink Mobile, Inc.	D081	Airlink Mobile		8800 E Chaparral Rd, Ste 300	North Kansas City	MO	64116
Airnex Communications, Inc.	7769			3180 Crow Canyon Place #109	San Ramon	CA	94583

**California State Board of Equalization
State-Assessed Properties Division
Listing of State Assesseees - Alphabetical
Current as of July 17, 2007**

Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Alameda Belt Line	0800		c/o: Burlington Northern Santa Fe	Attn: Tax Department, PO Box 961089	Fort Worth	TX	76131-0089
AllCom USA	7875			4965 W. Tropicana Avenue, Ste. 103A	Las Vegas	NV	89103
Alliance Payphone, Inc.	7973			2355 Foothill Blvd., Suite 812	LaVerne	CA	91750
All-Star Acquisition Corporation	Q546			1151 Seven Locks Rd	Potomac	MD	20854
Allstate Communications, Inc.	8022			21621 Nordhoff Street	Chatsworth	CA	91311
ALLTEL Communications, Inc.	P906		c/o Rash & Associates	P.O. Box 260888	Plano	TX	75026-0888
Almanor Railroad Company	0892		c/o Collins Pine Company	P.O. Box 796	Chester	CA	96020
Alpine Natural Gas Operating Company	0192			P.O. Box 550	Valley Springs	CA	95252
Alpine PCS, Inc.	2746			1887 Lake Club Drive	Gaylord	MI	49735
Altura International, LLC	Q789			5630 Mission Blvd	Ontario	CA	91762
Amcom Communications Corp.	Q635			2973 Harbor Blvd., Ste # 163	Costa Mesa	CA	92626
Amercian Fiber Network, Inc.	Q181			9401 Indian Creek Parkway Suite 140	Overland Park	KS	66210-2007
American Long Lines, Inc.	Q636			600 Willowbrook Office Park	Fairport	NY	14450
American Messaging, Inc.	3002			PO Box 829	Colleyville	TX	76034
American Phone Services, Corp.	7975	Georgia American Phone Services		308 Maxwell Rd., Suite 100	Alpharetta	GA	30004
American Rated Cable & Communications	D045			790 East Delavan Avenue	Buffalo	NY	14215
Americatel Corp.	P803			4045 N.W. 97th Avenue	Miami	FL	33178
Americom Government Services, Inc.	7912			4 Research Way Mail Stop 3-10	Princeton	NJ	08540-6684
AmeriVision Communications Inc.	2379			201 NW 63rd Street, Ste 315	Oklahoma City	OK	73116
Amp'D Mobile, Inc.	2777			1925 S. Bundy Drive	Los Angeles	CA	90025
Andiamo Telecom, LLC	8030		Tax Department	10575 N. 114th Street, Suite 103	Scottsdale	AZ	85259
Anew Telecommunications Corporation	7949	Call America		1121 Waterloo Road	Stockton	CA	95205
Anza Electric Cooperative, Inc.	0103			P.O. Box 391909	Anza	CA	92539-1909
APEX Telecom, Inc.	7917			113 10th St.	Oakland	CA	94607
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			5300 Broken Sound Blvd., NW	Boca Raton	FL	33487
Arizona Public Service Company	0191			P.O. Box 53999, MS 9505	Phoenix	AZ	85072
Arrival Communications, Inc.	2391			1800 19th Street	Bakersfield	CA	93301
ASC Telecom, Inc.	P484		c/o Sprint Property Tax Dept.	P.O. Box 12913, Mail Stops KSOPHL0512 - 5APT X	Shawnee Mission	KS	66282-2913
Asia Talk Telecom, Inc.	8007	HelloCom		901 Corporate Center Dr., Ste 518	Monterey Park	CA	91754
Associated Network Partners, Inc.	Q790	ANPI		3130 Pleasant Run	Springfield	IL	62711
Astound Broadband LLC	7832			401 Kirkland Park Place Ste 410	Kirkland	WA	98033
AT & T Mobility LLC (fka Cingular Wireless LLC)	2606			P.O. Box 97061	Redmond	WA	98073-9761
AT&T Communications, Inc.	2310			One SBC Center, Rm 36-M-01	St. Louis	MO	63101
Atlantic Path 15, LLC	0156			720 S. Tyler St., Suite 232	Amarillo	TX	79101
Atlas Communications, Ltd.	7681	Atlas Services		PO Box 607	Conshohocken	PA	19428-0607
ATMC, Inc.	7950	Nevada ATMC, Inc.		9045 Haven Ave., Suite 106	Rancho Cucamonga	CA	91730
AVT Group, Inc.	8059	Vinatouch. Com		9039 Bolsa Ave. Suite 211	Westminster	CA	92683
Azteca Mobile, LLC	D105			9300 W. 110Th Street, Suite 160	Overland Park	KS	66210
Backbone Communications, Inc.	8031			550 South Hope St., Suite 1050	Los Angeles	CA	90071
BAK Communications, LLC	7924			8421 Wilshire Blvd., Ste 206	Beverly Hills	CA	90211-3204

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BCE Nexxia Corporation	8032		DuCharme, McMillen & Associates, Inc.	3050 W. Agua Fria Fwy, Ste 250	Phoenix	AZ	85027
BCN Telecom, Inc.	Q780			550 Route 202/206, 2nd Floor	Bedminster	NJ	07921
Bee Line Long Distance, LLC	Q538			32 North 700 West	Orem	UT	84057
Bell Atlantic Communications, Inc.	P612	dba Verizon Long Distance	c/o Tax Department	PO Box 152206	Irving	TX	75015-2206
Bellsouth BSE, Inc.	Q260			1155 Peachtree NE, Room 16G	Atlanta	GA	30309-3610
BellSouth Long Distance, Inc.	P815		22nd Floor - BellSouth Tax Dept.	1155 Peachtree NE	Atlanta	GA	30309-3610
Best Rate Communicaton, Inc.	8064			9550 Bolsa Avenue, Suite 216	Westminster	CA	92683
Better World Telecom, Inc.	Q586	Better World Telecom		11951 Freedom Dr, 13th Floor	Reston	VA	20190
Bigzoo.com Corporation	7862		c/o: CT Corporation System	627 N. Robertson Blvd	Los Angeles	CA	91007
Biztel, Inc.	Q793			2331 W. Lincoln Avenue	Anaheim	CA	92801
Blue Casa Communications, Inc.	8027			10 East Yanonali Street, Suite 1	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		Administrative Office Building	Attn: Tax Department, PO Box 961089	Fort Worth	TX	76131-0089
Brand X Internet	P913		Tax Department	927 6th St #4	Santa Monica	CA	90403
Bright House Networks Information Services (California), LLC	8048			5000 Campuswood Drive	East Syracuse	NY	13057
Broadband Dynamics, LLC	Q567	Arizona Telephony Brokers		8757 E. Via De Comercio, 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			59 Maiden Lane, 27th Floor	Rye Brook	NY	10573-1336
Broadwing Communications, LLC	7630		Lisa Akins	1025 Eldorado Blvd	Broomfield	CO	80021
BT Americas Inc.	7758		c/o Tax Department	11440 Commerce Park Drive	Reston	VA	20191
Budget Call Long Distance, Inc.	7585		c/o Property Tax Department	1080 Pittsford-Victor Road	Pittsford	NY	14534
Budget Phone, Inc.	Q485			1235 Barksdove Blvd.	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 #800	Long Beach	CA	90831
Business Network Long Distance, Inc.	Q606			1400 Sixteenth St, Ste 400	Denver	CO	80202
C.F. Communications, LLC	7957	dba: telekenex	Telecom Professionals, Inc.	5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
Cable and Wireless Americas Operations, Inc.	8005		Tax Department	20099 Ashbrook Place, Suite 105	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 Gas Gathering, Inc.	0478			2981 Gold Canal Drive	Rancho Cordova	CA	95670
California Northern Railroad	0810			5300 Broken Sound Blvd., NW	Boca Raton	FL	33487
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 Plan USA California, Inc.	Q598			5 Centrepointe Drive, Ste 400	Lake Oswego	OR	97035
CallTower, Inc.	7960			5 Thomas Mellon Circle # 305	San Francisco	CA	94134

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Calmtel USA, Inc.	8066			3435 Wilshire Blvd., Suite 203	Los Angeles	CA	90010
CALNEV Pipe Line LLC	0402		c/o Kinder Morgan	1100 Town & Country Road	Orange	CA	92868
Cal-One Cellular L. P.	2659	dba: Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
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	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
Caltech International Telecom Corp.	2098			197 Joaquin Circle	Danville	CA	94526
CalTel Long Distance	Q321			PO Box 37	Copperopolis	CA	95228
Capsule Communications, Inc.	2428		Covista Communications	721 Broad St., Suite 200	Chattanooga	TN	37402
Carrizo Gorge Railway, Inc.	0819			2295 Flechter Parkway, Suite 101	El Cajon	CA	92020
Cash Back Rebates Ld.Com, Inc	Q794			657 Main Avenue, Suite 301	Irvine	CA	92614
Cat Communications International, Inc	Q012		Tax Department	PO Box 11845	Roanoke	VA	24022-1845
Cause Based Commerce, Inc.	Q795	The Sienna Group		6460 Harrison Avenue, Suite 302	Cincinnati	OH	45247
Cbeyond Communications, LLC	8049			12 Greenway Plaza, 8th Floor	Houston	TX	77046-1291
Ccg Communications LLC	Q766			321 Walnut Street, Suite 170	Newton	MA	02460
CCI Communications Specialists Inc.	7635	dba: CCI Telecommunications		801 Riverside Ave., Ste. 104	Roseville	CA	95678
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		12444 Powerscourt Drive, Suite 140	St. Louis	MO	63131
Cellco Partnership	2667	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			2045 W. Oranewood Ave.	Orange	CA	92868
Central California Traction Company	0818		c/o Burlington Northern Santa Fe	Attn: Tax Department, PO Box 961089	Fort Worth	TX	76131-0089
Central Oregon & Pacific Railroad	0802			5300 Broken Sound Blvd., NW	Boca Raton	FL	33487
Central Utah Communications, Inc.	Q469	WRLD Alliance		1125 S. Blackhawk Blvd.	Mt. Pleasant	UT	84647
Centurytel Long Distance, Inc.	Q014		Rash and Associates, LLP	PO Box 260888	Plano	Texas	75026-0888
CenturyTel of Eastern Oregon, Inc.	0202	Centurytel	c/o Rash & Associates, L.P. #100/T144	P.O. Box 260888	Plano	TX	75026-0888
Champion Broadband California, LLC	7910			380 Perry Street, Ste 230	Castle Rock	CO	80104
Charter Fiberlink CA-CCO, LLC	8061			12405 Powerscourt Drive	St. Louis	MO	63131-3674
Charter Fiberlink CA-CCVII, LLC	Q645			12405 Powerscourt Drive	St. Louis	MO	63131-3674
Chevron Pipeline Company	0479		The Chevron Companies	P.O. Box 285	Houston	TX	77001
Chevron U.S.A., Inc.	0429		c/o The Chevron Companies	P.O. Box 285	Houston	TX	77001
Chevron USA, Inc.	0476		c/o Property Tax Department	PO Box 285	Houston	TX	77001
China Quantum Communications	Q479			33 Wood Avenue South - 7th Flr	Iselin	NJ	08830
China Telecom (USA) Corporation	8015		Tax Department	607 Herndon Parkway, Suite 201	Herndon	VA	21070
Christian Telecom Network, LLC	P919			P.O. Box 1645	Temecula	CA	95293
CI2, Inc.	Q264	dba: Computer Intelligence Squared		1642 Powers Ferry Rd., Ste 300, Bldg 12	Marietta	GA	30067-9496
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

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Citizens Telecommunications Company of California, Inc.	0284		c/o: Citizens Communications Company	Three High Ridge Road	Stamford	CT	06905
Citizens Telecommunications Company of Golden State, Inc.	0270		c/o: Citizens Communications Company	Three High Ridge Road	Stamford	CT	06905
Citizens Telecommunications Company of Tuolumne, Inc.	0311		c/o: Citizens Communications Company	Three High Ridge Road	Stamford	CT	06905
City of Riverside	0408		City Hall, Property Management	3900 Main Street	Riverside	CA	92522
Clearworld Communications Corp	7993			3601 S. Harbour Blvd.	Santa Ana	CA	92704
Closecall America, Inc.	Q310			101A Log Canoe Circle	Stevensville	MD	21666
CMTel (USA) LLC	7990			700 Wilshire Blvd, 7th Flr	Los Angeles	CA	90017
Coast Belle Railroad Co	0869			628 Mc Clelland Street	Santa Maria	CA	93454
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
Comcast Phone of California, LLC	7553		c/o Property Tax	P.O. Box 173838	Denver	CO	80217-3838
Comdata Telecommunications Services, Inc.	P874		c/o Tax Department - HQE04B	3311 East Old Shakopee Road	Minneapolis	MN	55425
Comm360 Software, Inc.	Q647			2200 Powell, Suite 1080	Emeryville	CA	94506
Commex Communications, Inc	Q751			27 Charles Street, Suite 1	South Chatham	MA	02659-0653
Commpartners, LLC	Q648			3291 North Buffalo Drive, Ste 150	Las Vegas	NV	89129
Communication Impact, Inc.	Q349			2259 Esplanade, Suite A	Chico	CA	95926
Communications Brokers & Consultants	7645	Corporate Business Communication Dial 411		23939 Ventura Blvd.	Calabasas	CA	91302
Communications Express, Inc.	7870			750 Mendocino Avenue #202	Santa Rosa	CA	95401
Communications Network Billing, Inc.	Q744			895 Dove Street, 3rd Floor	Newport Beach	CA	92660
Competisys Corporation	Q338			4790 Irvine Blvd, Suite 105-417	Irvine	CA	92620
Competitive Communications, Inc.	7874			3751 Merced Drive, Suite A	Riverside	CA	92503
Computer Network Technology Corp.	8058		Attn: Tax Department	11802 Ridge Parkway	Broomfield	CO	80021
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
ComTelesis, LLC	2680			150 South Arroyo Parkway	Pasadena	CA	91105
Connect America Communications Inc	2450			13333 Blanco Road Suite 304	San Antonio	TX	78216
ConnectTo Communicatons, Inc.	8065			555 Riverdale Drive, Suite A	Glendale	CA	91204
ConocoPhillips Company	0467			PO Box 1539	Paso Robles	CA	93447-1539
ConocoPhillips Pipe Line Company	0480		c/o ConocoPhillips Company	PO Box 1539	Paso Robles	CA	93447
Consolidated Billing Provider, LLC	Q021		Tax Department	7557 W Sand Lake Rd	Orlando	FL	32819-5109
Consolidated Communications Operator Services, Inc.	Q626			121 South 17th Street	Mattoon	IL	61938
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
Convergia, Inc.	Q593			237 Hymus Blvd	Pointe Claire	QC	H9R 5C7 Canada
Conversant Technologies	Q550			PO Box 865081	Plano	TX	75086-5081

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Cooperative Communications, Inc.	Q627			210 Clay Ave.	Lyndhurst	NJ	07011
Covad Communications Company	7706		Attn: Property Tax Department	110 Rio Robles	San Jose	CA	95134-1813
Covista, Inc.	7539			721 Broad Street, Suite 200	Chattanooga	TN	37402
Cox California Telecom, LLC	7640	dba: Cox Communications	c/o Tax Department	1400 Lake Hearn Drive	Atlanta	GA	30319
CPN Pipeline Company	0406	Calpine Pittsburg, Inc.	c/o K.E. Andrews & Company	P.O. Box 870849	Mesquite	TX	75187
CPN Pipeline Company	0428		c/o K.E. Andrews & Company	P.O. Box 870849	Mesquite	TX	75187
CPN Pipeline Company	0484	Calpine Pipeline Company	c/o K. E. Andrews & Company	P.O.Box 870849	Mesquite	TX	75187
Creative Interconnect Communications, LLC	8003			PO Box 628	Shingle Springs	CA	95682
Credit Union Wireless	D107			451 Division Street, Ne	Salem	OR	97301
Cricknet Communications, Inc.	2762		c/o Tax Supervisor	10307 Pacific Center Court	San Diego	CA	92121
Crimson California Pipeline L.P.	0490			412 17th Street, Ste 1010	Denver	CO	80202
CSP Telecom Inc.	Q650	CSTI		5707 Riva Ridge Drive	Wesley Chapel	FL	33544
CTC Communciations Corp.	7682	fka Computer Telephone Corp.		210 Bear Hill Road	Waltham	MA	02451
Custom Network Solutions, Inc.	P621			210 Route 4 East, Suite 102	Paramus	NJ	07652
Custom Switching Technologies, Inc.	8001			508 Grand	Arroyo Grande	CA	93420
Custom TeleConnect, Inc.	7651			3111 S. Valley View, Suite E-120	Las Vegas	NV	89102-0018
Cybernet Communications Inc.	7516			2932 Wilshire Blvd., #203	Santa Monica	CA	90403
Cybertel Communications, Corp.	Q199			9444 Waples Street, Suite 290	San Diego	CA	92121
Cypress Communications Operating Co.,	Q525		Tax Department	15 Piedmont Center Ste 610	Atlanta	GA	30305
Dacom America, Inc.	7831		Tax Department	626 Wilshire Blvd., Suite 714	Los Angeles	CA	90017
Dancris Telecom, LLC	7712			6900 East Camelback Rd., Suite 1003	Scottsdale	AZ	85251
Dar Communications Corporation	Q746			500 North Rainbow Blvd, Suite 300	Las Vegas	NV	89107
DCT Telecom Group, Inc.	Q653			27877 Clemens Road	Westlake	OH	44145
Delta Energy Center, LLC	1128		c/o Calpine Corporation	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
DeITel, Inc.	8011	PBNext		27071 Aliso Creek Rd., Ste 150	Aliso Viejo	CA	92656
Deseret Communications Network, Inc.	Q604		c/o: Mike Bowe	12076 Cuthill Place	Thousand Oaks	CA	91320
Dialaround Enterprises, Inc.	Q388			30-50 Whitestone Expressway, 4th Floor	Flushing	NY	11354
Dial-Around Telecom, Inc.	Q655			1075 Rosewood Drive	Grapevine	TX	76051
Dialink Corporation	2437			150 E. Dana Street	Mountain View	CA	94041
Digital Communications Network, Inc.	2602			P.O. Box 4057	Thousand Oaks	CA	91359-1057
digizip.com, Inc.	Q483			168 Irving Avenue, Ste 302	Port Chester	NY	10573
Direct Telephone Company	Q656			3500 North Causeway Blvd., Ste 1442	Metairie	LA	70002
DMR Communications, Inc.	8041			1841 Rainbow Dr.	Santa Ana	CA	92705
Dollar Phone Corp.	Q799			232 Broadway	Brooklyn	NY	11211
DPI Teleconnect, LLC	Q122			2997 LBJ Freeway #225	Dallas	TX	75234
DSCI Corporation	Q621			1050 Waltham St	Lexington	MA	02421
DSI/Inn-Tel, Inc.	7713			18008 Skypark Circle North, Suite 116	Irvine	CA	92614
DSL.net, Inc.	7926			545 Long Wharf Drive, 5th Floor	New Haven	CT	06511
Ducor Telephone Company	0228			P.O. Box 700	Ducor	CA	93218-0700

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Eagle Broadband	Q657			101 Courageous Drive	League City	TX	77573
EAS Communication, Inc.	7859			2121 West Mission Road, Suite 308	Alhambra	CA	91803
Easton Telecom Services, LLC	Q597			Summit II - Unit A 3046 Brecksville Rd	Richfield	OH	44286
Econocall, Inc.	Q455			177 Parkside Drive	Union	NJ	07083
Economy Telephone, Inc.	2403			6829 Convoy Court	San Diego	CA	92111
Edge Wireless Licenses, LLC	2757			600 SW Columbia, Suite 7200	Bend	OR	97702
Edge Wireless, LLC	2753			600 SW Columbia, Suite 7200	Bend	OR	97702
Edison Carrier Solutions	7997		c/o: Southern California Edison Co.	2244 Walnut Grove Avenue, QUAD 2-D,G.O. #1	Rosemead	CA	91770
EGC Wireless, Inc.	D108			935 Agate Street, Suite 6	San Diego	CA	92109
EGIX Network Services, Inc.	Q270			11550 North Meridian Street, Suite #500	Carmel	IN	46032
El Paso Natural Gas Company	0197		c/o Property Tax Department	P.O. Box 1087	Colorado Springs	CO	80944
El Segundo Power LLC	1110		Attn: Tax Department	211 Carnegie Center	Princeton	NJ	08540
Electric Lightwave, LLC	2430			935 White Plains Road, Suite 203-A	Trumbull	CT	06611
Elk Hills Power, LLC	1126			101 Ash Street HQ 06B	San Diego	CA	92101
Embarq Communications, Inc.	Q783			5454 W 110 th Street	Overland Parks	KS	66211
Empire One Telecommunications, Inc.	P630			55 Washington Street	Brooklyn	NY	11201
Encompass Communications, LLC	Q287			119 W. Tyler Suite #260	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	PO Box 6788	Rosemead	CA	91770
Entrix Telecom, Inc.	Q596			520 Broad St	Newark	NJ	07102
Equal Access Communications, LLC	Q503	Equal Access		7557 West Sand Lake Rd., PMB 110	Orlando	FL	32819
Equilon Enterprises LLC	0432	Shell Oil Products US	c/o Tax Department - Property	P.O. Box 4369	Houston	TX	77210-4369
Equivoice, LLC	Q659			200 Harrison Street, Suite 105	Algonquin	IL	60102
Ernest Communications, Inc.	P928		Tax Department	5275 Triangle Parkway, Suite 150	Norcross	GA	30092
Eschelon Telecom, Inc.	Q660			463 Aviation Blvd., Ste 120	Santa Rosa	CA	95403
Esodus Communications, Inc.	Q661			1020 Spruce Drive	Belleair Beach	FL	33786
Eureka Telecom, LLC	Q423		c/o Tax Department	39 Broadway, 19th floor	New York	NY	10006-3003
Euro Connect, Inc.	Q742			29777 Telegraph Road, Suite 2417	Southfield	MI	48034
Evercom Systems, Inc.	7580			14651 Dallas Parkway Suite 600	Dallas	TX	75254
Everything Wireless, L.L.C.	2681			1310 Westwood Blvd.	Los Angeles	CA	90024
EWI Holdings, Inc.	8021		C.P.T.S.	1371 Oakland Blvd., Suite 200	Walnut Creek	CA	94596
Exergy Group, LLC	Q595			1550 W 84th St, Ste 58	Hialeah	FL	33014
ExteNet Systems, Inc.	Q733			19015 Meyers Road, Suite 190	Oakbrook Terrace	IL	60181
Ezequiel Guido	8062	E Marketing		9216 Berwyn Way	Windsor	CA	95492
ezTel Network Services, LLC	Q163			436 Lynchburg Ave.	Brookneal	VA	24528
FairCall Corporation	P631			101 SE 6th Avenue, Suite D	Delray Beach	FL	33483
Faith Communications, Inc.	2771	Voce		345 N Maple Drive, Suite 123	Beverly Hills	CA	90210
Fiber Data Systems	2498			203 Bellefontaine St.	Pasadena	CA	91105
Fibernet Inc.	2499			PO Box 4050	Santa Monica	CA	90411-4050
Fiberride, Inc.	7929			One Mason	Irvine	CA	92618
First Choice Technology, Inc.	Q759			1120 Villa Vista Trail	Maitland	FL	32751
First Communications, LLC.	Q628			3340 West Market St	Akron	OH	44333

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First Point Telecom, LLC	8053			5366 SW 33rd Way	Fort Lauderdale	FL	33312
Fisher Wireless Services, Inc.	2760			14530 South Commercial	Blythe	CA	92225
Flora Com, LLC	Q769			10922 E. Salero Drive	Scottsdale	AZ	85262
Fones 4 All Corporation	7868			6320 Canoga Ave., Suite #650	Woodland Hills	CA	91367
Fonica LLC	8014			PO Box 150	San Fernando	CA	91343
Foresthill Telephone Co.	0235			811 So. Madera Ave.	Kerman	CA	93630
Fox Communications Corp.	Q585		Ecuity Advanced Communications, Inc.	2001 6th Ave., Suite 3302	Seattle	WA	98121
FoxTel, Inc.	P849			1720 Windward Concourse, Ste 250	Alpharetta	GA	30005
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
Frazier Mountain Internet Service, Inc.	Q663			838 Village Way, Ste. 1200	Palm Harbor	FL	34683
FreedomStarr Communications, Inc.	8025	AmericanFone, LLC		8383 Wilshire Blvd., #333	Beverly Hills	CA	90211
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 Road	Stamford	CT	06905
G2 Solutions, LLC	8000			1475 Powell St., Ste 202	Emeryville	CA	94608
G2G Telecom, Inc.	8054			16051 Brookhurst Street, Suite C	Fountain Valley	CA	92708
GATX Financial Corp.	0503		c/o GATX Corporation	500 West Monroe Street 44th Floor	Chicago	IL	60661-3676
Gilroy Energy Center, LLC	1129		c/o Calpine Corporation	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
Global Access Ld, LLC	Q665			860 E. 4500 S., Ste 305	Salt Lake City	UT	84107-3090
Global Capacity Group, Inc.	Q737		Telecom Professionals, Inc.	2912 Lakeside Drive	Oklahoma City	OK	73120
Global Connect Telecommunications, Inc.	Q666			1025 N. Brand Blvd., Ste 323	Glendale	CA	91202-3636
Global Connection Inc. Of America	Q765			3957 Pleasantdale Road	Atlanta	GA	30340
Global Crossing Bandwidth, Inc.	2351		c/o Property Tax Department	1080 Pittsford-Victor Road	Pittsford	NY	14534
Global Crossing Local Services, Inc.	P634		c/o Property Tax Department	1080 Pittsford-Victor Road	Pittsford	NY	14534
Global Crossing North American Networks, Inc.	7536		c/o Property Tax Department	1080 Pittsford-Victor Road	Pittsford	NY	14534
Global Crossing Telecommunications, Inc.	2207		c/o Property Tax Department	1080 Pittsford-Victor Road	Pittsford	NY	14534
Global Crossing Telemanagement, Inc.	7668			1080 Pittsford-Victor Road	Pittsford	NY	14534
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 Star Telecom, LLC	Q668			2300A Pellisier Place	City Of Industry	CA	90601
Global Tel*Link Corporation	7988			2609 Cameron Street	Mobile	AL	36607
Global Telecom Solutions	Q579			2510 Mt. Diablo Scenic Blvd	Diablo	CA	94528
Global Telecommunications Corporation	Q669			18151 Fruitport Road	Spring Lake	MI	49456
Global Touch Telecom, Inc.	8019			11845 W. Olympic Blvd., Suite 600	Los Angeles	CA	90064
Global Valley Networks, Inc.	0229			515 Keystone Blvd.	Patterson	CA	95363-8861
Global Valley Networks, Inc.	Q491			56 Campus Drive	New Gloucester	ME	04260
Globalcom, Inc.	P933		Tax Department	333 W. Wacker Drive, Suite 1500	Chicago	IL	60606
Globalstar USA, LLC	2772			461 S. Milpitas Blvd.	Milpitas	CA	95035

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Globcom Incorporated	Q402			2100 Sanders Rd., Ste 150	Northbrook	IL	60062
Globe Wireless, LLC	2368		c/o Layne Birdwell & Associates	PO Box 4907	Bryan	TX	77805-4907
Go 2 Tel.Com, Inc.	Q757			1100 NW 163 Drive	Miami	FL	33169
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
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
Greenfield Communications, Inc.	8004			31882 Camino Capistrano, Ste. 103	San Juan Capistrano	CA	92675
Grid 4 Communications, Inc.	Q673			2755 Buckingham	Troy	MI	48084
Group Long Distance	7648			PO Box 534	Ringoes	NJ	08551-0534
Groveline, LLC	Q539			350 Myles Standish Blvd	Taunton	MA	02780
GTC Telecom Corp.	7815			3151 Airway Avenue, Suite P-3	Costa Mesa	CA	92626
GTE Mobilnet of California, Ltd. Partnership	2559	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
GTE Mobilnet of Santa Barbara L.P.	2627	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
GTE Railfone/Amtrak Venture	2096		c/o Verizon Wireless	P.O. Box 7028	Bedminster	NJ	07921-0728
GTE.NET LLC	7871	dba Verizon Internet Solutions	c/o Property Tax Section	PO Box 152206, MC SVIE5086	Irving	TX	75015-2206
GVN Services	8020			515 Keystone Blvd.	Patterson	CA	95363
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
Habla Comunicaciones, Inc.	Q675			920 W. Jefferson Blvd.	Dallas	TX	75208
Hands On Sign Language Services, Inc.	7999			595 Menlo Drive	Rocklin	CA	95765
Happy Valley Telephone Company	0240			PO Box 32396	Knoxville	TN	37930-2396
Harbor Cogeneration Company	1145		c/o Black Hills Energy Capital Inc.	350 Indiana St., Suite 400	Golden	CO	80401
Harbor Communications, LLC	Q624			3211 SW Scholls Ferry Ct	Portland	OR	97221
Helio, LLC	2774			10960 Wilshire Blvd., Suite 700	Los Angeles	CA	90024
High Desert Power Trust 2000-A	1127			1044 N 115th Street, Suite 400	Omaha	NE	68154
High Sierra Mobilfone	3342			2314 Loch Lomond	Bishop	CA	93514
Hi-Tech Gateway, Inc.	Q508			5348 Vegas Blvd	Las Vegas	NV	89105
Homestake Mining Company of California	0410		c/o McLaughline Mine	136 East South Temple, Suite 1300	Salt Lake City	UT	84111-1141
Horizon Telecom Network, LLC	Q676			150 South Arroyo Parkway	Pasadena	CA	91105
Hormitos Telephone Company	0239			PO Box 32396	Knoxville	TN	37930-2396
Hypercube LLC	8046			3200 W. Pleasant Run Road, Ste 260	Landcaster	TX	75146
Ibfa Acquisition Company, LLC	Q776			1850 Howard Street, Unit C	Elk Grove Village	IL	60007
IBN Intertelecom	Q468			10226 Blake Lane	Oakton	VA	22124
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
Image Paging & Cellular Inc.	2758			1006 Broxton Ave.	Los Angeles	CA	90024
Inc21.com Corporation	7986			785 Market Street, Suite 900	San Francisco	CA	94103
Independent Telecommunications Systems, Inc.	Q618	ITS Communications; IXC Direct		5909 NW Expressway, Suite 403	Oklahoma City	OK	73132

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Indigo Generation LLC	1141		c/o Diamond Generating Corporation	333 South Grand Ave., Suite 1570	Los Angeles	CA	90071
INFONE, LLC	Q510			11200 Murray Scholls Place	Beaverton	OR	97007
InfoNet Telecommunications, Corp.	Q726	Infonet Services, Corp.		2160 East Grand Ave.	El Segundo	CA	90245-5024
INFOxx Carrier California, Inc.	Q727			3864 Courtney Street, Ste 411	Bethlehem	PA	18017
Infotech Telecommunications & Network,	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		Property Tax - Dept. 201	PO Box 4900	Scottsdale	AZ	85261-4900
Integrated Telecommunications, Inc.	Q677			6851 Jericho Turnpike, Suite 190	Syosset	NY	11791
Integrated Telemanagement Services, Inc.	7638	Omnicom		1919 Williams Street, Suite 350	Simi Valley	CA	93065
Intelecom Solutions, Inc.	Q614			25 W Jefryn Blvd	Deer Park	NY	11729
Intellectrace, 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
Intelligent Communications International, Inc.	Q533			PO Box 135	Bonita	CA	91908
Intelsat Global Service Corporation	7969			3400 International Drive, NW	Washington	DC	20008-3006
Interatel, LLC	Q802			6920 Koll Center Parkway Ste 211	Pleasanton	CA	94566
Intermetro Communications, Inc.	8044			2685 Park Center Drive, Bldg. A	Simi Valley	CA	93065
International Telcom Ltd.	7770			417 2nd Avenue West	Seattle	WA	98119
International Telephone, Inc.	Q615			1589 Chalcedony St, Ste 8	San Diego	CA	92109
Inter-Tel Netsolutions, Inc.	2381		Telecom Compliance Services	4310 E. Cotton Center Blvd., Suite A100	Phoenix	AZ	85040
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			Wall Street Plaza, 88 Pine Street,	New York	NY	10005
Irridigital, LLC	2763			8712 Pendleton Drive	Granite Bay	CA	95746
ITC Deltacom Communications, Inc.	Q728			7037 Old Madison Pike, Ste 400	Huntsville	AL	35802
Jambo, Inc.	Q803			26901 Agoura Road, Suite 180	Agoura Hills	CA	91301
James R. McKeown	3434	JRM Enterprises		3834 Sunwood Drive	Redding	CA	96002-4902
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
Kertel Communications, Inc.	7824		c/o Tax Department	7447 N. Palm Bluff #101	Fresno	CA	93711
Kiesling Services, Inc	Q748			7700 Irvine Center Drive, Suite 800	Irvine	CA	92618
Kings County Canal Company	0412			P.O. Box 877	Corcoran	CA	93212
KMC Funding Corporation	7962			1200 Route 22E	Bridgewater	NJ	08807
KMC Telecom IX, Inc.	Q443			1200 Route 22E	Bridgewater	NJ	08807
KMC Telecom Solutions, LLC	7987			1200 Route 22E	Bridgewater	NJ	08807
KMC Telecom V, Inc.	Q204			1200 Route 22E	Bridgewater	NJ	08807
KMC Telecom VII, LLC	Q442			1200 Route 22E	Bridgewater	NJ	08007
KMC Telecom XI, LLC	7963			1200 Route 22E	Bridgewater	NJ	08807
Korea Telecom America, Inc.	7781			3435 Wilshire Blvd. #2160	Los Angeles	CA	90010
Kouso Communications, LLC	Q574			21430 Kenyon Ct	Sterling	VA	20164

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KSG America	Q583			3470 Wilshire Blvd #915	Los Angeles	CA	90010
La Paloma Generating Company, LLC	1112			1331 Lamar St., Ste 650	Houston	TX	77010
Lake County Railroad	0834			513 Center Street	Lakeview	OR	97630
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 115	San Mateo	CA	94402
LDC Telecommunications, Inc.	7609		c/o InterControllers, Inc.	10012 N. Dale Mabry Hwy, Ste 215	Tampa	FL	33618
Leading Edge Broadband Services, LLC	7981			5823 Newton Dr., Suite 130	Carlsbad	CA	92008
Least Cost Routing, Inc.	7644			7901 Jones Branch Drive, Suite 900	McLean	VA	22102-3316
Legacy Long Distance International	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
Line Systems, Inc.	Q680			17 Campus Blvd., Suite 100	Newtown Square	PA	19073
Linea Latina	Q509			12750 High Bluff Dr., Suite 200	San Diego	CA	92130
Litespan, Inc.	Q601			21 Twin Oaks Oval	Springfield	NJ	07081
Local Exchange Technologies, LLC	Q529	Global Voice and Data		PO Box 28603	San Jose	CA	95159
Local Fiber, LLC	7976			570 Lexington Ave 3rd Floor	New York	NY	10022
Locus Telecommunications, Inc.	8017			111 Sylvan Ave.	Englewood Cliffs	NJ	07632
Lodi Gas Storage, LLC	0198			1021 Main Street, Suite 1500	Houston	TX	77002
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 Consolidated Billing Co.	Q341			711 Dixie Hwy, Ste 211	Clarkston	MI	48346
Long Distance of Michigan, Inc.	P652	dba LDMI Telecommunications Fonetel		27777 Franklin Road, Suite 500	Southfield	MI	48034
Long Distance Savings Solutions, LLC	Q805			717 S. Wells, Suite 700	Chicago	IL	60607
Looking Glass Networks, Inc.	7861			1025 Eldorado Blvd.	Broomfield	CO	80021
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	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
LSP Morro Bay, LLC	1104		Attn: Tax Department	Two Tower Center, 11th Floor	East Brunswick	NJ	08816
LSP Moss Landing, LLC	1103		Attn: Tax Department	Two Tower Center, 11th Floor	East Brunswick	NJ	08816
LSP Oakland, LLC	1105		Attn: Tax Department	Two Tower Center, 11th Floor	East Brunswick	NJ	08816
LSP South Bay, LLC	1118		Attn: Tax Department	Two Tower Center, 11th Floor	East Brunswick	NJ	08816
LSSI Corp	Q113		c/o Raritan Plaza III	101 Fieldcrest Ave	Edison	NJ	08837
Lucky Communications, Inc.	8006			1028 Mission St.	San Francisco	CA	94103
Madera Radio Dispatch, Inc.	3362			P.O. Box 28	Madera	CA	93639
Marathon Communications, Inc.	P658			1550 N. 34th Street, Suite #200	Bothell	WA	98021
Maskina Communications, Inc.	Q715			8445 Freeport Parkway, Suite 650	Irving	TX	75063
MasterCall Communications, Inc.	Q730			50 Broadway, Ste 1109	New York	NY	10004
Matrix Telecom, Inc.	2383		c/o Telecom Professionals, Inc.	5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
McBlue Telecom, Inc.	7938			15910 Ventura Blvd., Ste 1500	Encino	CA	91436
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

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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 Network Services, Inc.	7914			1 Marthas Way	Hiawatha	IA	52233
McLeodUSA Telecommunications Services, Inc.	7785	dba McLeod USA	c/o Tax Department	P.O. Box 3177, 6400 C Street Southwest	Cedar Rapids	IA	52406-3177
Mendocino Railway	0815			341 Industrial Way	Woodland	CA	95776-6202
Mercury Telecom, Inc.	8028			24007 West Ventura Blvd., Suite 210	Calabasas	CA	91302
Metcalf Energy Center, LLC	1133		c/o Calpine Corporation	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
Metro Access Exchange, LLC	7932			731 Market Street Ste 200	San Francisco	CA	94103
Metro PCS California/Florida, Inc.	2733			8144 Walnut Hill Lane, Suite 800	Dallas	TX	75231
Metrocall, Inc.	3430			P O Box 829	Colleyville	TX	76034
Metropolitan Telecommunications of CA, Inc.	Q373	Met Tel		44 Wall St 14th Floor	New York	NY	10005
MG LLC	Q684	Tranzact, MBDG LLC, SearsConnect		Two Executive Drive, Suite 900	Fort Lee	NJ	07024-5016
MG, LLC	D087			2200 Fletcher Ave., 4th floor	Fort Lee	NJ	07024
MGEN Services Corporation	Q806			2510 Redhill Avenue, Suite 230	Santa Ana	CA	92705
Micro General Services Corp.	7777			601 Riverside Avenue, 11th Floor Tax Department	Jacksonville	FL	32204
Midwestern Telecommunications, Inc.	Q304			PO Box 1401	Chicago Heights	IL	60412
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			3370 Victor Court	Santa Clara	CA	95054
MMG Holdings, Inc.	Q807			33 Union Street	South Weymouth	MA	02190
Mobil Pacific Pipeline Company	0483		c/o Exxon Mobil Corporation	P.O. Box 53	Houston	TX	77001-0053
Mobilephone of Humboldt, Inc.	3005			2416 Broadway Street	Eureka	CA	95501
Modesto & Empire Traction Company	0850			P.O. Box 3106	Modesto	CA	95353
Modoc Northern Railroad Company	0821			PO Box 819	Tulelake	CA	96134-0819
Mohave Cooperative Services, Inc.	P944			PO Box 1045	Bullhead City	AZ	86430
Mojave Pipeline Company	0187		c/o Property Tax Dept.	P.O. Box 1087	Colorado Springs	CO	80944
Mountain Utilities	0185			P. O. Box 205	Kirkwood	CA	95646
Mountainview Power Company, L.L.C.	1119			2244 Walnut Grove Avenue, Quad 2-D, G.O. #1	Rosemead	CA	91770
Movida Communications, Inc.	2778			1550 Biscayne Blvd.	Miami	FL	33132
Myatel Corporation	Q784			931 Monroe Drive, Ne Pmb 458 Suite A102	Atlanta	GA	30308
Myzia Communications, LLC	8056			812 25th Avenue	San Francisco	CA	94121
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			2055 Gateway Pl Ste 400	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 Shelbyville Road, Danville Bldg	Louisville	KY	40243

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
National Viedophone	Q576			10390 Wilshire Blvd Penthouse 9	Los Angeles	CA	90024
Nations Broadband, Inc.	7613	dba: Nations Tel		13455 Noel Road, Suite 1000	Dallas	TX	75240
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			605 North Shore Drive, Unit 101-103	Jeffersonville	IN	47130
Net One International, Inc.	P804			4037 Metric Drive, Ste 200	Winter Park	FL	32792
netGuru, Inc	7906			22700 Savi Ranch Parkway	Yorba Linda	CA	92887
Netifice Communications, Inc.	7946			555 Anton Blvd., 2nd Floor	Costa Mesa	CA	92626
NetLojix Telecom, Inc.	Q141			501 Bath Street	Goleta	CA	93117
Network Billing Systems, LLC	Q063		Tax Department	155 Willowbrook Blvd	Wayne	NJ	07470
Network Communications Int'l Corp	Q064			1809 Judson Rd.	Longview	TX	75605
Network Enhanced Technologies, Inc.	7571			700 So. Flower Street, Suite 420	Los Angeles	CA	90017
Network IP, LLC	Q161			1807 Judson Rd.	Longview	TX	75605
Network Operator Services, Inc.	P885			P.O. Box 3529, 119 West Tyler Suite 260	Longview	TX	75606
Network Pts, Inc.	8055			14472 Wicks Blvd	San Leandro	CA	94577
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 Access Communications, LLC	Q352			801 Nicollet Mall, Suite 350	Minneapolis	MN	55402
New Edge Networks	7800		c/o Deloitte Tax LLP - Property Tax Services	191 Peach Tree St., Suite 1500	Atlanta	GA	30303-1924
New Global Telecom, Inc.	7729			600 12th St., Suite 200	Golden	CO	80401-6141
New Horizon Communications Group	Q692	Nexus Communications Tsi, Inc.		335 Bear Hill Road	Waltham	MA	02451
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	Q732			1300 N. Northlake Way	Seattle	WA	98103
NextG Networks Of California	7982			2216 O'Toole Avenue	San Jose	CA	95131
Nextlink Wireless, Inc.	2775			11111 Sunset Hills Road	Reston	Va	20190
Nexus Communications, Inc.	Q693	Nexus Communications TSI, Inc.		3629 Cleveland Avenue, Ste. C	Columbus	OH	43224
Nii Communications, Ltd	Q256			2855 S. Congress Avenue	Delray Beach	FL	33445-7320
NobelTel, LLC	7992		Telecom Compliance Services	1720 Windward Concourse, Ste 250	Alpharetta	GA	30005
Norcast Communications Corporation	7998			1998 Santa Barbara Street, #100	San Luis Obispo	CA	93401
Norlight Telecommunications Inc.	7586			13935 Bishops Drive	Brookfield	WI	53005
Norstan Network Services Inc.	2460		Attn: Tax Department	4805 Independence Parkway, Suite 101	Tampa	FL	33634
North Baja Pipeline, LLC	0180			PO Box 1000, Station M	Calgary	AB	T2P4K5 Canada
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, LP	7508			4380 Boulder Highway	Las Vegas	NV	89121

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Nova Cellular West, Inc.	2605	dba San Diego Wireless Communications		P.O. Box 230987	Encinitas	CA	92023-0987
Now Communications, Inc	Q069			1375 South Semoran Blvd., Bldg 5, Suite 1348	Winter Park	FL	32792-5513
NTC Network, LLC	7790			633 W. 5th Street, 56th Floor	Los Angeles	CA	90071-2005
NTCH-CA, Inc.	2764	dba Clear Talk		703 Pier Avenue, Suite B (PMB#813)	Hermosa Beach	CA	90254
Ntera, Inc.	Q380			1020 N.W. 163 Drive	Miami	FL	33169
NTI of California, LLC	7778			250 East Penny Rd.	Wenatchee	WA	98801
NTT America, Inc.	7732			101 Park Avenue, Floor 41F	New York	NY	10178
NYNEX Long Distance Company	7623	dba Verizon Enterprise Solutions		P.O. Box 152206	Irving	TX	75015-2206
O1 Communications, Inc.	7791			1515 K St., Suite 100	Sacramento	CA	95814
Oakland Terminal Railway Company	0839		c/o Burlington Northern Santa Fe	Attn: Tax Department, P.O. Box 961089	Fort Worth	TX	76131-0089
O'Brien Telecom	D029			80044 29 Palms Highway, HC02 Box 642	Twentynine Palms	CA	92277
OLS, Inc.	P955			217 Rosewell St., Ste 100	Alpharetta	GA	30004
OmniPoint Communications Inc.	2748	dba T-Mobile		12920 SE 38th Street	Bellevue	WA	98006
One Phone, Inc.	8023	OWTel		965 S. Meridian Avenue	Alhambra	CA	91803
Onelink Communications, Inc.	Q504	Firstlink Communications		8400 N. University Dr., Suite 204	Tamarac	FL	33321
OnFiber Communications, Inc.	7892			1801 California, Suite 2500	Denver	CO	80202
Online Savings, Inc.	Q809			7300 Hudson Blvd., Suite 265	Oakdale	MN	55128
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
Opentel Communications, Inc.	7723			4655 Old Ironsides Drive, Ste 350	Santa Clara	CA	95054
Operator Service Company LLC	2484	OSC	Telecom Professionals, Inc.	5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
OPEX Communications, Inc	Q071			500 East Higgins Rd	Elk Grove Village	IL	60007
Option One Telecom, Inc.	7989	dba: 01 Telephone		1515 K St., Ste 100	Sacramento	CA	95814
Otay Mesa Generating Company, LLC	1134		c/o Calpine Corporation	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
Pacific Bell Telephone Company	0279	dba: AT&T California		One SBC Center, Rm 36-M-01	St. Louis	MO	63101
Pacific Centrex Services, Inc.	7735	PCSI		6855 Tujunga Avenue	North Hollywood	CA	91605
Pacific Gas and Electric Company	0135	Capital Accounting	c/o State & Local Taxes - B11A	P. O. Box 770000	San Francisco	CA	94177
Pacific Harbor Lines	0813			340 Water Street	Wilmington	CA	90744
Pacific Link Telecom, Inc.	Q755			709 Crane Avenue	Foster City	CA	94404
Pacific Pipeline System, LLC	0486			3609 Smith Barry Road, Suite 100	Arlington	TX	76013
Pacific Terminals LLC	0488			3609 Smith Barry Road, Suite 100	Arlington	TX	76013
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			1776 March Lane, Suite 250	Stockton	CA	95207
PAETEC Communications, Inc.	7814			One PAETEC Plaza 600 Willowbrook Office Park	Fairport	NY	14450
PAI Of California (Pride America Inc.)	Q810			240 N. Washington Blvd, 7th Flr	Sarasota	FL	34236
Pajocom, LLC	Q696			700 Wilshire Blvd, 6th Floor	Los Angeles	CA	90017
Pan Asia Communications Corporation	Q613			14936 Dillow St	Westminster	CA	92683

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Pannon Telecom, Inc.	7834		c/o Tax Department	5308 Derry Ave. Suite J	Agoura Hills	CA	91301
Pastoria Energy Facility, LLC	1131		c/o Calpine Corporation	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
Paxio Inc.	8042			10568 Magnolia Ave., Suite 127	Anaheim	CA	92804
Pay-Less Cellular	2683			2600 Wilshire Blvd.	Santa Monica	CA	90403
Peak Communications, Inc.	7916			1442 Lincoln Ave., Suite 479	Orange	CA	92865
Phone1, Inc.	8034			100 N Biscayne Blvd., Suite 1200	Miami	FL	33132
Phoneco, LP	Q607			7900 Carpenter Freeway	Dallas	TX	75247
Phonetec PCS, LLC	D086			3300 North A St, Ste 108	Midland	TX	79705
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			3600 Bowman Court	Bakersfield	CA	93308
Plumas-Sierra Rural Electric Cooperative	0176			73233 Highway 70, Suite A	Portola	CA	96122
PNG Telecommunications, Inc.	7588		c/o Tax Department	100 Commercial Dr.	Fairfield	OH	45014-5556
Point BTA 79 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
Power Telecomm, Inc.	Q752			780 Montague Expwy, Ste 605	San Jose	CA	95131-1320
Preferred Carrier Services, Inc.	7615			14681 Midway Road, Suite 105	Addison	TX	75001
Preferred Long Distance, Inc.	2100			16830 Ventura Blvd., Suite 350	Encino	CA	91436
Premiere Network Services, Inc.	Q124			1510 North Hampton Rd, #120	De Soto	TX	75115
Pre-Paid Phones, Ltd. LLC	P964		Tax Department	PO Box 82097	Las Vegas	NV	89180
Prepaid Tel.Com, Inc.	7937			409 Center Street	Yuba City	CA	95491
Primo Communications, Inc.	Q547			PO Box 81965	Rochester	MI	48308
Primus Telecommunications, Inc.	7686			7901 Jones Branch Drive, Suite 900	McLean	VA	22102-3316
Pronet Communications Incorporated	Q487			PO Box 966	Morehead	KY	40351-0966
PT-1 Communications, Inc.	7709			30-50 Whitestone Expressway	Flushing	NY	11354
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
Q2 Telecom, Inc.	7942	dba: Callsave Telecom		110 West 9th ST., #518	Wilmington	DE	19801
Quality Telephone, Inc.	Q731			PO Box 7310	Dallas	TX	75209
Quasar Communications Corporation	Q701			15610 Boulder Oaks Drive	Houston	TX	77084
Questar Southern Trails Pipeline Company	0196			P.O. Box 45360	Salt Lake City	UT	84145-0360
Quick Tel, Inc.	Q346			324 Trinity Place	Elizabeth	NJ	07201
Quick-Tel, Inc.	7880		c/o Tax Department	PO Box 112	Wrightwood	CA	92397-0112
QWBS Services, Inc.	D079			5775 Morehouse Dr	San Diego	CA	92121
Qwest Communications Corporation	2463			1801 California Street, 25th Floor	Denver	CO	80202
Qwest Interprise America, Inc.	7577		Attn. Prop Tax Dept	1801 California Street, 25th Floor	Denver	CO	80202
QX Telecom LLC	Q395			230 Fifth Ave Suite 800	New York	NY	10001
R2C Communications, Inc.	Q619			9532 Mission Rd, #25	Overland Park	KS	66206
Radiant Telecom, Inc.	Q294			1020 N.W. 163 Drive	Miami	FL	33169
Rapid Link, Inc.	7927			17383 Sunset Blvd., Suite 350	Pacific Palisades	CA	90272
Raza Telecom, Inc.	Q762			5420 North Harlem Avenue	Chicago	IL	60656

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RB Communications, Inc.	8012			301 East Ocean Blvd., Ste 1720	Long Beach	CA	90802
RCN Telecom Services of California, Inc.	7775		Kane Reece Associates, Inc.	822 South Avenue West	Westfield	NJ	07090
Red River Networks, LLC	Q738			201 Robert S. Kew, Suite 500	Oklahoma City	OK	73112-7079
Reduced Rate Long Distance, LLC	Q355			1800 Penbrooke Dr., Suite 300	Orlando	FL	32810
Reliant Energy Coolwater, Inc.	1113			1000 Main Street, Office 1980-E	Houston	TX	77002
Reliant Energy Ellwood, Inc.	1117			1000 Main Street, Office 1980-E	Houston	TX	77002
Reliant Energy Etiwanda, Inc.	1116			1000 Main Street, Office 1980-E	Houston	TX	77002
Reliant Energy Mandalay, Inc.	1114			1000 Main Street, Office 1980-E	Houston	TX	77002
Reliant Energy Ormond Beach, Inc.	1115			1000 Main Street, Office 1980-E	Houston	TX	77002
Resort Operator Services (Buehner-Fry Inc.)	2116			40 NW Greenwood Ave.	Bend	OR	97701
RGB Communicatiions, LLC	Q432			P.O. Box 1516	San Martin	CA	95046
RGT Utilities of California, Inc.	7899	Rockefeller Group Telecom. Services, Inc.		1221 Avenue of the Americas, C-2 Level	New York	NY	10020-1095
RhondaCom, Inc.	2448	dba Continental Network Services		6850 Regional Street, Suite 100B	Dublin	CA	94568
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
Ripple Services, Inc.	Q704			3500 N. Causeway Blvd., Ste 1442	Incline Village	NV	89450
Royal Street Communications, LLC	2779	Metro PCS		8144 Walnut Hill Lane, Suite 800	Dallas	TX	75231
RuralWest - Western Rural Broadband, Inc.	7996			PO Box 52968	Bellevue	WA	98015-2968
Sacramento Municipal Utilities District	0487			P.O. Box 15830, MS:B302	Sacramento	CA	95852-1830
Sacramento Valley Limited Partnership	2513	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
Sage Telecom, Inc.	Q434			805 Central Exp. S. Ste 100	Allen	TX	75013
Samsung Networks America, Inc.	7939			105 Challenger Rd, 2nd Floor	Ridgefield Park	NJ	07660
San Ardo Pipeline Company	0469		c/o Chevron USA, Inc.	PO Box 285	Houston	TX	77001-0285
San Carlos Telecom, Inc.	7845	Creative Interconnect Telecom		555 Old County Road, Suite 100	San Carlos	CA	94070
San Diego & Arizona Eastern Railway Co.	0863			5300 Broken Sound Blvd. NW	Boca Raton	FL	33487
San Diego & Imperial Valley Railroad Co. Inc.	0865			5300 Broken Sound Blvd. NW	Boca Raton	FL	33487
San Diego Gas & Electric Company	0141			101 Ash Street HQ 07	San Diego	CA	92101-3017
San Joaquin Valley Railroad Company	0897			5300 Broken Sound Blvd., NW	Boca Raton	FL	33487
Santa Cruz Big Trees & Pacific Railway Co.	0896	dba Roaring Camp Railroad		PO Box G-1	Felton	CA	95018
SBC ASI/SBC ASI P&L L.P.	7885	dba SBC Advanced Solutions, Inc.		One SBC Center, Room 36-M-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
Senco Net, Inc.	Q484			12340 Santa Monica Blvd., Suite 215	Los Angeles	CA	90025
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
Shared Communciations Services, Inc.	2422		Eschelon Telecom, Inc.	463 Aviation Blvd., Suite 120	Santa Rosa	CA	95403
Shell California Pipeline Company LLC	0468		c/o Tax Department - Property	P.O. Box 4369	Houston	TX	77210-4369

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Sierra Northern Railway	0898			341 Industrial Way	Woodland	CA	95776-6202
Sierra Pacific Power Company	0146		c/o Tax Department	P.O. Box 10100	Reno	NV	89520-0024
Sierra Telephone Company, Inc.	0286			PO Box 219	Oakhurst	CA	93644-0219
Sierra Telephone Long Distance	7705			P.O. Box 219	Oakhurst	CA	93644
Siskiyou Long Distance Company	Q317			PO Box 157, 30 Telco Way	Etna	CA	96027-0157
Siskiyou Telephone Company, The	0301			PO Box 157	Etna	CA	96027-0157
Sky Telecom, Inc.	Q616			29 Alexandria	Irvine	CA	92614-0226
SLO Cellular, Inc.	2687	dba: CellularOne of San Luis Obispo		733 Marsh Street, Suite B	San Luis Obispo	CA	93401
Smart City Networks LP	2099			28 West Grand Avenue	Montvale	NJ	07545-2100
Smartel Cellular Telecomm., Inc.	2744			2410 Wardlow Rd., Suite 111	Corona	CA	92880
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
Southern California Edison Co.	0148			2244 Walnut Grove Avenue, QUAD 2-D, G.O. #1	Rosemead	CA	91770
Southern California Gas Company	0149			101 Ash Street, Mail Loc. HQ07	San Diego	CA	92101-3017
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			655 Shrewsbury Avenue, Suite 210	Shrewsbury	NJ	07702
Spectrum II Inc	2456			8001 Indian Springs	Orangevale	CA	95662
Sprint Communications Co., L.P.	2014		Property Tax Department	P.O. Box 12913, Mail Stop: KSOPHL0512-5APTX	Shawnee Mission	KS	66282-2913
Sprint Nextel Corporation	2737	Nextel of California, Inc.		P.O. Box 8430, MailStop: KSOPHL0512-5A700	Kansas City	MO	64114-8430
Sprint PCS	2720			P.O. Box 8430, MailStop: KSOPHL0512-5A700	Kansas City	MO	64114-8430
Standard Gas Company	0400		c/o The Chevron Companies	P.O. Box 285	Houston	TX	77001
Standard Pacific Gas Line, Incorporated	0189		c/o Capital Accounting/State & Local Tax (B11A)	P.O. Box 770000	San Francisco	CA	94177
Star*Value	Q812			1716 Camden Road, No. 1	Charlotte	NC	28203
Startec Global Licensing Company	7663	Startec Global Communications		3761 Calhoun Place, Suite 650	Rockville	MD	20855
Starvox Communications, Inc.	8050			2728 Orchard Parkway	San Jose	CA	95134
Stockton Terminal and Eastern Railroad	0878			1330 N. Broadway Avenue	Stockton	CA	95205
Sunesys, Inc.	8067			202 Titus Avenue	Warrington	PA	18976
Sunrise Power Company, LLC	1137		c/o Chevron Corporation	Attn: Tax Department, PO Box 1392	Bakersfield	CA	93302
Supra Telecomm & Info Systems, Inc.	P974			1000 Legion Place Ste 800	Orlando	FL	32801
SureWest Long Distance	7707			P.O. Box 969	Roseville	CA	95678
SureWest Telephone	0294			PO Box 969	Roseville	CA	95678
SureWest Televideo	7961	dba: SureWest Broadband		PO Box 969	Roseville	CA	95678
Surprise Valley Electrification Corp.	0173			P.O. Box 691	Alturas	CA	96101
SWB Communications Services, Inc.	7951			One SBC Center, Room 36-M-1	St. Louis	MO	63101
Sylvan B. Malis	3360	dba Coast Mobilphone Service		220 W. Canon Perdido St.	Santa Barbara	CA	93101
Symtelco	Q705			1385 Weber Industrial Drive	Cumming	GA	30041

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Syniverse Technologies, Inc.	8047			8125 Highwoods Palm Way	Tampa	FL	33647-1765
Talk America, Inc.	7677	dba Network Services of New Hope	c/o Tax Department	6805 Route 202	New Hope	PA	18938
TC Telephone, LLC	8024			545 Sykes Avenue	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	PO Box 32396	Knoxville	TN	37930-2396
Tele Circuit Network Corporation	Q708			620 Crossbridge Alley	Alpharetta	GA	30022
Telecare, Inc.	2421	dba Roudebush Communications, Inc.		444 Lafayette Road	Noblesville	IN	46060
Telecarrier Services, Inc.	P845			75 South Broadway, Ste 302	White Plains	NY	10601-4413
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	c/o: Pioneer Telephone	583 Warren Ave.	Portland	ME	04103
Telecom New Zealand Communications, Ltd	Q813			99 South Lave Avenue, Suite 500	Pasadena	CA	91101
Telecom United, LLC	Q620			3801 Vista Point Way	Palmdale	CA	93551
Telecommunication Systems Corp Of Maryland	D109			11460 Cronridge Drive, Suite 106	Owings Mills	MD	21117
Teledata Solutions, Inc.	7980	dba: TSI		200 N. Westlake Blvd., Ste 104	Westlake Village	CA	91362
TeleDias Communications, Inc.	Q545			5605 Riggins Ct., Suite 265	Reno	NV	89502
Teleglobe America, Inc.	7760		Tax Department	12010 Sunset Hills Road, Ste 410, 1 Discovery Square	Reston	VA	20190
Telemanagement Services, Inc.	7843		c/o Tax Department	200 N. Westlake #104	Westlake Village	CA	91362
Telemanagement Systems, Inc.	Q165			12150 E. Briarwood Ave. #112	Centennial	CO	80112-6756
Telemex International	7991			1550 6th Ave.	San Diego	CA	92101
Telenor Satellite Services, Inc.	7948			1101 Wootton Parkway	Rockville	MD	20852
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	93101-2239
TeleUno, Inc.	Q247			2754 West Atlantic Blvd #8	Pompano Beach	FL	33069
Telewest, Inc.	8018			953 South Frontage Rd. W, Ste 208	Vail	CO	81657
Teliss, LLC	Q526			9093 Technology Drive, Ste 104	Fishers	IN	46038
Telmex USA, LLC	7866			3350 SW 148th Avenue, Suite 132	Miramar	FL	33027
Telone Wireless, LLC	D090			18535 Ventura Boulevard	Tarzana	CA	91356
Telrite Corporation	Q599			PO Box 2207	Covington	GA	30015
Telscape Communications, Inc.	7907			606 E. Huntington Dr.	Monrovia	CA	91016-3677
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
Terion, Inc.	D091			5465 Legacy Dr., Suite 700	Plano	TX	75024
Tesco	P783			1263 Alicante Dr.	Pacifica	CA	94044
Tesla Power Plant	1150		c/o Florida Power & Light CTX/JB	700 Universe Blvd	Juno Beach	FL	33408
Tex-Link Communications, Inc.	Q774			3210 Cherry Ridge Drive, Suite D400	San Antonio	TX	78230
TGEC Communications Co., LLC	7747			6855 Tujunga Ave.	North Hollywood	CA	91605
The Telephone Connection Local Services, LLC	7846			9911 West Pico Blvd., Suite 680	Los Angeles	CA	90035
Think 12 Corporation	Q713			1532 Barclay Blvd.	Buffalo Grove	IL	60089

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Threshold Communications, Inc.	Q610		Telecom Professionals, Inc.	2912 Lakeside Drive	Oklahoma City	OK	73120
Time Warner Cable Information Services (California), LLC	8063		c/o Tax Department	7910 Crescent Executive Drive	Charlotte	NC	28217
Time Warner Telecom of California, L.P.	7522		c/o Time Warner Telecom-Tax Dept.	10475 Park Meadows Dr.	Littleton	CO	80124
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
Totel Corporation	P786			48 Loraine Court	San Francisco	CA	94118
Touch 1 Communications	7647			100 Brookwood Road	Atmore	AL	36502
Touch-Tel Usa L.P.	Q814			5444 Westminster Rd., Suite 1532	Houston	TX	77056
Touchtone Communications, Inc.	Q571			16 S Jefferson Rd	Whippany	NJ	07981
Trans National Communications International Inc.	Q111			2 Charles Grale West	Boston	MA	02215
Transcend Multimedia, LLC	Q815			869 N. Lasalle, Suite 300	Chicago	IL	60610
Transwestern Pipeline Company	0153		c/o Duff & Phelps	111 Congress, Suite 461	Austin	TX	78701
Transworld Network Corp.	2478			6800 N. Dale Mabry Hwy, Suite 100	Tampa	FL	33614-3984
Traq Wireless, Inc.	D041			8300 N. Mopac Expressway, Suite 310	Austin	TX	78759
Tremcom International, Inc.	7538			626 Wilshire Blvd., Suite 300	Los Angeles	CA	90017-2916
Treyspan, Inc.	D098			1960 East Grand Avenue, Suite 1070	El Segundo	CA	90245
Tricom USA, Inc.	Q536			1 Exchange Place, Suite 400	Jersey City	NJ	07302
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 IMC Chemicals, Inc.	9401 Indian Creek Pkwy, Ste 1000	Overland Park	KS	66210
Ttusa Acquisition, Inc.	Q816			925 Fourth Avenue, Suite 2900	Seattle	WA	98104
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 Mr. Greg Gallbraith	P.O. Box 30057	Reno	NV	89502
U.S. Hospital Equipment, Inc.	Q600			2201 N Long Beach Rd	Compton	CA	90221
U.S. South Communications, Inc.	7660			250 William Street, Suite M-100	Atlanta	GA	30303
U.S. Telecom Long Distance, Inc.	Q817			3960 Howard Hughes Prkwy, Suite 5001F	Las Vegas	NV	89109
U.S. TelePacific Corp.	7757	dba: TelePacific Communications		515 So. 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
Ubiquitel Operating Company, Inc.	2751		Sprint Nextel	PO Box 12913	Shawnee Mission	KS	66282-2913
UCHUB Group, Inc.	7925			285 East Warm Springs Rd #105	Las Vegas	NV	89119
UCN, INC.	7985			14870 Pony Express Rd	Bluffdale	UT	84065
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			1362 E. 15th St.	Edmond	OK	73013
United Calling Network, Inc.	Q123			27068 La Paz Rd., # 403	Aliso Viejo	CA	92656-3041
United Cellular Service	D016			27068 LaPaz Road, Suite 403	Aliso Viejo	CA	92656-3041
United Networks International, Inc.	Q345	Interactive Communications		PO Box 187	American Fork	UT	84003-0187
United States Telesis, Inc.	7898			200 N. Westlake Blvd., Suite 104	Westlake Village	CA	91362

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
United Telecom, LLC	Q103			5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
US Fibercom, Inc.	Q603			2525 Nelson Miller Parkway, Suite 204	Alpharetta	GA	30005
US LEC Communications Inc.	Q523			6801 Morrison Blvd	Charlotte	NC	28211
USA Digital Communications, Inc.	Q205			1603 SE 19th St., Suite. #120	Edmond	OK	73013
USD Clec, Inc.	Q818			318 South Clinton Street, Suite 500	Syracuse	NY	13202
USP Communications, Inc.	P893			3949 South 200 East, Suite 5B	Salt Lake City	UT	84107
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
Vanilla, Inc.	Q544			8260 Greensboro Dr., Suite 110	McLean	VA	22102
VCI Company	Q717	Vilaire		3895 Steilacoom Blvd., SW, Suite A	Lakewood	WA	98499
VCOM Solutions, Inc.	7913			12657 Alcosta Blvd., Ste 418	San Ramon	CA	94583
Venoco, Inc.	0489	dba: Union Island Pipeline		370 17th Street, Ste 2950	Denver	CO	80202
Ventura County Railroad	0812			5300 Broken Sound Blvd. NW	Boca Raton	FL	33487
Ventura Pipeline System	0464			370 17th Street, Suite 2950	Denver	CO	80202
Veracom Networks, Inc.	7943			3525 Del Mar Heights Rd. #370	San Diego	CA	92130
Verizon Airfone Inc.	2038		c/o Property Tax Department	PO Box 152206	Irving	TX	75015-2206
Verizon California, Inc.	0201		c/o Verizon Corporate Services Grp	PO Box 152206, MC: SV1E5054	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	PO Box 152206, MC: SV1E5054	Irving	TX	75015-2206
Verizon Wireless (VAW) LLC	2512	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
Vertex Telecom, Inc.	8057			615 S. Grand Ave	Los Angeles	CA	90017
V-Globel Communications LLC	Q819			1 Stanford Plaza, 263 Tresser Blvd., 9th Floor	Stanford	CT	06901
Via One Technologies, Inc.	Q590			525 Broadway, 5th Floor	New York	NY	10012
Vincent Communications, Inc.	3052			5773 E. Shields	Fresno	CA	93727
Virgin Mobile USA, LLC	2767	dba: Virgin Mobile USA		10 Independence Blvd.	Warren	NJ	07059
VizAbility Communications, Inc.	7965			7825 Highlands Village Place #460	San Diego	CA	92129
Voicecom Telecommunications, LLC	8039			5900 Windward Parkway	Alpharetta	GA	30005
Volcano Telephone Company	0327			P.O. Box 1070	Pine Grove	CA	95665-1070
Volo Communications of California, Inc.	8008			151 South Wymore Road, Ste. 3000	Altamonte Springs	FL	32714
Volonet Technologies, Inc.	7944			5771 Copley Dr. #100	San Diego	CA	92111
Vycera Communications, Inc.	7517			12750 High Bluff Dr., Suite 200	San Diego	CA	92130-2083
W2COM International, LLC	Q146			3500 Park Center Drive	New York	NY	10122-0032
WDIG Mobile, LLC	2776			PO Box 4741	Glendale	CA	91222-0741
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	95828
West Coast P.C.S.	2745	dba: SureWest Wireless	c/o Surewest Communications	P.O. Box 969	Roseville	CA	95678
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 Western Farm Service	P.O. Box 1168	Fresno	CA	93715
Western Telephone	Q771			PO Box 502330	San Diego	CA	92150

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Westside Wireless Connection	D058			1110 Wilshire Blvd	Santa Monica	CA	90401
Wherify Wireless, Inc.	D111			2000 Bridge Parkway, Suite 201	Redwood Shores	CA	94065
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
Wild Goose Storage, Inc.	0195			1200, 855-2nd Street S.W., PO Box 2850	Calgary	AB	2TP 4Z5 Canada
Wilshire Connection, LLC	7799		c/o Tax Department	818 West 7th Street Suite 410	Los Angeles	CA	90017
Wiltel Local Network, LLC	Q153			1025 Eldorado Blvd.	Broomfield	CO	80021
Windstream Communications, Inc.	Q820			4001 Rodney Parham Road	Little Rock	AR	72212
Winstar Communications, LLC	7935			1020 N. Portland Ave.	Gilbert	AZ	85234
Winterhaven Telephone Company	0330			PO Box 32396	Knoxville	TN	37930-2396
Working Assets Funding Service	D048			101 Market St., Ste 700	San Francisco	CA	94105
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
Worldnet Group Telecom, Inc.	8052			9211 Irvine Blvd.	Irvine	CA	92618
Worldwide Cellular, Inc.	2715			2342 Century Hill	Los Angeles	CA	90067
Worldwide Telecommunications, Inc.	8013	WTI, Inc.		5331 Derry Avenue, Suite Q	Agoura Hills	CA	91301
WTI Communications, Inc.	Q722			1 Technology Dr., Bldg H	Irvine	CA	92618-5300
WTI Systems & Services, Inc.	7911			30 Pamaron Way, # 205	Novato	CA	94949-6262
WWC License, LLC	2665		c/o Rash & Associates	PO Box 260888	Plano	TX	75026-0888
X2 Comm, Inc.	Q476	Direct Connect Communications		270 South Main Street	Flemington	NJ	08822
XO Communications Services, Inc.	7560		Attn: Tax Department	11111 Sunset Hills Road	Reston	VA	20190
XTEL Communications, Inc.	Q401			9 E. Stow Road, Suite F	Marlton	NJ	08053
Xtension Services, Inc.	Q320			2912 Lakeside Dr.	Oklahoma City	OK	73120
Yak Communications (America), Inc.	Q382			300 Consilium Place, Suite 500	Scarborough	ON	M1H 3G2 Canada
Yestel, Inc.	Q821			24309 Narbonne Ave	Lomita	CA	90717
Yipes Enterprise Services, Inc.	7972			114 Sansome St., 11th Floor	San Francisco	CA	94104
Ymax Communications Corporation	Q822			223 Sunset Avenue, Suite 223	Palm Beach	FL	33480
Yreka Western Railroad Co.	0889			PO Box 660	Yreka	CA	96097
Zefcom, LLC	D083	Telispire PCS & AzTalk Wireless		4309 Jacksboro Hwy, Ste G	Wichita Falls	TX	76302
Zeus Telecommunications, LLC	Q786			P. O. Box 155	Trenton	TX	75490
Zip Mobile Media	D049			1700 Broadway, Ste 303	San Francisco	CA	94109
Zone Telecom, Inc.	7902			#3 Executive Campus, Ste 520	Cherry Hill	NJ	08002
Zoom-I-Net Communications, Inc.	Q779			198 Northridge Dr.	Central Square	NY	13036
Ztar Mobile, Inc.	D094			951 N. Walnut Creek Drive, Suite C	Mansfield	TX	76063
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
0135	Pacific Gas and Electric Company	Capital Accounting	c/o State & Local Taxes - B11A	P. O. Box 770000	San Francisco	CA	94177
0141	San Diego Gas & Electric Company			101 Ash Street HQ 07	San Diego	CA	92101-3017
0146	Sierra Pacific Power Company		c/o Tax Department	P.O. Box 10100	Reno	NV	89520-0024
0148	Southern California Edison Co.			2244 Walnut Grove Avenue, QUAD 2-D, G.O. #1	Rosemead	CA	91770
0149	Southern California Gas Company			101 Ash Street, Mail Loc. HQ07	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	111 Congress, Suite 461	Austin	TX	78701
0156	Atlantic Path 15, LLC			720 S. Tyler St., Suite 232	Amarillo	TX	79101
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 Highway 70, Suite A	Portola	CA	96122
0180	North Baja Pipeline, LLC			PO Box 1000, Station M	Calgary	AB	T2P4K5 Canada
0185	Mountain Utilities			P. O. Box 205	Kirkwood	CA	95646
0187	Mojave Pipeline Company		c/o Property Tax Dept.	P.O. Box 1087	Colorado Springs	CO	80944
0188	Kern River Gas Transmission Company			PO Box 71400	Salt Lake City	UT	84171-0400
0189	Standard Pacific Gas Line, Incorporated		c/o Capital Accounting/State & Local Tax (B11A)	P.O. Box 770000	San Francisco	CA	94177
0190	Tuscarora Gas Transmission Company		c/o Mr. Greg Gallbraith	P.O. Box 30057	Reno	NV	89502
0191	Arizona Public Service Company			P.O. Box 53999, MS 9505	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	95828
0195	Wild Goose Storage, Inc.			1200, 855-2nd Street S.W., PO Box 2850	Calgary	AB	2TP 4Z5 Canada
0196	Questar Southern Trails Pipeline Company			P.O. Box 45360	Salt Lake City	UT	84145-0360
0197	El Paso Natural Gas Company		c/o Property Tax Department	P.O. Box 1087	Colorado Springs	CO	80944
0198	Lodi Gas Storage, LLC			1021 Main Street, Suite 1500	Houston	TX	77002
0201	Verizon California, Inc.		c/o Verizon Corporate Services Grp	P. O. Box 152206, MC: SV1E5054	Irving	TX	75015-2206
0202	CenturyTel of Eastern Oregon, Inc.	Centurytel	c/o Rash & Associates, L.P.	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 700	Ducor	CA	93218-0700
0229	Global Valley Networks, Inc.			515 Keystone Blvd.	Patterson	CA	95363-8861
0235	Foresthill Telephone Co.			811 So. Madera Ave.	Kerman	CA	93630
0239	Hornitos Telephone Company			PO Box 32396	Knoxville	TN	37930-2396
0240	Happy Valley Telephone Company			PO Box 32396	Knoxville	TN	37930-2396
0246	Kerman Telephone Co.			811 So. Madera Ave.	Kerman	CA	93630

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0270	Citizens Telecommunications Company of Golden State, Inc.		c/o: Citizens Communications Company	Three High Ridge Road	Stamford	CT	06905
0279	Pacific Bell Telephone Company	dba: AT&T California		One SBC Center, Rm 36-M-01	St. Louis	MO	63101
0284	Citizens Telecommunications Company of California, Inc.		c/o: Citizens Communications Company	Three High Ridge Road	Stamford	CT	06905
0286	Sierra Telephone Company, Inc.			PO Box 219	Oakhurst	CA	93644-0219
0294	SureWest Telephone			PO Box 969	Roseville	CA	95678
0301	Siskiyou Telephone Company, The			PO Box 157	Etna	CA	96027-0157
0311	Citizens Telecommunications Company of Tuolumne, Inc.		c/o: Citizens Communications Company	Three High Ridge Road	Stamford	CT	06905
0320	Verizon West Coast Inc.		c/o Verizon Corporate Services	P.O. Box 152206, MC: SV1E5054	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			PO Box 32396	Knoxville	TN	37930-2396
0400	Standard Gas Company		c/o The Chevron Companies	P.O. Box 285	Houston	TX	77001
0402	CALNEV Pipe Line LLC		c/o Kinder Morgan	1100 Town & Country Road	Orange	CA	92868
0406	CPN Pipeline Company	Calpine Pittsburg, Inc.	c/o K.E. Andrews & Company	P.O. Box 870849	Mesquite	TX	75187
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	136 East South Temple, Suite 1300	Salt Lake City	UT	84111-1141
0412	Kings County Canal Company			P.O. Box 877	Corcoran	CA	93212
0428	CPN Pipeline Company		c/o K.E. Andrews & Company	P.O. Box 870849	Mesquite	TX	75187
0429	Chevron U.S.A., Inc.		c/o The Chevron Companies	P.O. Box 285	Houston	TX	77001
0432	Equilon Enterprises LLC	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 2950	Denver	CO	80202
0465	Plains Pipeline, LP			3600 Bowman Court	Bakersfield	CA	93308
0467	ConocoPhillips Company			PO Box 1539	Paso Robles	CA	93447-1539
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 USA, Inc.	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 Property Tax Department	PO Box 285	Houston	TX	77001
0478	California Gas Gathering, Inc.			2981 Gold Canal Drive	Rancho Cordova	CA	95670
0479	Chevron Pipeline Company		The Chevron Companies	P.O. Box 285	Houston	TX	77001
0480	ConocoPhillips Pipe Line Company		c/o ConocoPhillips Company	PO Box 1539	Paso Robles	CA	93447
0483	Mobil Pacific Pipeline Company		c/o Exxon Mobil Corporation	P.O. Box 53	Houston	TX	77001-0053
0484	CPN Pipeline Company	Calpine Pipeline Company	c/o K. E. Andrews & Company	P.O.Box 870849	Mesquite	TX	75187
0486	Pacific Pipeline System, LLC			3609 Smith Barry Road, Suite 100	Arlington	TX	76013
0487	Sacramento Municipal Utilities District			P.O. Box 15830, MS:B302	Sacramento	CA	95852-1830

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0488	Pacific Terminals LLC			3609 Smith Barry Road, Suite 100	Arlington	TX	76013
0489	Venoco, Inc.	dba: Union Island Pipeline		370 17th Street, Ste 2950	Denver	CO	80202
0490	Crimson California Pipeline L.P.			412 17th Street, Ste 1010	Denver	CO	80202
0503	GATX Financial Corp.		c/o GATX Corporation	500 West Monroe Street 44th Floor	Chicago	IL	60661-3676
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	Attn: Tax Department, PO Box 961089	Fort Worth	TX	76131-0089
0802	Central Oregon & Pacific Railroad			5300 Broken Sound Blvd., NW	Boca Raton	FL	33487
0804	BNSF Railway Company		Administrative Office Building	Attn: Tax Department, PO Box 961089	Fort Worth	TX	76131-0089
0808	West Isle Line, Inc.		c/o Western Farm Service	P.O. Box 1168	Fresno	CA	93715
0810	California Northern Railroad			5300 Broken Sound Blvd., NW	Boca Raton	FL	33487
0812	Ventura County Railroad			5300 Broken Sound Blvd. NW	Boca Raton	FL	33487
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	Attn: Tax Department, PO Box 961089	Fort Worth	TX	76131-0089
0819	Carrizo Gorge Railway, Inc.			2295 Flechter Parkway, Suite 101	El Cajon	CA	92020
0821	Modoc Northern Railroad Company			PO Box 819	Tulelake	CA	96134-0819
0834	Lake County Railroad			513 Center Street	Lakeview	OR	97630
0839	Oakland Terminal Railway Company		c/o Burlington Northern Santa Fe	Attn: Tax Department, P.O. Box 961089	Fort Worth	TX	76131-0089
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.			5300 Broken Sound Blvd. NW	Boca Raton	FL	33487
0865	San Diego & Imperial Valley Railroad Co. Inc.			5300 Broken Sound Blvd. NW	Boca Raton	FL	33487
0869	Coast Belle Railroad Co			628 Mc Clelland Street	Santa Maria	CA	93454
0878	Stockton Terminal and Eastern Railroad			1330 N. Broadway Avenue	Stockton	CA	95205
0882	Trona Railway Co.		c/o IMC Chemicals, 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
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			5300 Broken Sound Blvd., NW	Boca Raton	FL	33487
0898	Sierra Northern Railway			341 Industrial Way	Woodland	CA	95776-6202
0899	Arizona & California Railroad			5300 Broken Sound Blvd., NW	Boca Raton	FL	33487
1100	AES Alamitos, LLC			690 North Studebaker Rd	Long Beach	CA	90803
1101	AES Redondo Beach, LLC			1100 North Harbor Drive	Redondo Beach	CA	90277

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
1102	AES Huntington Beach, LLC			21730 Newland Street	Huntington Beach	CA	92646
1103	LSP Moss Landing, LLC		Attn: Tax Department	Two Tower Center, 11th Floor	East Brunswick	NJ	08816
1104	LSP Morro Bay, LLC		Attn: Tax Department	Two Tower Center, 11th Floor	East Brunswick	NJ	08816
1105	LSP Oakland, LLC		Attn: Tax Department	Two Tower Center, 11th Floor	East Brunswick	NJ	08816
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			1331 Lamar St., Ste 650	Houston	TX	77010
1113	Reliant Energy Coolwater, Inc.			1000 Main Street, Office 1980-E	Houston	TX	77002
1114	Reliant Energy Mandalay, Inc.			1000 Main Street, Office 1980-E	Houston	TX	77002
1115	Reliant Energy Ormond Beach, Inc.			1000 Main Street, Office 1980-E	Houston	TX	77002
1116	Reliant Energy Etiwanda, Inc.			1000 Main Street, Office 1980-E	Houston	TX	77002
1117	Reliant Energy Ellwood, Inc.			1000 Main Street, Office 1980-E	Houston	TX	77002
1118	LSP South Bay, LLC		Attn: Tax Department	Two Tower Center, 11th Floor	East Brunswick	NJ	08816
1119	Mountainview Power Company, L.L.C.			2244 Walnut Grove Avenue, Quad 2-D, G.O. #1	Rosemead	CA	91770
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 HQ 06B	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	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
1129	Gilroy Energy Center, LLC		c/o Calpine Corporation	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
1131	Pastoria Energy Facility, LLC		c/o Calpine Corporation	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
1132	Calpine Construction Finance Company, LP		c/o Calpine Corporation	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
1133	Metcalf Energy Center, LLC		c/o Calpine Corporation	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
1134	Otay Mesa Generating Company, LLC		c/o Calpine Corporation	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
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	50 West San Fernando Street, 6th Floor	San Jose	CA	95113
1145	Harbor Cogeneration Company		c/o Black Hills Energy Capital Inc.	350 Indiana St., Suite 400	Golden	CO	80401

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
1146	AES Placerita, Inc.			20885 Placerita Canyon Road	Newhall	CA	91321
1148	Inland Empire Energy Center, LLC		Property Tax - Dept. 201	PO Box 4900	Scottsdale	AZ	85261-4900
1149	Caithness Blythe II, LLC		Caithness Corporation	565 Fifth Ave., 29th Floor	New York	NY	10017
1150	Tesla Power Plant		c/o Florida Power & Light CTX/JB	700 Universe Blvd	Juno Beach	FL	33408
2014	Sprint Communications Co., L.P.		Property Tax Department	P.O. Box 12913, Mail Stop: KSOPHL0512-5APTX	Shawnee Mission	KS	66282-2913
2038	Verizon Airfone Inc.		c/o Property Tax Department	PO Box 152206	Irving	TX	75015-2206
2043	Pac-West Telecomm, Inc.			1776 March Lane, Suite 250	Stockton	CA	95207
2054	Spacenet, Inc.			1750 Old Meadow Road	McLean	VA	22102
2096	GTE Railfone/Amtrak Venture		c/o Verizon Wireless	P.O. Box 7028	Bedminster	NJ	07921-0728
2098	Caltech International Telecom Corp.			197 Joaquin Circle	Danville	CA	94526
2099	Smart City Networks LP			28 West Grand Avenue	Montvale	NJ	07545-2100
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	1080 Pittsford-Victor Road	Pittsford	NY	14534
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, Inc.			One SBC Center, Rm 36-M-01	St. Louis	MO	63101
2329	Intellicall Operator Services, Inc.			5000 Sawgrass Village Circle, Suite 30	Ponte Vedra Beach	FL	32082
2351	Global Crossing Bandwidth, Inc.		c/o Property Tax Department	1080 Pittsford-Victor Road	Pittsford	NY	14534
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
2378	Affinity Network Incorporated			4380 Boulder Highway	Las Vegas	NV	89121
2379	AmeriVision Communications Inc.			201 NW 63rd Street, Ste 315	Oklahoma City	OK	73116
2381	Inter-Tel Netsolutions, Inc.		Telecom Compliance Services	4310 E. Cotton Center Blvd., Suite A100	Phoenix	AZ	85040
2383	Matrix Telecom, Inc.		c/o Telecom Professionals, Inc.	5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
2391	Arrival Communications, Inc.			1800 19th Street	Bakersfield	CA	93301
2399	Coast International, Inc.			14303 W. 95 Street	Lenexa	KS	66215
2403	Economy Telephone, Inc.			6829 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
2422	Shared Communications Services, Inc.		Eschelon Telecom, Inc.	463 Aviation Blvd., Suite 120	Santa Rosa	CA	95403
2423	National Brands, Inc.	Sharenet Communication Company		4633 West Polk Street	Phoenix	AZ	85043
2428	Capsule Communications, Inc.		Covista Communications	721 Broad St., Suite 200	Chattanooga	TN	37402
2430	Electric Lightwave, LLC			935 White Plains Road, Suite 203-A	Trumbull	CT	06611
2437	Dialink Corporation			150 E. Dana Street	Mountain View	CA	94041
2443	National Comtel Network, Inc.			21031 Ventura Blvd., Suite 508	Woodland Hills	CA	91364
2448	RhondaCom, Inc.	dba Continental Network Services		6850 Regional Street, Suite 100B	Dublin	CA	94568

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
2450	Connect America Communications Inc			13333 Blanco Road Suite 304	San Antonio	TX	78216
2456	Spectrum II Inc			8001 Indian Springs	Orangevale	CA	95662
2460	Norstan Network Services Inc.		Attn: Tax Department	4805 Independence Parkway, Suite 101	Tampa	FL	33634
2463	Qwest Communications Corporation			1801 California Street, 25th Floor	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.	5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
2498	Fiber Data Systems			203 Bellefontaine St.	Pasadena	CA	91105
2499	Fibernet Inc.			PO Box 4050	Santa Monica	CA	90411-4050
2512	Verizon Wireless (VAW) LLC	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
2513	Sacramento Valley Limited Partnership	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
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	GTE Mobilnet of California, Ltd.	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
2602	Digital Communications Network, Inc.			P.O. Box 4057	Thousand Oaks	CA	91359-1057
2605	Nova Cellular West, Inc.	dba San Diego Wireless		P.O. Box 230987	Encinitas	CA	92023-0987
2606	AT & T Mobility LLC (fka Cingular Wireless LLC)			P.O. Box 97061	Redmond	WA	98073-9761
2627	GTE Mobilnet of Santa Barbara L.P.	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
2629	N A C T, Inc.			8209 La Sierra Avenue	Whittier	CA	90605
2649	Action Cellular Rent-A-Phone, Inc.			One Embarcadero Center, Suite #4100	San Francisco	CA	94111
2652	Cellular Systems International			607 So. State St.	Jerseyville	IL	62052
2658	Intouch America, Inc.			18533 Ventura Blvd., Suite 204	Tarzana	CA	91356
2659	Cal-One Cellular L. P.	dba: Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
2665	WWC License, LLC		c/o Rash & Associates	PO Box 260888	Plano	TX	75026-0888
2667	Cellco Partnership	dba Verizon Wireless		PO Box 7028	Bedminster	NJ	07921-7028
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
2680	ComTelesis, LLC			150 South Arroyo Parkway	Pasadena	CA	91105
2681	Everything Wireless, L.L.C.			1310 Westwood Blvd.	Los Angeles	CA	90024
2683	Pay-Less Cellular			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
2715	Worldwide Cellular, Inc.			2342 Century Hill	Los Angeles	CA	90067
2720	Sprint PCS			P.O. Box 8430, MailStop: KSOPHL0512-5A700	Kansas City	MO	64114-8430
2733	Metro PCS California/Florida, Inc.			8144 Walnut Hill Lane, Suite 800	Dallas	TX	75231
2737	Sprint Nextel Corporation	Nextel of California, Inc.		PO Box 8430 MailStop: KSOPHL0512-5A700	Kansas City	MO	64114-8430
2744	Smartel Cellular Telecomm., Inc.			2410 Wardlow Rd., Suite 111	Corona	CA	92880
2745	West Coast P.C.S.	dba: SureWest Wireless	c/o Surewest Communications	P.O. Box 969	Roseville	CA	95678
2746	Alpine PCS, Inc.			1887 Lake Club Drive	Gaylord	MI	49735

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
2748	OmniPoint Communications Inc.	dba T-Mobile		12920 SE 38th Street	Bellevue	WA	98006
2751	Ubiquitel Operating Company, Inc.		Sprint Nextel	PO Box 12913	Shawnee Mission	KS	66282-2913
2753	Edge Wireless, LLC			600 SW Columbia, Suite 7200	Bend	OR	97702
2757	Edge Wireless Licenses, LLC			600 SW Columbia, Suite 7200	Bend	OR	97702
2758	Image Paging & Cellular Inc.			1006 Broxton Ave.	Los Angeles	CA	90024
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	10307 Pacific Center Court	San Diego	CA	92121
2763	Irridigital, LLC			8712 Pendleton Drive	Granite Bay	CA	95746
2764	NTCH-CA, Inc.	dba Clear Talk		703 Pier Avenue, Suite B (PMB#813)	Hermosa Beach	CA	90254
2767	Virgin Mobile USA, LLC	dba: Virgin Mobile USA		10 Independence Blvd.	Warren	NJ	07059
2770	Aircell, Inc.			1172 Century Drive, Suite 13-280	Louisville	CO	80027
2771	Faith Communications, Inc.	Voce		345 N Maple Drive, Suite 123	Beverly Hills	CA	90210
2772	Globalstar USA, LLC			461 S. Milpitas Blvd.	Milpitas	CA	95035
2773	Accessible Wireless, LLC			100 Via de la Valle, Suite 200	Del Mar	CA	92014
2774	Helio, LLC			10960 Wilshire Blvd., Suite 700	Los Angeles	CA	90024
2775	Nextlink Wireless, Inc.			11111 Sunset Hills Road	Reston	Va	20190
2776	WDIG Mobile, LLC			PO Box 4741	Glendale	CA	91222-0741
2777	Amp'D Mobile, Inc.			1925 S. Bundy Drive	Los Angeles	CA	90025
2778	Movida Communications, Inc.			1550 Biscayne Blvd.	Miami	FL	33132
2779	Royal Street Communications, LLC	Metro PCS		8144 Walnut Hill Lane, Suite 800	Dallas	TX	75231
3002	American Messaging, Inc.			PO Box 829	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
3342	High Sierra Mobilfone			2314 Loch Lomond	Bishop	CA	93514
3360	Sylvan B. Malis	dba Coast Mobilphone Service		220 W. Canon Perdido St.	Santa Barbara	CA	93101
3362	Madera Radio Dispatch, Inc.			P.O. Box 28	Madera	CA	93639
3427	Access Paging Company, Inc.			P.O. Box 7420	Chico	CA	95927
3430	Metrocall, Inc.			P O Box 829	Colleyville	TX	76034
3432	Point BTA 79 LLC			715 Broadway, Ste 320	Santa Monica	CA	90401
3434	James R. McKeown	JRM Enterprises		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
7508	NOSVA, LP			4380 Boulder Highway	Las Vegas	NV	89121
7512	Frontier Communications of America, Inc.		c/o Citizens Communications Company	Three High Ridge Road	Stamford	CT	06905
7516	Cybernet Communications Inc.			2932 Wilshire Blvd., #203	Santa Monica	CA	90403
7517	Vycera Communications, Inc.			12750 High Bluff Dr., Suite 200	San Diego	CA	92130-2083
7522	Time Warner 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, Inc.		c/o Property Tax Department	1080 Pittsford-Victor Road	Pittsford	NY	14534
7538	Tremcom International, Inc.			626 Wilshire Blvd., Suite 300	Los Angeles	CA	90017-2916

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7539	Covista, Inc.			721 Broad Street, Suite 200	Chattanooga	TN	37402
7544	Telswitch, Inc.	dba Tel-One		343 E Main Street, #321	Stockton	CA	95202-2905
7545	A&N Telecom, Inc.			144 N. Swall Dr. , Suite D	Beverly Hills	CA	90211
7553	Comcast Phone of California, LLC		c/o Property Tax	P.O. Box 173838	Denver	CO	80217-3838
7560	XO Communications Services, Inc.		Attn: Tax Department	11111 Sunset Hills Road	Reston	VA	20190
7571	Network Enhanced Technologies, Inc.			700 So. Flower Street, Suite 420	Los Angeles	CA	90017
7577	Qwest Interprise America, Inc.		Attn. Prop Tax Dept	1801 California Street, 25th Floor	Denver	CO	80202
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.		c/o Property Tax Department	1080 Pittsford-Victor Road	Pittsford	NY	14534
7586	Norlight Telecommunications Inc.			13935 Bishops Drive	Brookfield	WI	53005
7588	PNG Telecommunications, Inc.		c/o Tax Department	100 Commercial Dr.	Fairfield	OH	45014-5556
7593	A. R. C. Networks, Inc.	InfoHighway Communications		175 Pinelawn Road, Suite 408	Melville	NY	11747
7609	LDC Telecommunications, Inc.		c/o InterControllers, Inc.	10012 N. Dale Mabry Hwy, Ste 215	Tampa	FL	33618
7613	Nations Broadband, Inc.	dba: Nations Tel		13455 Noel Road, Suite 1000	Dallas	TX	75240
7615	Preferred Carrier Services, Inc.			14681 Midway Road, Suite 105	Addison	TX	75001
7621	SES Americom California, Inc.			4 Research Way Mail Stop 3-10	Princeton	NJ	08540-6684
7623	NYNEX Long Distance Company	dba Verizon Enterprise Solutions		P.O. Box 152206	Irving	TX	75015-2206
7625	TCAST Communications, Inc.			24251 Town Center Drive, 2nd Floor	Valencia	CA	91355
7630	Broadwing Communications, LLC		Lisa Akins	1025 Eldorado Blvd	Broomfield	CO	80021
7631	Worldnet Communications Services Inc.			5528 Everglades St. # A	Ventura	CA	93003-6517
7632	Business Discount Plan, Inc.			One World Trade Center #800	Long Beach	CA	90831
7635	CCI Communications Specialists Inc.	dba: CCI Telecommunications		801 Riverside Ave., Ste. 104	Roseville	CA	95678
7636	Network Telephone Services, Inc.			21135 Erwin Street	Woodland Hills	CA	91367
7638	Integrated Telemangement Services, Inc.	Omnicom		1919 Williams Street, Suite 350	Simi Valley	CA	93065
7640	Cox California Telecom, LLC	dba: Cox Communications	c/o Tax Department	1400 Lake Hearn Drive	Atlanta	GA	30319
7644	Least Cost Routing, Inc.			7901 Jones Branch Drive, Suite 900	McLean	VA	22102-3316
7645	Communications Brokers & Consultants	Corporate Business Communication Dial 411		23939 Ventura Blvd.	Calabasas	CA	91302
7647	Touch 1 Communications			100 Brookwood Road	Atmore	AL	36502
7648	Group Long Distance			PO Box 534	Ringoes	NJ	08551-0534
7651	Custom TeleConnect, Inc.			3111 S. Valley View, Suite E-120	Las Vegas	NV	89102-0018
7660	U.S. South Communications, Inc.			250 William Street, Suite M-100	Atlanta	GA	30303
7663	Startec Global Licensing Company	Startec Global Communications		3761 Calhoun Place, Suite 650	Rockville	MD	20855
7668	Global Crossing Telemangement, Inc.			1080 Pittsford-Victor Road	Pittsford	NY	14534
7677	Talk America, Inc.	dba Network Services of New Hope	c/o Tax Department	6805 Route 202	New Hope	PA	18938
7681	Atlas Communications, Ltd.	Atlas Services		PO Box 607	Conshohocken	PA	19428-0607
7682	CTC Communciations Corp.	fka Computer Telephone Corp.		210 Bear Hill Road	Waltham	MA	02451
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			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	110 Rio Robles	San Jose	CA	95134-1813
7707	SureWest Long Distance			P.O. Box 969	Roseville	CA	95678

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7709	PT-1 Communications, Inc.			30-50 Whitestone Expressway	Flushing	NY	11354
7712	Dancris Telecom, LLC			6900 East Camelback Rd., Suite 1003	Scottsdale	AZ	85251
7713	DSI/Inn-Tel, Inc.			18008 Skypark Circle North, Suite 116	Irvine	CA	92614
7723	Opentel Communications, Inc.			4655 Old Ironsides Drive, Ste 350	Santa Clara	CA	95054
7729	New Global Telecom, Inc.			600 12th St., Suite 200	Golden	CO	80401-6141
7732	NTT America, Inc.			101 Park Avenue, Floor 41F	New York	NY	10178
7735	Pacific Centrex Services, Inc.	PCSI		6855 Tujunga Avenue	North Hollywood	CA	91605
7740	TRI-M Communications, Inc.	TMC Communications		820 State Street, 5th Floor	Santa Barbara	CA	93101
7747	TGEC Communications Co., LLC			6855 Tujunga Ave.	North Hollywood	CA	91605
7756	Centergistic Solutions, Inc.			2045 W. Orangewood Ave.	Orange	CA	92868
7757	U.S. TelePacific Corp.	dba: TelePacific Communications		515 So. Flower St., 47th Floor	Los Angeles	CA	90071-2201
7758	BT Americas Inc.		c/o Tax Department	11440 Commerce Park Drive	Reston	VA	20191
7760	Teleglobe America, Inc.		Tax Department	12010 Sunset Hills Road, Ste 410, 1 Discovery Square	Reston	VA	20190
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
7770	International Telecom Ltd.			417 2nd Avenue West	Seattle	WA	98119
7775	RCN Telecom Services of California, Inc.		Kane Reece Associates, Inc.	822 South Avenue West	Westfield	NJ	07090
7777	Micro General Services Corp.			601 Riverside Avenue, 11th Floor Tax Department	Jacksonville	FL	32204
7778	NTI of California, LLC			250 East Penny Rd.	Wenatchee	WA	98801
7779	360networks (USA) inc.			867 Coal Creek Circle, Ste 160	Louisville	CO	80027
7781	Korea Telecom 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
7785	McLeodUSA Telecommunications Services, Inc.	dba McLeod USA	c/o Tax Department	P.O. Box 3177, 6400 C Street SW	Cedar Rapids	IA	52406-3177
7790	NTC Network, LLC			633 W. 5th Street, 56th Floor	Los Angeles	CA	90071-2005
7791	OI 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		c/o Deloitte Tax LLP - Property Tax	191 Peach Tree St., Suite 1500	Atlanta	GA	30303-1924
7811	Public Communications Services, Inc.		c/o Tax Department	11859 Wilshire Blvd., Suite 600	Los Angeles	CA	90025
7813	Advanced TelCom, Inc.	dba: Eschelon Telcom, Inc.		463 Aviation Blvd., Suite 120	Santa Rosa	CA	95403
7814	PAETEC Communications, Inc.			One PAETEC Plaza 600 Willowbrook Office Park	Fairport	NY	14450
7815	GTC Telecom Corp.			3151 Airway Avenue, Suite P-3	Costa Mesa	CA	92626
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	Kertel Communications, Inc.		c/o Tax Department	7447 N. Palm Bluff #101	Fresno	CA	93711
7831	Dacom America, Inc.		Tax Department	626 Wilshire Blvd., Suite 714	Los Angeles	CA	90017
7832	Astound Broadband LLC			401 Kirkland Park Place Ste 410	Kirkland	WA	98033
7834	Pannon Telecom, Inc.		c/o Tax Department	5308 Derry Ave. Suite J	Agoura Hills	CA	91301

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
7837	AboveNet Communications, Inc.		Attn: Tax Department	360 Hamilton Avenue, 7th Floor	White Plains	NY	10601
7843	Telemangement Services, Inc.		c/o Tax Department	200 N. Westlake #104	Westlake Village	CA	91362
7845	San Carlos Telecom, Inc.	Creative Interconnect Telecom		555 Old County Road, Suite 100	San Carlos	CA	94070
7846	The Telephone Connection Local Services, LLC			9911 West Pico Blvd., Suite 680	Los Angeles	CA	90035
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
7859	EAS Communication, Inc.			2121 West Mission Road, Suite 308	Alhambra	CA	91803
7861	Looking Glass Networks, Inc.			1025 Eldorado Blvd.	Broomfield	CO	80021
7862	Bigzoo.com Corporation		c/o: CT Corporation System	627 N. Robertson Blvd	Los Angeles	CA	91007
7866	Telmex USA, LLC			3350 SW 148th Avenue, Suite 132	Miramar	FL	33027
7868	Fones 4 All Corporation			6320 Canoga Ave., Suite #650	Woodland Hills	CA	91367
7870	Communications Express, Inc.			750 Mendocino Avenue #202	Santa Rosa	CA	95401
7871	GTE.NET LLC	dba Verizon Internet Solutions	c/o Property Tax Section	PO Box 152206, MC SVIE5086	Irving	TX	75015-2206
7872	Infotech Telecommunications & Network, Inc.			725 Evans Road	San Luis Obispo	CA	93401
7874	Competitive Communications, Inc.			3751 Merced Drive, Suite A	Riverside	CA	92503
7875	AllCom USA			4965 W. Tropicana Avenue, Ste. 103A	Las Vegas	NV	89103
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 ASI/SBC ASI P&L L.P.	dba SBC Advanced Solutions, Inc.		One SBC Center, Room 36-M-01	St. Louis	MO	63101
7887	AccessLine Communications Corp		Telecom Compliance Services	1720 Windward Concourse, Ste 250	Alpharetta	GA	30005
7890	Wholesale Air-Time, Inc.			27515 Enterprise Cr West	Temecula	CA	92590
7892	OnFiber Communications, Inc.			1801 California, Suite 2500	Denver	CO	80202
7894	Ponderosa Cablevision			P.O. Box 21	O'Neals	CA	93645
7898	United States Telesis, Inc.			200 N. Westlake Blvd., Suite 104	Westlake Village	CA	91362
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
7906	netGuru, Inc			22700 Savi Ranch Parkway	Yorba Linda	CA	92887
7907	Telscape Communications, Inc.			606 E. Huntington Dr.	Monrovia	CA	91016-3677
7910	Champion Broadband California, LLC			380 Perry Street, Ste 230	Castle Rock	CO	80104
7911	WTI Systems & Services, Inc.			30 Pamaron Way, # 205	Novato	CA	94949-6262
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 Network Services, Inc.			1 Marthas Way	Hiawatha	IA	52233
7916	Peak Communications, Inc.			1442 Lincoln Ave., Suite 479	Orange	CA	92865
7917	APEX Telecom, Inc.			113 10th St.	Oakland	CA	94607
7924	BAK Communications, LLC			8421 Wilshire Blvd., Ste 206	Beverly Hills	CA	90211-3204
7925	UCHUB Group, Inc.			285 East Warm Springs Rd #105	Las Vegas	NV	89119
7926	DSL.net, Inc.			545 Long Wharf Drive, 5th Floor	New Haven	CT	06511
7927	Rapid Link, Inc.			17383 Sunset Blvd., Suite 350	Pacific Palisades	CA	90272
7929	Fiberride, Inc.			One Mason	Irvine	CA	92618
7932	Metro Access Exchange, LLC			731 Market Street Ste 200	San Francisco	CA	94103
7934	Telecom House Inc.			8421 Wilshire Blvd., Ste 300	Beverly Hills	CA	90211

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
7935	Winstar Communications, LLC			1020 N. Portland Ave.	Gilbert	AZ	85234
7937	Prepaid Tel.Com, Inc.			409 Center Street	Yuba City	CA	95491
7938	McBlue Telecom, Inc.			15910 Ventura Blvd., Ste 1500	Encino	CA	91436
7939	Samsung Networks America, Inc.			105 Challenger Rd, 2nd Floor	Ridgefield Park	NJ	07660
7940	Consumer Telcom, Inc.			701 North Green Valley Parkway, Ste 200	Henderson	NV	89014
7942	Q2 Telecom, Inc.	dba: Callsave Telecom		110 West 9th ST., #518	Wilmington	DE	19801
7943	Veracom Networks, Inc.			3525 Del Mar Heights Rd. #370	San Diego	CA	92130
7944	Volonet Technologies, Inc.			5771 Copley Dr. #100	San Diego	CA	92111
7945	ZTG, Inc.			24911 Ave Stanford Ste 207	Valencia	CA	91355
7946	Netifice Communications, Inc.			555 Anton Blvd., 2nd Floor	Costa Mesa	CA	92626
7947	IDT America, Corp.		Property Tax Services Group	1020 N. Portland Ave.	Gilbert	AZ	85234
7948	Telenor Satellite Services, Inc.			1101 Wootton Parkway	Rockville	MD	20852
7949	Anew Telecommunications Corporation	Call America		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.			One SBC Center, 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	PO Box 6788	Rosemead	CA	91770
7956	Telespan Communications, LLC			125 E. De La Guerra St., Ste 201	Santa Barbara	CA	93101-2239
7957	C.F. Communications, LLC	dba: telekenex	Telecom Professionals, Inc.	5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
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	95678
7962	KMC Funding Corporation			1200 Route 22E	Bridgewater	NJ	08807
7963	KMC Telecom XI, LLC			1200 Route 22E	Bridgewater	NJ	08807
7964	Aries Network, Inc.	dba: Aries Telecommunications		2101 Empire Ave.	Burbank	CA	91504
7965	VizAbility Communications, Inc.			7825 Highlands Village Place #460	San Diego	CA	92129
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	Yipes Enterprise Services, Inc.			114 Sansome St., 11th Floor	San Francisco	CA	94104
7973	Alliance Payphone, Inc.			2355 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			570 Lexington Ave 3rd Floor	New York	NY	10022
7978	Legent Communications Corporation			21084 Bake Parkway, Suite 108	Lake Forest	CA	92630
7980	Teledata Solutions, Inc.	dba: TSI		200 N. Westlake Blvd., Ste 104	Westlake Village	CA	91362
7981	Leading Edge Broadband Services, LLC			5823 Newton Dr., Suite 130	Carlsbad	CA	92008
7982	NextG Networks Of California			2216 O'Toole Avenue	San Jose	CA	95131
7983	LCR Services, Inc.	dba: LCR/Premysis Technologies		1650 South Amphlett Blvd., Ste 115	San Mateo	CA	94402
7985	UCN, INC.			14870 Pony Express Rd	Bluffdale	UT	84065
7986	Inc21.com Corporation			785 Market Street, Suite 900	San Francisco	CA	94103
7987	KMC Telecom Solutions, LLC			1200 Route 22E	Bridgewater	NJ	08807
7988	Global Tel*Link Corporation			2609 Cameron Street	Mobile	AL	36607

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7989	Option One Telecom, Inc.	dba: 01 Telephone		1515 K St., Ste 100	Sacramento	CA	95814
7990	CMTel (USA) LLC			700 Wilshire Blvd, 7th Flr	Los Angeles	CA	90017
7991	Telemex International			1550 6th Ave.	San Diego	CA	92101
7992	NobelTel, LLC		Telecom Compliance Services	1720 Windward Concourse, Ste 250	Alpharetta	GA	30005
7993	Clearworld Communications Corp			3601 S. Harbour 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	98015-2968
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	Hands On Sign Language Services, Inc.			595 Menlo Drive	Rocklin	CA	95765
8000	G2 Solutions, LLC			1475 Powell St., Ste 202	Emeryville	CA	94608
8001	Custom Switching Technologies, Inc.			508 Grand	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.			31882 Camino Capistrano, Ste. 103	San Juan Capistrano	CA	92675
8005	Cable and Wireless Americas Operations, Inc.		Tax Department	20099 Ashbrook Place, Suite 105	Ashburn	VA	20147
8006	Lucky Communications, Inc.			1028 Mission St.	San Francisco	CA	94103
8007	Asia Talk Telecom, Inc.	HelloCom		901 Corporate Center Dr., Ste 518	Monterey Park	CA	91754
8008	Volo Communications of California, Inc.			151 South Wymore Road, Ste. 3000	Altamonte Springs	FL	32714
8009	France Telecom Corporate Solutions, LLC			13775 McLearn Road, Mailstop 1100	Oak Hill	VA	20171
8010	A+ Wireless	Advantage Wireless		2912 Lakeside Dr.	Oklahoma City	OK	73120
8011	DeITel, Inc.	PBNext		27071 Aliso Creek Rd., Ste 150	Aliso Viejo	CA	92656
8012	RB Communications, Inc.			301 East Ocean Blvd., Ste 1720	Long Beach	CA	90802
8013	Worldwide Telecommunications, Inc.	WTI, Inc.		5331 Derry Avenue, Suite Q	Agoura Hills	CA	91301
8014	Fonica LLC			PO Box 150	San Fernando	CA	91343
8015	China Telecom (USA) Corporation		Tax Department	607 Herndon Parkway, Suite 201	Herndon	VA	21070
8017	Locus Telecommunications, Inc.			111 Sylvan Ave.	Englewood Cliffs	NJ	07632
8018	Telewest, Inc.			953 South Frontage Rd. W, Ste 208	Vail	CO	81657
8019	Global Touch Telecom, Inc.			11845 W. Olympic Blvd., Suite 600	Los Angeles	CA	90064
8020	GVN Services			515 Keystone Blvd.	Patterson	CA	95363
8021	EWI Holdings, Inc.		C.P.T.S.	1371 Oakland Blvd., Suite 200	Walnut Creek	CA	94596
8022	Allstate Communications, Inc.			21621 Nordhoff Street	Chatsworth	CA	91311
8023	One Phone, Inc.	OWTel		965 S. Meridian Avenue	Alhambra	CA	91803
8024	TC Telephone, LLC			545 Sykes Avenue	Red Bluff	CA	96080
8025	FreedomStarr Communications, Inc.	AmericanFone, LLC		8383 Wilshire Blvd., #333	Beverly Hills	CA	90211
8026	Nationwide Telecom, Inc.			7545 Shoupe Ave., Unit A	West Hills	CA	91307
8027	Blue Casa Communications, Inc.			10 East Yanonali Street, Suite 1	Santa Barbara	CA	93101
8028	Mercury Telecom, Inc.			24007 West Ventura Blvd., Suite 210	Calabasas	CA	91302

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
8029	IPC Network Services, Inc.			Wall Street Plaza, 88 Pine Street, 15th Floor	New York	NY	10005
8030	Andiamo Telecom, LLC		Tax Department	10575 N. 114th Street, Suite 103	Scottsdale	AZ	85259
8031	Backbone Communications, Inc.			550 South Hope St., Suite 1050	Los Angeles	CA	90071
8032	BCE Nexxia Corporation		DuCharme, McMillen & Associates, Inc.	3050 W. Agua Fria Fwy, Ste 250	Phoenix	AZ	85027
8033	Telecom Consultants Inc.			745 East Locust Ave., Suite 109	Fresno	CA	93720
8034	Phone1, Inc.			100 N Biscayne Blvd., Suite 1200	Miami	FL	33132
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.			3370 Victor Court	Santa Clara	CA	95054
8041	DMR Communications, Inc.			1841 Rainbow Dr.	Santa Ana	CA	92705
8042	Paxio Inc.			10568 Magnolia Ave., Suite 127	Anaheim	CA	92804
8043	Acceris Management and Acquisition, LLC			60 South Sixth Street, Suite 2535	Minneapolis	MN	55402
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 Road, Ste 260	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			12 Greenway Plaza, 8th Floor	Houston	TX	77046-1291
8050	Starvox Communications, Inc.			2728 Orchard Parkway	San Jose	CA	95134
8051	Inteltrace, Inc.			448 Ignacio Blvd., Suite 222	Novato	CA	94949
8052	Worldnet Group Telecom, Inc.			9211 Irvine Blvd.	Irvine	CA	92618
8053	First Point Telecom, LLC			5366 SW 33rd Way	Fort Lauderdale	FL	33312
8054	G2G Telecom, Inc.			16051 Brookhurst Street, Suite C	Fountain Valley	CA	92708
8055	Network Pts, Inc.			14472 Wicks Blvd	San Leandro	CA	94577
8056	Myzia Communications, LLC			812 25th Avenue	San Francisco	CA	94121
8057	Vertex Telecom, Inc.			615 S. Grand Ave	Los Angeles	CA	90017
8058	Computer Network Technology Corp.		Attn: Tax Department	11802 Ridge Parkway	Broomfield	CO	80021
8059	AVT Group, Inc.	Vinatouch. Com		9039 Bolsa Ave. Suite 211	Westminster	CA	92683
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	7910 Crescent Executive Drive	Charlotte	NC	28217
8064	Best Rate Communicaton, Inc.			9550 Bolsa Avenue, Suite 216	Westminster	CA	92683
8065	ConnectTo Communicatons, Inc.			555 Riverdale Drive, Suite A	Glendale	CA	91204
8066	Calmtel USA, Inc.			3435 Wilshire Blvd., Suite 203	Los Angeles	CA	90010
8067	Sunesys, Inc.			202 Titus Avenue	Warrington	PA	18976

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8068	North County Communications Corp			3802 Rosecrans Street, Suite 485	San Diego	CA	92110
D016	United Cellular Service			27068 LaPaz Road, Suite 403	Aliso Viejo	CA	92656-3041
D029	O'Brien Telecom			80044 29 Palms Highway, HC02 Box 642	Twentynine Palms	CA	92277
D037	@ Track Communications, Inc.			1155 Kass Dr., Suite 100	Richardson	TX	75081
D041	Traq Wireless, Inc.			8300 N. Mopac Expressway, Suite 310	Austin	TX	78759
D045	American Rated Cable & Communications			790 East Delavan Avenue	Buffalo	NY	14215
D048	Working Assets Funding Service			101 Market St., Ste 700	San Francisco	CA	94105
D049	Zip Mobile Media			1700 Broadway, Ste 303	San Francisco	CA	94109
D058	Westside Wireless Connection			1110 Wilshire Blvd	Santa Monica	CA	90401
D074	Consumer Cellular, Inc.			7204 SW Durham Rd., Suite 300	Portland	OR	97224
D079	QWBS Services, Inc.			5775 Morehouse Dr	San Diego	CA	92121
D081	Airlink Mobile, Inc.	Airlink Mobile		8800 E Chaparral Rd, Ste 300	North Kansas City	MO	64116
D083	Zefcom, LLC	Telispire PCS & AzTalk Wireless		4309 Jacksboro Hwy, Ste G	Wichita Falls	TX	76302
D086	Phonetec PCS, LLC			3300 North A St, Ste 108	Midland	TX	79705
D087	MG, LLC			2200 Fletcher Ave., 4th floor	Fort Lee	NJ	07024
D090	Telone Wireless, LLC			18535 Ventura Boulevard	Tarzana	CA	91356
D091	Terion, Inc.			5465 Legacy Dr., Suite 700	Plano	TX	75024
D094	Ztar Mobile, Inc.			951 N. Walnut Creek Drive, Suite C	Mansfield	TX	76063
D098	Treyspan, Inc.			1960 East Grand Avenue, Suite 1070	El Segundo	CA	90245
D102	Total Call Mobile, Inc.			707 Wilshire Blvd. 12th Floor	Los Angeles	CA	90017
D103	Affinity Mobile, Llc			880 Apollo Street, Suite 237	El Segundo	CA	90245
D105	Azteca Mobile, LLC			9300 W. 110Th Street, Suite 160	Overland Park	KS	66210
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
D108	EGC Wireless, Inc.			935 Agate Street, Suite 6	San Diego	CA	92109
D109	Telecommunication Systems Corp Of Maryland			11460 Cronridge Drive, Suite 106	Owings Mills	MD	21117
D111	Wherify Wireless, Inc.			2000 Bridge Parkway, Suite 201	Redwood Shores	CA	94065
P484	ASC Telecom, Inc.		c/o Sprint Property Tax Dept.	P.O. Box 12913, Mail Stops KSOPHL0512 - 5APTXX	Shawnee Mission	KS	66282-2913
P612	Bell Atlantic Communications, Inc.	dba Verizon Long Distance	c/o Tax Department	PO Box 152206	Irving	TX	75015-2206
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	Brooklyn	NY	11201
P631	FairCall Corporation			101 SE 6th Avenue, Suite D	Delray Beach	FL	33483
P634	Global Crossing Local Services, Inc.		Property Tax Dept	1080 Pittsford-Victor Rd	Pittsford	NY	14534
P652	Long Distance of Michigan, Inc.	dba LDMI Telecommunications Fonetel		27777 Franklin Road, Suite 500	Southfield	MI	48034
P658	Marathon Communications, Inc.			1550 N. 34th Street, Suite #200	Bothell	WA	98021
P783	Tesco			1263 Alicante Dr.	Pacifica	CA	94044
P786	Totel Corporation			48 Loraine Court	San Francisco	CA	94118
P803	Americatel Corp.			4045 N.W. 97th Avenue	Miami	FL	33178

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
P804	Net One International, Inc.			4037 Metric Drive, Ste 200	Winter Park	FL	32792
P815	BellSouth Long Distance, Inc.		22nd Floor - BellSouth Tax Dept.	1155 Peachtree NE	Atlanta	GA	30309-3610
P840	Access Point, Inc.			1100 Crescent Green, Suite 109	Cary	NC	27511
P845	Telecarrier Services, Inc.			75 South Broadway, Ste 302	White Plains	NY	10601-4413
P849	FoxTel, Inc.			1720 Windward Concourse, Ste 250	Alpharetta	GA	30005
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
P874	Comdata Telecommunications Services, Inc.		c/o Tax Department - HQE04B	3311 East Old Shakopee Road	Minneapolis	MN	55425
P885	Network Operator Services, Inc.			P.O. Box 3529, 119 West Tyler Suite 260	Longview	TX	75606
P893	USP Communications, Inc.			3949 South 200 East, Suite 5B	Salt Lake City	UT	84107
P905	Advantage Telecommunications Corp.	dba: Adv Telecom		11216 Tamiami Trail N., #407	Naples	FL	34110
P906	ALLTEL Communications, Inc.		c/o Rash & Associates	P.O. Box 260888	Plano	TX	75026-0888
P913	Brand X Internet		Tax Department	927 6th St #4	Santa Monica	CA	90403
P919	Christian Telecom Network, LLC			P.O. Box 1645	Temecula	CA	95293
P928	Ernest Communications, Inc.		Tax Department	5275 Triangle Parkway, Suite 150	Norcross	GA	30092
P933	Globalcom, Inc.		Tax Department	333 W. Wacker Drive, Suite 1500	Chicago	IL	60606
P944	Mohave Cooperative Services, Inc.			PO Box 1045	Bullhead City	AZ	86430
P955	OLS, Inc.			217 Rosewell St., Ste 100	Alpharetta	GA	30004
P964	Pre-Paid Phones, Ltd. LLC		Tax Department	PO Box 82097	Las Vegas	NV	89180
P974	Supra Telecomm & Info Systems, Inc.			1000 Legion Place Ste 800	Orlando	FL	32801
P995	Adelphia Telecommunications, Inc		Tax Department	1 N. Main Street	Coudersport	PA	16915
P996	Advanced Communications Group, Inc.	ACG Telecom Services, Inc.		12210 Fairfax Towne Center, Suite 605	Fairfax	VA	22033
P997	Affordable Voice Communications, Inc		Tax Department	1000 North Main Street	Las Cruces	NM	88001-1126
Q012	Cat Communications International, Inc		Tax Department	PO Box 11845	Roanoke	VA	24022-1845
Q014	Centurytel Long Distance, Inc.		Rash and Associates, LLP	PO Box 260888	Plano	Texas	75026-0888
Q021	Consolidated Billing Provider, LLC		Tax Department	7557 W Sand Lake Rd	Orlando	FL	32819-5109
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			1809 Judson Rd.	Longview	TX	75605
Q069	Now Communications, Inc			1375 South Semoran Blvd., Bldg 5, Suite 1348	Winter Park	FL	32792-5513
Q071	OPEX Communications, Inc			500 East Higgins Rd	Elk Grove Village	IL	60007
Q103	United Telecom, LLC			5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
Q111	Trans National Communications International Inc.			2 Charles Grale West	Boston	MA	02215
Q113	LSSI Corp		c/o Raritan Plaza III	101 Fieldcrest Ave	Edison	NJ	08837
Q119	Enhanced Communications Group, LLC			312 South East Delaware	Bartlesville	OK	74003
Q122	DPI Teleconnect, LLC			2997 LBJ Freeway #225	Dallas	TX	75234
Q123	United Calling Network, Inc.			27068 La Paz Rd., # 403	Aliso Viejo	CA	92656-3041
Q124	Premiere Network Services, Inc.			1510 North Hampton Rd, #120	De Soto	TX	75115
Q141	NetLojix Telecom, Inc.			501 Bath Street	Goleta	CA	93117
Q146	W2COM International, LLC			3500 Park Center Drive	New York	NY	10122-0032

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
Q153	Wiltel Local Network, LLC			1025 Eldorado Blvd.	Broomfield	CO	80021
Q161	Network IP, LLC			1807 Judson Rd.	Longview	TX	75605
Q163	ezTel Network Services, LLC			436 Lynchburg Ave.	Brookneal	VA	24528
Q165	Telemangement Systems, Inc.			12150 E. Briarwood Ave. #112	Centennial	CO	80112-6756
Q171	ACN Communications Services, Inc.			32991 Hamilton Court	Farmington Hills	MI	48334
Q181	Amercian Fiber Network, Inc.			9401 Indian Creek Parkway Suite 140	Overland Park	KS	66210-2007
Q199	Cybertel Communications, Corp.			9444 Waples Street, Suite 290	San Diego	CA	92121
Q204	KMC Telecom V, Inc.			1200 Route 22E	Bridgewater	NJ	08807
Q205	USA Digital Communications, Inc.			1603 SE 19th St., Suite. #120	Edmond	OK	73013
Q206	TDS Long Distance Corporation		TDS Telecom	PO Box 32396	Knoxville	TN	37930-2396
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
Q256	Nii Communications, Ltd			2855 S. Congress Avenue	Delray Beach	FL	33445-7320
Q260	Bellsouth BSE, Inc.			1155 Peachtree NE, Room 16G	Atlanta	GA	30309-3610
Q264	CI2, Inc.	dba: Computer Intelligence Squared		1642 Powers Ferry Rd., Ste 300, Bldg 12	Marietta	GA	30067-9496
Q270	EGIX Network Services, Inc.			11550 North Meridian Street, Suite #500	Carmel	IN	46032
Q284	Comtech21, LLC			One Barnes Park South	Wallingford	CT	06492
Q287	Encompass Communications, LLC			119 W. Tyler Suite #260	Longview	TX	75601
Q294	Radiant Telecom, Inc.			1020 N.W. 163 Drive	Miami	FL	33169
Q304	Midwestern Telecommunications, Inc.			PO Box 1401	Chicago Heights	IL	60412
Q310	Closecall America, Inc.			101A Log Canoe Circle	Stevensville	MD	21666
Q317	Siskiyou Long Distance Company			PO Box 157, 30 Telco Way	Etna	CA	96027-0157
Q320	Xtension Services, Inc.			2912 Lakeside Dr.	Oklahoma City	OK	73120
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
Q338	Competisys Corporation			4790 Irvine Blvd, Suite 105-417	Irvine	CA	92620
Q341	Long Distance Consolidated Billing Co.			711 Dixie Hwy, Ste 211	Clarkston	MI	48346
Q344	Pioneer Telecom, Inc.			5940 Hamilton Blvd, Suite H-1	Allentown	PA	18106-9648
Q345	United Networks International, Inc.	Interactive Communications		PO Box 187	American Fork	UT	84003-0187
Q346	Quick Tel, Inc.			324 Trinity Place	Elizabeth	NJ	07201
Q349	Communication Impact, Inc.			2259 Esplanade, Suite A	Chico	CA	95926
Q352	New Access Communications, LLC			801 Nicollet Mall, Suite 350	Minneapolis	MN	55402
Q355	Reduced Rate Long Distance, LLC			1800 Penbrooke Dr., Suite 300	Orlando	FL	32810
Q373	Metropolitan Telecommunications of CA, Inc.	Met Tel		44 Wall St 14th Floor	New York	NY	10005
Q377	World Communications, Inc.	Washington WCI		1945 Yale Place East	Seattle	WA	98102
Q379	ACCXX Communications, LLC	Total Accxx, LLC		4035 Tampa Rd. Ste 6000	Oldsmar	FL	34677
Q380	Ntera, Inc.			1020 N.W. 163 Drive	Miami	FL	33169
Q382	Yak Communications (America), Inc.			300 Consilium Place, Suite 500	Scarborough	ON	M1H 3G2 Canada

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Q388	Dialaround Enterprises, Inc.			30-50 Whitestone Expressway, 4th Floor	Flushing	NY	11354
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
Q401	XTEL Communications, Inc.			9 E. Stow Road, Suite F	Marlton	NJ	08053
Q402	Globcom Incorporated			2100 Sanders Rd., Ste 150	Northbrook	IL	60062
Q413	Broadview Networks, Inc.			59 Maiden Lane, 27th Floor	Rye Brook	NY	10573-1336
Q414	Pacific-South Telecom, Inc.			3419 Westminster Ave Ste 312	Dallas	TX	75205
Q423	Eureka Telecom, LLC		c/o Tax Department	39 Broadway, 19th floor	New York	NY	10006-3003
Q432	RGB Communicatiions, LLC			P.O. Box 1516	San Martin	CA	95046
Q434	Sage Telecom, Inc.			805 Central Exp. S. Ste 100	Allen	TX	75013
Q442	KMC Telecom VII, LLC			1200 Route 22E	Bridgewater	NJ	08007
Q443	KMC Telecom IX, Inc.			1200 Route 22E	Bridgewater	NJ	08807
Q455	Econocall, Inc.			177 Parkside Drive	Union	NJ	07083
Q468	IBN Intertelecom			10226 Blake Lane	Oakton	VA	22124
Q469	Central Utah Communications, Inc.	WRLD Alliance		1125 S. Blackhawk Blvd.	Mt. Pleasant	UT	84647
Q470	Telecom Management, Inc.	dba: Pioneer Telephone	c/o: Pioneer Telephone	583 Warren Ave.	Portland	ME	04103
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
Q479	China Quantum Communications			33 Wood Avenue South - 7th Flr	Iselin	NJ	08830
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
Q484	Senco Net, Inc.			12340 Santa Monica Blvd., Suite 215	Los Angeles	CA	90025
Q485	Budget Phone, Inc.			1235 Barksdove Blvd.	Bossier City	LA	71111
Q487	Pronet Communications Incorporated			PO Box 966	Morehead	KY	40351-0966
Q491	Global Valley Networks, Inc.			56 Campus Drive	New Gloucester	ME	04260
Q500	Broadview Acquistion 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
Q503	Equal Access Communications, LLC	Equal Access		7557 West Sand Lake Rd., PMB 110	Orlando	FL	32819
Q504	Onelink Communications, Inc.	Firstlink Communications		8400 N. University Dr., Suite 204	Tamarac	FL	33321
Q508	Hi-Tech Gateway, Inc.			5348 Vegas Blvd	Las Vegas	NV	89105
Q509	Linea Latina			12750 High Bluff Dr., Suite 200	San Diego	CA	92130
Q510	INFONE, LLC			11200 Murray Scholls Place	Beaverton	OR	97007
Q515	McGraw Communications			228 East 45th Street, 12th Floor	New York	NY	10017
Q516	National Directory Assistance, LLC			12700 Shelbyville Road, Danville Bldg	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
Q523	US LEC Communications Inc.			6801 Morrison Blvd	Charlotte	NC	28211
Q525	Cypress Communications Operating Co., Inc.		Tax Department	15 Piedmont Center Ste 610	Atlanta	GA	30305
Q526	Teliss, LLC			9093 Technology Drive, Ste 104	Fishers	IN	46038
Q529	Local Exchange Technologies, LLC	Global Voice and Data		PO Box 28603	San Jose	CA	95159

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
Q533	Intelligent Communications International, Inc.			PO Box 135	Bonita	CA	91908
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
Q538	Bee Line Long Distance, LLC			32 North 700 West	Orem	UT	84057
Q539	Groveline, LLC			350 Myles Standish Blvd	Taunton	MA	02780
Q544	Vanilla, Inc.			8260 Greensboro Dr., Suite 110	McLean	VA	22102
Q545	TeleDias Communications, Inc.			5605 Riggins Ct., Suite 265	Reno	NV	89502
Q546	All-Star Acquisition Corporation			1151 Seven Locks Rd	Potomac	MD	20854
Q547	Primo Communications, Inc.			PO Box 81965	Rochester	MI	48308
Q548	Advanced Telemangement Group, Inc.			2912 Lakeside Drive	Oklahoma City	OK	73120
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
Q567	Broadband Dynamics, LLC	Arizona Telephony Brokers		8757 E. Via De Commercio, 1st Floor	Scottsdale	AZ	85258-3359
Q571	Touchtone Communications, Inc.			16 S Jefferson Rd	Whippany	NJ	07981
Q574	Kouso Communications, LLC			21430 Kenyon Ct	Sterling	VA	20164
Q576	National Viedophone			10390 Wilshire Blvd Penthouse 9	Los Angeles	CA	90024
Q579	Global Telecom Solutions			2510 Mt. Diablo Scenic Blvd	Diablo	CA	94528
Q583	KSG America			3470 Wilshire Blvd #915	Los Angeles	CA	90010
Q585	Fox Communications Corp.		Ecuity Advanced Communications, Inc.	2001 6th Ave., Suite 3302	Seattle	WA	98121
Q586	Better World Telecom, Inc.	Better World Telecom		11951 Freedom Dr, 13th Floor	Reston	VA	20190
Q590	Via One Technologies, Inc.			525 Broadway, 5th Floor	New York	NY	10012
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
Q595	Exergy Group, LLC			1550 W 84th St, Ste 58	Hialeah	FL	33014
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.			5 Centrepointe Drive, Ste 400	Lake Oswego	OR	97035
Q599	Telrite Corporation			PO Box 2207	Covington	GA	30015
Q600	U.S. Hospital Equipment, Inc.			2201 N Long Beach Rd	Compton	CA	90221
Q601	Litespan, Inc.			21 Twin Oaks Oval	Springfield	NJ	07081
Q603	US Fibercom, Inc.			2525 Nelson Miller Parkway, Suite 204	Alpharetta	GA	30005
Q604	Deseret Communications Network, Inc.		c/o: Mike Bowe	12076 Cuthill Place	Thousand Oaks	CA	91320
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.			2055 Gateway Pl Ste 400	San Jose	CA	95110
Q610	Threshold Communications, Inc.		Telecom Professionals, Inc.	2912 Lakeside Drive	Oklahoma City	OK	73120
Q613	Pan Asia Communications Corporation			14936 Dillow St	Westminster	CA	92683
Q614	Intelecom Solutions, Inc.			25 W Jefryn Blvd	Deer Park	NY	11729
Q615	International Telephone, Inc.			1589 Chalcedony St, Ste 8	San Diego	CA	92109

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Q616	Sky Telecom, Inc.			29 Alexandria	Irvine	CA	92614-0226
Q618	Independent Telecommunications Systems, Inc.	ITS Communications; IXC Direct		5909 NW Expressway, Suite 403	Oklahoma City	OK	73132
Q619	R2C Communications, Inc.			9532 Mission Rd, #25	Overland Park	KS	66206
Q620	Telecom United, LLC			3801 Vista Point Way	Palmdale	CA	93551
Q621	DSCI Corporation			1050 Waltham St	Lexington	MA	02421
Q624	Harbor Communications, LLC			3211 SW Scholls Ferry Ct	Portland	OR	97221
Q626	Consolidated Communications Operator Services, Inc.			121 South 17th Street	Mattoon	IL	61938
Q627	Cooperative Communications, Inc.			210 Clay Ave.	Lyndhurst	NJ	07011
Q628	First Communications, LLC.			3340 West Market St	Akron	OH	44333
Q632	Advanced Integrated Technologies, Inc.			9855 W. 78th Street, Suite 300	Eden Prairie	MN	55344
Q635	Amcom Communications Corp.			2973 Harbor Blvd., Ste # 163	Costa Mesa	CA	92626
Q636	American Long Lines, Inc.			600 Willowbrook Office Park	Fairport	NY	14450
Q645	Charter Fiberlink CA-CCVII, LLC			12405 Powerscourt Drive	St. Louis	MO	63131-3674
Q647	Comm360 Software, Inc.			2200 Powell, Suite 1080	Emeryville	CA	94506
Q648	Commpartners, LLC			3291 North Buffalo Drive, Ste 150	Las Vegas	NV	89129
Q650	CSP Telecom Inc.	CSTI		5707 Riva Ridge Drive	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
Q656	Direct Telephone Company			3500 North Causeway Blvd.,	Metairie	LA	70002
Q657	Eagle Broadband			101 Courageous Drive	League City	TX	77573
Q659	Equivoice, LLC			200 Harrison Street, Suite 105	Algonquin	IL	60102
Q660	Eschelon Telecom, Inc.			463 Aviation Blvd., Ste 120	Santa Rosa	CA	95403
Q661	Esodus Communications, Inc.			1020 Spruce Drive	Belleair Beach	FL	33786
Q663	Frazier Mountain Internet Service, Inc.			838 Village Way, Ste. 1200	Palm Harbor	FL	34683
Q665	Global Access Ld, LLC			860 E. 4500 S., Ste 305	Salt Lake City	UT	84107-3090
Q666	Global Connect Telecommunications, Inc.			1025 N. Brand Blvd., Ste 323	Glendale	CA	91202-3636
Q667	Global Phone Corp.			137 North Washington St., Suite 200	Falls Church	VA	22046
Q668	Global Star Telecom, LLC			2300A Pellisier Place	City Of Industry	CA	90601
Q669	Global Telecommunications Corporation			18151 Fruitport Road	Spring Lake	MI	49456
Q672	Granite Communications LLC			100 Newport Ave. Ext.	Quincy	MA	02171
Q673	Grid 4 Communications, Inc.			2755 Buckingham	Troy	MI	48084
Q675	Habla Comunicaciones, Inc.			920 W. Jefferson Blvd.	Dallas	TX	75208
Q676	Horizon Telecom Network, LLC			150 South Arroyo Parkway	Pasadena	CA	91105
Q677	Integrated Telecommunications, Inc.			6851 Jericho Turnpike, Suite 190	Syosset	NY	11791
Q680	Line Systems, Inc.			17 Campus Blvd., Suite 100	Newtown Square	PA	19073
Q684	MG LLC	Tranzact, MBDG LLC, SearsConnect		Two Executive Drive, Suite 900	Fort Lee	NJ	07024-5016
Q689	Necc Telecom, Inc.			605 North Shore Drive, Unit 101-103	Jeffersonville	IN	47130
Q692	New Horizon Communications Group	Nexus Communications Tsi, Inc.		335 Bear Hill Road	Waltham	MA	02451
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
Q704	Ripple Services, Inc.			3500 N. Causeway Blvd., Ste 1442	Incline Village	NV	89450

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Q705	Symtelco			1385 Weber Industrial Drive	Cumming	GA	30041
Q708	Tele Circuit Network Corporation			620 Crossbridge Alley	Alpharetta	GA	30022
Q713	Think 12 Corporation			1532 Barclay Blvd.	Buffalo Grove	IL	60089
Q715	Maskina Communications, Inc.			8445 Freeport Parkway, Suite 650	Irving	TX	75063
Q716	United American Technology, Inc.			1362 E. 15th St.	Edmond	OK	73013
Q717	VCI Company	Vilaire		3895 Steilacoom Blvd., SW, Suite A	Lakewood	WA	98499
Q722	WTI Communications, Inc.			1 Technology Dr., Bldg H	Irvine	CA	92618-5300
Q723	3U Telecom, Inc.			1802 N. Carson Street, Ste. 212-2683	Carson City	NV	89701
Q726	InfoNet Telecommunications, Corp.	Infonet Services, Corp.		2160 East Grand Ave.	El Segundo	CA	90245-5024
Q727	INFOxx Carrier California, Inc.			3864 Courtney Street, Ste 411	Bethlehem	PA	18017
Q728	ITC Deltacom Communications, 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.			PO Box 7310	Dallas	TX	75209
Q732	Newpath Networks, LLC			1300 N. Northlake Way	Seattle	WA	98103
Q733	ExteNet Systems, Inc.			19015 Meyers Road, Suite 190	Oakbrook Terrace	IL	60181
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.		Telecom Professionals, Inc.	2912 Lakeside Drive	Oklahoma City	OK	73120
Q738	Red River Networks, LLC			201 Robert S. Kew, Suite 500	Oklahoma City	OK	73112-7079
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			500 North Rainbow Blvd, Suite 300	Las Vegas	NV	89107
Q748	Kiesling Services, Inc			7700 Irvine Center Drive, Suite 800	Irvine	CA	92618
Q751	Commex Communications, Inc			27 Charles Street, Suite 1	South Chatham	MA	02659-0653
Q752	Power Telecomm, Inc.			780 Montague Expwy, Ste 605	San Jose	CA	95131-1320
Q755	Pacific Link Telecom, Inc.			709 Crane Avenue	Foster City	CA	94404
Q756	Access2Go, Inc.		Telecom Professionals, Inc.	2912 Lakeside Drive	Oklahoma City	OK	73120
Q757	Go 2 Tel.Com, Inc.			1100 NW 163 Drive	Miami	FL	33169
Q759	First Choice Technology, Inc.			1120 Villa Vista Trail	Maitland	FL	32751
Q762	Raza Telecom, Inc.			5420 North Harlem Avenue	Chicago	IL	60656
Q765	Global Connection Inc. Of America			3957 Pleasantdale Road	Atlanta	GA	30340
Q766	Ccg Communications LLC			321 Walnut Street, Suite 170	Newton	MA	02460
Q767	Blue Ridge Telecom Systems, LLC			4380 Boulder Highway	Las Vegas	NV	89121
Q768	Spectrotel, Inc			655 Shrewsbury Avenue, Suite 210	Shrewsbury	NJ	07702
Q769	Flora Com, LLC			10922 E. Salero Drive	Scottsdale	AZ	85262
Q771	Western Telephone			PO Box 502330	San Diego	CA	92150
Q772	Infotelecom, LLC			1228 Euclid Avenue, Suite 390	Cleveland	OH	44115
Q774	Tex-Link Communications, Inc.			3210 Cherry Ridge Drive, Suite D400	San Antonio	TX	78230
Q776	Ibfa Acquisition Company, LLC			1850 Howard Street, Unit C	Elk Grove Village	IL	60007
Q779	Zoom-I-Net Communications, Inc.			198 Northridge Dr.	Central Square	NY	13036
Q780	BCN Telecom, Inc.			550 Route 202/206, 2nd Floor	Bedminster	NJ	07921
Q783	Embarq Communications, Inc.			5454 W 110 th Street	Overland Parks	KS	66211
Q784	Myatel Corporation			931 Monroe Drive, Ne Pmb 458 Suite A102	Atlanta	GA	30308

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Q786	Zeus Telecommunications, LLC			P. O. Box 155	Trenton	TX	75490
Q787	Ace Communications, Inc.			151 North Kraemer Blvd, Ste 208	Placentia	CA	92870
Q788	Across The Globe Telecommunications, Inc.			230 S. Garfield Avenue, Suite 202-A	Monterey Park	CA	91754
Q789	Altura International, LLC			5630 Mission Blvd	Ontario	CA	91762
Q790	Associated Network Partners, Inc.	ANPI		3130 Pleasant Run	Springfield	IL	62711
Q793	Biztel, Inc.			2331 W. Lincoln Avenue	Anaheim	CA	92801
Q794	Cash Back Rebates Ld.Com, Inc			657 Main Avenue, Suite 301	Irvine	CA	92614
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		12444 Powerscourt Drive, Suite 140	St. Louis	MO	63131
Q799	Dollar Phone Corp.			232 Broadway	Brooklyn	NY	11211
Q802	Interatel, LLC			6920 Koll Center Parkway Ste 211	Pleasanton	CA	94566
Q803	Jambo, Inc.			26901 Agoura Road, Suite 180	Agoura Hills	CA	91301
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
Q806	MGEN Services Corporation			2510 Redhill Avenue, Suite 230	Santa Ana	CA	92705
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
Q810	PAI Of California (Pride America Inc.)			240 N. Washington Blvd, 7th Flr	Sarasota	FL	34236
Q811	Snet America, Inc.	AT&T Long Distance East		One Sbc Center, Rm-M-01	St Louis	MO	63101
Q812	Star*Value			1716 Camden Road, No. 1	Charlotte	NC	28203
Q813	Telecom New Zealand Communications, Ltd			99 South Lave Avenue, Suite 500	Pasadena	CA	91101
Q814	Touch-Tel Usa L.P.			5444 Westminster Rd., Suite 1532	Houston	TX	77056
Q815	Transcend Multimedia, LLC			869 N. Lasalle, Suite 300	Chicago	IL	60610
Q816	Ttusa Acquisition, Inc.			925 Fourth Avenue, Suite 2900	Seattle	WA	98104
Q817	U.S. Telecom Long Distance, Inc.			3960 Howard Hughes Prkwy, Suite 5001F	Las Vegas	NV	89109
Q818	USD Clec, Inc.			318 South Clinton Street, Suite 500	Syracuse	NY	13202
Q819	V-Global Communications LLC			1 Stanford Plaza, 263 Tresser Blvd., 9th Floor	Stanford	CT	06901
Q820	Windstream Communications, Inc.			4001 Rodney Parham Road	Little Rock	AR	72212
Q821	Yestel, Inc.			24309 Narbonne Ave	Lomita	CA	90717
Q822	Ymax Communications Corporation			223 Sunset Avenue, Suite 223	Palm Beach	FL	33480