



STATE BOARD OF EQUALIZATION
 PROPERTY TAX DEPARTMENT
 450 N STREET, SACRAMENTO, CALIFORNIA
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DEAN R. KINNEE
 Executive Director

No. 2018/034

July 25, 2018

TO COUNTY ASSESSORS AND COUNTY AUDITOR-CONTROLLERS:

LISTING OF STATE ASSESSEES

Enclosed are two listings of 680 companies whose property is subject to ad valorem tax assessment by the Board of Equalization (Board) for the lien date 2018. The first list is alphabetical by assessee name. The second list is numerical by assessee SBE number. These listings are current as of July 24, 2018. The State-Assessed Properties Division groups the assessees numerically by industry as follows:

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

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

The Board assesses to pipeline companies the 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 assessment, the Board's jurisdiction does not extend to land interests (fee or easement), delivery facilities, or personal property unless the personal property is directly related to the proper mechanical functioning of the pipeline.

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

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

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

Sincerely,

/s/ Richard Reisinger

Richard Reisinger, Chief
State-Assessed Properties Division

RDR:ah
Enclosures

State-Assessed Properties Division
Listing of State Assesseees - Alphabetical
Current as of July 24, 2018

Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
&TV Communications, Inc.	8115			3435 Wilshire Blvd., Suite 2915	Los Angeles	CA	90010
1 800 Collect	R061	dba Simple Billing Solutions		1658 Gales Blvd.	San Diego	CA	92154
365 Wireless, LLC	D169			2870 Peachtree Road, #951	Atlanta	GA	30305
5 Bars, LLC	R093			19200 Von Karman Ave	Irvine	CA	92612
800 Response Information Services, LLC	Q734			1795 Williston Rd., Suite 200	South Burlington	VT	05403
A+ Wireless, Inc.	8010	dba Advantage Wireless		PO Box 720128	Oklahoma City	OK	73172-0128
ABS-CBN Telecom North America, Inc.	7581			2001 Junipero Serra Blvd.	Daly City	CA	94014
Access One, Inc.	8035			820 W Jackson Blvd., 6th Floor	Chicago	IL	60607
Access Point, Inc.	P840		Tax Department	1100 Crescent Green, Suite 109	Cary	NC	27518
Access2Go, Inc.	Q756			4700 North Prospect Road	Peoria Heights	IL	61616
Accessible Wireless, LLC	2773		c/o Greatcall, Inc.	10935 Vista Sorrento Pkwy., Suite 200	San Diego	CA	92130
Accessline Communications Corporation	7887		c/o Telecom Compliance Services	825 E Middlefield Road	Mountain View	CA	94043
ACN Communications Services, LLC	8174			1000 Progress Place	Concord	NC	28025
Advanced Integrated Technologies, Inc.	Q632			7230 Metro Blvd.	Edina	MN	55439
Advanced Technology Distributors, Inc.	8153			1571 E Whitmore Ave.	Ceres	CA	95307
Advanced Technology Distributors, Inc.	R114			1571 E Whitmore Ave.	Ceres	CA	95307
Advanced Telecom, Inc.	7813	dba Eschelon Telecom, Inc.	c/o Compliance Solutions, Inc.	242 Rangeline Road	Longwood	FL	32750
Advantage Telecommunications Corp.	P905	dba Adv Telecom		3001 Aloma Avenue, Suite 304	Winter Park	FL	32792
AES Alamitos Energy, LLC	1166			690 North Studebaker Road	Long Beach	CA	90803
AES Alamitos, LLC	1100			690 North Studebaker Road	Long Beach	CA	90803
AES Huntington Beach Energy, LLC	1167			690 North Studebaker Road	Long Beach	CA	90803
AES Huntington Beach, LLC	1102			690 North Studebaker Road	Long Beach	CA	90803
AES Redondo Beach, LLC	1101			690 North Studebaker Road	Long Beach	CA	90803
Affiniti, LLC.	8094			9208 Waterford Center Blvd., Suite 150	Austin	TX	78758
Air Voice Wireless, LLC	D170			2425 Franklin Road	Bloomfield Hills	MI	48302
Airespring, Inc.	7959			7800 Woodley Avenue	Van Nuys	CA	91406
Airnex Communications, Inc.	7769			4057 Maple Ave.	Oakland	CA	94602
Airpeak Communications	D121			14530 South Commercial Street	Blythe	CA	92225
Alliance Global Networks LLC	Q926			1221 Post Rd. East	Westport	CT	06880
Alliance Payphone, Inc.	7973			1407 Foothill Blvd., #305	La Verne	CA	91750
Alliant Technologies, LLC	2803			1595 Peachtree Parkway, Suite 204-337	Cumming	GA	30041
Alphawave Networks, LLC	R096			10670 S Tropical Trl	Merritt Island	FL	32952-6903
Alpine Natural Gas Operating Company No. One LLC	0192			PO Box 550	Valley Springs	CA	95252
AltaGas San Joaquin Energy Inc. - Hanford	1122		c/o AltaGas Ltd.	1700, 355-4th Ave., SW	Calgary	AB	T2P 0H9 Canada
AltaGas San Joaquin Energy Inc. - Henrietta	1123		c/o AltaGas Ltd.	1700, 355-4th Ave., SW	Calgary	AB	T2P 0H9 Canada
AltaGas San Joaquin Energy Inc. - Tracy	1124		c/o AltaGas Ltd.	1700, 355-4th Ave., SW	Calgary	AB	T2P 0H9 Canada
American Broadband and Telecommunications Company	D176			1 Seagate, Suite 600	Toledo	OH	43699
American Messaging Services, LLC	3002			PO Box 478	Colleyville	TX	76034
American Telecomms. Systems, Inc.	P606			4884 Dressler Road, Suite A	Canton	OH	44718
American Telephone Company LLC	Q891			PO Box 720128	Oklahoma City	OK	73172
American Telesis, Inc.	R004			PO Box 6659	Hilton Head Island	SC	29938-6659
Americatel Corp.	P803			433 E Las Colinas Boulevard, Suite 400	Irving	TX	75039
Americom Government Services, Inc.	7912			11790 Sunrise Valley Drive, Suite 300	Reston	VA	20190
AmeriMex Communications Corp.	D177	dba SafetyNet Wireless		200 Mansell Ct. E, Suite 105	Roswell	GA	30076

State-Assessed Properties Division
Listing of State Assesseees - Alphabetical
Current as of July 24, 2018

Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
AmeriVision Communications Inc.	2379	dba Affinity 4		PO Box 720128	Oklahoma City	OK	73172
ANPI Business, LLC	7902		Attn: Tax Department	10300 6th Avenue North	Plymouth	MN	55441
ANPI, LLC	8086		Attn: Indirect Tax Department	550 West Adams Street, Suite 900	Chicago	IL	60661
Anza Electric Cooperative, Inc.	0103			PO Box 391909	Anza	CA	92539-1909
Anza Electric Cooperative, Inc.	8195	ConnectAnza		PO Box 391909	Anza	CA	92539
Aries Network, Inc.	7964	dba Aries Telecommunications		5973 Avenida Encinas, Suite 202	Carlsbad	CA	92008
Arizona & California Railroad Company	0899		c/o Genesee & Wyoming, Western Region	3220 State Street, Suite 200	Salem	OR	97301
Arizona Electric Power Cooperative, Inc.	0193			PO Box 670	Benson	AZ	85602
Arizona Public Service Company	0191			PO Box 53999, MS 9565	Phoenix	AZ	85072
Assist Wireless, LLC	D185			2402 Gravel Drive	Fort Worth	TX	76118
Association Administrators, Inc.	P611			PO Box 970	Port Jefferson	NY	11776
Astound Broadband LLC	7832			401 Kirkland Parkplace, Suite 500	Kirkland	WA	98033
AT&T Communications	2310		Property Tax Department	1010 Pine Street, 9E-L-01	St. Louis	MO	63101
AT&T Mobility LLC	2606		Property Tax Department	1010 Pine Street, 9E-L-01	St. Louis	MO	63101
ATC Outdoor DAS, LLC	8196			PO Box 723597	Atlanta	GA	31139-0597
Atherton Fiber, LLC	R110			260 Oak Grove Ave	Atherton	CA	94027
Audeamus	7824	dba Sebastian		811 S Madera Ave.	Kerman	CA	93630
Backbone Communications, Inc.	8031			811 Wilshire Blvd., Suite 1020	Los Angeles	CA	90017
Bandwidth.com CLEC, LLC	8122			Venture Center III - 2nd Floor, Suite 100, 900 Main Campus Drive	Raleigh	NC	27606
Bandwidth.com, Inc.	2793			Venture Center III, 900 Main Campus Drive, Suite	Raleigh	NC	27606
BCE Nexxia Corporation	8032		c/o DuCharme, McMillen &	PO Box 80615	Indianapolis	IN	46280
BCN Telecom, Inc.	Q780			1200 Mt. Kemble Avenue, 3rd Floor	Morristown	NJ	07960
Bellsouth BSE, Inc.	Q260			2730 Gateway Oaks Dr., Suite 100	Sacramento	CA	95833
BellSouth Long Distance, Inc.	P815			208 S Akard St.	Dallas	TX	75202-4206
Belmont Telecom, Inc.	Q929			130 Trapelo Road	Belmont	MA	02478
Berkeley Glass & Light	R105			1700 Martin Luther King Jr. Way	Berkeley	CA	94709
Bestel USA, Inc.	8133		c/o Fernando Krasovsky	2323 Bryan St., Suite 2040	Dallas	TX	75201
BetterWorld Telecom, LLC	Q586	dba BetterWorld Telecom	Regulatory Department	11951 Freedom Dr., 13th Floor	Reston	VA	20190
Bicent (California) Malburg, LLC	1154		c/o Beowulf Energy LLC	100 N West Street	Easton	MD	21601
Birch Communications, Inc.	8049			320 Interstate North Parkway SE, Suite 500 - Property Tax	Atlanta	GA	30339
Birch Telecom Of The West, Inc.	Q930	dba Birch Communications		2323 Grand Blvd., Suite 925	Kansas City	MO	64108
Blue Casa Mobile, LLC	D209			114 E Haley St, Suite A	Santa Barbara	CA	93101
Blue Casa Telephone LLC	8027			114 E Haley St., Suite A	Santa Barbara	CA	93101
Blue Jay Wireless, LLC	D159			4240 International Parkway, Suite 140	Carrollton	TX	75007
Blue Ridge Telecom Systems, LLC	Q767			250 Pilot Road, Suite 300	Las Vegas	NV	89119-3514
Blythe Energy, Inc.	1136		c/o AltaGas Ltd.	1700, 355-4th Ave., SW, Attn: Tax Department	Calgary	AB	T2P 0H9 Canada
BNSF Railway Company	0804		c/o Burlington Northern Santa Fe Tax Dept.	PO Box 961089	Fort Worth	TX	76161-0089
Boomerang Wireless, LLC	D144			955 Kacena Road, Suite A	Hiawatha	IA	52233
Bright Fiber Network, Inc.	R076	dba Spiral Internet		416 Broad Street	Nevada City	CA	95959
Bright House Networks Information Services (CA), LLC	8048		Property Tax Department	Charter Communications, PO Box 7467	Charlotte	NC	28241
Brightstar Global Solutions, LLC	D194			933 East Britton Road	Oklahoma City	OK	73114
Broadband Dynamics, LLC	8152			8757 E Via De Commercio, 1st Floor	Scottsdale	AZ	85258-3359
Broadview Networks, Inc.	8126			800 Westchester Avenue, Suite N501	Rye Brook	NY	10573

State-Assessed Properties Division
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Current as of July 24, 2018

Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
BT Americas Inc.	7758		Tax Department	11440 Commerce Park Drive	Reston	VA	20191
Budget Prepay, Inc.	8168			1325 Barksdale Blvd., Suite 200	Bossier City	LA	71111
Budget Prepay, Inc.	D139	dba Budget Mobile Federal Lifeline		1325 Barksdale Blvd., Suite 200	Bossier City	LA	71111
Buehner-Fry, Inc.	2116			389 SW Scalehouse Ct., Suite 100	Bend	OR	97702
Bullseye Telecom, Inc.	Q521			25925 Telegraph Road, Suite 210	Southfield	MI	48033-2527
Business Network Long Distance, Inc.	Q606			1400 Sixteenth St., Suite 400	Denver	CO	80202
Cabrillo Power I LLC	1106		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
Calaveras Telephone Company	0210			PO Box 37	Copperopolis	CA	95228-0037
California Broadband Cooperative, Inc.	8139			1101 Nimitz Avenue, Suite 215	Vallejo	CA	94592
California Gas Gathering, Inc.	0478			2981 Gold Canal Drive	Rancho Cordova	CA	95670
California Internet, L.P.	8202	GeoLinks		251 Camarillo Ranch Rd.	Camarillo	CA	93012
California Northern Railroad	0810		c/o Genesee & Wyoming, Pacific Region	3220 State Street, Suite 200	Salem	OR	97301
California Resources Production Corporation	0489		Attn: Bradford A. DeWitt	9200 Oakdale Avenue, Floor 9	Chatsworth	CA	91311
California RSA #4 Partnership	2669	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
California Rural Service Area #1, Inc.	2671	dba US Cellular		PO Box 31369	Chicago	IL	60631-0369
Call America, Inc.	7949			4202 Coronado Avenue	Stockton	CA	95204
CallFire, Inc.	R049			1410 2nd Street	Santa Monica	CA	90401
CallTower, Inc.	7960			10701 S River Front Pkwy., Suite 450	South Jordan	UT	84095
Calmtel USA, Inc.	8066			3660 Wilshire Blvd., Suite 524	Los Angeles	CA	90010
CALNEV Pipe Line LLC	0402		c/o Kinder Morgan Energy Partners, L.P.	1100 Town & Country Road	Orange	CA	92868
Cal-Ore Communications, Inc.	8079			PO Box 847	Dorris	CA	96023-0847
Cal-Ore Telephone Co.	0328			PO Box 847	Dorris	CA	96023-0847
CampusTVs, Inc.	D220			1595 Peachtree Parkway	Cumming	GA	30041
CapTex Telecom, LLC	8095			119 West Tyler Street, Suite 100	Longview	TX	75601
Cardinal Pipeline, LP	0493			1801 California Street, Suite 3600	Denver	CO	80202
Carlsbad Energy Center LLC	1163		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
Cause Based Commerce, Inc.	Q795	dba The Sienna Group		PO Box 531640	Cincinnati	OH	45253
CBTS Technology Solutions LLC	2470			221 East 4th Street, Room 103-1070	Cincinnati	OH	45202
CCFC Sutter Energy, LLC	1132		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
CCI Network Services, LLC	Q796			155 North 400 West, Suite 100	Salt Lake City	UT	84103
CCT Telecommunications, Inc.	7690			1106 E Turner Road, Suite A	Lodi	CA	95240
Cebridge Telecom CA LLC	8172		Brown Smith Wallace	6 CityPlace Drive, Ste. 800	St. Louis	MO	63141
Cellco Partnership	2559	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
Cellspan Inc.	D202			7920 Belt Line Road, Suite 730	Dallas	TX	95254
CENIC Broadband Initiatives LLC	8141			16700 Valley View Avenue, Suite 410	La Mirada	CA	90638
Central California Traction Company	0818		c/o Avitus Group	PO Box 2506	Billings	MT	59103
Central Oregon & Pacific Railroad	0802		c/o Genesee & Wyoming, Pacific Region	3220 State Street, Suite 200	Salem	OR	97301
Central Telecom Long Distance, Inc.	Q935			102 South Tejon Street, 11th Floor	Colorado Springs	CO	80903
Central Valley Gas Storage LLC	0104			241 Ralph McGill Blvd NE	Atlanta	GA	30308
Central Valley Telecom, LLC	R005			1346 N Floyd Avenue	Fresno	CA	93722
Centurylink Communications, LLC	2463		Attn: Property Tax	1025 Eldorado Blvd	Broomfield	CO	80021
CenturyTel of Eastern Oregon, Inc.	0202	dba Centurytel	c/o Duff & Phelps, LLC	PO Box 2629	Addison	TX	75001
Channel Islands Telephone Company	Q878			3802 Rosecrans St., Suite 485	San Diego	CA	92110
Charge Communication Inc.	D218			1501 Mariposa St, #326	San Francisco	CA	94107

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Charter Fiberlink CA-CCO, LLC	8061			PO Box 7467	Charlotte	NC	28241-7467
Cheap2Dial Telephone, LLC	Q969			107 W Michigan Avenue, 4th Floor	Kalamazoo	MI	49007
Chevron USA, Inc.	0429		c/o Chevron Services Company	PO Box 285	Houston	TX	77001-0285
Chevron USA, Inc.	0476		c/o Chevron Services Company	PO Box 285	Houston	TX	77001-0285
China Telecom (Americas) Corporation	8015		Tax Department	607 Herndon Parkway, Suite 201	Herndon	VA	20170
China Unicom (Americas) Operations, Ltd.	D215	thinQ Communications, Inc.		2355 Dulles Corner Blvd, Suite 688	Herndon	VA	20171
Cintex Wireless, LLC.	D146			11565 Old Georgetown Road	Rockville	MD	20852
Citizens Telecommunications Company of California, Inc.	0284		c/o Frontier Communications Corporation	401 Merritt 7	Norwalk	CT	06851
City of Riverside	0408		c/o Riverside Public Utilities	3900 Main Street	Riverside	CA	92522
Clear Rate Communications, Inc.	R025			555 Old Woodward Ave., Suite 600	Birmingham	MI	48009
Coast Belle Rail Corporation	0869	dba Santa Maria Valley Railroad		PO Box 5665	Santa Maria	CA	93456-5665
Comcast Business Communications, Inc.	Q565	dba Comcast Long Distance	Property Tax	One Comcast Center, 32 Floor	Philadelphia	PA	19103
Comcast OTR1, LLC	2804			One Comcast Center, 32nd Floor	Philadelphia	PA	19103
Comity Communications, LLC	Q987			3816 Ingersoll Avenue	Des Monies	IA	50312
Common Point, LLC	R006			3130 Pleasant Run	Springfield	IL	62711
Communications Brokers & Consultants, Inc.	7645	dba Corporate Business Communication Dial 411		23939 Ventura Blvd.	Calabasas	CA	91302
Communications Network Billing, Inc.	Q744			200 S Virginia Street, 8th Floor	Reno	NV	89501-2217
Communications Telefonicas Latinas Corp.	Q937			3050 Royal Blvd. S, Suite 115	Alpharetta	GA	30022-4484
ComNet(USA) LLC	7990			100 N Barranca St., Ste 910	West Covina	CA	91791
Comtech21, LLC	Q284			One Barnes Park South	Wallingford	CT	06492
Connect First, Inc.	R068			3101 Iris Avenue, Suite 200	Boulder	CO	80301
Connection Portal, Inc.	R058			5255 Stevens Creek Blvd.	Santa Clara	CA	95051
Connectto World, Inc.	D148			9901 Roscoe Blvd.	Sun Valley	CA	91352
Consolidated Communications Enterprise Services, Inc.	7707			121 South 17th Street	Mattoon	IL	61938
Consolidated Communications Enterprise Services, Inc.	R074			PO Box 61669	Roseville	CA	95661
Consolidated Communications of California Company	0294			121 South 17th Street	Mattoon	IL	61938
Consumer Cellular, Inc.	D074			7204 SW Durham Rd., Suite 300	Portland	OR	97224
Consumer Telcom, Inc.	7940			170 S Green Valley Pkwy., Suite 300	Henderson	NV	89012
Conterra Ultra Broadband LLC	8089		c/o Marvin F. Poer and Company	18818 Teller Avenue, Suite 277	Irvine	CA	92612
Convergence Systems	8107			600 W Broadway, Suite 700	San Diego	CA	92101
Convergia, Inc.	Q593			237 Hymus Blvd	Pointe Claire	QC	H9R 5C7 Canada
Corcom Communications, Inc.	R071			3159 Marble Ridge Ct.	Reno	NV	89511
Cox California Telcom, LLC	7640	dba Cox Communications, Inc.	Tax Department - Pamela L. Meekins	6205 A Peachtree Dunwoody Road, 12th Floor	Atlanta	GA	30328
CPN Pipeline Company	0428		c/o Duff & Phelps, LLC	717 Texas Avenue, Suite 1000	Houston	TX	77002-2780
CPV Sentinel, LLC	1160		c/o Competitive Power Ventures, Inc.	8403 Colesville Road, Suite 915	Silver Springs	MD	20910
Credit Union Wireless	D107			451 Division Street, NE	Salem	OR	97301
Credo Mobile, Inc.	D048			101 Market Street, Suite 700	San Francisco	CA	94105
Crexendo Business Solutions, Inc.	Q999			1615 South 52nd Street	Tempe	AZ	85281
Crimson California Pipeline L.P.	0490			1801 California Street, Suite 3600	Denver	CO	80202
Crown Castle CA-CLEC LLC	8037	dba Crown Castle Solutions Corp.		PMB 400, 4017 Washington Rd.	McMurray	PA	15317
Crown Castle NG West, LLC	7982			PMB 400, 4017 Washington Rd.	McMurray	PA	15317
Cruzio Media, Inc.	Q939			877 Cedar Street, #150	Santa Cruz	CA	95060

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
CTC Communications Corp.	7682	fka Computer Telephone Corp.		313 Boston Post Road West	Malborough	MA	01752
Curatel, LLC	D149			1605 W Olympic Blvd., Suite 600	Los Angeles	CA	90015
Custom Network Solutions, Inc.	P621			210 Route 4 East, Suite 201	Paramus	NJ	07652
Custom TeleConnect, Inc.	7651			6242 West Desert Inn Road	Las Vegas	NV	89146
CVIN, LLC	8151			7447 N. Palm Bluffs Ave., Ste. 105	Fresno	CA	93711
CXA La Paloma, LLC	1112		Mr. David Grant, NAES Corporation	PO BOX 175	McKittrick	CA	93251
Cybernet Communications Inc.	7516			7750 Gloria Ave.	Van Nuys	CA	91406
Dar Communications Corporation	Q746			500 North Rainbow Blvd., Suite 300	Las Vegas	NV	89107
DAS Group Professionals, Inc.	R115			1330 North Broadway	Walnut Creek	CA	94596
DATC Path 15, LLC	0156			550 South Tryon Street, MC: DEC-41B	Charlotte	NC	28202
DCT Telecom Group, Inc.	Q653			27877 Clemens Road	Westlake	OH	44145
Defense Mobile Corporation	D186	dba Coastguardmobile.com		3 Landmark Square	Stamford	CT	06901
Delta Energy Center, LLC	1128		c/o Calpine Corporation, Attn:	717 Texas Avenue, Suite 1000	Houston	TX	77002
Dial World Communications, LLC	R062			1420 Spring Hill Road, Suite 401	McLean	VA	22102
Dialink Corporation	2437			1660 S Amphlett Blvd., Suite 340	San Mateo	CA	94402-2526
DigiJack Corporation	R019			Box 326	Larkspur	CA	94997
Digital Communications Network, Inc.	2602			PO Box 487	Agoura Hills	CA	91376-0487
Digital Net Phone, LLC	R015			2377 Seminole Dr.	Okemos	MI	48864
Digital Transportation Corp.	8184			1720 Q Street	Sacramento	CA	95811
Digital West Networks, Inc.	8148			3620 Sacramento Drive, Suite 102	San Luis Obispo	CA	93401
dishNET Wireline L.L.C.	R018			PO Box 6623	Englewood	CO	80155
DMR Communications, Inc.	8041			17731 Irvine Blvd., #206	Tustin	CA	92780
Dollar Phone Enterprise, Inc.	Q941	dba DPE		232 Broadway	Brooklyn	NY	11211
Dsi-Iti, LLC	8142		c/o Ryan Tax Compliance Services, LLC	PO Box 460049	Houston	TX	77056
Ducor Telephone Company	0228			PO Box 42230	Bakersfield	CA	93384-2230
Dynalink Communications, Inc.	R102			927 McDonald Ave	Brooklyn	NY	11218
Dynegy Moss Landing, LLC	1103		c/o Dynegy Property Tax	601 Travis Street, Suite 1400	Houston	TX	77002
Dynegy Oakland, LLC	1105		c/o Dynegy Property Tax	601 Travis Street, Suite 1400	Houston	TX	77002
Earthlink Business, LLC	7800	fka New Edge Network, Inc.	c/o Duff & Phelps, LLC	PO Box 2629	Addison	TX	75001
Easton Telecom Services, LLC	Q597			Summit II - Unit A 3046 Brecksville Rd	Richfield	OH	44286
Easy Telephone Services Company	D181	dba Easy Wireless		4352 SE 95th Street	Ocala	FL	34480
EcoMobile, Inc.	D205	dba EcoMobile		2737 Via Orange Way	Spring Valley	CA	91978
Edison Carrier Solutions	7997		c/o Southern California Edison Co.	2244 Walnut Grove Avenue, QUAD 2-D, G.O. #1	Rosemead	CA	91770
Ekit.Com, Inc.	8102			423 W Broadway, Suite 304	South Boston	MA	02127-2266
El Paso Natural Gas Company, LLC	0197		Property Tax Department	PO Box 4372	Houston	TX	77210-4372
El Segundo Energy Center LLC	1158		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
Electric Lightwave, LLC	2430		c/o Compliance Solutions, Inc.	242 Rangeline Road	Longwood	FL	32750
Elk Hills Power, LLC	1126		c/o California Resources Corporation	9200 Oakdale Avenue, Floor 9	Chatsworth	CA	91311
Empire Unified Communications LLC	Q943			1 West Main St., Ste. 650	Rochester	NY	14614
Encompass Communications, LLC	Q287			119 W Tyler, Suite #286	Longview	TX	75601
eNetworks, LLC	R084			10130 Mallard Creek Rd., Suite 300	Charlotte	NC	28262
Enhanced Communications Group, LLC	Q119			312 South East Delaware	Bartlesville	OK	74003
Enhanced Communications Network, Inc.	7955	dba Asian American Association	Tax Department	9550 Flair Dr., #400	El Monte	CA	91731
Entelegant Solutions, Inc.	Q944			3800 Arco Corporate Drive, Suite 310	Charlotte	NC	28273
EOS Mobile Holdings LLC	D180			640 Fairway View Terrace	Southlake	TX	76092
Ernest Communications, Inc.	P928		Tax Department	5275 Triangle Parkway, Suite 150	Norcross	GA	30092
Etrali North America, LLC	R119			3 Second Street, Fl 15	Jersey City	NJ	07311-4045
Eventis Telecom, Inc.	Q993			221 E Hickory Street	Mankato	MN	56001

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Everything Wireless, LLC	2681			1310 Westwood Blvd.	Los Angeles	CA	90024
Excellus Communications, LLC	D214			4531 Highway 58	Chattanooga	TN	37416
EXCESS TELECOM	D204			One Commerce Plaza, 99 Washington Ave., Suite 805-A	Albany	NY	12210
Express Telecommunications Network, Inc.	8119			4573 N Fresno Street, Suite 101	Fresno	CA	93726
Extenet Systems (California) LLC	8093			3030 Warrenville Road, Suite 340	Lisle	IL	60532
EZ Reach Mobile, LLC	D150			3957 Pleasantdale Rd., Suite 107	Atlanta	GA	30340
Ezetop	R094		c/o Global Strategic Accountants	1595 Peachtree Parkway	Cumming	GA	30041
FastBlue Communications, Inc.	8101			800 South El Camino Rd., Suite 203	San Clemente	CA	92673
Fiber International, LLC	R021			2635 Park Boulevard	Palo Alto	CA	94306
Fireline Network Solutions, Inc.	8199	dba Fireline Broadband		9911 Norwalk Blvd.	Sana Fe Springs	CA	90670
First Choice Technology, Inc.	Q759			903 Lake Lilly Drive, Suite A125	Maitland	FL	32751
First Communications, LLC	8111			3340 West Market Street	Akron	OH	44333
Fisher Wireless Services, Inc.	2760			14530 South Commercial Street	Blythe	CA	92225
Five9, Inc.	8181			4000 Executive Pkwy., Suite 400	San Ramon	CA	94583
Flash Wireless, LLC	D151			1000 Progress Place	Concord	NC	28025
Flat West Wireless, LLC	2783	dba Clear Talk		5225 South Loop 289, Suite 128	Lubbock	TX	79424
Foresthill Telephone Co.	0235	dba Sebastian		811 S Madera Ave.	Kerman	CA	93630
France Telecom Corporate Solutions, LLC	8009			13775 McLearn Road, Mailstop 1100	Oak Hill	VA	20171
Franz, Inc.	Q398	dba Telelight Inc.		3347 St. Vincent Place	Boulder	CO	80301
Freedom Telecommunications, LLC	8169	dba Crown Castle	Jennifer Heath	300 Meridian Center	Rochester	NY	14618
Fresno Mobile Radio, Inc.	3039			160 North Broadway	Fresno	CA	93701
Fresno MSA Limited Partnership	2552	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
Frontier California, Inc.	0201		c/o Frontier Communications Corporation	401 Merritt 7	Norwalk	CT	06851
Frontier Communications of America, Inc.	7512		c/o Frontier Communications Corporation	401 Merritt 7	Norwalk	CT	06851
Frontier Communications of the Southwest, Inc.	0203		c/o Frontier Communications Corporation	401 Merritt 7	Norwalk	CT	06851
G2 Solutions, LLC	8000			4096 Piedmont Ave., #408	Oakland	CA	94611-5221
G3 Telecom USA, Inc.	R026			1039 McNicoll Avenue	Toronto	ON	M1W3W6 Canada
GATX Corporation	0503		Tax Department	222 West Adams St.	Chicago	IL	60606
GC Pivotal, LLC	8144	dba Global Capacity		7900 Tysons One Place, Suite 145	McLean	VA	22102
GetGo Communications LLC	8162	fka Citrix Communications LLC	Corp. Tax Dept.	851 W Cypress Creek Rd.	Fort Lauderdale	FL	33309
Gill Ranch Storage, LLC	0121			220 NW Second Ave.	Portland	OR	97209-3991
Gilroy Energy Center, LLC	1129		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
Global Connection Inc. of America	Q765			5555 Oakbrook Pkwy, Suite 620	Norcross	GA	30093
Global Phone Corp.	Q667			137 North Washington St., #100	Falls Church	VA	22046
Global Tel*Link Corporation	7988		c/o Ryan Tax Compliance Services, LLC	PO Box 460049	Houston	TX	77056
Global Telco Group Inc.	8166			1 N Main Street, Suite 2	Milpitas	CA	95035
Globalstar USA, LLC	2772			300 Holiday Square Blvd.	Covington	LA	70433
Go Solo Technologies, Inc.	Q238			5410 Mariner Street, #175	Tampa	FL	33609
GoDaddy.com	8113		c/o Howie Jacobsen	14455 N Hayden Rd., Suite 219	Scottsdale	AZ	85260
Golden State Water Company	0101			630 E Foothill Blvd.	San Dimas	CA	91773-1212
Google North America Inc.	2801	dba Project Fi by Google	Attn: Tax Department	1600 Amphitheatre Pkwy.	Mountain View	CA	94043
Goose Lake Railway, LLC	0805		c/o Mr. Toby J. Van Altvorst	1410 South 3rd Street	Lakeview	OR	97630

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
GoPro Communication, LLC	D213			25 Broadway, 9th Floor	New York	NY	10004
Granite Telecommunications, LLC	8175			100 Newport Avenue Extension	Quincy	MA	02171
Grasshopper Group, LLC	Q997			197 1st Avenue, Suite 200	Needham	MA	02494
Great America Networks, Inc.	Q480		c/o BTI Communications Group, Ltd.	15700 W 103rd Street, Suite 110	Lemont	IL	60439
Greatcall, Inc.	2784			10935 Vista Sorrento Pkwy., Suite 200	San Diego	CA	92130
Greenfield Communications, Inc.	8004			34112 Violet Lantern, Suite B	Dana Point	CA	92629
GTT Americas, LLC	8143		Attn: Tax Department	7900 Tysons One Place, Suite 1450	McLean	VA	22102
Happy Valley Telephone Company	0240			525 Junction Road	Madison	WI	53717
Harbor Cogeneration Company, LLC	1145		c/o Southwest Generation	600 17th Street, Suite 2400 South	Denver	CO	80202
HD Carrier LLC	R108			170 S. Green Valley Parkway, Suite 300	Henderson	NV	89074
High Desert Power Trust	1127		c/o Middle River Power	570 Lake Cook Road, Suite 126	Deerfield	IL	60015
HKBN Telecom International, Inc.	7967		HKBN Telecom International, Inc.	12/F Trans Asia Centre, 18 Kin Hong Street	Kwai Chung, N.T.		Hong Kong China
Homestake Mining Company of California	0410			PO Box 1010	Lower Lake	CA	95457
Hornitos Telephone Company	0239			525 Junction Road	Madison	WI	53717
Hunter Communications, Inc.	R079			505 Sansome Street, Suite 900	San Francisco	CA	94111
Ibasis Retail, Inc.	Q873			10 Maguire Rd., Bldg #3	Lexington	MA	02421
IDT America, Corp.	7947		Property Tax Services Group	520 Broad Street	Newark	NJ	07102
IFN.com, Inc.	8198			5901 W Century Blvd., 9th Floor	Los Angeles	CA	90045
Ignition Wireless, LLC	D217			1725 Windward Concourse	Alpharetta	GA	30005
IM Telecom, LLC	D221			1705 South Baltimore Ave	Tulsa	OK	74119
Impact Telecom LLC	8124	fka Impact Telecom, Inc.		433 E Las Colinas Blvd, Suite 500	Irving	TX	75039
inContact, Inc.	7985			75 W Towne Ridge Parkway, Tower 1, Suite 500	Salt Lake City	UT	84070
Independent Telecommunications Systems, Inc.	Q618	dba ITS Communications; IXC Direct		4079 Park East Court	Grand Rapids	MI	49546
Indigo Generation, LLC	1141		c/o Diamond Generating Corporation	633 West 5th Street, Suite 1000	Los Angeles	CA	90071
Inetworks Group, Inc.	Q911			125 S Wacker Drive, Suite 2510	Chicago	IL	60606
Infotech Telecommunications & Network, Inc.	7872			1048 Morning Glory Way	Oakley	CA	94561
Inland Empire Energy Center, LLC	1148		c/o Ryan LLC (for GE)	Property Tax Service, PO Box 4900 Dept-201	Scottsdale	AZ	85261-4900
Integrated Path Communications, LLC	R099			9030 State Route 22	Hillsdale	NY	12529
Integrated Services Inc.	Q861			5 Revere Drive, Suite 200	Northbrook	IL	60062
Integrated Telemanagement Services, Inc.	7638	dba Omnicom		4100 Guardian St., Suite 110	Simi Valley	CA	93063
IntelePeer Cloud Communications, LLC	8118			177 Bovet Road, Suite 400	San Mateo	CA	94402
Inteltrace, Inc.	8051			936 B 7th St., #122	Novato	CA	94945
Intellicall Operator Services, Inc.	2329			5000 Sawgrass Village Circle, Suite 2	Ponte Vedra Beach	FL	32082
Intelsat Global Service LLC	7969			7900 Tysons One Place, Suite 1400	McLean	VA	22102-5972
Internap Connectivity	R045			1 Ravinia Drive, Suite 1300	Atlanta	GA	30346
International Telcom Ltd.	7770			417 2nd Avenue West	Seattle	WA	98119
Intouch America, Inc.	2658			PO Box 571207	Tarzana	CA	91357-1207
Iny Communications Inc.	R059			22520 Mt Laurel Way	Diamond Bar	CA	91675
Inyo Networks, Inc.	8167			10621 Church Street, Suite 100	Rancho Cucamonga	CA	91730
IPC Network Services, Inc.	8029			3 Second Street, 15th Floor	Jersey City	NJ	07302
IRU Networks, LLC	R085			3030 Northwest Expressway, Suite 200-328	Oklahoma City	OK	73112
IT Management Corporation	8194			PO Box 720128	Oklahoma City	OK	73172-0128
i-wireless, LLC	2780			One Levee Way, Suite 3104	Newport	KY	41071
Jagat International LLC	8170			3160 Industrial Blvd.	West Sacramento	CA	95691
JRT, Inc.	Q981			7270 Coventry Circle	Buena Park	CA	90621
Karuk Tribe	8180			PO Box 1016	Happy Camp	CA	96039
KDDI America, Inc.	7766			825 3rd Ave., 3rd Floor	New York	NY	10022

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Kerman Telephone Co.	0246			811 S Madera Ave.	Kerman	CA	93630
Kern River Gas Transmission Company	0188		c/o Joann Wright @ Northern Natural	1111 South 103rd Street	Omaha	NE	68124
KG Communications, Inc.	2800			1595 Peachtree Parkway	Cumming	GA	30041
Kings County Canal Company	0412			PO Box 877	Corcoran	CA	93212
Kingstone Telecommunications, Inc.	8177			7771 Stanton Ave.	Buena Park	CA	90620
Konatel, Inc.	D222			1910 Minno Drive, Suite 210	Johnstown	PA	15905
KT America, Inc.	7781			811 Wilshire Blvd., Suite 1440	Los Angeles	CA	90017
Larkspur Energy, LLC	1142		c/o Diamond Generating Corporation	633 West 5th Street, Suite 1000	Los Angeles	CA	90071
LCB Communications, LLC	R027			PO Box 1246	San Martin	CA	95020
LCR Services, Inc.	7983	dba LCR/Premysis Technologies		26291 Production Ave, Unit 9	Hayward	CA	94545
LCR Telecommunications	R060			100 W Big Beaver Rd., Suite 200	Troy	MI	48084
Legacy Long Distance International, Inc.	7699			10833 Valley View St., Suite 150	Cypress	CA	90630-5040
Legent Communications Corporation	7978			24 Executive Park, Suite 210	Irvine	CA	92614
Liberty Utilities (Calpeco Electric), LLC	0163			PO Box 107	Tahoe Vista	CA	96148
Lightower Fiber Networks II LLC	8087		Attn: Tax Department	80 Central Street	Boxborough	MA	01719
LightSpeed Networks, Inc.	8188	dba LSN		921 SW Washington Street, Suite 370	Portland	OR	97205
LIT San Leandro LLC	8171			777 Davis Street, Suite 125	San Leandro	CA	94577
Local Access Services LLC	R030			11442 Lake Butler Blvd.	Windermere	FL	34786
Local Access Services LLC	R038			11442 Lake Butler Blvd.	Windermere	FL	34786
Locus Telecommunications, Inc.	8017			2200 Fletcher Avenue, 6th Floor	Fort Lee	NJ	07204
Lodi Gas Storage, LLC	0198			607 8th Avenue SW, Suite 400	Calgary	AB	T2P 0A7 Canada
Logical Telecom, LP	R065			16414 San Pedro Avenue, Suite 610	San Antonio	TX	78232
Long Beach Generation LLC	1111		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
Long Distance Access, Inc.	Q860			442 Hayward Avenue, N	Oakdale	MN	55128
Long Distance Consolidated Billing Co.	Q341			4010 W Walton Blvd., Suite B	Waterford	MI	48329
Long Distance of Michigan, Inc.	P652	dba LDMI Telecommunications Fonetel	c/o LDMI Telecommunications, Inc.	4001 N Rodney Parham Rd.	Little Rock	AR	72212
Look International, Inc.	R083			600 NW Dixie Hwy	Stuart	FL	34994-1118
Los Angeles SMSA Ltd., Partnership	2532	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
Los Esteros Critical Energy Facility, LLC	1143		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
Lumacel LLC	R121			27271 Las Ramblas, Suite 300	Mission Viejo	CA	92691
LV.Net	R116			2595 Fremont St	Las Vegas	NV	89104
Lycamobile USA Inc.	D152			24 Commerce Street, Suite 100	Newark	NJ	07102
M5 Networks, LLC	R117			960 Stewart Drive	Sunnyvale	CA	94085
Magna5 LLC	8200			5445 Legacy Dr., Suite 180	Plano	TX	75024
Malaga Power, LLC	1165	dba Malaga Peaking Plant	c/o Cogentrix Midway Holding	9405 Arrowpoint Boulevard	Charlotte	NC	28273
Mariposa Energy, LLC	1159		c/o Diamond Generating Corporation	633 West 5th Street, Suite 1000	Los Angeles	CA	90071
Marlink Inc.	8105	fka Astrium Services Business Communications Inc.		3327 S Sam Houston Parkway East, Suite 100	Houston	TX	77407
Masscomm, Inc.	Q980	dba Mass Communications		40 Wall Street	New York	NY	10005
Mast Mobile, Inc.	D183			335 Madison Avenue, 16th Floor	New York	NY	10017
MCC Telephony Of The West, Inc.	Q828	dba Mediacom Communications Corp.		One Mediacom Way	Mediacom Park	NY	10918
McCloud Railway Company	0883	dba Railroad Materials Salvage, Inc.		10100 N Ambassador Dr, Suite 105	Kansas City	MO	64153
McGraw Communications	Q515			521 Fifth Avenue, 14th Floor	New York	NY	10175
MCI Communications Services, Inc.	2274			PO Box 521807	Longwood	FL	32752

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
MCI Metro Access Transmission Services, LLC	2372			PO Box 521807	Longwood	FL	32752
McLeodUSA Telecommunications Services, Inc.	7914		c/o Windstream Corporation	4001 N Rodney Parham Rd.	Little Rock	AR	72212
Medallion Telecom Inc.	8156			1210 Idlewood Rd.	Glendale	CA	91202
Mendocino Railway	0815			341 Industrial Way	Woodland	CA	95776-6202
Metcalf Energy Center, LLC	1133		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
Metro Star Networks, Inc.	R073			145 S Halcyon Rd.	Arroyo Grande	CA	93420
Metropolitan Telecommunications of CA, Inc.	Q373	dba Met Tel		55 Water Street, 32nd Floor	New York	NY	10041
Midway Peaking, LLC	1153		c/o Cogentrix Midway Holdings, LLC	9405 Arrowpoint Boulevard	Charlotte	NC	28273
Miracle Communications, Inc.	R067			725 Lakefield Road	Westlake Village	CA	91361
Mission Telecom, Inc.	8040			2920 Scott Road	Santa Clara	CA	95054
Mitel Cloud Services, Inc.	2381			1146 N Alma School Rd.	Mesa	AZ	85201-3000
Mobile Net Posa, Inc.	2798			PO Box 811160	Los Angeles	CA	90081
Mobilitie Management, LLC	R113			660 Newport Center Drive, Suite 200	Newport Beach	CA	92660
Modesto & Empire Traction Company	0850			PO Box 3106	Modesto	CA	95353
Modus, LLC	8197			240 Stockton Street, 3rd Floor	San Francisco	CA	94108
Mojave Pipeline Company, LLC	0187		Property Tax Department	PO Box 4372	Houston	TX	77210-4372
Momentum Telecom, Inc.	Q912			880 Montclair Road, Suite 400	Birmingham	AL	35213
Mosaic Networx, LLC	8112			454 Las Gallinas Avenue, Suite 145	San Rafael	CA	94903
Mother Lode Internet, LLC	2787			197 A Mono Way	Sonora	CA	95370
Multiline Long Distance, Inc.	Q837			8044 Montgomery Rd., Suite 700	Cincinnati	OH	45236
Napa Valley Wine Train, Inc.	0894		c/o Portia Howard	203 SE Park Plaza Dr., Suite 230	Vancouver	WA	98684
National Access Long Distance, Inc.	Q506			871 Coronado Center Drive, Suite 200	Henderson	NV	89052
National Directory Assistance, LLC	Q516			12700 Townepark Way	Louisville	KY	40243
Nationwide Long Distance Service, Inc.	Q808			2000 Town Center, Suite 1900	Southfield	MI	48075
Natomas Central Mutual Water Company	0435			2601 West Elkhorn Blvd.	Rio Linda	CA	95673
NetFortris Acquisition Co., Inc.	8164			6900 Dallas Parkway, Suite 250	Plano	TX	75024
Netwolves Network Services, LLC	2460		Attn: Tax Department	4710 Eisenhower Blvd., Suite E8	Tampa	FL	33634
Network Billing Systems, LLC	8187			695 RT. 46 West, Ste. 200	Fairfield	NJ	07004
Network Communications International Corporation	Q064			606 East Magrill Street	Longview	TX	75601
Network Enhanced Technologies, Inc.	7571		Sharoz Yroshalmaine	269 S. Beverly Dr. #1533	Beverly Hills	CA	90212
Network Expert Group, Inc.	8083			2975 Wilshire Blvd., Suite 460	Los Angeles	CA	90010
Network Innovations, Inc.	8154		Attn: Rick Stern	1101 W Lake Street, 6th Floor	Chicago	IL	60607
Network IP, LLC	Q161			119 W Tyler Street, Suite 100	Longview	TX	75601
Network Service Billing, Inc.	Q736			7251 W Lake Mead Blvd., Suite 300	Las Vegas	NV	89128
Netzero Wireless, Inc.	D182			21255 Burbank Blvd.	Woodland Hills	CA	91367
Neutral Tandem - California, LLC	8002		Attn: Indirect Tax Department	550 West Adams, Suite 900	Chicago	IL	60661
New Horizon Communications Group	Q692			420 Bedford Street, Suite 250	Lexington	MA	02420
New Horizons Communications of California Corp.	Q948			420 Bedford Street, Suite 250	Lexington	MA	02420
NewPath Networks, LLC	8077			PMB 400, 4017 Washington Rd.	McMurray	PA	15317
Nextlink Wireless, LLC	2775		Tax Department	13865 Sunrise Valley Drive, Suite 150	Herndon	VA	20171
Nexus Communications, Inc.	D128	dba ReachOut Wireless		PO Box 247168	Columbus	OH	43224
Nexus Communications, Inc.	Q693	dba ReachOut Wireless		PO Box 247168	Columbus	OH	43224
NobelTel, LLC	7992			1545 Faraday Avenue, Suite 101	Carlsbad	CA	92008
Norcast Communications Corporation	7998			1998 Santa Barbara Avenue, #100	San Luis Obispo	CA	93401
Norstar Telecommunications, LLC	Q826			10025 Scenic View Road	Vienna	VA	22182
North Baja Pipeline, LLC	0180		c/o TransCanada Pipeline USPC - Property Tax Dept.	PO Box 2168	Houston	TX	77252-2168
North County Communications Corp	8068			3802 Rosecrans St., Suite 485	San Diego	CA	92110

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Northwestern Pacific Railroad Company	0827			250 Cambridge Avenue, Suite 200	Palo Alto	CA	94306-1554
NOS Communications, Inc.	2416			250 Pilot Road, Suite 300	Las Vegas	NV	89119-3514
NRG California South LP - Ellwood	1117		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
NRG California South LP - Etiwanda	1116		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
NRG California South LP - Mandalay	1114		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
NRG California South LP - Ormond Beach	1115		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
NRG Marsh Landing LLC	1157		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
NTT America, Inc.	7732			8300 East Maplewood Ave., Suite 400	Greenwood Village	CO	80111
NTT DOCOMO USA, Inc.	2788			757 Third Avenue, 16F	New York	NY	10017
O1 Communications, Inc.	7791			5190 Golden Foothills Parkway	El Dorado Hills	CA	95762
OACYS Technology	8189			PO Box 1009	Porterville	CA	93258
One Phone, Inc.	8023	dba OWTel		3943 Irvine Blvd., Ste. 442	Irvine	CA	92602
Onelink Communications, Inc.	Q504	dba Firstlink Communications		7030 Alamitos Ave., Suite A	San Diego	CA	92154
Online Savings, Inc.	Q809			442 Hayward Aveune, N	Oakdale	MN	55128
OnStar, LLC	2759			300 Renaissance Center, MC 482-C14-C66	Detroit	MI	48265
Onvoy, LLC	8178		Attn: Indirect Tax Department	550 West Adams Street, Suite 900	Chicago	IL	60661
Openpop.com, Inc.	7953			5422 Beach Blvd.	Buena Park	CA	90621
Operator Service Company LLC	2484	dba OSC		6010 Exchange Parkway	San Antonio	TX	78238
OPEX Communications, Inc.	8076			3777 Long Beach Blvd., Suite 400	Long Beach	CA	90807
Optic Access	R029			533 Airport Blvd.	Burlingame	CA	94111
Orange Grove Energy, L.P.	1155			1900 East Golf Rd., Suite 1030	Schaumburg	IL	60173
Otay Mesa Generating Company, LLC	1134		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
Pacific Bell Telephone Company	0279	dba AT&T California	AT&T Property Tax Group	909 Chestnut Street, Rm. #36-M-01	St. Louis	MO	63101
Pacific Gas and Electric Company	0135		Tax Department	PO Box 7054, Mail Code B12G	San Francisco	CA	94120-7054
Pacific Harbor Lines	0813			705 N Henry Ford Ave.	Wilmington	CA	90744
Pacific Lightwave, Inc.	8131			PO Box 10748	Palm Desert	CA	92255
Pacific Pipeline System, LLC	0486		c/o Plains All American Pipeline,	333 Clay Street, Suite 1600	Houston	TX	77002
Pacific Sun Railroad, LLC	0822		Attn: Tax Department	315 W 3rd Street	Pittsburg	KS	66762
PacifiCorp	0106			825 NE Multnomah, Suite 1900	Portland	OR	97232-4116
PAETEC Communications, Inc.	7814		c/o Windstream Corporation	4001 N Rodney Parham Rd.	Little Rock	AR	72212
Panoche Energy Center, LLC	1152			43883 W Panoche Road	Firebaugh	CA	93622
Pastoria Energy Facility, LLC	1131		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
Paxio, Inc.	8042			3190 Coronado Drive	Santa Clara	CA	95054
Pay Tel Communications, Inc.	8176			PO Box 8179	Greensboro	NC	27419
PC Landing Corp.	8116		c/o PC Landing Corp.	8300 East Maplewood Ave., Suite 400	Greenwood Village	CO	80111
Peak Communications, Inc.	7916			1442 E Lincoln Ave., Suite 479	Orange	CA	92865
Peerless Network of California, LLC	8109			222 South Riverside Plaza, Suite 2730	Chicago	IL	60606
Phillips 66 Company	0467		Property Tax	PO Box 5600	Bartlesville	OK	74005
Phillips 66 Pipeline LLC	0480		c/o Phillips 66 Company - Property Tax	PO Box 5600	Bartlesville	OK	74005
Pinnacles Telephone Co.	0209			340 Live Oak Road	Paicines	CA	95043-9998
Pio Pico Energy Center, LLC	1164		c/o Southwest Generation	600 17th Street, Suite 2400 South	Denver	CO	80202
Plains All American Pipeline, L.P.	0465		c/o Plains All American Pipeline,	333 Clay Street, Suite 1600	Houston	TX	77002
Plains West Coast Terminals, LLC	0488		c/o Plains All American Pipeline,	333 Clay Street, Suite 1600	Houston	TX	77002
PlatinumTel Communications, LLC	D223			8108 South Roberts Road	Justice	IL	60458
Plintron Technologies USA LLC	D200			1800 136th Place NE, Suite 5	Bellevue	WA	98005
Plumas Sierra Telecommunications	8136			73233 State Route 70	Portola	CA	96122-7069

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Plumas-Sierra Rural Electric Cooperative	0176			73233 State Route 70	Portola	CA	96122-7069
PNG Telecommunications, Inc.	7588		Tax Department	8805 Governor's Hill Drive, Suite 250	Cincinnati	OH	45249
Point To Point, Inc.	7792			PO Box 3148	Rancho Cordova	CA	95741
Ponderosa Cablevision	7894			PO Box 21	O'Neals	CA	93645
Preferred Long Distance, Inc.	2100			16830 Ventura Blvd., Suite 350	Encino	CA	91436
Prepaid Wireless Retail, LLC	D201	dba Odin Mobile		11426 Rockville Pike	Rockville	MD	20852
Prepaid Wireless Wholesale, LLC	D203			11426 Rockville Pike	Rockville	MD	20852
Prime Time Ventures, LLC	Q951	dba Infostructure		288 South Pacific Hwy.	Talent	OR	97540
Primus Telecommunications, Inc.	7686			805 Wright Brothers, SW, Suite 1	Cedar Rapids	IA	52404
Public Communications Services, Inc.	7811		c/o Ryan Tax Compliance Services, LLC	PO Box 460049	Houston	TX	77056
Public Interest Telecom of California	8161			1050 Heinz Ave.	Berkeley	CA	94710
Puretalk Holdings, LLC	D167			4113 Monticello Street	Covington	GA	30014
Purple Communications Inc.	7999			595 Menlo Drive	Rocklin	CA	95765
Q Link Wireless LLC	D154			499 E Sheridan St., Suite 300	Dania	FL	33004
Quality Speaks, LLC	R107			9221 Corbin Ave, Suite 155	Northridge	CA	91324
Quasar Communications Corporation	Q701			15610 Boulder Oaks Drive	Houston	TX	77084
Questar Southern Trails Pipeline Company	0196			PO Box 45360	Salt Lake City	UT	84145
Quick-Tel, Inc.	7880		Tax Department	PO Box 112	Wrightwood	CA	92397-0112
Quincy Railroad Company	0861			PO Box 420	Quincy	CA	95971
Race Telecommunications, Inc.	8099			1325 Howard Ave., #604	Burlingame	CA	94010
Raw Bandwidth Telecom, Inc.	8106			PO Box 1305	San Bruno	CA	94066
RCLEC, Inc.	8158		c/o Derek Gee	20 Davis Drive	Belmont	CA	94002
Ready Wireless, LLC	D190			955 Kacena Road, Suite A	Hiawatha	IA	52233
Red Pocket, Inc.	D166			2060D Avenida de Los Arboles, Suite 288	Thousand Oaks	CA	91362
Reduced Rate Long Distance, Inc.	Q355			3993 Howard Hughes Parkway, Suite 250	Las Vegas	NV	89169
Reliance Globalcom Services, Inc.	7972	dba Global Cloud Xchange		2000 S Colorado Blvd., 2-130	Denver	CO	80222
Republic Wireless, Inc.	D210			940 Main Campus Drive, Suite 300	Raleigh	NC	27606
Reunion Communications, Inc.	8097			106 W Calendar Avenue, Suite 190	Lagrange	IL	60525
RGT Utilities, Inc.	7899			1290 Avenue of the Americas, Fl 14	New York	NY	10104
Richmond Pacific Railroad Corporation	0857		c/o Crawford Pimentel Corporation	2150 Trade Zone Blvd., Suite 299	San Jose	CA	95131
Ridge Communications, Inc.	R112			12667 Alcosta Blvd, Suite 175	San Ramon	CA	94583
RiseTel, LLC	R031			7810 Gimron Way	Elk Grove	CA	95758
RiseTel, LLC	R039			7810 Gimron Way	Elk Grove	CA	95758
Roadway Communications, Inc.	8091			21 Mela Lane	Rancho Palos Verdes	CA	90275
Rosebud Telephone, LLC	Q976			501 West Main St.	Rosebud	TX	76570
Russell City Energy Company, LLC	1151		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
Sacramento Municipal Utilities District	0487			PO Box 15830, MS K109	Sacramento	CA	95852-1830
Sacramento Valley Railroad, LLC	0826		c/o Patriot Rail Company LLC	10060 Skinner Lake Drive	Jacksonville	FL	32246
Sage Communications, Inc.	8190			PO Box 720128	Oklahoma City	OK	73172-0128
Sage Telecom Communications, LLC	Q434			1149 S Hill Street, Suite H-400	Los Angeles	CA	90015
San Ardo Pipeline Company	0469		c/o Chevron Services Company	PO Box 285	Houston	TX	77001-0285
San Carlos Telecom, Inc.	7845			1676 No. California Blvd., Suite 420	Walnut Creek	CA	94596
San Diego & Arizona Eastern Railway Co.	0863		c/o San Diego Metropolitan Transit System	1255 Imperial Avenue, Suite 1000	San Diego	CA	92101-7492
San Diego & Imperial Valley Railroad Co. Inc.	0865		c/o Julie Rauch	3220 State Street, Suite 200	Salem	OR	97301
San Diego Gas & Electric Company	0141			488 8th Avenue, HQ08N1	San Diego	CA	92101

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
San Joaquin Valley Railroad Company	0897		c/o Genesee & Wyoming, Pacific Region	3220 State Street, Suite 200	Salem	OR	97301
San Pablo Bay Pipeline Company LLC	0492		Tax Department - Property	PO Box 4369	Houston	TX	77210-4369
Santa Cruz & Monterey Bay Railway Company	0831		c/o Iowa Pacific Holdings, LLC	118 South Clinton Street, Suite 400	Chicago	IL	60661
Santa Cruz Big Trees & Pacific Railway Co.	0896	dba Roaring Camp Railroad		PO Box G-1	Felton	CA	95018
Satcom Direct Government, Inc.	7948	dba Comsat, Inc.		2550 Wasser Terrace, Suite 6000	Herndon	VA	20171
Searles Valley Minerals Inc.	0475			13200 Main Street	Trona	CA	93562
Securetel Network Inc.	R057	dba STN		1303 53rd Street	Brooklyn	NY	11219
Securus Technologies, Inc.	7580			4000 International Parkway	Carrollton	TX	75007
Selectel Inc.	D184	dba Selectel Wireless		1725 Windward Concourse	Alpharetta	GA	30005
Senior Tech, LLC	D207	dba Visikey and Snapfon		100 Cherokee Blvd.	Chatanooga	TN	37405
SES Americom Inc.	7621			4 Research Way, Mail Stop 3-10	Princeton	NJ	08540-6684
SFPP, L.P.	0461		c/o Kinder Morgan Energy Partners, L.P.	1100 Town & Country Road	Orange	CA	92868
Shell California Pipeline Company LLC	0468		Tax Department - Property	PO Box 4369	Houston	TX	77210-4369
SI Wireless, LLC	D192	dba Twigby		1595 Peachtree Parkway	Cumming	GA	30041
Sierra Northern Railway	0898			341 Industrial Way	Woodland	CA	95776-6202
Sierra Pacific Power Company	0146	dba NV Energy	Tax Department	PO Box 10100	Reno	NV	89520-0024
Sierra Telephone Company, Inc.	0286			PO Box 219	Oakhurst	CA	93644-0219
Sierra Telephone Long Distance	7705			PO Box 1505	Oakhurst	CA	93644
Silicon Business System	R100			1891 Bluebeech Way	Perris	CA	92571
Silv Communication, Inc.	8074			3460 Wilshire Blvd., Suite 1103	Los Angeles	CA	90010
Siskiyou Long Distance Company	Q317			PO Box 157, 30 Telco Way	Etna	CA	96027-0157
Smart Card Services, Inc.	R050			979 SW 159th Terrace	Pembroke Pines	FL	33027
Smart Choice Communications, LLC	Q825	dba Smart Choice Communications		16 W 45th Street, 7th Floor	New York	NY	10036
Smart City Networks LP	2099			5795 West Badura, Suite 110	Las Vegas	NV	89118
SMF Pipeline	0491	dba Wickland Pipelines, LLC		8950 Cal Center Drive, Suite 125	Sacramento	CA	95826
SnowCrest Telephone, Inc.	8137			PO Box 1379	Mt. Shasta	CA	96067
Sonic Telecom, LLC	8081			2260 Apollo Way	Santa Rosa	CA	95407
Southern California Edison Company	0148			2244 Walnut Grove Avenue, QUAD 2-D, G.O. #1	Rosemead	CA	91770
Southern California Gas Company	0149			488 8th Avenue, HQ08N1	San Diego	CA	92101
Southern California Telephone Company	Q866			27515 Enterprise Circle West	Temecula	CA	92590
Southwest Gas Corporation	0152			PO Box 98510, LVC-400	Las Vegas	NV	89193-8510
SP Licenses, Inc.	R118			4695 MacArthur Court, Suite 930	Newport Beach	CA	92660
Spectrotel, Inc.	Q768			3535 State Highway 66, Suite 7	Neptune	NJ	07753
Speedypin Prepaid, LLC	Q992			555 Saturn Blvd., #B502	San Diego	CA	92154-4766
Splice Communications, Inc.	8146			8880 Cal Center Dr., Suite 400	Sacramento	CA	95826
Spok, Inc.	3430		c/o Ryan Tax Compliance Services, LLC	PO Box 460049	Houston	TX	77056
Sprint Communications Company, L.P.	2014			6200 Sprint Parkway, KSOPHL0512-5A750	Overland Park	KS	66251-5333
Sprint Spectrum LP	2720			6500 Sprint Parkway, KSOPHL5A602	Overland Park	KS	66251-5333
Standard Pacific Gas Line, Incorporated	0189		Tax Department	PO Box 7054, Mail Code B12G	San Francisco	CA	94120-7054
Stockton Terminal and Eastern Railway	0878		c/o Omnitrax, Inc.	252 Clayton Street	Denver	CO	80206
Stream Communications, LLC.	2797		c/o GSA	14675 Dallas Parkway, Suite 150	Dallas	TX	75254
Sunesys, LLC	8067			PMB 400, 4017 Washington Rd.	McMurray	PA	15317
Sunrise Power Company, LLC	1137		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
Sunset Railway Co.	0879		c/o Union Pacific Railroad	1400 Douglas Street, Stop 1640	Omaha	NE	68179-1640
Super Prepaid, Inc.	8088			26535 Summit Circle	Santa Clarita	CA	91350

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Surfnet Communications, Inc.	R069			25600 Hillside Road	Los Gatos	CA	95033
Surprise Valley Electrification Corp.	0173			516 US Hwy 395 E	Alturas	CA	96101-4228
Synergy DAS, LLC	R034			867 E Front Street	Ventura	CA	93001
Syniverse Technologies, LLC	8047			8125 Highwoods Palm Way	Tampa	FL	33647-1765
Tag Mobile, LLC	D141			1330 Capital Parkway	Carrollton	TX	75006
Tahnay Telecommunications, Inc.	R082			1517 Avenieda De Aprisa	Camarillo	CA	93010
Talk America, Inc.	7677	dba Network Services of New		4001 N Rodney Parham Rd.	Little Rock	AR	72212
Talton Communications, Inc.	8128			910 Ravenwood Drive	Selma	AL	36701
TC Telephone, LLC	8024			PO Box 1095	Red Bluff	CA	96080
Tech Verb, Inc.	R122		Tagawa & Ho LLP	6101 W. Centinela Ave., #280	Culver City	CA	90230
Tekify Fiber, LLC	8203			28301 Industrial Blvd., Suite I	Hayward	CA	94545
Telcentris Communications, LLC	Q904			5825 Oberlin Dr. Suite 5	San Diego	CA	92121
Telco Experts, LLC	Q957			PO Box 945	Oakland	NJ	07436
Tele Circuit Network Corporation	Q708			3075 Breckinridge Blvd., Suite 425	Duluth	GA	30096
Telecircuit Network Corporation	R028			1725 Windward Concourse	Alpharetta	GA	30005
Telecircuit Network Corporation	R036			1725 Windward Concourse	Alpharetta	GA	30005
Telecom Carrier Access, Inc.	8038			3463 State Street, Suite 520	Santa Barbara	CA	93105
Telecom Consultants Inc.	8033			433 E Keats Ave., Suite 6	Fresno	CA	93710
Telecom House Inc.	7934			1114 S Robert Blvd.	Los Angeles	CA	90035
Telecom Management, Inc.	Q470	dba Pioneer Telephone		39 Darling Avenue	South Portland	ME	04106
Telecom One, Inc.	Q594	dba TCO		13400 Bishops Lane, Suite 295	Brookfield	WI	53005
Telecom Service Bureau, Inc.	D219			4352 SE 95th Street	Ocala	FL	34480
Telecommunication Systems, Inc.	8090			68 South Service Road, Suite 230	Melville	NY	11747
Telefonica USA, Inc.	D156			1111 Brickell Ave., #1000	Miami	FL	33131
Telequality Communications, Inc.	Q884			21232 Gathering Oak, Suite 107	San Antonio	TX	78260
Telespan Communications, LLC	7956			3888 State St., Suite 204	Santa Barbara	CA	93105
Telmex USA, LLC	7866			3350 SW 148th Avenue, Suite 400	Miramar	FL	33027
Tel-One Network Services, Inc.	R103			286 12th Street	San Francisco	CA	94103
Telrite Corporation	D162	dba Life Wireless		4113 Monticello Street	Covington	GA	30014
Telrite Corporation	Q599			PO Box 2207	Covington	GA	30015
Telscape Communications, Inc.	7907			1149 S Hill Street, Suite H-400	Los Angeles	CA	90015
Telstra Incorporated	7852			40 Wall Street, 44th Floor	New York	NY	10005
TELUS Communications (U.S.) Inc.	8120		c/o TELUS Communications, Inc.: Taxation Dept.	PO Box 1552	Edmonton	AB	T5J2N7 Canada
Tempo Telecom, LLC	D178	dba Tempo		2323 Grand Blvd., Suite 925	Kansas City	MO	64108
Terra-Gen Dixie Valley, LLC	0125			437 Madison Ave, 22nd Floor, Suite A	New York	NY	10022
Tesoro Refining and Marketing Company, LLC	0462		c/o Tesoro Companies, Inc. - Property Tax	2350 E 223rd St.	Carson	CA	90810
The Oakland Terminal Railway Company	0839		c/o BNSF Railway Company Tax Dept.	2301 Lou Menk Dr., G3W	Fort Worth	TX	76131-2525
The People's Operator USA, LLC	D193			1595 Peachtree Parkway	Cumming	GA	30041
The Ponderosa Telephone Company	0205			PO Box 21	O'Neals	CA	93645
The Siskiyou Telephone Company	0301			PO Box 157	Etna	CA	96027-0157
thinQ, Inc.	R090	dba thinQ Communications, Inc.		5420 Wade Park Blvd, Suite 100	Raleigh	NC	27607
Threshold Communications, Inc.	Q610			16541 Redmond Way, #245C	Redmond	WA	98052
Tierzero	8192			700 Wilshire Blvd., 6th Floor	Los Angeles	CA	90017
Time Warner Cable Business LLC	8155		Tax Department	PO Box 7467	Charlotte	NC	28241-7467
Time Warner Cable Information Services (CA),	8063		Tax Department	PO Box 7467	Charlotte	NC	28241-7467

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Ting, Inc.	D189	dba Ting Tucows Inc.		96 Mowat Ave.	Toronto	ON	M6K 3M1 Canada
T-Mobile West, LLC	2748	dba T-Mobile		12920 SE 38th Street	Bellevue	WA	98006
TNCI Operating Company, LLC	8075	dba TNCI		114 E Haley St., Suite I	Santa Barbara	CA	93101
Toly Digital Networks, Inc.	R097			1005 W Indiantown Rd	Jupiter	FL	33458
Torrance Pipeline Company, LLC	0414		c/o Ryan - Property Tax/Parent	100 Congress Ave., Suite 1900	Austin	TX	78701
Torrance Valley Pipeline Company, LLC	0409		c/o Ryan - Property Tax/Parent	100 Congress Ave., Suite 1900	Austin	TX	78701
Total Holdings, Inc.	Q959	dba GTC Communications		3777 Long Beach Blvd., Suite 300	Long Beach	CA	90807
TouchTone Communications Inc.	R123			16 South Jefferson Road, Suite 200	Whippany	NJ	07981
Touchtone Communications, Inc.	Q571			16 S Jefferson Rd	Whippany	NJ	07981
TQAvenger Telecom, LLC	R056			12 Trophy Ridge	San Antonio	TX	78258
Tracfone Wireless, Inc.	2791			9700 NW 112th Avenue	Miami	FL	33178
Trans Bay Cable LLC	0119			One Letterman Drive, Suite C5-100	San Francisco	CA	94129
Transpac Telecom, Inc.	8104			2390 Crenshaw Blvd., Suite 104	Torrance	CA	90501
Transwestern Pipeline Company	0153		c/o KE Andrews & Company	1900 Dalrock Road	Rowlett	TX	75088
Tremcom International, Inc.	7538			PO Box 5700	Los Alamitos	CA	90721-5700
Trona Railway Company LLC	0882			13200 Main Street	Trona	CA	93562
Ttusa Acquisition, Inc.	Q816			4345 E Lowell St., Suite B	Ontario	CA	91761
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		Property Tax Department	PO Box 2168	Houston	TX	77252-2168
U.S. Telecom Long Distance, Inc.	8078			3960 Howard Hughes Parkway, Suite 5001F	Las Vegas	NV	89109
U.S. TelePacific Corp.	7757	dba TPx Communications		515 S Flower Street, 45th Floor	Los Angeles	CA	90071-2201
UBI Telecom SC, Inc.	D187			2 Executive Drive, Suite 635	Fort Lee	NJ	07024
Ultimate Internet Access, Inc.	8182			3633 E Inland Empire Blvd., 8th Floor, Suite 890	Ontario	CA	91764-4922
Union Pacific Railroad Company	0843		c/o Tax Department	1400 Douglas Street, Stop 1640	Omaha	NE	68179-1640
Union Tank Car Company	0509			175 W Jackson Blvd.	Chicago	IL	60604
United Communications Systems, Inc.	Q908	dba Call One		225 West Wacker, 8th Floor	Chicago	IL	60606
United States Telesis, Inc.	7898			200 N Westlake Blvd., Suite 104	Westlake Village	CA	91362
United Telecom, Inc.	8130			3550 Wilshire Blvd., 17th Floor	Los Angeles	CA	90010
Unity Telecom, LLC	Q122	dba dpi Teleconnect		1330 Capital Parkway	Carrollton	TX	75006
UniVoip, Inc.	8193			830 Parkview Drive N	El Segundo	CA	90245
US Connect LLC	D157			11029 Harry Hines Blvd., Suite B117	Dallas	TX	75229-5782
USNIX Corporation	R109			11222 Park Street	Cerritos	CA	90703
Utility Telecom Group, LLC	7994	dba Utility Telephone		4202 Coronado Avenue	Stockton	CA	95204
UVNV, Inc.	2790			1550 Scenic Ave., Suite 100	Costa Mesa	CA	92626
Valero Refining Company - California	0407		c/o Ad Valorem Tax Department	PO Box 690110	San Antonio	TX	78269-0110
Valley Electric Association, Inc.	0160			PO Box 237	Pahrump	NV	89041
Value-Added Communications, Inc.	2366			3801 E Plano Parkway, Suite 100	Plano	TX	75074
Vaya Telecom, Inc.	Q960			5190 Golden Foothills Parkway	El Dorado Hills	CA	95762
VCOM Solutions, Inc.	7913			12657 Alcosta Blvd., Suite 418	San Ramon	CA	94583
Velocity The Greatest Phone Company Ever, Inc.	8204			7130 Spring Meadows West Dr.	Holland	OH	43528
Ventura County Railroad	0812			14034 S 145 E, Suite 202	Draper	UT	84020
Ventura Pipeline System	0464		c/o KE Andrews & Company	1900 Dalrock Road	Rowlett	TX	75088
Verizon Long Distance LLC	8071			PO Box 521807	Longwood	FL	32752
Verizon Online LLC	7871		Attn: Property Tax	PO Box 635	Basking Ridge	NJ	07920
Verizon Select Services, Inc.	7503			PO Box 521807	Longwood	FL	32752
Vertex Telecom, Inc.	8057			980 Corporate Center Drive	Pomona	CA	91768-2643
Vesta Solutions, Inc.	8201			42505 Rio Nedo, PO Box 9007	Temecula	CA	92590

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Veza Telecom, Inc.	Q918			11205 Alpharetta Hwy, Suite E3	Roswell	GA	30076
ViaSat Inc.	8205		Tax Department	6155 El Camino Real	Carlsbad	CA	92009
Viski Global, LLC	R063			224 E Olive Ave	Burbank	CA	91502
Vodafone US Inc.	8005		Attn: Tax Department	999 18th Street, Suite 1750	Denver	CO	80202
Vodex Communications Corporation	8160			120 Tustin Ave., Suite C1104	Newport Beach	CA	92663
Vodex Communications Corporation	R032			7182 Andrea Street	Fontana	CA	92336
Voicecom Telecommunications, LLC	8039			1330 Capital Parkway	Carrollton	TX	75006
Volcano Telephone Company	0327			PO Box 1070	Pine Grove	CA	95665-1070
Voxbeam Telecommunications, Inc.	R009			6314 Kingspointe Parkway, Suite 1	Orlando	FL	32819
Voyant Communications, LLC	8127			3905 Annapolis Lane North, Suite 195	Plymouth	MN	55447
Walnut Creek Energy, LLC	1162		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
WDT Wireless Telecommunications, Inc.	D134			7333 N Oak Park Ave.	Niles	IL	60714
WDT World Discount Telecommunications Corp.	Q522			13644 Neutron Road	Dallas	TX	75244
Webpass Telecommunications, LLC	8185			267 8th Street	San Francisco	CA	94103
West Coast Gas Company, Inc.	0194			9203 Beatty Drive	Sacramento	CA	95826
West Isle Line, Inc.	0808		c/o Crop Production Services	3005 Rocky Mountain Ave	Loveland	CO	80538
West Safety Communication Inc.	R014			1601 Dry Creek Dr.	Longmont	CO	80503
West Telecom Services Holdings LLC	8046			3200 W Pleasant Run Rd., Suite 300	Lancaster	TX	75146
Wholesale Carrier Services, Inc.	Q475			12350 NW 39th Street	Coral Springs	FL	33069
Wide Voice, LLC	8129			410 South Rampart, Suite 390	Las Vegas	NV	89145
Wild Goose Storage, LLC	0195			607 8th Avenue SW, Suite 400	Calgary	AB	T2P 0A7 Canada
Wilshire Connection, LLC	7799	dba Crown Castle		PMB 400, 4017 Washington Road	McMurray	PA	15317
WiMacTel, Inc.	R011			2225 E Bayshore Rd., Suite 200	Palo Alto	CA	94303-3220
Windstream Communications, Inc.	Q820		c/o Duff & Phelps, LLC	PO Box 2629	Addison	TX	75001
Windstream KDL, Inc.	8191			4001 N Rodney Parham Rd.	Little Rock	AR	72212
Windstream Norlight, Inc.	Q888			4001 N Rodney Parham Rd.	Little Rock	AR	72212
Windstream NTI, Inc.	7586			4001 N Rodney Parham Rd.	Little Rock	AR	72212
Windstream Nuvox, Inc.	R013			4001 N Rodney Parham Rd.	Little Rock	AR	72212
Wing Tel Inc.	D211			123 Washington St, Suite 51B	New York	NY	10006
Winterhaven Telephone Company	0330			525 Junction Road	Madison	WI	53717
Working Assets Funding Service, Inc.	2376	dba Working Assets Long Distance		101 Market Street, Suite 700	San Francisco	CA	94105
World Communications, Inc.	Q377	dba Washington WCI		1945 Yale Place East	Seattle	WA	98102
Worldnet Communications Services Inc.	7631			80 Wood Road, Suite 308	Camarillo	CA	93010
Worldvox	R091			3116 Weddington Road	Matthews	NC	28105
Worldwide Marketing Solutions, Inc.	Q982	dba WWM Solutions, Inc.		1100 NW 163rd Drive	Miami	FL	33169
Worldwide Telecommunications, Inc.	8013	dba WTI, Inc.		4505 Las Virgenes Road, Suite 115	Calabasas	CA	91302
WTI Communications, Inc.	8082			200 East Sandpointe Avenue, Suite 580	Santa Ana	CA	92707
X2 Comm, Inc.	Q476	dba Direct Connect Communications		270 South Main Street	Flemington	NJ	08822
X2 Telecom, LLC	8159			18110 SE 34th Street, Building One, Suite 100	Vancouver	WA	98683-9497
XO Communications Services, L.L.C.	7560			PO Box 521807	Longwood	FL	32752
Xtension Services, Inc.	Q320			3340 West Market Street	Akron	OH	44333
XYN Communications of California, LLC	R010			8275 S Eastern Ave., #200	Las Vegas	NV	89123
YLC Partners, Inc.	R106			3165 Old Conejo Road	Newbury Park	CA	91320
Ymax Communications Corporation	8080			560 Village Blvd., Suite 120	West Palm Beach	FL	33409
Yreka Railroad Company	0889	dba Yreka Western Railroad Company	c/o Yreka Western Railroad Transportation Company	PO Box 1185	Madisonville	KY	42431

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Company Name	SBE No.	DBA	Care Of	Mailing Address	City	State	Zip Code
Zayo Group, LLC	7778		Property Tax Department	1621 18th Street, Suite 100	Denver	CO	80202
Zefcom, LLC	D199	dba Telispire PCS		6250 Shiloh Road, Suite 240	Alpharetta	GA	30005
Zoommediaplus, Inc.	2802			13991 Durango Drive	Del Mar	CA	92014
ZTAR Mobile, Inc.	D094			325 N Saint Paul Street, Suite 3450	Dallas	TX	75201
Ztelephony	8149	dba Worldnet		62 Maxell	Irvine	CA	92618
ZTG, Inc.	7945			817 West Beverly Blvd., Suite 205	Montebello	CA	90640

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
0101	Golden State Water Company			630 E Foothill Blvd.	San Dimas	CA	91773-1212
0103	Anza Electric Cooperative, Inc.			PO Box 391909	Anza	CA	92539-1909
0104	Central Valley Gas Storage LLC			241 Ralph McGill Blvd NE	Atlanta	GA	30308
0106	PacifiCorp			825 NE Multnomah, Suite 1900	Portland	OR	97232-4116
0119	Trans Bay Cable LLC			One Letterman Drive, Suite C5-100	San Francisco	CA	94129
0121	Gill Ranch Storage, LLC			220 NW Second Ave.	Portland	OR	97209-3991
0125	Terra-Gen Dixie Valley, LLC			437 Madison Ave, 22nd Floor, Suite A	New York	NY	10022
0135	Pacific Gas and Electric Company		Tax Department	PO Box 7054, Mail Code B12G	San Francisco	CA	94120-7054
0141	San Diego Gas & Electric Company			488 8th Avenue, HQ08N1	San Diego	CA	92101
0146	Sierra Pacific Power Company	dba NV Energy	Tax Department	PO Box 10100	Reno	NV	89520-0024
0148	Southern California Edison Company			2244 Walnut Grove Avenue, QUAD 2-D, G.O. #1	Rosemead	CA	91770
0149	Southern California Gas Company			488 8th Avenue, HQ08N1	San Diego	CA	92101
0152	Southwest Gas Corporation			PO Box 98510, LVC-400	Las Vegas	NV	89193-8510
0153	Transwestern Pipeline Company		c/o KE Andrews & Company	1900 Dalrock Road	Rowlett	TX	75088
0156	DATC Path 15, LLC			550 South Tryon Street, MC: DEC-41B	Charlotte	NC	28202
0160	Valley Electric Association, Inc.			PO Box 237	Pahrump	NV	89041
0163	Liberty Utilities (Calpeco Electric), LLC			PO Box 107	Tahoe Vista	CA	96148
0173	Surprise Valley Electrification Corp.			516 US Hwy 395 E	Alturas	CA	96101-4228
0176	Plumas-Sierra Rural Electric Cooperative			73233 State Route 70	Portola	CA	96122-7069
0180	North Baja Pipeline, LLC		c/o TransCanada Pipeline USPC - Property Tax Dept.	PO Box 2168	Houston	TX	77252-2168
0187	Mojave Pipeline Company, LLC		Property Tax Department	PO Box 4372	Houston	TX	77210-4372
0188	Kern River Gas Transmission Company		c/o Joann Wright @ Northern Natural Gas Company	1111 South 103rd Street	Omaha	NE	68124
0189	Standard Pacific Gas Line, Incorporated		Tax Department	PO Box 7054, Mail Code B12G	San Francisco	CA	94120-7054
0190	Tuscarora Gas Transmission Company		Property Tax Department	PO Box 2168	Houston	TX	77252-2168
0191	Arizona Public Service Company			PO Box 53999, MS 9565	Phoenix	AZ	85072
0192	Alpine Natural Gas Operating Company No. One LLC			PO Box 550	Valley Springs	CA	95252
0193	Arizona Electric Power Cooperative, Inc.			PO Box 670	Benson	AZ	85602
0194	West Coast Gas Company, Inc.			9203 Beatty Drive	Sacramento	CA	95826
0195	Wild Goose Storage, LLC			607 8th Avenue SW, Suite 400	Calgary	AB	T2P 0A7 Canada
0196	Questar Southern Trails Pipeline Company			PO Box 45360	Salt Lake City	UT	84145
0197	El Paso Natural Gas Company, LLC		Property Tax Department	PO Box 4372	Houston	TX	77210-4372
0198	Lodi Gas Storage, LLC			607 8th Avenue SW, Suite 400	Calgary	AB	T2P 0A7 Canada
0201	Frontier California, Inc.		c/o Frontier Communications Corporation	401 Merritt 7	Norwalk	CT	06851
0202	CenturyTel of Eastern Oregon, Inc.	dba Centurytel	c/o Duff & Phelps, LLC	PO Box 2629	Addison	TX	75001
0203	Frontier Communications of the Southwest, Inc.		c/o Frontier Communications Corporation	401 Merritt 7	Norwalk	CT	06851
0205	The Ponderosa Telephone Company			PO Box 21	O'Neals	CA	93645
0209	Pinnacles Telephone Co.			340 Live Oak Road	Paicines	CA	95043-9998
0210	Calaveras Telephone Company			PO Box 37	Copperopolis	CA	95228-0037
0228	Ducor Telephone Company			PO Box 42230	Bakersfield	CA	93384-2230
0235	Foresthill Telephone Co.	dba Sebastian		811 S Madera Ave.	Kerman	CA	93630
0239	Hornitos Telephone Company			525 Junction Road	Madison	WI	53717
0240	Happy Valley Telephone Company			525 Junction Road	Madison	WI	53717

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
0246	Kerman Telephone Co.			811 S Madera Ave.	Kerman	CA	93630
0279	Pacific Bell Telephone Company	dba AT&T California	AT&T Property Tax Group	909 Chestnut Street, Rm. #36-M-01	St. Louis	MO	63101
0284	Citizens Telecommunications Company of California, Inc.		c/o Frontier Communications Corporation	401 Merritt 7	Norwalk	CT	06851
0286	Sierra Telephone Company, Inc.			PO Box 219	Oakhurst	CA	93644-0219
0294	Consolidated Communications of California Company			121 South 17th Street	Mattoon	IL	61938
0301	The Siskiyou Telephone Company			PO Box 157	Etna	CA	96027-0157
0327	Volcano Telephone Company			PO Box 1070	Pine Grove	CA	95665-1070
0328	Cal-Ore Telephone Co.			PO Box 847	Dorris	CA	96023-0847
0330	Winterhaven Telephone Company			525 Junction Road	Madison	WI	53717
0402	CALNEV Pipe Line LLC		c/o Kinder Morgan Energy Partners, L.P.	1100 Town & Country Road	Orange	CA	92868
0407	Valero Refining Company - California		c/o Ad Valorem Tax Department	PO Box 690110	San Antonio	TX	78269-0110
0408	City of Riverside		c/o Riverside Public Utilities	3900 Main Street	Riverside	CA	92522
0409	Torrance Valley Pipeline Company, LLC		c/o Ryan - Property Tax/Parent	100 Congress Ave., Suite 1900	Austin	TX	78701
0410	Homestake Mining Company of California			PO Box 1010	Lower Lake	CA	95457
0412	Kings County Canal Company			PO Box 877	Corcoran	CA	93212
0414	Torrance Pipeline Company, LLC		c/o Ryan - Property Tax/Parent	100 Congress Ave., Suite 1900	Austin	TX	78701
0428	CPN Pipeline Company		c/o Duff & Phelps, LLC	717 Texas Avenue, Suite 1000	Houston	TX	77002-2780
0429	Chevron USA, Inc.		c/o Chevron Services Company	PO Box 285	Houston	TX	77001-0285
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	Tesoro Refining and Marketing Company, LLC		c/o Tesoro Companies, Inc. - Property Tax	2350 E 223rd St.	Carson	CA	90810
0464	Ventura Pipeline System		c/o KE Andrews & Company	1900 Dalrock Road	Rowlett	TX	75088
0465	Plains All American Pipeline, L.P.		c/o Plains All American Pipeline, Property Tax	333 Clay Street, Suite 1600	Houston	TX	77002
0467	Phillips 66 Company		Property Tax	PO Box 5600	Bartlesville	OK	74005
0468	Shell California Pipeline Company LLC		Tax Department - Property	PO Box 4369	Houston	TX	77210-4369
0469	San Ardo Pipeline Company		c/o Chevron Services Company	PO Box 285	Houston	TX	77001-0285
0475	Searles Valley Minerals Inc.			13200 Main Street	Trona	CA	93562
0476	Chevron USA, Inc.		c/o Chevron Services Company	PO Box 285	Houston	TX	77001-0285
0478	California Gas Gathering, Inc.			2981 Gold Canal Drive	Rancho Cordova	CA	95670
0480	Phillips 66 Pipeline LLC		c/o Phillips 66 Company - Property Tax	PO Box 5600	Bartlesville	OK	74005
0486	Pacific Pipeline System, LLC		c/o Plains All American Pipeline,	333 Clay Street, Suite 1600	Houston	TX	77002
0487	Sacramento Municipal Utilities District			PO Box 15830, MS K109	Sacramento	CA	95852-1830
0488	Plains West Coast Terminals, LLC		c/o Plains All American Pipeline,	333 Clay Street, Suite 1600	Houston	TX	77002
0489	California Resources Production Corporation		Attn: Bradford A. DeWitt	9200 Oakdale Avenue, Floor 9	Chatsworth	CA	91311
0490	Crimson California Pipeline L.P.			1801 California Street, Suite 3600	Denver	CO	80202
0491	SMF Pipeline	dba Wickland Pipelines, LLC		8950 Cal Center Drive, Suite 125	Sacramento	CA	95826
0492	San Pablo Bay Pipeline Company LLC		Tax Department - Property	PO Box 4369	Houston	TX	77210-4369
0493	Cardinal Pipeline, LP			1801 California Street, Suite 3600	Denver	CO	80202
0503	GATX Corporation		Tax Department	222 West Adams St.	Chicago	IL	60606
0506	TTX Company			101 N Wacker Drive	Chicago	IL	60606
0509	Union Tank Car Company			175 W Jackson Blvd.	Chicago	IL	60604
0802	Central Oregon & Pacific Railroad		c/o Genesee & Wyoming, Pacific Region	3220 State Street, Suite 200	Salem	OR	97301

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
0804	BNSF Railway Company		c/o Burlington Northern Santa Fe Tax Dept.	PO Box 961089	Fort Worth	TX	76161-0089
0805	Goose Lake Railway, LLC		c/o Mr. Toby J. Van Altvorst	1410 South 3rd Street	Lakeview	OR	97630
0808	West Isle Line, Inc.		c/o Crop Production Services	3005 Rocky Mountain Ave	Loveland	CO	80538
0810	California Northern Railroad		c/o Genesee & Wyoming, Pacific Region	3220 State Street, Suite 200	Salem	OR	97301
0812	Ventura County Railroad			14034 S 145 E, Suite 202	Draper	UT	84020
0813	Pacific Harbor Lines			705 N Henry Ford Ave.	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 Avitus Group	PO Box 2506	Billings	MT	59103
0822	Pacific Sun Railroad, LLC		Attn: Tax Department	315 W 3rd Street	Pittsburg	KS	66762
0826	Sacramento Valley Railroad, LLC		c/o Patriot Rail Company LLC	10060 Skinner Lake Drive	Jacksonville	FL	32246
0827	Northwestern Pacific Railroad Company			250 Cambridge Avenue, Suite 200	Palo Alto	CA	94306-1554
0831	Santa Cruz & Monterey Bay Railway Company		c/o Iowa Pacific Holdings, LLC	118 South Clinton Street, Suite 400	Chicago	IL	60661
0839	The Oakland Terminal Railway Company		c/o BNSF Railway Company Tax Dept.	2301 Lou Menk Dr., G3W	Fort Worth	TX	76131-2525
0843	Union Pacific Railroad Company		c/o Tax Department	1400 Douglas Street, Stop 1640	Omaha	NE	68179-1640
0850	Modesto & Empire Traction Company			PO Box 3106	Modesto	CA	95353
0857	Richmond Pacific Railroad Corporation		c/o Crawford Pimentel Corporation	2150 Trade Zone Blvd., Suite 299	San Jose	CA	95131
0861	Quincy Railroad Company			PO Box 420	Quincy	CA	95971
0863	San Diego & Arizona Eastern Railway Co.		c/o San Diego Metropolitan Transit System	1255 Imperial Avenue, Suite 1000	San Diego	CA	92101-7492
0865	San Diego & Imperial Valley Railroad Co. Inc.		c/o Julie Rauch	3220 State Street, Suite 200	Salem	OR	97301
0869	Coast Belle Rail Corporation	dba Santa Maria Valley Railroad		PO Box 5665	Santa Maria	CA	93456-5665
0878	Stockton Terminal and Eastern Railway		c/o Omnitrax, Inc.	252 Clayton Street	Denver	CO	80206
0879	Sunset Railway Co.		c/o Union Pacific Railroad	1400 Douglas Street, Stop 1640	Omaha	NE	68179-1640
0882	Trona Railway Company LLC			13200 Main Street	Trona	CA	93562
0883	McCloud Railway Company	dba Railroad Materials Salvage, Inc.		10100 N Ambassador Dr, Suite 105	Kansas City	MO	64153
0889	Yreka Railroad Company	dba Yreka Western Railroad Company	c/o Yreka Western Railroad Transportation Company	PO Box 1185	Madisonville	KY	42431
0894	Napa Valley Wine Train, Inc.		c/o Portia Howard	203 SE Park Plaza Dr., Suite 230	Vancouver	WA	98684
0896	Santa Cruz Big Trees & Pacific Railway Co.	dba Roaring Camp Railroad		PO Box G-1	Felton	CA	95018
0897	San Joaquin Valley Railroad Company		c/o Genesee & Wyoming, Pacific Region	3220 State Street, Suite 200	Salem	OR	97301
0898	Sierra Northern Railway			341 Industrial Way	Woodland	CA	95776-6202
0899	Arizona & California Railroad Company		c/o Genesee & Wyoming, Western Region	3220 State Street, Suite 200	Salem	OR	97301
1100	AES Alamitos, LLC			690 North Studebaker Road	Long Beach	CA	90803
1101	AES Redondo Beach, LLC			690 North Studebaker Road	Long Beach	CA	90803
1102	AES Huntington Beach, LLC			690 North Studebaker Road	Long Beach	CA	90803
1103	Dynergy Moss Landing, LLC		c/o Dynergy Property Tax	601 Travis Street, Suite 1400	Houston	TX	77002
1105	Dynergy Oakland, LLC		c/o Dynergy Property Tax	601 Travis Street, Suite 1400	Houston	TX	77002
1106	Cabrillo Power I LLC		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
1111	Long Beach Generation LLC		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
1112	CXA La Paloma, LLC		Mr. David Grant, NAES Corporation	PO BOX 175	McKittrick	CA	93251
1114	NRG California South LP - Mandalay		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
1115	NRG California South LP - Ormond Beach		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
1116	NRG California South LP - Etiwanda		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
1117	NRG California South LP - Ellwood		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
1122	AltaGas San Joaquin Energy Inc. - Hanford		c/o AltaGas Ltd.	1700, 355-4th Ave., SW	Calgary	AB	T2P 0H9 Canada
1123	AltaGas San Joaquin Energy Inc. - Henrietta		c/o AltaGas Ltd.	1700, 355-4th Ave., SW	Calgary	AB	T2P 0H9 Canada
1124	AltaGas San Joaquin Energy Inc. - Tracy		c/o AltaGas Ltd.	1700, 355-4th Ave., SW	Calgary	AB	T2P 0H9 Canada
1126	Elk Hills Power, LLC		c/o California Resources Corporation	9200 Oakdale Avenue, Floor 9	Chatsworth	CA	91311
1127	High Desert Power Trust		c/o Middle River Power	570 Lake Cook Road, Suite 126	Deerfield	IL	60015
1128	Delta Energy Center, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
1129	Gilroy Energy Center, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
1131	Pastoria Energy Facility, LLC		c/o Calpine Corporation, Attn:	717 Texas Avenue, Suite 1000	Houston	TX	77002
1132	CCFC Sutter Energy, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
1133	Metcalf Energy Center, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
1134	Otay Mesa Generating Company, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
1136	Blythe Energy, Inc.		c/o AltaGas Ltd.	1700, 355-4th Ave., SW, Attn: Tax Department	Calgary	AB	T2P 0H9 Canada
1137	Sunrise Power Company, LLC		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
1141	Indigo Generation, LLC		c/o Diamond Generating Corporation	633 West 5th Street, Suite 1000	Los Angeles	CA	90071
1142	Larkspur Energy, LLC		c/o Diamond Generating Corporation	633 West 5th Street, Suite 1000	Los Angeles	CA	90071
1143	Los Esteros Critical Energy Facility, LLC		c/o Calpine Corporation, Attn: Property Tax	717 Texas Avenue, Suite 1000	Houston	TX	77002
1145	Harbor Cogeneration Company, LLC		c/o Southwest Generation	600 17th Street, Suite 2400 South	Denver	CO	80202
1148	Inland Empire Energy Center, LLC		c/o Ryan LLC (for GE)	Property Tax Service, PO Box 4900 Dept-201	Scottsdale	AZ	85261-4900
1151	Russell City Energy Company, LLC		c/o Calpine Corporation, Attn:	717 Texas Avenue, Suite 1000	Houston	TX	77002
1152	Panoche Energy Center, LLC			43883 W Panoche Road	Firebaugh	CA	93622
1153	Midway Peaking, LLC		c/o Cogentrix Midway Holdings, LLC	9405 Arrowpoint Boulevard	Charlotte	NC	28273
1154	Bicent (California) Malburg, LLC		c/o Beowulf Energy LLC	100 N West Street	Easton	MD	21601
1155	Orange Grove Energy, L.P.			1900 East Golf Rd., Suite 1030	Schaumburg	IL	60173
1157	NRG Marsh Landing LLC		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
1158	El Segundo Energy Center LLC		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
1159	Mariposa Energy, LLC		c/o Diamond Generating Corporation	633 West 5th Street, Suite 1000	Los Angeles	CA	90071
1160	CPV Sentinel, LLC		c/o Competitive Power Ventures, Inc.	8403 Colesville Road, Suite 915	Silver Springs	MD	20910
1162	Walnut Creek Energy, LLC		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
1163	Carlsbad Energy Center LLC		Attn: NRG Tax Department	804 Carnegie Center	Princeton	NJ	08540
1164	Pio Pico Energy Center, LLC		c/o Southwest Generation	600 17th Street, Suite 2400 South	Denver	CO	80202
1165	Malaga Power, LLC	dba Malaga Peaking Plant	c/o Cogentrix Midway Holding	9405 Arrowpoint Boulevard	Charlotte	NC	28273
1166	AES Alamos Energy, LLC			690 North Studebaker Road	Long Beach	CA	90803
1167	AES Huntington Beach Energy, LLC			690 North Studebaker Road	Long Beach	CA	90803
2014	Sprint Communications Company, L.P.			6200 Sprint Parkway, KSOPHL0512-5A750	Overland Park	KS	66251-5333
2099	Smart City Networks LP			5795 West Badura, Suite 110	Las Vegas	NV	89118
2100	Preferred Long Distance, Inc.			16830 Ventura Blvd., Suite 350	Encino	CA	91436
2116	Buehner-Fry, Inc.			389 SW Scalehouse Ct., Suite 100	Bend	OR	97702

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2274	MCI Communications Services, Inc.			PO Box 521807	Longwood	FL	32752
2310	AT&T Communications		Property Tax Department	1010 Pine Street, 9E-L-01	St. Louis	MO	63101
2329	Intellicall Operator Services, Inc.			5000 Sawgrass Village Circle, Suite 2	Ponte Vedra Beach	FL	32082
2366	Value-Added Communications, Inc.			3801 E Plano Parkway, Suite 100	Plano	TX	75074
2372	MCI Metro Access Transmission Services, LLC			PO Box 521807	Longwood	FL	32752
2376	Working Assets Funding Service, Inc.	dba Working Assets Long Distance		101 Market Street, Suite 700	San Francisco	CA	94105
2379	AmeriVision Communications Inc.	dba Affinity 4		PO Box 720128	Oklahoma City	OK	73172
2381	Mitel Cloud Services, Inc.			1146 N Alma School Rd.	Mesa	AZ	85201-3000
2416	NOS Communications, Inc.			250 Pilot Road, Suite 300	Las Vegas	NV	89119-3514
2430	Electric Lightwave, LLC		c/o Compliance Solutions, Inc.	242 Rangeline Road	Longwood	FL	32750
2437	Dialink Corporation			1660 S Amphlett Blvd., Suite 340	San Mateo	CA	94402-2526
2460	Netwolves Network Services, LLC		Attn: Tax Department	4710 Eisenhower Blvd., Suite E8	Tampa	FL	33634
2463	Centurylink Communications, LLC		Attn: Property Tax	1025 Eldorado Blvd	Broomfield	CO	80021
2470	CBTS Technology Solutions LLC			221 East 4th Street, Room 103-1070	Cincinnati	OH	45202
2484	Operator Service Company LLC	dba OSC		6010 Exchange Parkway	San Antonio	TX	78238
2532	Los Angeles SMSA Ltd., Partnership	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
2552	Fresno MSA Limited Partnership	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
2559	Cellco Partnership	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
2602	Digital Communications Network, Inc.			PO Box 487	Agoura Hills	CA	91376-0487
2606	AT&T Mobility LLC		Property Tax Department	1010 Pine Street, 9E-L-01	St. Louis	MO	63101
2658	Intouch America, Inc.			PO Box 571207	Tarzana	CA	91357-1207
2669	California RSA #4 Partnership	dba Verizon Wireless	c/o Verizon Property Tax Department	PO Box 635	Basking Ridge	NJ	07920
2671	California Rural Service Area #1, Inc.	dba US Cellular		PO Box 31369	Chicago	IL	60631-0369
2681	Everything Wireless, LLC			1310 Westwood Blvd.	Los Angeles	CA	90024
2720	Sprint Spectrum LP			6500 Sprint Parkway, KSOPHL5A602	Overland Park	KS	66251-5333
2748	T-Mobile West, LLC	dba T-Mobile		12920 SE 38th Street	Bellevue	WA	98006
2759	OnStar, LLC			300 Renaissance Center, MC 482-C14-C66	Detroit	MI	48265
2760	Fisher Wireless Services, Inc.			14530 South Commercial Street	Blythe	CA	92225
2772	Globalstar USA, LLC			300 Holiday Square Blvd.	Covington	LA	70433
2773	Accessible Wireless, LLC		c/o Greatcall, Inc.	10935 Vista Sorrento Pkwy., Suite 200	San Diego	CA	92130
2775	Nextlink Wireless, LLC		Tax Department	13865 Sunrise Valley Drive, Suite 150	Herndon	VA	20171
2780	i-wireless, LLC			One Levee Way, Suite 3104	Newport	KY	41071
2783	Flat West Wireless, LLC	dba Clear Talk		5225 South Loop 289, Suite 128	Lubbock	TX	79424
2784	Greatcall, Inc.			10935 Vista Sorrento Pkwy., Suite 200	San Diego	CA	92130
2787	Mother Lode Internet, LLC			197 A Mono Way	Sonora	CA	95370
2788	NTT DOCOMO USA, Inc.			757 Third Avenue, 16F	New York	NY	10017
2790	UVNV, Inc.			1550 Scenic Ave., Suite 100	Costa Mesa	CA	92626
2791	Tracfone Wireless, Inc.			9700 NW 112th Avenue	Miami	FL	33178
2793	Bandwidth.com, Inc.			Venture Center III, 900 Main Campus Drive, Suite	Raleigh	NC	27606
2797	Stream Communications, LLC.		c/o GSA	14675 Dallas Parkway, Suite 150	Dallas	TX	75254
2798	Mobile Net Posa, Inc.			PO Box 811160	Los Angeles	CA	90081
2800	KG Communications, Inc.			1595 Peachtree Parkway	Cumming	GA	30041
2801	Google North America Inc.	dba Project Fi by Google	Attn: Tax Department	1600 Amphitheatre Pkwy.	Mountain View	CA	94043
2802	Zoommediaplus, Inc.			13991 Durango Drive	Del Mar	CA	92014
2803	Alliant Technologies, LLC			1595 Peachtree Parkway, Suite 204-337	Cumming	GA	30041
2804	Comcast OTR1, LLC			One Comcast Center, 32nd Floor	Philadelphia	PA	19103
3002	American Messaging Services, LLC			PO Box 478	Colleyville	TX	76034
3039	Fresno Mobile Radio, Inc.			160 North Broadway	Fresno	CA	93701

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
3430	Spok, Inc.		c/o Ryan Tax Compliance Services, LLC	PO Box 460049	Houston	TX	77056
7503	Verizon Select Services, Inc.			PO Box 521807	Longwood	FL	32752
7512	Frontier Communications of America, Inc.		c/o Frontier Communications Corporation	401 Merritt 7	Norwalk	CT	06851
7516	Cybernet Communications Inc.			7750 Gloria Ave.	Van Nuys	CA	91406
7538	Tremcom International, Inc.			PO Box 5700	Los Alamitos	CA	90721-5700
7560	XO Communications Services, L.L.C.			PO Box 521807	Longwood	FL	32752
7571	Network Enhanced Technologies, Inc.		Sharoz Yroshalmaine	269 S. Beverly Dr. #1533	Beverly Hills	CA	90212
7580	Securus Technologies, Inc.			4000 International Parkway	Carrollton	TX	75007
7581	ABS-CBN Telecom North America, Inc.			2001 Junipero Serra Blvd.	Daly City	CA	94014
7586	Windstream NTI, Inc.			4001 N Rodney Parham Rd.	Little Rock	AR	72212
7588	PNG Telecommunications, Inc.		Tax Department	8805 Governor's Hill Drive, Suite 250	Cincinnati	OH	45249
7621	SES Americom Inc.			4 Research Way, Mail Stop 3-10	Princeton	NJ	08540-6684
7631	Worldnet Communications Services Inc.			80 Wood Road, Suite 308	Camarillo	CA	93010
7638	Integrated Telemanagement Services, Inc.	dba Omnicom		4100 Guardian St., Suite 110	Simi Valley	CA	93063
7640	Cox California Telecom, LLC	dba Cox Communications, Inc.	Tax Department - Pamela L. Meekins	6205 A Peachtree Dunwoody Road, 12th Floor	Atlanta	GA	30328
7645	Communications Brokers & Consultants, Inc.	dba Corporate Business Communication Dial 411		23939 Ventura Blvd.	Calabasas	CA	91302
7651	Custom TeleConnect, Inc.			6242 West Desert Inn Road	Las Vegas	NV	89146
7677	Talk America, Inc.	dba Network Services of New Hope		4001 N Rodney Parham Rd.	Little Rock	AR	72212
7682	CTC Communications Corp.	fka Computer Telephone Corp.		313 Boston Post Road West	Malborough	MA	01752
7686	Primus Telecommunications, Inc.			805 Wright Brothers, SW, Suite 1	Cedar Rapids	IA	52404
7690	CCT Telecommunications, Inc.			1106 E Turner Road, Suite A	Lodi	CA	95240
7699	Legacy Long Distance International, Inc.			10833 Valley View St., Suite 150	Cypress	CA	90630-5040
7705	Sierra Telephone Long Distance			PO Box 1505	Oakhurst	CA	93644
7707	Consolidated Communications Enterprise Services, Inc.			121 South 17th Street	Mattoon	IL	61938
7732	NTT America, Inc.			8300 East Maplewood Ave., Suite 400	Greenwood Village	CO	80111
7757	U.S. TelePacific Corp.	dba TPx Communications		515 S Flower Street, 45th Floor	Los Angeles	CA	90071-2201
7758	BT Americas Inc.		Tax Department	11440 Commerce Park Drive	Reston	VA	20191
7766	KDDI America, Inc.			825 3rd Ave., 3rd Floor	New York	NY	10022
7769	Airnex Communications, Inc.			4057 Maple Ave.	Oakland	CA	94602
7770	International Telcom Ltd.			417 2nd Avenue West	Seattle	WA	98119
7778	Zayo Group, LLC		Property Tax Department	1621 18th Street, Suite 100	Denver	CO	80202
7781	KT America, Inc.			811 Wilshire Blvd., Suite 1440	Los Angeles	CA	90017
7791	O1 Communications, Inc.			5190 Golden Foothills Parkway	El Dorado Hills	CA	95762
7792	Point To Point, Inc.			PO Box 3148	Rancho Cordova	CA	95741
7799	Wilshire Connection, LLC	dba Crown Castle		PMB 400, 4017 Washington Road	McMurray	PA	15317
7800	Earthlink Business, LLC	fka New Edge Network, Inc.	c/o Duff & Phelps, LLC	PO Box 2629	Addison	TX	75001
7811	Public Communications Services, Inc.		c/o Ryan Tax Compliance Services, LLC	PO Box 460049	Houston	TX	77056
7813	Advanced Telecom, Inc.	dba Eschelon Telecom, Inc.	c/o Compliance Solutions, Inc.	242 Rangeline Road	Longwood	FL	32750
7814	PAETEC Communications, Inc.		c/o Windstream Corporation	4001 N Rodney Parham Rd.	Little Rock	AR	72212
7824	Audeamus	dba Sebastian		811 S Madera Ave.	Kerman	CA	93630
7832	Astound Broadband LLC			401 Kirkland Parkplace, Suite 500	Kirkland	WA	98033
7845	San Carlos Telecom, Inc.			1676 No. California Blvd., Suite 420	Walnut Creek	CA	94596
7852	Telstra Incorporated			40 Wall Street, 44th Floor	New York	NY	10005

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7866	Telmex USA, LLC			3350 SW 148th Avenue, Suite 400	Miramar	FL	33027
7871	Verizon Online LLC		Attn: Property Tax	PO Box 635	Basking Ridge	NJ	07920
7872	Infotech Telecommunications & Network, Inc.			1048 Morning Glory Way	Oakley	CA	94561
7880	Quick-Tel, Inc.		Tax Department	PO Box 112	Wrightwood	CA	92397-0112
7887	Accessline Communications Corporation		c/o Telecom Compliance Services	825 E Middlefield Road	Mountain View	CA	94043
7894	Ponderosa Cablevision			PO Box 21	O'Neals	CA	93645
7898	United States Telesis, Inc.			200 N Westlake Blvd., Suite 104	Westlake Village	CA	91362
7899	RGT Utilities, Inc.			1290 Avenue of the Americas, Fl 14	New York	NY	10104
7902	ANPI Business, LLC		Attn: Tax Department	10300 6th Avenue North	Plymouth	MN	55441
7907	Telscape Communications, Inc.			1149 S Hill Street, Suite H-400	Los Angeles	CA	90015
7912	Americom Government Services, Inc.			11790 Sunrise Valley Drive, Suite 300	Reston	VA	20190
7913	VCOM Solutions, Inc.			12657 Alcosta Blvd., Suite 418	San Ramon	CA	94583
7914	McLeodUSA Telecommunications Services, Inc.		c/o Windstream Corporation	4001 N Rodney Parham Rd.	Little Rock	AR	72212
7916	Peak Communications, Inc.			1442 E Lincoln Ave., Suite 479	Orange	CA	92865
7934	Telecom House Inc.			1114 S Robert Blvd.	Los Angeles	CA	90035
7940	Consumer Telcom, Inc.			170 S Green Valley Pkwy., Suite 300	Henderson	NV	89012
7945	ZTG, Inc.			817 West Beverly Blvd., Suite 205	Montebello	CA	90640
7947	IDT America, Corp.		Property Tax Services Group	520 Broad Street	Newark	NJ	07102
7948	Satcom Direct Government, Inc.	dba Comsat, Inc.		2550 Wasser Terrace, Suite 6000	Herndon	VA	20171
7949	Call America, Inc.			4202 Coronado Avenue	Stockton	CA	95204
7953	Openpop.com, Inc.			5422 Beach Blvd.	Buena Park	CA	90621
7955	Enhanced Communications Network, Inc.	dba Asian American Association	Tax Department	9550 Flair Dr., #400	El Monte	CA	91731
7956	Telespan Communications, LLC			3888 State St., Suite 204	Santa Barbara	CA	93105
7959	Airespring, Inc.			7800 Woodley Avenue	Van Nuys	CA	91406
7960	CallTower, Inc.			10701 S River Front Pkwy., Suite 450	South Jordan	UT	84095
7964	Aries Network, Inc.	dba Aries Telecommunications		5973 Avenida Encinas, Suite 202	Carlsbad	CA	92008
7967	HKBN Telecom International, Inc.		HKBN Telecom International, Inc.	12/F Trans Asia Centre, 18 Kin Hong Street	Kwai Chung, N.T.		Hong Kong China
7969	Intelsat Global Service LLC			7900 Tysons One Place, Suite 1400	McLean	VA	22102-5972
7972	Reliance Globalcom Services, Inc.	dba Global Cloud Xchange		2000 S Colorado Blvd., 2-130	Denver	CO	80222
7973	Alliance Payphone, Inc.			1407 Foothill Blvd., #305	La Verne	CA	91750
7978	Legent Communications Corporation			24 Executive Park, Suite 210	Irvine	CA	92614
7982	Crown Castle NG West, LLC			PMB 400, 4017 Washington Rd.	McMurray	PA	15317
7983	LCR Services, Inc.	dba LCR/Premysis Technologies		26291 Production Ave, Unit 9	Hayward	CA	94545
7985	inContact, Inc.			75 W Towne Ridge Parkway, Tower 1, Suite 500	Salt Lake City	UT	84070
7988	Global Tel*Link Corporation		c/o Ryan Tax Compliance Services, LLC	PO Box 460049	Houston	TX	77056
7990	ComNet(USA) LLC			100 N Barranca St., Ste 910	West Covina	CA	91791
7992	NobelTel, LLC			1545 Faraday Avenue, Suite 101	Carlsbad	CA	92008
7994	Utility Telecom Group, LLC	dba Utility Telephone		4202 Coronado Avenue	Stockton	CA	95204
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 Avenue, #100	San Luis Obispo	CA	93401
7999	Purple Communications Inc.			595 Menlo Drive	Rocklin	CA	95765
8000	G2 Solutions, LLC			4096 Piedmont Ave., #408	Oakland	CA	94611-5221
8002	Neutral Tandem - California, LLC		Attn: Indirect Tax Department	550 West Adams, Suite 900	Chicago	IL	60661
8004	Greenfield Communications, Inc.			34112 Violet Lantern, Suite B	Dana Point	CA	92629
8005	Vodafone US Inc.		Attn: Tax Department	999 18th Street, Suite 1750	Denver	CO	80202
8009	France Telecom Corporate Solutions, LLC			13775 McLearen Road, Mailstop 1100	Oak Hill	VA	20171
8010	A+ Wireless, Inc.	dba Advantage Wireless		PO Box 720128	Oklahoma City	OK	73172-0128

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
8013	Worldwide Telecommunications, Inc.	dba WTI, Inc.		4505 Las Virgenes Road, Suite 115	Calabasas	CA	91302
8015	China Telecom (Americas) Corporation		Tax Department	607 Herndon Parkway, Suite 201	Herndon	VA	20170
8017	Locus Telecommunications, Inc.			2200 Fletcher Avenue, 6th Floor	Fort Lee	NJ	07204
8023	One Phone, Inc.	dba OWTel		3943 Irvine Blvd., Ste. 442	Irvine	CA	92602
8024	TC Telephone, LLC			PO Box 1095	Red Bluff	CA	96080
8027	Blue Casa Telephone LLC			114 E Haley St., Suite A	Santa Barbara	CA	93101
8029	IPC Network Services, Inc.			3 Second Street, 15th Floor	Jersey City	NJ	07302
8031	Backbone Communications, Inc.			811 Wilshire Blvd., Suite 1020	Los Angeles	CA	90017
8032	BCE Nexxia Corporation		c/o DuCharme, McMillen & Associates	PO Box 80615	Indianapolis	IN	46280
8033	Telecom Consultants Inc.			433 E Keats Ave., Suite 6	Fresno	CA	93710
8035	Access One, Inc.			820 W Jackson Blvd., 6th Floor	Chicago	IL	60607
8037	Crown Castle CA-CLEC LLC	dba Crown Castle Solutions Corp.		PMB 400, 4017 Washington Rd.	McMurray	PA	15317
8038	Telecom Carrier Access, Inc.			3463 State Street, Suite 520	Santa Barbara	CA	93105
8039	Voicecom Telecommunications, LLC			1330 Capital Parkway	Carrollton	TX	75006
8040	Mission Telecom, Inc.			2920 Scott Road	Santa Clara	CA	95054
8041	DMR Communications, Inc.			17731 Irvine Blvd., #206	Tustin	CA	92780
8042	Paxio, Inc.			3190 Coronado Drive	Santa Clara	CA	95054
8046	West Telecom Services Holdings LLC			3200 W Pleasant Run Rd., Suite 300	Lancaster	TX	75146
8047	Syniverse Technologies, LLC			8125 Highwoods Palm Way	Tampa	FL	33647-1765
8048	Bright House Networks Information Services (CA), LLC		Property Tax Department	Charter Communications, PO Box 7467	Charlotte	NC	28241
8049	Birch Communications, Inc.			320 Interstate North Parkway SE, Suite 500 - Property Tax	Atlanta	GA	30339
8051	Inteltrace, Inc.			936 B 7th St., #122	Novato	CA	94945
8057	Vertex Telecom, Inc.			980 Corporate Center Drive	Pomona	CA	91768-2643
8061	Charter Fiberlink CA-CCO, LLC			PO Box 7467	Charlotte	NC	28241-7467
8063	Time Warner Cable Information Services (CA),		Tax Department	PO Box 7467	Charlotte	NC	28241-7467
8066	Calmtel USA, Inc.			3660 Wilshire Blvd., Suite 524	Los Angeles	CA	90010
8067	Sunesys, LLC			PMB 400, 4017 Washington Rd.	McMurray	PA	15317
8068	North County Communications Corp			3802 Rosecrans St., Suite 485	San Diego	CA	92110
8071	Verizon Long Distance LLC			PO Box 521807	Longwood	FL	32752
8074	Silv Communication, Inc.			3460 Wilshire Blvd., Suite 1103	Los Angeles	CA	90010
8075	TNCI Operating Company, LLC	dba TNCI		114 E Haley St., Suite I	Santa Barbara	CA	93101
8076	OPEX Communications, Inc.			3777 Long Beach Blvd., Suite 400	Long Beach	CA	90807
8077	NewPath Networks, LLC			PMB 400, 4017 Washington Rd.	McMurray	PA	15317
8078	U.S. Telecom Long Distance, Inc.			3960 Howard Hughes Parkway, Suite 5001F	Las Vegas	NV	89109
8079	Cal-Ore Communications, Inc.			PO Box 847	Dorris	CA	96023-0847
8080	Ymax Communications Corporation			560 Village Blvd., Suite 120	West Palm Beach	FL	33409
8081	Sonic Telecom, LLC			2260 Apollo Way	Santa Rosa	CA	95407
8082	WTI Communications, Inc.			200 East Sandpointe Avenue, Suite 580	Santa Ana	CA	92707
8083	Network Expert Group, Inc.			2975 Wilshire Blvd., Suite 460	Los Angeles	CA	90010
8086	ANPI, LLC		Attn: Indirect Tax Department	550 West Adams Street, Suite 900	Chicago	IL	60661
8087	Lighttower Fiber Networks II LLC		Attn: Tax Department	80 Central Street	Boxborough	MA	01719
8088	Super Prepaid, Inc.			26535 Summit Circle	Santa Clarita	CA	91350
8089	Conterra Ultra Broadband LLC		c/o Marvin F. Poer and Company	18818 Teller Avenue, Suite 277	Irvine	CA	92612
8090	Telecommunication Systems, Inc.			68 South Service Road, Suite 230	Melville	NY	11747
8091	Roadway Communications, Inc.			21 Mela Lane	Rancho Palos Verdes	CA	90275

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
8093	Extenet Systems (California) LLC			3030 Warrenville Road, Suite 340	Lisle	IL	60532
8094	Affiniti, LLC.			9208 Waterford Center Blvd., Suite 150	Austin	TX	78758
8095	CapTex Telecom, LLC			119 West Tyler Street, Suite 100	Longview	TX	75601
8097	Reunion Communications, Inc.			106 W Calendar Avenue, Suite 190	Lagrange	IL	60525
8099	Race Telecommunications, Inc.			1325 Howard Ave., #604	Burlingame	CA	94010
8101	FastBlue Communications, Inc.			800 South El Camino Rd., Suite 203	San Clemente	CA	92673
8102	Ekit.Com, Inc.			423 W Broadway, Suite 304	South Boston	MA	02127-2266
8104	Transpac Telecom, Inc.			2390 Crenshaw Blvd., Suite 104	Torrance	CA	90501
8105	Marlink Inc.	fka Astrium Services Business Communications Inc.		3327 S Sam Houston Parkway East, Suite 100	Houston	TX	77407
8106	Raw Bandwidth Telecom, Inc.			PO Box 1305	San Bruno	CA	94066
8107	Convergence Systems			600 W Broadway, Suite 700	San Diego	CA	92101
8109	Peerless Network of California, LLC			222 South Riverside Plaza, Suite 2730	Chicago	IL	60606
8111	First Communications, LLC			3340 West Market Street	Akron	OH	44333
8112	Mosaic Networx, LLC			454 Las Gallinas Avenue, Suite 145	San Rafael	CA	94903
8113	GoDaddy.com		c/o Howie Jacobsen	14455 N Hayden Rd., Suite 219	Scottsdale	AZ	85260
8115	&TV Communications, Inc.			3435 Wilshire Blvd., Suite 2915	Los Angeles	CA	90010
8116	PC Landing Corp.		c/o PC Landing Corp.	8300 East Maplewood Ave., Suite 400	Greenwood Village	CO	80111
8118	IntelePeer Cloud Communications, LLC			177 Bovet Road, Suite 400	San Mateo	CA	94402
8119	Express Telecommunications Network, Inc.			4573 N Fresno Street, Suite 101	Fresno	CA	93726
8120	TELUS Communications (U.S.) Inc.		c/o TELUS Communications, Inc.: Taxation Dept.	PO Box 1552	Edmonton	AB	T5J2N7 Canada
8122	Bandwidth.com CLEC, LLC			Venture Center III - 2nd Floor, Suite 100, 900 Main Campus Drive	Raleigh	NC	27606
8124	Impact Telecom LLC	fka Impact Telecom, Inc.		433 E Las Colinas Blvd, Suite 500	Irving	TX	75039
8126	Broadview Networks, Inc.			800 Westchester Avenue, Suite N501	Rye Brook	NY	10573
8127	Voyant Communications, LLC			3905 Annapolis Lane North, Suite 195	Plymouth	MN	55447
8128	Talton Communications, Inc.			910 Ravenwood Drive	Selma	AL	36701
8129	Wide Voice, LLC			410 South Rampart, Suite 390	Las Vegas	NV	89145
8130	United Telecom, Inc.			3550 Wilshire Blvd., 17th Floor	Los Angeles	CA	90010
8131	Pacific Lightwave, Inc.			PO Box 10748	Palm Desert	CA	92255
8133	Bestel USA, Inc.		c/o Fernando Krasovsky	2323 Bryan St., Suite 2040	Dallas	TX	75201
8136	Plumas Sierra Telecommunications			73233 State Route 70	Portola	CA	96122-7069
8137	SnowCrest Telephone, Inc.			PO Box 1379	Mt. Shasta	CA	96067
8139	California Broadband Cooperative, Inc.			1101 Nimitz Avenue, Suite 215	Vallejo	CA	94592
8141	CENIC Broadband Initiatives LLC			16700 Valley View Avenue, Suite 410	La Mirada	CA	90638
8142	Dsi-Iti, LLC		c/o Ryan Tax Compliance Services, LLC	PO Box 460049	Houston	TX	77056
8143	GTT Americas, LLC		Attn: Tax Department	7900 Tysons One Place, Suite 1450	McLean	VA	22102
8144	GC Pivotal, LLC	dba Global Capacity		7900 Tysons One Place, Suite 145	McLean	VA	22102
8146	Splice Communications, Inc.			8880 Cal Center Dr., Suite 400	Sacramento	CA	95826
8148	Digital West Networks, Inc.			3620 Sacramento Drive, Suite 102	San Luis Obispo	CA	93401
8149	Ztelephony	dba Worldnet		62 Maxell	Irvine	CA	92618
8151	CVIN, LLC			7447 N. Palm Bluffs Ave., Ste. 105	Fresno	CA	93711
8152	Broadband Dynamics, LLC			8757 E Via De Commercio, 1st Floor	Scottsdale	AZ	85258-3359
8153	Advanced Technology Distributors, Inc.			1571 E Whitmore Ave.	Ceres	CA	95307
8154	Network Innovations, Inc.		Attn: Rick Stern	1101 W Lake Street, 6th Floor	Chicago	IL	60607
8155	Time Warner Cable Business LLC		Tax Department	PO Box 7467	Charlotte	NC	28241-7467
8156	Medallion Telecom Inc.			1210 Idlewood Rd.	Glendale	CA	91202

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
8158	RCLEC, Inc.		c/o Derek Gee	20 Davis Drive	Belmont	CA	94002
8159	X2 Telecom, LLC			18110 SE 34th Street, Building One, Suite 100	Vancouver	WA	98683-9497
8160	Vodex Communications Corporation			120 Tustin Ave., Suite C1104	Newport Beach	CA	92663
8161	Public Interest Telecom of California			1050 Heinz Ave.	Berkeley	CA	94710
8162	GetGo Communications LLC	fka Citrix Communications LLC	Corp. Tax Dept.	851 W Cypress Creek Rd.	Fort Lauderdale	FL	33309
8164	NetFortris Acquisition Co., Inc.			6900 Dallas Parkway, Suite 250	Plano	TX	75024
8166	Global Telco Group Inc.			1 N Main Street, Suite 2	Milpitas	CA	95035
8167	Inyo Networks, Inc.			10621 Church Street, Suite 100	Rancho Cucamonga	CA	91730
8168	Budget Prepay, Inc.			1325 Barksdale Blvd., Suite 200	Bossier City	LA	71111
8169	Freedom Telecommunications, LLC	dba Crown Castle	Jennifer Heath	300 Meridian Center	Rochester	NY	14618
8170	Jagat International LLC			3160 Industrial Blvd.	West Sacramento	CA	95691
8171	LIT San Leandro LLC			777 Davis Street, Suite 125	San Leandro	CA	94577
8172	Cebridge Telecom CA LLC		Brown Smith Wallace	6 CityPlace Drive, Ste. 800	St. Louis	MO	63141
8174	ACN Communications Services, LLC			1000 Progress Place	Concord	NC	28025
8175	Granite Telecommunications, LLC			100 Newport Avenue Extension	Quincy	MA	02171
8176	Pay Tel Communications, Inc.			PO Box 8179	Greensboro	NC	27419
8177	Kingstone Telecommunications, Inc.			7771 Stanton Ave.	Buena Park	CA	90620
8178	Onvoy, LLC		Attn: Indirect Tax Department	550 West Adams Street, Suite 900	Chicago	IL	60661
8180	Karuk Tribe			PO Box 1016	Happy Camp	CA	96039
8181	Five9, Inc.			4000 Executive Pkwy., Suite 400	San Ramon	CA	94583
8182	Ultimate Internet Access, Inc.			3633 E Inland Empire Blvd., 8th Floor, Suite 890	Ontario	CA	91764-4922
8184	Digital Transportation Corp.			1720 Q Street	Sacramento	CA	95811
8185	Webpass Telecommunications, LLC			267 8th Street	San Francisco	CA	94103
8187	Network Billing Systems, LLC			695 RT. 46 West, Ste. 200	Fairfield	NJ	07004
8188	LightSpeed Networks, Inc.	dba LSN		921 SW Washington Street, Suite 370	Portland	OR	97205
8189	OACYS Technology			PO Box 1009	Porterville	CA	93258
8190	Sage Communications, Inc.			PO Box 720128	Oklahoma City	OK	73172-0128
8191	Windstream KDL, Inc.			4001 N Rodney Parham Rd.	Little Rock	AR	72212
8192	Tierzero			700 Wilshire Blvd., 6th Floor	Los Angeles	CA	90017
8193	UniVoip, Inc.			830 Parkview Drive N	El Segundo	CA	90245
8194	IT Management Corporation			PO Box 720128	Oklahoma City	OK	73172-0128
8195	Anza Electric Cooperative, Inc.	ConnectAnza		PO Box 391909	Anza	CA	92539
8196	ATC Outdoor DAS, LLC			PO Box 723597	Atlanta	GA	31139-0597
8197	Modus, LLC			240 Stockton Street, 3rd Floor	San Francisco	CA	94108
8198	IFN.com, Inc.			5901 W Century Blvd., 9th Floor	Los Angeles	CA	90045
8199	Fireline Network Solutions, Inc.	dba Fireline Broadband		9911 Norwalk Blvd.	Sana Fe Springs	CA	90670
8200	Magna5 LLC			5445 Legacy Dr., Suite 180	Plano	TX	75024
8201	Vesta Solutions, Inc.			42505 Rio Nedo, PO Box 9007	Temecula	CA	92590
8202	California Internet, L.P.	GeoLinks		251 Camarillo Ranch Rd.	Camarillo	CA	93012
8203	Tekify Fiber, LLC			28301 Industrial Blvd., Suite I	Hayward	CA	94545
8204	Velocity The Greatest Phone Company Ever, Inc.			7130 Spring Meadows West Dr.	Holland	OH	43528
8205	ViaSat Inc.		Tax Department	6155 El Camino Real	Carlsbad	CA	92009
D048	Credo Mobile, Inc.			101 Market Street, Suite 700	San Francisco	CA	94105
D074	Consumer Cellular, Inc.			7204 SW Durham Rd., Suite 300	Portland	OR	97224
D094	ZTAR Mobile, Inc.			325 N Saint Paul Street, Suite 3450	Dallas	TX	75201
D107	Credit Union Wireless			451 Division Street, NE	Salem	OR	97301
D121	Airpeak Communications			14530 South Commercial Street	Blythe	CA	92225
D128	Nexus Communications, Inc.	dba ReachOut Wireless		PO Box 247168	Columbus	OH	43224
D134	WDT Wireless Telecommunications, Inc.			7333 N Oak Park Ave.	Niles	IL	60714

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
D139	Budget Prepay, Inc.	dba Budget Mobile Federal Lifeline		1325 Barksdale Blvd., Suite 200	Bossier City	LA	71111
D141	Tag Mobile, LLC			1330 Capital Parkway	Carrollton	TX	75006
D144	Boomerang Wireless, LLC			955 Kacena Road, Suite A	Hiawatha	IA	52233
D146	Cintex Wireless, LLC.			11565 Old Georgetown Road	Rockville	MD	20852
D148	Connecto World, Inc.			9901 Roscoe Blvd.	Sun Valley	CA	91352
D149	Curatel, LLC			1605 W Olympic Blvd., Suite 600	Los Angeles	CA	90015
D150	EZ Reach Mobile, LLC			3957 Pleasantdale Rd., Suite 107	Atlanta	GA	30340
D151	Flash Wireless, LLC			1000 Progress Place	Concord	NC	28025
D152	Lycamobile USA Inc.			24 Commerce Street, Suite 100	Newark	NJ	07102
D154	Q Link Wireless LLC			499 E Sheridan St., Suite 300	Dania	FL	33004
D156	Telefonica USA, Inc.			1111 Brickell Ave., #1000	Miami	FL	33131
D157	US Connect LLC			11029 Harry Hines Blvd., Suite B117	Dallas	TX	75229-5782
D159	Blue Jay Wireless, LLC			4240 International Parkway, Suite 140	Carrollton	TX	75007
D162	Telrite Corporation	dba Life Wireless		4113 Monticello Street	Covington	GA	30014
D166	Red Pocket, Inc.			2060D Avenida de Los Arboles, Suite 288	Thousand Oaks	CA	91362
D167	Puretalk Holdings, LLC			4113 Monticello Street	Covington	GA	30014
D169	365 Wireless, LLC			2870 Peachtree Road, #951	Atlanta	GA	30305
D170	Air Voice Wireless, LLC			2425 Franklin Road	Bloomfield Hills	MI	48302
D176	American Broadband and Telecommunications Company			1 Seagate, Suite 600	Toledo	OH	43699
D177	AmeriMex Communications Corp.	dba SafetyNet Wireless		200 Mansell Ct. E, Suite 105	Roswell	GA	30076
D178	Tempo Telecom, LLC	dba Tempo		2323 Grand Blvd., Suite 925	Kansas City	MO	64108
D180	EOS Mobile Holdings LLC			640 Fairway View Terrace	Southlake	TX	76092
D181	Easy Telephone Services Company	dba Easy Wireless		4352 SE 95th Street	Ocala	FL	34480
D182	Netzero Wireless, Inc.			21255 Burbank Blvd.	Woodland Hills	CA	91367
D183	Mast Mobile, Inc.			335 Madison Avenue, 16th Floor	New York	NY	10017
D184	Selectel Inc.	dba Selectel Wireless		1725 Windward Concourse	Alpharetta	GA	30005
D185	Assist Wireless, LLC			2402 Gravel Drive	Fort Worth	TX	76118
D186	Defense Mobile Corporation	dba Coastguardmobile.com		3 Landmark Square	Stamford	CT	06901
D187	UBI Telecom SC, Inc.			2 Executive Drive, Suite 635	Fort Lee	NJ	07024
D189	Ting, Inc.	dba Ting Tucows Inc.		96 Mowat Ave.	Toronto	ON	M6K 3M1 Canada
D190	Ready Wireless, LLC			955 Kacena Road, Suite A	Hiawatha	IA	52233
D192	SI Wireless, LLC	dba Twigby		1595 Peachtree Parkway	Cumming	GA	30041
D193	The People's Operator USA, LLC			1595 Peachtree Parkway	Cumming	GA	30041
D194	Brightstar Global Solutions, LLC			933 East Britton Road	Oklahoma City	OK	73114
D199	Zefcom, LLC	dba Telispire PCS		6250 Shiloh Road, Suite 240	Alpharetta	GA	30005
D200	Plintron Technologies USA LLC			1800 136th Place NE, Suite 5	Bellevue	WA	98005
D201	Prepaid Wireless Retail, LLC	dba Odin Mobile		11426 Rockville Pike	Rockville	MD	20852
D202	Cellspan Inc.			7920 Belt Line Road, Suite 730	Dallas	TX	95254
D203	Prepaid Wireless Wholesale, LLC			11426 Rockville Pike	Rockville	MD	20852
D204	EXCESS TELECOM			One Commerce Plaza, 99 Washington Ave., Suite 805-A	Albany	NY	12210
D205	EcoMobile, Inc.	dba EcoMobile		2737 Via Orange Way	Spring Valley	CA	91978
D207	Senior Tech, LLC	dba Visikey and Snapfon		100 Cherokee Blvd.	Chatanooga	TN	37405
D209	Blue Casa Mobile, LLC			114 E Haley St, Suite A	Santa Barbara	CA	93101
D210	Republic Wireless, Inc.			940 Main Campus Drive, Suite 300	Raleigh	NC	27606
D211	Wing Tel Inc.			123 Washington St, Suite 51B	New York	NY	10006

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
D213	GoPro Communication, LLC			25 Broadway, 9th Floor	New York	NY	10004
D214	Excellus Communications, LLC			4531 Highway 58	Chattanooga	TN	37416
D215	China Unicom (Americas) Operations, Ltd.	thinQ Communications, Inc.		2355 Dulles Corner Blvd, Suite 688	Herndon	VA	20171
D217	Ignition Wireless, LLC			1725 Windward Concourse	Alpharetta	GA	30005
D218	Charge Communication Inc.			1501 Mariposa St, #326	San Francisco	CA	94107
D219	Telecom Service Bureau, Inc.			4352 SE 95th Street	Ocala	FL	34480
D220	CampusTVs, Inc.			1595 Peachtree Parkway	Cumming	GA	30041
D221	IM Telecom, LLC			1705 South Baltimore Ave	Tulsa	OK	74119
D222	Konatel, Inc.			1910 Minno Drive, Suite 210	Johnstown	PA	15905
D223	PlatinumTel Communications, LLC			8108 South Roberts Road	Justice	IL	60458
P606	American Telecomms. Systems, Inc.			4884 Dressler Road, Suite A	Canton	OH	44718
P611	Association Administrators, Inc.			PO Box 970	Port Jefferson	NY	11776
P621	Custom Network Solutions, Inc.			210 Route 4 East, Suite 201	Paramus	NJ	07652
P652	Long Distance of Michigan, Inc.	dba LDMI Telecommunications Fonetel	c/o LDMI Telecommunications, Inc.	4001 N Rodney Parham Rd.	Little Rock	AR	72212
P803	Americatel Corp.			433 E Las Colinas Boulevard, Suite 400	Irving	TX	75039
P815	BellSouth Long Distance, Inc.			208 S Akard St.	Dallas	TX	75202-4206
P840	Access Point, Inc.		Tax Department	1100 Crescent Green, Suite 109	Cary	NC	27518
P905	Advantage Telecommunications Corp.	dba Adv Telecom		3001 Aloma Avenue, Suite 304	Winter Park	FL	32792
P928	Ernest Communications, Inc.		Tax Department	5275 Triangle Parkway, Suite 150	Norcross	GA	30092
Q064	Network Communications International Corporation			606 East Magrill Street	Longview	TX	75601
Q119	Enhanced Communications Group, LLC			312 South East Delaware	Bartlesville	OK	74003
Q122	Unity Telecom, LLC	dba dpi Teleconnect		1330 Capital Parkway	Carrollton	TX	75006
Q161	Network IP, LLC			119 W Tyler Street, Suite 100	Longview	TX	75601
Q238	Go Solo Technologies, Inc.			5410 Mariner Street, #175	Tampa	FL	33609
Q260	Bellsouth BSE, Inc.			2730 Gateway Oaks Dr., Suite 100	Sacramento	CA	95833
Q284	Comtech21, LLC			One Barnes Park South	Wallingford	CT	06492
Q287	Encompass Communications, LLC			119 W Tyler, Suite #286	Longview	TX	75601
Q317	Siskiyou Long Distance Company			PO Box 157, 30 Telco Way	Etna	CA	96027-0157
Q320	Xtension Services, Inc.			3340 West Market Street	Akron	OH	44333
Q341	Long Distance Consolidated Billing Co.			4010 W Walton Blvd., Suite B	Waterford	MI	48329
Q355	Reduced Rate Long Distance, Inc.			3993 Howard Hughes Parkway, Suite 250	Las Vegas	NV	89169
Q373	Metropolitan Telecommunications of CA, Inc.	dba Met Tel		55 Water Street, 32nd Floor	New York	NY	10041
Q377	World Communications, Inc.	dba Washington WCI		1945 Yale Place East	Seattle	WA	98102
Q398	Franz, Inc.	dba Telelight Inc.		3347 St. Vincent Place	Boulder	CO	80301
Q434	Sage Telecom Communications, LLC			1149 S Hill Street, Suite H-400	Los Angeles	CA	90015
Q470	Telecom Management, Inc.	dba Pioneer Telephone		39 Darling Avenue	South Portland	ME	04106
Q475	Wholesale Carrier Services, Inc.			12350 NW 39th Street	Coral Springs	FL	33069
Q476	X2 Comm, Inc.	dba Direct Connect Communications		270 South Main Street	Flemington	NJ	08822
Q480	Great America Networks, Inc.		c/o BTI Communications Group, Ltd.	15700 W 103rd Street, Suite 110	Lemont	IL	60439
Q504	Onelink Communications, Inc.	dba Firstlink Communications		7030 Alamitos Ave., Suite A	San Diego	CA	92154
Q506	National Access Long Distance, Inc.			871 Coronado Center Drive, Suite 200	Henderson	NV	89052
Q515	McGraw Communications			521 Fifth Avenue, 14th Floor	New York	NY	10175
Q516	National Directory Assistance, LLC			12700 Townepark Way	Louisville	KY	40243
Q521	Bullseye Telecom, Inc.			25925 Telegraph Road, Suite 210	Southfield	MI	48033-2527
Q522	WDT World Discount Telecommunications Corp.			13644 Neutron Road	Dallas	TX	75244
Q565	Comcast Business Communications, Inc.	dba Comcast Long Distance	Property Tax	One Comcast Center, 32 Floor	Philadelphia	PA	19103
Q571	Touchtone Communications, Inc.			16 S Jefferson Rd	Whippany	NJ	07981

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
Q586	BetterWorld Telecom, LLC	dba BetterWorld Telecom	Regulatory Department	11951 Freedom Dr., 13th Floor	Reston	VA	20190
Q593	Convergia, Inc.			237 Hymus Blvd	Pointe Claire	QC	H9R 5C7 Canada
Q594	Telecom One, Inc.	dba TCO		13400 Bishops Lane, Suite 295	Brookfield	WI	53005
Q597	Easton Telecom Services, LLC			Summit II - Unit A 3046 Brecksville Rd	Richfield	OH	44286
Q599	Telrite Corporation			PO Box 2207	Covington	GA	30015
Q606	Business Network Long Distance, Inc.			1400 Sixteenth St., Suite 400	Denver	CO	80202
Q610	Threshold Communications, Inc.			16541 Redmond Way, #245C	Redmond	WA	98052
Q618	Independent Telecommunications Systems, Inc.	dba ITS Communications; IXC Direct		4079 Park East Court	Grand Rapids	MI	49546
Q632	Advanced Integrated Technologies, Inc.			7230 Metro Blvd.	Edina	MN	55439
Q653	DCT Telecom Group, Inc.			27877 Clemens Road	Westlake	OH	44145
Q667	Global Phone Corp.			137 North Washington St., #100	Falls Church	VA	22046
Q692	New Horizon Communications Group			420 Bedford Street, Suite 250	Lexington	MA	02420
Q693	Nexus Communications, Inc.	dba ReachOut Wireless		PO Box 247168	Columbus	OH	43224
Q701	Quasar Communications Corporation			15610 Boulder Oaks Drive	Houston	TX	77084
Q708	Tele Circuit Network Corporation			3075 Breckinridge Blvd., Suite 425	Duluth	GA	30096
Q734	800 Response Information Services, LLC			1795 Williston Rd., Suite 200	South Burlington	VT	05403
Q736	Network Service Billing, Inc.			7251 W Lake Mead Blvd., Suite 300	Las Vegas	NV	89128
Q744	Communications Network Billing, Inc.			200 S Virginia Street, 8th Floor	Reno	NV	89501-2217
Q746	Dar Communications Corporation			500 North Rainbow Blvd., Suite 300	Las Vegas	NV	89107
Q756	Access2Go, Inc.			4700 North Prospect Road	Peoria Heights	IL	61616
Q759	First Choice Technology, Inc.			903 Lake Lilly Drive, Suite A125	Maitland	FL	32751
Q765	Global Connection Inc. of America			5555 Oakbrook Pkwy, Suite 620	Norcross	GA	30093
Q767	Blue Ridge Telecom Systems, LLC			250 Pilot Road, Suite 300	Las Vegas	NV	89119-3514
Q768	Spectrotel, Inc.			3535 State Highway 66, Suite 7	Neptune	NJ	07753
Q780	BCN Telecom, Inc.			1200 Mt. Kemble Avenue, 3rd Floor	Morristown	NJ	07960
Q795	Cause Based Commerce, Inc.	dba The Sienna Group		PO Box 531640	Cincinnati	OH	45253
Q796	CCI Network Services, LLC			155 North 400 West, Suite 100	Salt Lake City	UT	84103
Q808	Nationwide Long Distance Service, Inc.			2000 Town Center, Suite 1900	Southfield	MI	48075
Q809	Online Savings, Inc.			442 Hayward Aveune, N	Oakdale	MN	55128
Q816	Ttusa Acquisition, Inc.			4345 E Lowell St., Suite B	Ontario	CA	91761
Q820	Windstream Communications, Inc.		c/o Duff & Phelps, LLC	PO Box 2629	Addison	TX	75001
Q825	Smart Choice Communications, LLC	dba Smart Choice Communications		16 W 45th Street, 7th Floor	New York	NY	10036
Q826	Norstar Telecommunications, LLC			10025 Scenic View Road	Vienna	VA	22182
Q828	MCC Telephony Of The West, Inc.	dba Mediacom Communications		One Mediacom Way	Mediacom Park	NY	10918
Q837	Multiline Long Distance, Inc.			8044 Montgomery Rd., Suite 700	Cincinnati	OH	45236
Q860	Long Distance Access, Inc.			442 Hayward Avenue, N	Oakdale	MN	55128
Q861	Integrated Services Inc.			5 Revere Drive, Suite 200	Northbrook	IL	60062
Q866	Southern California Telephone Company			27515 Enterprise Circle West	Temecula	CA	92590
Q873	Ibasis Retail, Inc.			10 Maguire Rd., Bldg #3	Lexington	MA	02421
Q878	Channel Islands Telephone Company			3802 Rosecrans St., Suite 485	San Diego	CA	92110
Q884	Telediality Communications, Inc.			21232 Gathering Oak, Suite 107	San Antonio	TX	78260
Q888	Windstream Norlight, Inc.			4001 N Rodney Parham Rd.	Little Rock	AR	72212
Q891	American Telephone Company LLC			PO Box 720128	Oklahoma City	OK	73172
Q904	Telcentris Communications, LLC			5825 Oberlin Dr. Suite 5	San Diego	CA	92121
Q908	United Communications Systems, Inc.	dba Call One		225 West Wacker, 8th Floor	Chicago	IL	60606
Q911	Inetworks Group, Inc.			125 S Wacker Drive, Suite 2510	Chicago	IL	60606

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
Q912	Momentum Telecom, Inc.			880 Montclair Road, Suite 400	Birmingham	AL	35213
Q918	Veza Telecom, Inc.			11205 Alpharetta Hwy, Suite E3	Roswell	GA	30076
Q926	Alliance Global Networks LLC			1221 Post Rd. East	Westport	CT	06880
Q929	Belmont Telecom, Inc.			130 Trapelo Road	Belmont	MA	02478
Q930	Birch Telecom Of The West, Inc.	dba Birch Communications		2323 Grand Blvd., Suite 925	Kansas City	MO	64108
Q935	Central Telecom Long Distance, Inc.			102 South Tejon Street, 11th Floor	Colorado Springs	CO	80903
Q937	Communications Telefonicas Latinas Corp.			3050 Royal Blvd. S, Suite 115	Alpharetta	GA	30022-4484
Q939	Cruzio Media, Inc.			877 Cedar Street, #150	Santa Cruz	CA	95060
Q941	Dollar Phone Enterprise, Inc.	dba DPE		232 Broadway	Brooklyn	NY	11211
Q943	Empire Unified Communications LLC			1 West Main St., Ste. 650	Rochester	NY	14614
Q944	Entelegent Solutions, Inc.			3800 Arco Corporate Drive, Suite 310	Charlotte	NC	28273
Q948	New Horizons Communications of California Corp.			420 Bedford Street, Suite 250	Lexington	MA	02420
Q951	Prime Time Ventures, LLC	dba Infostructure		288 South Pacific Hwy.	Talent	OR	97540
Q957	Telco Experts, LLC			PO Box 945	Oakland	NJ	07436
Q959	Total Holdings, Inc.	dba GTC Communications		3777 Long Beach Blvd., Suite 300	Long Beach	CA	90807
Q960	Vaya Telecom, Inc.			5190 Golden Foothills Parkway	El Dorado Hills	CA	95762
Q969	Cheap2Dial Telephone, LLC			107 W Michigan Avenue, 4th Floor	Kalamazoo	MI	49007
Q976	Rosebud Telephone, LLC			501 West Main St.	Rosebud	TX	76570
Q980	Masscomm, Inc.	dba Mass Communications		40 Wall Street	New York	NY	10005
Q981	JRT, Inc.			7270 Coventry Circle	Buena Park	CA	90621
Q982	Worldwide Marketing Solutions, Inc.	dba WWM Solutions, Inc.		1100 NW 163rd Drive	Miami	FL	33169
Q987	Comity Communications, LLC			3816 Ingersoll Avenue	Des Moines	IA	50312
Q992	Speedypin Prepaid, LLC			555 Saturn Blvd., #B502	San Diego	CA	92154-4766
Q993	Eventis Telecom, Inc.			221 E Hickory Street	Mankato	MN	56001
Q997	Grasshopper Group, LLC			197 1st Avenue, Suite 200	Needham	MA	02494
Q999	Crexendo Business Solutions, Inc.			1615 South 52nd Street	Tempe	AZ	85281
R004	American Telesis, Inc.			PO Box 6659	Hilton Head Island	SC	29938-6659
R005	Central Valley Telecom, LLC			1346 N Floyd Avenue	Fresno	CA	93722
R006	Common Point, LLC			3130 Pleasant Run	Springfield	IL	62711
R009	Voxbeam Telecommunications, Inc.			6314 Kingspointe Parkway, Suite 1	Orlando	FL	32819
R010	XYN Communications of California, LLC			8275 S Eastern Ave., #200	Las Vegas	NV	89123
R011	WiMacTel, Inc.			2225 E Bayshore Rd., Suite 200	Palo Alto	CA	94303-3220
R013	Windstream Nuvox, Inc.			4001 N Rodney Parham Rd.	Little Rock	AR	72212
R014	West Safety Communication Inc.			1601 Dry Creek Dr.	Longmont	CO	80503
R015	Digital Net Phone, LLC			2377 Seminole Dr.	Okemos	MI	48864
R018	dishNET Wireline L.L.C.			PO Box 6623	Englewood	CO	80155
R019	DigiJack Corporation			Box 326	Larkspur	CA	94997
R021	Fiber International, LLC			2635 Park Boulevard	Palo Alto	CA	94306
R025	Clear Rate Communications, Inc.			555 Old Woodward Ave., Suite 600	Birmingham	MI	48009
R026	G3 Telecom USA, Inc.			1039 McNicoll Avenue	Toronto	ON	M1W3W6 Canada
R027	LCB Communications, LLC			PO Box 1246	San Martin	CA	95020
R028	Telecircuit Network Corporation			1725 Windward Concourse	Alpharetta	GA	30005
R029	Optic Access			533 Airport Blvd.	Burlingame	CA	94111
R030	Local Access Services LLC			11442 Lake Butler Blvd.	Windermere	FL	34786
R031	RiseTel, LLC			7810 Gimron Way	Elk Grove	CA	95758
R032	Vodex Communications Corporation			7182 Andrea Street	Fontana	CA	92336
R034	Synergy DAS, LLC			867 E Front Street	Ventura	CA	93001
R036	Telecircuit Network Corporation			1725 Windward Concourse	Alpharetta	GA	30005

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
R038	Local Access Services LLC			11442 Lake Butler Blvd.	Windermere	FL	34786
R039	RiseTel, LLC			7810 Gimron Way	Elk Grove	CA	95758
R045	Internap Connectivity			1 Ravinia Drive, Suite 1300	Atlanta	GA	30346
R049	CallFire, Inc.			1410 2nd Street	Santa Monica	CA	90401
R050	Smart Card Services, Inc.			979 SW 159th Terrace	Pembroke Pines	FL	33027
R056	TQAvenger Telecom, LLC			12 Trophy Ridge	San Antonio	TX	78258
R057	Securetel Network Inc.	dba STN		1303 53rd Street	Brooklyn	NY	11219
R058	Connection Portal, Inc.			5255 Stevens Creek Blvd.	Santa Clara	CA	95051
R059	Iny Communications Inc.			22520 Mt Laurel Way	Diamond Bar	CA	91675
R060	LCR Telecommunications			100 W Big Beaver Rd., Suite 200	Troy	MI	48084
R061	1 800 Collect	dba Simple Billing Solutions		1658 Gales Blvd.	San Diego	CA	92154
R062	Dial World Communications, LLC			1420 Spring Hill Road, Suite 401	McLean	VA	22102
R063	Viski Global, LLC			224 E Olive Ave	Burbank	CA	91502
R065	Logical Telecom, LP			16414 San Pedro Avenue, Suite 610	San Antonio	TX	78232
R067	Miracle Communications, Inc.			725 Lakefield Road	Westlake Village	CA	91361
R068	Connect First, Inc.			3101 Iris Avenue, Suite 200	Boulder	CO	80301
R069	Surfnet Communications, Inc.			25600 Hillside Road	Los Gatos	CA	95033
R071	Corcom Communications, Inc.			3159 Marble Ridge Ct.	Reno	NV	89511
R073	Metro Star Networks, Inc.			145 S Halcyon Rd.	Arroyo Grande	CA	93420
R074	Consolidated Communications Enterprise Services, Inc.			PO Box 61669	Roseville	CA	95661
R076	Bright Fiber Network, Inc.	dba Spiral Internet		416 Broad Street	Nevada City	CA	95959
R079	Hunter Communications, Inc.			505 Sansome Street, Suite 900	San Francisco	CA	94111
R082	Tahnay Telecommunications, Inc.			1517 Avenieda De Aprisa	Camarillo	CA	93010
R083	Look International, Inc.			600 NW Dixie Hwy	Stuart	FL	34994-1118
R084	eNetworks, LLC			10130 Mallard Creek Rd., Suite 300	Charlotte	NC	28262
R085	IRU Networks, LLC			3030 Northwest Expressway, Suite 200-328	Oklahoma City	OK	73112
R090	thinQ, Inc.	dba thinQ Communications, Inc.		5420 Wade Park Blvd, Suite 100	Raleigh	NC	27607
R091	Worldvox			3116 Weddington Road	Matthews	NC	28105
R093	5 Bars, LLC			19200 Von Karman Ave	Irvine	CA	92612
R094	Ezetop		c/o Global Strategic Accountants	1595 Peachtree Parkway	Cumming	GA	30041
R096	Alphawave Networks, LLC			10670 S Tropical Trl	Merritt Island	FL	32952-6903
R097	Toly Digital Networks, Inc.			1005 W Indiantown Rd	Jupiter	FL	33458
R099	Integrated Path Communications, LLC			9030 State Route 22	Hillsdale	NY	12529
R100	Silicon Business System			1891 Bluebeech Way	Perris	CA	92571
R102	Dynalink Communications, Inc.			927 McDonald Ave	Brooklyn	NY	11218
R103	Tel-One Network Services, Inc.			286 12th Street	San Francisco	CA	94103
R105	Berkeley Glass & Light			1700 Martin Luther King Jr. Way	Berkeley	CA	94709
R106	YLC Partners, Inc.			3165 Old Conejo Road	Newbury Park	CA	91320
R107	Quality Speaks, LLC			9221 Corbin Ave, Suite 155	Northridge	CA	91324
R108	HD Carrier LLC			170 S. Green Valley Parkway, Suite 300	Henderson	NV	89074
R109	USNIX Corporation			11222 Park Street	Cerritos	CA	90703
R110	Atherton Fiber, LLC			260 Oak Grove Ave	Atherton	CA	94027
R112	Ridge Communications, Inc.			12667 Alcosta Blvd, Suite 175	San Ramon	CA	94583
R113	Mobilitie Management, LLC			660 Newport Center Drive, Suite 200	Newport Beach	CA	92660
R114	Advanced Technology Distributors, Inc.			1571 E Whitmore Ave.	Ceres	CA	95307
R115	DAS Group Professionals, Inc.			1330 North Broadway	Walnut Creek	CA	94596
R116	LV.Net			2595 Fremont St	Las Vegas	NV	89104
R117	M5 Networks, LLC			960 Stewart Drive	Sunnyvale	CA	94085

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SBE No.	Company Name	DBA	Care Of	Mailing Address	City	State	Zip Code
R118	SP Licenses, Inc.			4695 MacArthur Court, Suite 930	Newport Beach	CA	92660
R119	Etrali North America, LLC			3 Second Street, Fl 15	Jersey City	NJ	07311-4045
R121	Lumacel LLC			27271 Las Ramblas, Suite 300	Mission Viejo	CA	92691
R122	Tech Verb, Inc.		Tagawa & Ho LLP	6101 W. Centinela Ave., #280	Culver City	CA	90230
R123	TouchTone Communications Inc.			16 South Jefferson Road, Suite 200	Whippany	NJ	07981