

State Assessee - SBE Number Listing
This Listing is Current as of December 31, 2011

Company Name	SBE No.	Industry
&TV Communications, Inc.	8115	TC
360networks (USA) inc.	7779	TC
800 Response Information Services, LLC	Q734	TR
A+ Wireless, Inc.	8010	TR
AboveNet Communications, Inc.	7837	TC
ABS-CBN Telecom North America, Inc.	7581	TR
Access One, Inc.	8035	TR
Access Point, Inc.	P840	TR
Access2Go, Inc.	Q756	TR
Accessible Wireless, LLC	2773	WC
Accessline Communications Corporation	7887	TR
ACN Communications Services, Inc.	Q171	TR
Act Tele, Inc.	Q923	TR
Adma Telecom, Inc.	Q967	TR
Advanced Tel, Inc.	7952	TR
Advanced Telecom, Inc.	7813	TC
Advantage Telecommunications Corp.	P905	TR
AES Alamitos, LLC	1100	EG
AES Huntington Beach, LLC	1102	EG
AES Placerita, Inc.	1146	EG
AES Redondo Beach, LLC	1101	EG
Affinity Mobile, LLC	D103	WR
Affordable Voice Communications, Inc	P997	TR
Agnostic Networks, LLC	Q984	TR
Airdis, LLC	Q924	TR
Airespring, Inc.	7959	TR
Airnex Communications, Inc.	7769	TR
Airpeak Communications	D121	WR
Ald Telecom, LLC	Q919	TR
Alec, Inc.	Q925	TR
Alliance Global Networks LLC	Q926	TR
Alliance Group Services, Inc.	Q836	TR
Alliance Payphone, Inc.	7973	TR
Allstate Communications, Inc.	8022	TR
Alpine Natural Gas Operating Company No. One LLC	0192	GE
American Broadband, Inc.	R003	TR
American Fiber Network, Inc.	Q181	TR
American Messaging Services, LLC	3002	RC
American Phone Services, Corp.	7975	TR
American Telecomms. Systems, Inc.	P606	TR
American Telephone Company LLC	Q891	TR
American Telesis, Inc.	R004	TR
Americatel Corp.	P803	TR
Americom Government Services, Inc.	7912	TR
Ami Communications, Inc.	Q900	TR
Anza Electric Cooperative, Inc.	0103	GE
Applewood Communications Corporation	Q876	TR
ARCO Midcon LLC	0462	PN
Aries Network, Inc.	7964	TR
Arizona & California Railroad	0899	RR
Arizona Public Service Company	0191	GE
Associated Network Partners, Inc.	8086	TR

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Company Name	SBE No.	Industry
Association Administrators, Inc.	P611	TR
Astound Broadband LLC	7832	TC
AT&T Communications	2310	TC
AT&T Mobility LLC	2606	WC
ATC Outdoor Das, LLC	Q927	TR
Atlantic Path 15, LLC	0156	GE
ATMC, Inc.	7950	TR
Audeamus, LLC	7824	TR
Avenal Power Center, LLC	1156	EG
Backbone Communications, Inc.	8031	TR
Bandwidth.com CLEC, LLC	8122	TR
Barevox, Inc.	Q928	TR
BCE Nexxia Corporation	8032	TR
BCN Telecom, Inc.	Q780	TR
Belmont Telecom, Inc.	Q929	TR
Bestel USA, Inc.	8133	TR
BetterWorld Telecom, LLC	Q586	TR
Bicent (California) Malburg, LLC	1154	EG
Birch Telecom Of The West, Inc.	Q930	TR
BKT Telecom Corporation	Q931	TR
BLC Management LLC	Q833	TR
Blue Casa Telephone LLC	8027	TR
Blue Ridge Telecom Systems, LLC	Q767	TR
Blue Rooster Telecom, Inc.	8123	TR
Blythe Energy, LLC	1136	EG
BNSF Railway Company	0804	RR
Brand X Internet	P913	TR
Bridgevoice, Inc.	Q932	TR
Bright House Networks Information Services (California), LLC	8048	TR
Broadband Associates International	Q849	TR
Broadband Dynamics, LLC	Q567	TR
Broadview Acquisition Corporation	Q500	TR
Broadview Networks, Inc.	8126	TR
Broadvox-CLEC, LLC	8135	TR
BT Americas Inc.	7758	TR
Budget Call Long Distance, Inc.	7585	TR
Budget PrePay, Inc.	D139	WR
Budget Prepay, Inc./Budget Phone	Q485	TR
Buehner-Fry, Inc.	2116	TR
Bullseye Telecom, Inc.	Q521	TR
Business Discount Plan, Inc.	7632	TR
Business Network Long Distance, Inc.	Q606	TR
Cable and Wireless Americas Operations, Inc.	8005	TR
Cabrillo Power I LLC	1106	EG
Cabrillo Power II LLC	1107	EG
CA-CLEC LLC	8037	TR
Caithness Blythe II, LLC	1149	EG
Calaveras Telephone Company	0210	LE
California Alliance Telecard, Inc.	Q899	TR
California Broadband Cooperative, Inc.	R012	TR
California Calling 10, LLC	Q823	TR
California Gas Gathering, Inc.	0478	PG

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Company Name	SBE No.	Industry
California Northern Railroad	0810	RR
California Pacific Electric Company, LLC	0163	GE
California RSA #4 Partnership	2669	WC
California RSA No. 3 Limited Partnership	2668	WC
California Rural Service Area #1, Inc.	2671	WC
Call America, Inc.	7949	TR
Call Plan USA California, Inc.	Q598	TR
Callcatchers, Inc.	8113	TR
CallTower, Inc.	7960	TR
CALNEV Pipe Line LLC	0402	PC
Cal-Ore Communications, Inc.	8079	TR
Cal-Ore Long Distance	Q327	TR
Cal-Ore Telephone Co.	0328	LE
Calpine Construction Finance Company, LP	1132	EG
Calpop.Com, Inc.	8132	TR
CalTel Long Distance	Q321	TR
Carrizo Gorge Railway, Inc.	0819	RR
Cause Based Commerce, Inc.	Q795	TR
CBC Broadband Holdings, LLC	7910	TC
Cbeyond Communications, LLC	8049	TR
CCI Network Services, LLC	Q796	TR
CCT Telecommunications, Inc.	7690	TR
Cebridge Telecom CA, LLC	Q797	TR
Cellco Partnership	2559	WC
Cellular Systems International	2652	WR
Cenic Broadband Initiatives LLC	Q985	TR
Centergistic Solutions, Inc.	7756	TR
Central California Traction Company	0818	RR
Central Oregon & Pacific Railroad	0802	RR
Central Telecom Long Distance, Inc.	Q935	TR
Central Valley Gas Storage LLC	0104	GE
Central Valley Telecom, LLC	R005	TR
Centurytel Long Distance, Inc.	Q014	TR
CenturyTel of Eastern Oregon, Inc.	0202	LE
Certain Communications Corporation	8121	TR
Channel Islands Telephone Company	Q878	TR
Charter Fiberlink CA-CCO, LLC	8061	TR
Cheap2Dial Telephone, LLC	Q969	TR
Chevron Pipeline Company	0479	PC
Chevron U.S.A., Inc.	0429	PN
Chevron USA, Inc.	0476	PG
China Telecom (Americas) Corporation	8015	TR
Cincinnati Bell Any Distance, Inc.	2470	TR
Citizens Telecommunications Company of California, Inc.	0284	LE
City of Riverside	0408	PW
Clear World Communications Corporation	7993	TR
CloseCall America, Inc.	Q310	TR
CMTel (USA) LLC	7990	TR
Coast Belle Rail Corporation	0869	RR
Coast International, Inc.	2399	TR
Coast To Coast Cellular, Inc.	D106	WR
Cogent Communications of California, Inc.	Q537	TR

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Company Name	SBE No.	Industry
Comcast Business Communications, Inc.	Q565	TR
Comity Communications, LLC	Q987	TR
Common Point, LLC	R006	TR
Communications Brokers & Consultants, Inc.	7645	TR
Communications Network Billing, Inc.	Q744	TR
Communications Telefonicas Latinas Corp.	Q937	TR
Comtech21, LLC	Q284	TR
Conexion, LLC	D123	WR
Connect Paging, Inc.	Q853	TR
Connectto Communications, Inc.	8065	TR
ConocoPhillips Company	0467	PG
ConocoPhillips Pipe Line Company	0480	PC
Consumer Cellular, Inc.	D074	WC
Consumer Telecom, Inc.	7940	TR
Conterra Ultra Broadband LLC	8089	TC
Convergence Systems	8107	TR
Convergia, Inc.	Q593	TR
Cooperative Communications, Inc.	Q627	TR
Cosmobridge America, Inc.	8085	TR
Cost Plus Communications, LLC	Q840	TR
Covad Communications Company	7706	TC
Covista, Inc.	7539	TR
Cox California Telecom, LLC	7640	TC
Cox Tmi Wireless, LLC	D124	WR
CPN Pipeline Company	0406	PG
CPN Pipeline Company	0428	PG
CPN Pipeline Company	0484	PG
CPV Sentinel, LLC	1160	EG
Creative Interconnect Communications, LLC	8003	TR
Credit Union Wireless	D107	WR
Credo Mobile, Inc.	D048	WR
Crexendo Business Solutions, Inc.	Q999	TR
Cricket Communications, Inc.	2762	WC
Crimson California Pipeline L.P.	0490	PC
Cruzio Media, Inc.	Q939	TR
CTC Communciations Corp.	7682	TR
Current Communications Of Ca, L.P.	Q885	TR
Custom Network Solutions, Inc.	P621	TR
Custom TeleConnect, Inc.	7651	TR
CVC CLEC, LLC	Q973	TR
Cybernet Communications Inc.	7516	TR
Cypress Communications Operating Co., Inc.	8072	TR
D & N Tel, LLC	Q896	TR
Dar Communications Corporation	Q746	TR
DCT Telecom Group, Inc.	Q653	TR
Delta Energy Center, LLC	1128	EG
Deltacom, Inc.	D119	WR
Deltacom, Inc.	Q728	TR
DelTel, Inc.	8011	TR
Dial Long Distance, Inc.	8100	TR
Dialink Corporation	2437	TR
Digital Communications Network, Inc.	2602	WR

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Company Name	SBE No.	Industry
Digital West Networks, Inc.	Q988	TR
digizip.com, Inc.	Q483	TR
DMR Communications, Inc.	8041	TR
Dollar Phone Corp.	Q799	TR
Dollar Phone Enterprise, Inc.	Q941	TR
dpi Teleconnect, LLC	Q122	TR
DSLnet Communications, LLC	7926	TR
Ducor Telephone Company	0228	LE
Dynegy Morro Bay, LLC	1104	EG
Dynegy Moss Landing, LLC	1103	EG
Dynegy Oakland, LLC	1105	EG
Dynegy South Bay, LLC	1118	EG
Easton Telecom Services, LLC	Q597	TR
Econocall, Inc.	Q455	TR
Economy Telephone, Inc.	2403	TR
Edison Carrier Solutions	7997	TC
Ekit.Com, Inc.	8102	TR
El Paso Natural Gas Company	0197	GT
El Segundo Energy Center LLC	1158	EG
El Segundo Power LLC	1110	EG
Electric Lightwave, LLC	2430	TC
Elk Hills Power, LLC	1126	EG
Embarq Communications, Inc.	Q783	TR
Empire One Telecommunications, Inc.	P630	TR
Empire Unified Communications LLC	Q943	TR
Encompass Communications, LLC	Q287	TR
Enhanced Communications Group, LLC	Q119	TR
Enhanced Communications Network, Inc.	7955	TR
Entelegent Solutions, Inc	Q944	TR
Entrix Telecom, Inc.	Q596	TR
Equilon Enterprises LLC	0432	PN
Equivoice, LLC	Q659	TR
Ernest Communications, Inc.	P928	TR
Euro Connect, Inc.	Q742	TR
Eventis Telecom, Inc.	Q993	TR
Everycall Communications, Inc.	Q945	TR
Everything Wireless, LLC	2681	WR
Express Telecommunications Network, Inc.	8119	TR
Extenet Systems (California) LLC	8093	TR
Ezequiel Guido	8062	TR
FastBlue Communications, Inc.	8101	TR
First Choice Technology, Inc.	Q759	TR
First Communications, LLC	8111	TR
Fisher Wireless Services, Inc.	2760	WC
Flat West Wireless, LLC	2783	WR
Foresthill Telephone Co.	0235	LE
France Telecom Corporate Solutions, LLC	8009	TR
Franz, Inc.	Q398	TR
Fresno Mobile Radio, Inc.	3039	RC
Fresno MSA Limited Partnership	2552	WC
Frontier Communications of America, Inc.	7512	TC
Frontier Communications of the Southwest, Inc.	0203	LE

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Company Name	SBE No.	Industry
Frontier Communications West Coast, Inc.	0320	LE
G2 Solutions, LLC	8000	TR
GATX Corporation	0503	RF
GC Pivotal, LLC	R007	TR
GenOn Delta, LLC	1109	EG
GenOn Energy West, LP - Coolwater	1113	EG
GenOn Energy West, LP - Ellwood	1117	EG
GenOn Energy West, LP - Etiwanda	1116	EG
GenOn Energy West, LP - Mandalay	1114	EG
GenOn Energy West, LP - Ormond Beach	1115	EG
GenOn Marsh Landing, LLC	1157	EG
GenOn Potrero, LLC	1108	EG
G-Five Communications, LLC	Q998	TR
Gill Ranch Storage, LLC	0121	GE
Gilroy Energy Center, LLC	1129	EG
Global Capacity Group, Inc.	Q737	TR
Global Connection Inc. Of America	Q765	TR
Global Crossing North American Networks, Inc.	7536	TC
Global Crossing Telecommunications, Inc.	2207	TC
Global Internetworking, Inc.	Q501	TR
Global NAPs California Inc	Q252	TR
Global Phone Corp.	Q667	TR
Global Tech Telecommunications, Inc	Q879	TR
Global Tel*Link Corporation	7988	TR
Global Telecom LLC	8092	TR
Globalcom, Inc.	P933	TR
Globalstar USA, LLC	2772	WR
Globe Wireless, LLC	2368	TR
Go Solo Technologies, Inc.	Q238	TR
Gold Line Telemanagement, Inc.	Q474	TR
Golden State Water Company	0101	GE
Granite Communications LLC	Q672	TR
Grasshopper Group, LLC	Q997	TR
Great America Networks, Inc.	Q480	TR
Greatcall, Inc.	2784	WR
Greenfield Communications, Inc.	8004	TR
GWF Energy, LLC - Hanford	1122	EG
GWF Energy, LLC - Henrietta	1123	EG
GWF Energy, LLC - Tracy	1124	EG
Happy Valley Telephone Company	0240	LE
Harbor Cogeneration Company, LLC	1145	EG
High Desert Power Trust 2000-A	1127	EG
Homestake Mining Company of California	0410	PW
Hornitos Telephone Company	0239	LE
HyperCube, LLC	8046	TR
Ibasis Retail, Inc.	Q873	TR
Ibfa Acquisition Company, LLC	Q776	TR
IDT America, Corp.	7947	TR
IDT Spectrum	8045	TR
Impact Telecom, Inc.	8124	TR
Impulse Telecom, LLC	Q972	TR
inContact, Inc.	7985	TR

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Independent Telecommunications Systems, Inc.	Q618	TR
Indigo Generation LLC	1141	EG
Inetworks Group, Inc.	Q911	TR
Infotech Telecommunications & Network, Inc.	7872	TR
Infotelecom, LLC	8134	TR
Inland Empire Energy Center, LLC	1148	EG
Intarnet, Inc	Q986	TR
Integrated Services Inc.	Q861	TR
Integrated Telemanagement Services, Inc.	7638	TR
IntelePeer, Inc.	8118	TR
Intelletrace, Inc.	8051	TR
Intellicall Operator Services, Inc.	2329	TR
Intelsat Global Service Corporation	7969	TC
Intermetro Communications, Inc.	8044	TR
Internet Business Services, Inc.	Q946	TR
Intouch America, Inc.	2658	WR
Inyo Networks, Inc.	Q970	TR
IP Networks, Inc.	7995	TR
IPC Network Services, Inc.	8029	TR
i-wireless, LLC	2780	WR
IXC Holdings, Inc.	8125	TR
James R. McKeown	3434	RC
Janaslani Enterprises, LLC	8088	TR
JRT, Inc.	Q981	TR
KDDI America, Inc.	7766	TR
Kerman Telephone Co.	0246	LE
Kern River Gas Transmission Company	0188	GT
Kings County Canal Company	0412	PW
KT America, Inc.	7781	TR
La Paloma Generating Company, LLC	1112	EG
Larkspur Energy LLC	1142	EG
LCR Communications, LLC	Q729	TR
LCR Services, Inc.	7983	TR
LDC Telecommunications, Inc.	7609	TR
Leading Edge Communications, LLC	7981	TR
Legacy Long Distance International, Inc.	7699	TR
Legent Communications Corporation	7978	TR
Level 3 Communications, LLC	7761	TC
Lightyear Network Solutions, LLC	7527	TR
Lightyear Network Solutions, LLC	D126	WR
Line Systems, Inc.	Q680	TR
LiveTV Airfone, Inc.	8103	TC
Local Exchange Technologies, LLC	Q529	TR
Local Fiber, LLC	7976	TR
Locus Telecommunications, Inc.	8017	TR
Lodi Gas Storage, LLC	0198	GE
Long Beach Generation LLC	1111	EG
Long Distance Access, Inc.	Q860	TR
Long Distance Consolidated Billing Co.	Q341	TR
Long Distance of Michigan, Inc.	P652	TR
Long Distance Savings Solutions, LLC	Q805	TR
Los Angeles SMSA Ltd., Partnership	2532	WC

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Los Esteros Critical Energy Facility, LLC	1143	EG
LRY LLC	0834	RR
Lucky Communications, Inc.	8006	TR
Madera Radio Dispatch, Inc.	3362	RC
Mariposa Energy, LLC	1159	EG
Marlink, Inc.	8105	TR
Masscomm, Inc	Q980	TR
MasterCall Communications, Inc.	Q730	TR
Matrix Telecom, Inc.	2383	TR
McBlue Telecom, Inc.	7938	TR
MCC Telephony Of The West, Inc	Q828	TR
McCloud Railway Company	0883	RR
McGraw Communications	Q515	TR
MCI Communications Services, Inc.	2274	TC
MCI Metro Access Transmission Services, LLC	2372	TC
McLeodUSA Telecommunications Services, Inc.	7914	TR
Medallion Telecom Inc.	Q990	TR
Mendocino Railway	0815	RR
Metcalf Energy Center, LLC	1133	EG
MetroPCS Communications	2733	WC
Metropolitan Telecommunications of CA, Inc.	Q373	TR
MG, LLC	D087	WR
MGEN Services Corporation	7777	TR
Midwestern Telecommunications, Inc.	Q304	TR
Miracle Communications, Inc	8036	TR
Mission Telecom, Inc.	8040	TR
Mitel NetSolutions, Inc.	2381	TR
MMG Holdings, Inc.	Q807	TR
Mobilephone of Humboldt, Inc.	3005	RC
Modesto & Empire Traction Company	0850	RR
Mohave Cooperative Services, Inc.	P944	TR
Mojave Pipeline Company	0187	GT
Momentum Telecom, Inc.	Q912	TR
Mosaic Networx, LLC	8112	TR
Mother Lode Internet, LLC	2787	WR
Movida Communications, Inc.	2778	WR
Multiline Long Distance, Inc.	Q837	TR
Myatel Corporation	Q784	TR
Napa Valley Wine Train, Inc.	0894	RR
National Access Long Distance, Inc.	Q609	TR
National Brands, Inc.	2423	TR
National Comtel Network, Inc.	2443	TR
National Directory Assistance, LLC	Q516	TR
Nationwide Long Distance Service, Inc.	Q808	TR
Nationwide Telecom, Inc.	8026	TR
Natomas Central Mutual Water Company	0435	PW
Navigator Telecommunications, LLC	Q061	TR
Necc Telecom, Inc.	Q689	TR
Net One International, Inc.	P804	TR
Network Billing Systems, LLC	Q063	TR
Network Communications Int'l Corp	Q064	TR
Network Enhanced Technologies, Inc.	7571	TR

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Network Enhanced Telecom. LLP	8095	TR
Network Expert Group, Inc.	8083	TR
Network Innovations, Inc	Q834	TR
Network IP, LLC	Q161	TR
Network Operator Services, Inc.	P885	TR
Network Service Billing, Inc.	Q736	TR
Network Telephone Services, Inc.	7636	TR
Neutral Tandem - California, LLC	8002	TR
New Edge Networks	7800	TR
New Horizon Communications Group	Q692	TR
New Horizons Communications Of California Corp.	Q948	TR
New World Telecom International, Inc.	7967	TR
NewPath Networks, LLC	8077	TR
NextG Networks Of California, Inc.	7982	TR
Nextlink Wireless, Inc.	2775	WC
Nexus Communications, Inc.	D128	WR
Nexus Communications, Inc.	Q693	TR
Nexustel, LLC.	Q906	TR
Niztelecom, Inc.	8066	TR
Nobelbiz VOIP Services, Inc.	R008	TR
NobelTel, LLC	7992	TR
Norcast Communications Corporation	7998	TR
Norstan Network Services Inc.	2460	TR
Norstar Telecommunications, LLC	Q826	TR
North Baja Pipeline, LLC	0180	GT
North County Communications Corp	8068	TR
NOS Communications, Inc.	2416	TR
NOSVA Limited Partnership	D115	WR
Nova Cellular West, Inc.	2605	WR
Novatel L.P.	Q881	TR
NTC Network, LLC	7790	TR
NTT America, Inc.	7732	TR
NTT Docomo USA, Inc	D140	WR
O1 Communications, Inc.	7791	TR
Oacys Telecom, Inc.	Q867	TR
Oak Grove Holdings Corporation	Q869	TR
Oakland Terminal Railway Company	0839	RR
Oakley Generating Station	1161	EG
Octagon Networks, Inc	8096	TR
OLS, Inc.	P955	TR
One Communications	D118	WR
One Phone, Inc.	8023	TR
One Source Networks CLEC LLC	Q949	TR
Onelink Communications, Inc.	Q504	TR
Online Savings, Inc.	Q809	TR
OnStar Corporation	2759	WR
Openpop.com, Inc.	7953	TR
Operator Service Company LLC	2484	TR
OPEX Communications, Inc.	8076	TR
Optic Internet Protocol, Inc	Q893	TR
Orange Grove Energy, L.P.	1155	EG
Otay Mesa Generating Company, LLC	1134	EG

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Pacific Bell Telephone Company	0279	LE
Pacific Centrex Services, Inc./TGEC,LLC	7735	TR
Pacific Gas and Electric Company	0135	GE
Pacific Harbor Lines	0813	RR
Pacific Lightwave	8131	TR
Pacific Pipeline System, LLC	0486	PC
Pacific Sun Railroad, L.L.C.	0822	RR
PacifiCorp	0106	GE
Pacific-South Telecom, Inc.	Q414	TR
Pac-West Telecomm, Inc.	2043	TC
PAETEC Communications, Inc.	7814	TR
Pajocom, LLC	Q696	TR
Pannon Telecom, Inc.	7834	TR
Panoche Energy Center, LLC	1152	EG
Pastoria Energy Facility, LLC	1131	EG
Paxio, Inc.	8042	TR
Pay Tel Communications, Inc	Q979	TR
Pay-Less Cellular, Inc.	2683	WR
PC Landing, Inc.	8116	TR
Peak Communications, Inc.	7916	TR
Peerless Network of California LLC	8109	TR
Pelzer Communications Corp.	Q835	TR
Phoneco, LP	Q607	TR
Pinnacles Telephone Co.	0209	LE
Plains Pipeline, LP	0465	PC
Plains West Coast Terminals, LLC	0488	PC
Plumas-Sierra Rural Electric Cooperative	0176	GE
PNG Telecommunications, Inc.	7588	TR
Point Telesystems, LLC	3432	RC
Point To Point, Inc.	7792	TR
Ponderosa Cablevision	7894	TC
Ponderosa Telephone Co., The	0205	LE
Prayztel Communications, LLC	Q910	TR
Preferred Long Distance, Inc.	2100	TR
Prime Time Ventures, LLC	Q951	TR
Primo Communications, Inc.	Q547	TR
Primus Telecommunications, Inc.	7686	TR
Public Communications Services, Inc.	7811	TR
Public Interest Network Services Inc.	P859	TR
Public Wireless, Inc.	2785	WR
Pulse Telecom, LLC	Q839	TR
Purple Language Services	7999	TR
Quality Telephone, Inc.	Q731	TR
Quasar Communications Corporation	Q701	TR
Questar Southern Trails Pipeline Company	0196	GT
Quick-Tel, Inc.	7880	TR
Qwest Communications Company LLC	2463	TC
QX Telecom LLC	Q395	TR
Race Telecomm	8099	TR
Radical System Solutions, Inc.	8108	TR
Raw Bandwidth Telecom, Inc.	8106	TR
RB Communications, Inc.	8012	TR

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Reduced Rate Long Distance, Inc.	Q355	TR
Reliance Communications International, Inc.	Q897	TR
Reliance Globalcom Services, Inc.	7972	TR
Reunion Communications, Inc.	8097	TR
RGT Utilities of California, Inc.	7899	TR
Richmond Pacific Railroad Corporation	0857	RR
Ridley Telephone Company, LLC	Q534	TR
Roadway Communications, Inc.	8091	TR
Rosebud Telephone, LLC	Q976	TR
Rural Broadband Now! LLC	Q882	TR
RuralWest - Western Rural Broadband, Inc.	7996	TR
Russell City Energy Company, LLC	1151	EG
Sacramento Municipal Utilities District	0487	PG
Sacramento Valley Railroad, LLC	0826	RR
Sage Telecom, Inc.	Q434	TR
San Ardo Pipeline Company	0469	PG
San Carlos Telecom, Inc.	7845	TR
San Diego & Arizona Eastern Railway Co.	0863	RR
San Diego & Imperial Valley Railroad Co. Inc.	0865	RR
San Diego Gas & Electric Company	0141	GE
San Joaquin Valley Railroad Company	0897	RR
San Pablo Bay Pipeline Company LLC	0492	PC
San Phoenecisco Communications, Inc.	Q994	TR
Santa Cruz Big Trees & Pacific Railway Co.	0896	RR
Saturn Telecommunications Services, Inc.	Q954	TR
Searles Valley Minerals Operations Inc.	0475	PW
Securus Technologies, Inc.	7580	TR
Sempra Broad Band	7850	TR
SES Americom California, Inc.	7621	TC
SES Americom, Inc.	2275	TC
SFPP, L.P.	0461	PC
Shell California Pipeline Company LLC	0468	PC
Sierra Advantage, Inc	Q875	TR
Sierra Northern Railway	0898	RR
Sierra Pacific Power Company	0146	GE
Sierra Telephone Company, Inc.	0286	LE
Sierra Telephone Long Distance	7705	TR
Silv Communication, Inc.	8074	TR
Simple Mobile, LLC	2786	WR
Siro Wireless LLC	D129	WR
Siskiyou Long Distance Company	Q317	TR
Siskiyou Telephone Company, The	0301	LE
Skynet Communications, Inc.	Q956	TR
SLO Cellular, Inc.	2687	WC
Smart Choice Communications, LLC	Q825	TR
Smart City Networks LP	2099	TR
SMF Pipeline	0491	PC
Snet America, Inc.	Q811	TR
Snip Link, LLC	Q217	TR
Snowcrest Telephone, Inc.	Q977	TR
Software Cellular Network (North America) Ltd.	D137	WR
Sonic Telecom, LLC	8081	TR

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Company Name	SBE No.	Industry
Southern California Edison Company	0148	GE
Southern California Gas Company	0149	GE
Southern California Telephone Company	Q866	TR
Southwest Gas Corporation	0152	GE
Southwest Transmission Cooperative, Inc.	0193	GE
Spacenet, Inc.	2054	TR
Spectrotel, Inc	Q768	TR
Speedypin Prepaid, LLC	Q992	TR
Splice Communications, Inc.	Q989	TR
Sprint Communications Company, L.P.	2014	TC
Sprint Telephony PCS, L.P.	2720	WC
ST Messaging, LLC	3436	RC
ST Network Services, LLC	3435	RC
Standard Pacific Gas Line, Incorporated	0189	GT
Starwood Power-Midway, LLC	1153	EG
STI Prepaid, LLC	Q850	TR
Stockton Terminal and Eastern Railroad	0878	RR
Sunesys, LLC	8067	TR
Sunrise Power Company, LLC	1137	EG
Sunset Railway Co.	0879	RR
Sunycell, Inc.	8114	TR
SureWest Long Distance	7707	TR
SureWest Telephone	0294	LE
SureWest Televideo	7961	TC
Surprise Valley Electrification Corp.	0173	GE
SWB Communications Services, Inc.	7951	TC
Syniverse ICX Corporation	8117	TR
Syniverse Technologies, Inc.	8047	TR
Tag Mobile, LLC	D141	WR
Talk America, Inc.	7677	TR
Talton Communications, Inc.	8128	TR
TC Telephone, LLC	8024	TR
TCast Communications, Inc.	7625	TR
TCO Network Inc.	Q594	TR
TDS Long Distance Corporation	Q206	TR
Telava Mobile, Inc.	D131	WR
Telcentris Communications, LLC	Q904	TR
Telco Experts, LLC	Q957	TR
Telco Partners, Inc.	P676	TR
Telecare, Inc.	2421	TR
Telecom Consultants Inc.	8033	TR
Telecom House Inc.	7934	TR
Telecom Management, Inc.	Q470	TR
Telecom New Zealand Communications, Ltd	Q813	TR
Telecommunication Systems, Inc.	8090	TR
Teledata Solutions, Inc.	7980	TR
TeleDias Communications, Inc.	Q545	TR
Telekenex, Inc.	7957	TR
Telemanagement Systems, Inc.	Q165	TR
Telequality Communications, Inc.	Q884	TR
Telespan Carrier Access, LLC	8038	TR
Telespan Communications, LLC	7956	TR

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Company Name	SBE No.	Industry
TeleUno, Inc.	Q247	TR
Telewest, Inc.	8018	TR
Telmex USA, LLC	7866	TR
Telna, Inc.	Q723	TR
Telrite Corporation	Q599	TR
Telscape Communications, Inc.	7907	TR
Telscape Communications, Inc.	D117	WR
Telstra Incorporated	7852	TR
Telswitch, Inc.	7544	TR
TELUS Communications Inc.	8120	TR
Tennessee Telephone Service, LLC	D132	WR
Terra-Gen Dixie Valley, LLC	0125	GE
Tesla Power Plant	1150	EG
The Telephone Connection Local Services, LLC	7846	TR
Think 12 Corporation	Q713	TR
Threshold Communications, Inc.	Q610	TR
Time Warner Cable Information Services (California), LLC	8063	TR
T-Mobile West Corporation	2748	WC
T-Netix Telecommunications Services, Inc	8084	TR
Total Call International, Inc.	7876	TR
Total Call Mobile, Inc.	D102	WC
Total Holdings, Inc	Q959	TR
Total Corporation	P786	TR
Touchtone Communications, Inc.	Q571	TR
Tracfone Wireless	D133	WR
Trans Bay Cable LLC	0119	GE
Trans National Communications International, Inc.	8075	TR
Transpac Telecom, Inc.	8104	TR
Transtelco, Inc.	Q978	TR
Transwestern Pipeline Company	0153	GT
Transworld Network Corp.	2478	TR
Tremcom International, Inc.	7538	TR
Tricom USA, Inc.	Q536	TR
Trillion Partners, Inc.	8094	TR
TRI-M Communications, Inc.	7740	TR
Trona Railway Co.	0882	RR
Ttusa Acquisition, Inc.	Q816	TR
TTX Company	0506	RF
Tulare Valley Railroad	0817	RR
Tuscarora Gas Transmission Company	0190	GT
tw telecom of california l.p.	7522	TC
U.S. South Communications, Inc.	7660	TR
U.S. Telecom Long Distance, Inc.	8078	TR
U.S. TelePacific Corp.	7757	TC
U.S. Telestar Communications Group	7823	TR
Union Pacific Railroad Company	0843	RR
Union Tank Car Company	0509	RF
United American Technology, Inc.	Q716	TR
United Communications Systems, Inc.	Q908	TR
United States Telesis, Inc.	7898	TR
United Telecom, Inc.	8130	TR
USA Digital Communications, Inc.	Q205	TR

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Company Name	SBE No.	Industry
USA Mobility Wireless, Inc.	3430	RC
Utility Telephone, Inc.	7994	TR
Valero Refining Company - California	0407	PN
Valley Electric Association, Inc.	0160	GE
Value-Added Communications, Inc.	2366	TR
Vaya Telecom, Inc.	Q960	TR
VCOM Solutions, Inc.	7913	TR
Velocita Wireless, LLC	2782	WR
Velocity The Greatest Phone Company	Q838	TR
Venoco, Inc.	0489	PG
Ventura County Railroad	0812	RR
Ventura Pipeline System	0464	PC
Verizon California, Inc.	0201	LE
Verizon Enterprise Solutions LLC	7623	TR
Verizon Long Distance LLC	8071	TR
Verizon Online LLC	7871	TR
Verizon Select Services, Inc.	7503	TR
Veroxity Technology Partners, LLC	8087	TR
Vertex Telecom, Inc.	8057	TR
Veza Telecom, Inc.	Q918	TR
Vidafon, Inc.	Q852	TR
Vincent Communications, Inc.	3052	RC
Vizada, Inc.	7948	TR
Voicecom Telecommunications, LLC	8039	TR
Volcano Telephone Company	0327	LE
Voxbeam Telecommunications, Inc.	R009	TR
Walnut Creek Energy, LLC	1162	EG
WDT Wireless Telecommunications, Inc.	D134	WR
WDT World Discount Telecommunications Corp	Q522	TR
West Coast Gas Company, Inc.	0194	GE
West Coast Pipe Lines	0409	PN
West Coast Voice & Data, Inc.	Q971	TR
West Isle Line, Inc.	0808	RR
Wholesale Air-Time, Inc.	7890	TR
Wholesale Carrier Services, Inc.	Q475	TR
Wide Voice, LLC	8129	TR
Wild Goose Storage, LLC	0195	GE
Wilshire Connection, LLC	7799	TC
WiMacTel, Inc.	R011	TR
Windstream Communications, Inc.	Q820	TR
Winterhaven Telephone Company	0330	LE
Working Assets Funding Service, Inc.	2376	TR
World Communications, Inc.	Q377	TR
Worldnet Communications Services Inc.	7631	TR
Worldwide Marketing Solutions, Inc.	Q982	TR
Worldwide Telecommunications, Inc.	8013	TR
WTI Communications, Inc.	8082	TR
X2 Comm, Inc.	Q476	TR
X2 Telecom, Inc.	Q963	TR
XO Communications Services, Inc.	7560	TC
Xtension Services, Inc.	Q320	TR
XYN Communications of California, LLC	R010	TR

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Company Name	SBE No.	Industry
Ymax Communications Corporation	8080	TR
YourTel America, Inc.	D142	WR
Yreka Western Railroad Co.	0889	RR
Zayo Bandwidth, LLC	7778	TR
Zayo Enterprise Networks, LLC	8127	TR
Zefcom, LLC	D083	WR
Zeus Telecommunications, LLC	Q786	TR
Zone Telecom, Inc.	7902	TR
ZTAR Mobile, Inc.	D094	WR
Ztelephony LLC	Q844	TR
ZTG, Inc.	7945	TR