

Table 9**RECAPITULATION OF PUBLIC UTILITY COMPANIES
BY COUNTY****Actual and Equalized Property Values for Calendar Year 2003**

COUNTY	REAL - PROPERTY		PERSONAL - PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
Adams						
AT&T Communications	674,844	639,752	1,585,989	1,562,199	2,260,833	2,201,951
AT&T Wireless Service of Wa Inc			1,697,548	1,672,084	1,697,548	1,672,084
Avista Corp - Gas	17,012	16,127	4,018,018	3,957,747	4,035,030	3,973,874
Avista Corporation - Electric	1,518,509	1,439,548	18,519,270	18,241,481	20,037,779	19,681,029
Big Bend Elec Coop Inc	971,203	920,700	5,434,236	5,352,719	6,405,439	6,273,419
BNSF - Tax Dept	13,979,631	13,252,691	13,352,510	13,152,222	27,332,141	26,404,913
Cascade Natural Gas Corp	5,600	5,309	1,816,098	1,788,856	1,821,698	1,794,165
Century Tel of WA, Inc (T141)	232,628	220,532	11,343,841	11,173,683	11,576,469	11,394,215
Chevron Pipe Line Co	17,602	16,687	1,609,607	1,585,463	1,627,209	1,602,150
Columbia Basin Railroad Co Inc			1,029,963	1,014,515	1,029,963	1,014,515
Eastern Sub RSA Ltd Partnership	573,300	543,488	2,185,619	2,152,834	2,758,919	2,696,322
Federal Express Corp			2,257	2,223	2,257	2,223
Inland Power & Light Co			296,878	292,423	296,878	292,423
MCI Worldcom Network Services Inc			5,641	5,556	5,641	5,556
Nextel West Corp			176,256	173,612	176,256	173,612
Northwest Pipeline Corp	4,677	4,433	14,925,650	14,701,766	14,930,327	14,706,199
Pacific Bell Wireless Northwest LLC			330,461	325,504	330,461	325,504
Palouse River & Coulee City Railroad	19,788	18,759	5,834	5,746	25,622	24,505
Pioneer Telephone Co			15,515	15,283	15,515	15,283
Private Car Companies			9,090,145	8,953,796	9,090,145	8,953,796
Puget Sound Energy/Elec			154,185	151,872	154,185	151,872
Qwest Corporation Inc	641,823	608,448	3,229,066	3,180,631	3,870,889	3,789,079
Spacenet Inc			1,409	1,388	1,409	1,388
Sprint Corp			2,510,835	2,473,172	2,510,835	2,473,172
Touch America Inc			958,982	944,599	958,982	944,599
TW Wireless LLC			619,001	609,715	619,001	609,715
Ubiquitel Inc			704,347	693,782	704,347	693,782
Union Pacific Railroad Co	11,068,441	10,492,882	1,496,738	1,474,288	12,565,179	11,967,170
VoiceStream PV/SS PCS LP			1,427,186	1,405,779	1,427,186	1,405,779
Yellowstone Pipe Line Co			60,450	59,543	60,450	59,543
TOTALS	29,725,058	28,179,356	98,603,535	97,124,481	128,328,593	125,303,837
Asotin						
Asotin Telephone Co	383,156	337,944	1,788,844	1,493,685	2,172,000	1,831,629
AT&T Communications	2,189,248	1,930,917	386,638	322,843	2,575,886	2,253,760
Avista Corp - Gas	3,128	2,759	4,518,043	3,772,567	4,521,171	3,775,326
Avista Corporation - Electric	1,841,672	1,624,354	17,207,005	14,367,848	19,048,677	15,992,202
BMCT Equipment Co LLC			73,723	61,559	73,723	61,559
Clearwater Power Co			1,457,339	1,216,878	1,457,339	1,216,878
Federal Express Corp			1,757	1,467	1,757	1,467
Ferry Equipment Co LLC			104,509	87,265	104,509	87,265
Inland Power & Light Co			11,661	9,737	11,661	9,737
PacifiCorp			263,586	220,094	263,586	220,094
Qwest Corporation Inc			3,995,788	3,336,483	3,995,788	3,336,483
Spacenet Inc			2,818	2,354	2,818	2,354
Touch America Inc			190,818	159,333	190,818	159,333
Ubiquitel Inc			608,709	508,273	608,709	508,273
TOTALS	4,417,204	3,895,974	30,611,238	25,560,386	35,028,442	29,456,360

Benton

Ameriflight Inc			535,882	499,442	535,882	499,442
AT&T Communications	885,328	786,171	1,965,045	1,831,422	2,850,373	2,617,593
AT&T Wireless Service of Wa Inc			2,179,316	2,031,121	2,179,316	2,031,121
Avista Corporation - Electric			50,993	47,525	50,993	47,525
Benton Rural Electric Assoc Inc	1,459,504	1,296,040	21,243,192	19,798,653	22,702,696	21,094,693
BNSF - Tax Dept	21,127,827	18,761,511	20,125,510	18,756,973	41,253,337	37,518,484
Cable & Wireless Inc			129,489	120,684	129,489	120,684
Calpoint (Washington) LLC			147,126	137,121	147,126	137,121
Cascade Natural Gas Corp	1,115,022	990,139	13,259,038	12,357,425	14,374,060	13,347,564
Dynegy Connect LP			1,505	1,403	1,505	1,403
Electric Lightwave Inc			85,552	79,734	85,552	79,734
Federal Express Corp			51,511	48,009	51,511	48,009
Ferry Equipment Co LLC			302,874	282,279	302,874	282,279
France Telecom Long Distance USA, LLC			108,886	101,482	108,886	101,482
Genuity Solutions Inc			203,772	189,915	203,772	189,915
Level 3 Communications	736,368	653,895	2,920,820	2,722,205	3,657,188	3,376,100
MCI Worldcom Network Services Inc			1,362,135	1,269,510	1,362,135	1,269,510
McLeod USA Network Svcs Inc			46,099	42,965	46,099	42,965
Mid-Atlantic Freight Inc			262,500	244,650	262,500	244,650
Nextel West Corp			966,791	901,048	966,791	901,048
Northwest Microwave			371,530	346,266	371,530	346,266
Northwest Open Access Network			1,021,142	951,705	1,021,142	951,705
Northwest Pipeline Corp	1,011,700	898,390	39,989,118	37,269,859	41,000,818	38,168,249
Pacific Bell Wireless Northwest LLC			836,156	779,296	836,156	779,296
PacifiCorp	62,300	55,322	932,596	869,179	994,896	924,501
PG&E Gas Transmission Northwest			31,973	29,799	31,973	29,799
Private Car Companies			8,268,801	7,706,517	8,268,801	7,706,517
Qwest Corporation Inc	12,709	11,286	1,466,849	1,367,103	1,479,558	1,378,389
Spacenet Inc			34,583	32,231	34,583	32,231
Sprint Corp			40,734	37,964	40,734	37,964
Sprint Corp-United Telephone NW	415,121	368,627	7,044,372	6,565,353	7,459,493	6,933,980
Touch America Inc			195,296	182,016	195,296	182,016
TW Wireless LLC			1,991,424	1,856,008	1,991,424	1,856,008
Union Pacific Railroad Co	1,914,835	1,700,374	368,013	342,987	2,282,848	2,043,361
US Cellular Combined Washington/Oregon			4,056,429	3,780,591	4,056,429	3,780,591
Verizon Northwest Inc	13,432,108	11,927,712	69,965,674	65,208,013	83,397,782	77,135,725
VoiceStream PCS 1 LLC			118,266	110,223	118,266	110,223
VoiceStream PV/SS PCS LP			1,094,110	1,019,709	1,094,110	1,019,709
TOTALS	42,172,822	37,449,467	203,775,102	189,918,385	245,947,924	227,367,852

Chelan

AT&T Wireless Service of Wa Inc			176,065	167,615	176,065	167,615
Avista Corporation - Electric			3,626	3,452	3,626	3,452
BMCT Equipment Co LLC			81,473	77,563	81,473	77,563
BNSF - Tax Dept	14,364,551	12,008,766	13,969,079	13,298,566	28,333,630	25,307,332
Cascade & Columbia River Railroad	3,031,452	2,534,294	103,347	98,387	3,134,799	2,632,681
Cascade Natural Gas Corp	967,052	808,455	4,201,908	4,000,216	5,168,960	4,808,671
Electric Lightwave Inc			6,191	5,894	6,191	5,894
Federal Express Corp			222,840	212,144	222,840	212,144
Ferry Equipment Co LLC			1,746,539	1,662,703	1,746,539	1,662,703
MCI Worldcom Network Services Inc			3,621	3,447	3,621	3,447
Northwest Microwave			160,574	152,867	160,574	152,867
Northwest Pipeline Corp	38,154	31,897	1,411,901	1,344,129	1,450,055	1,376,026
Pacific Bell Wireless Northwest LLC			112,367	106,973	112,367	106,973
Private Car Companies			7,764,741	7,392,035	7,392,035	7,392,035
Puget Sound Energy/Elec			301,110	286,657	301,110	286,657
Qwest Corporation Inc			23,308	22,189	23,308	22,189
Spacenet Inc			9,967	9,487	9,967	9,487
Sprint Corp			2,503,602	2,383,429	2,503,602	2,383,429
TW Wireless LLC			276,766	263,482	276,766	263,482

Verizon Northwest Inc	9,752,173	8,152,817	41,752,817	39,748,679	51,504,990	47,901,496
Verizon Wireless (VAW) LLC - WA			4,287,626	4,081,820	4,287,626	4,081,820
VoiceStream PV/SS PCS LP			647,726	616,633	647,726	616,633
TOTALS	28,153,382	23,536,229	79,767,194	75,938,367	107,547,870	99,474,596

Clallam

ACS Long Distance Inc			153,113	147,600	153,113	147,600
Ameriflight Inc			2,161	2,083	2,161	2,083
AT&T Communications			6,154	5,932	6,154	5,932
AT&T Wireless Service of Wa Inc			814,551	785,228	814,551	785,228
Casino Express			33,355	32,154	33,355	32,154
Century Tel of WA, Inc (T141)	1,098,013	1,000,290	8,547,209	8,239,508	9,645,222	9,239,798
Federal Express Corp			315,268	303,918	315,268	303,918
General Communications Inc			377,263	363,681	377,263	363,681
Horizon Air Industries Inc			1,577,478	1,520,689	1,577,478	1,520,689
MCI Worldcom Network Services Inc			1,954	1,883	1,954	1,883
Mountain High Aviation			83,392	80,390	83,392	80,390
Nextel West Corp			106,805	102,960	106,805	102,960
Northwest Open Access Network			345,054	332,632	345,054	332,632
Pacific Bell Wireless Northwest LLC			101,919	98,250	101,919	98,250
Pacific Crossing Ltd			320,875	309,323	320,875	309,323
Qwest Corporation Inc	2,664,421	2,427,288	25,411,863	24,497,033	28,076,284	26,924,321
Seattle SMSA LTD Partnership			4,940,423	4,762,568	4,940,423	4,762,568
Spacenet Inc			5,636	5,433	5,636	5,433
Sprint Spectrum LP			1,450,699	1,398,474	1,450,699	1,398,474
VoiceStream PV/SS PCS LP			1,262,870	1,217,407	1,262,870	1,217,407
TOTALS	3,762,434	3,427,578	45,858,042	44,207,146	49,620,476	47,634,724

Clark

360networks Inc			80,000	78,480	80,000	78,480
AT&T Communications	134,226	127,649	533,752	523,612	667,978	651,261
AT&T Wireless Service of Wa Inc			204,842	200,951	204,842	200,951
AT&T Wireless Services of OR	76,700	72,942	4,490,057	4,404,746	4,566,757	4,477,688
Big Pipe US Inc			202,497	198,650	202,497	198,650
BNSF - Tax Dept	13,042,527	12,403,444	12,398,414	12,162,844	25,440,941	24,566,288
Cable & Wireless Inc			53,786	52,764	53,786	52,764
Calpoint (Washington) LLC			12,222	11,988	12,222	11,988
Cascade Natural Gas Corp			8,656	8,491	8,656	8,491
Century Tel of WA, Inc (T141)	167,481	159,274	3,259,508	3,197,578	3,426,989	3,356,852
Comcast Phone of Wa/Or, LLC			13,685,138	13,425,121	13,685,138	13,425,121
Covad Communications Company			113,350	111,198	113,350	111,198
Electric Lightwave Inc	7,011,833	6,668,253	21,966,865	21,549,494	28,978,698	28,217,747
Enron Broadband Services			1,155	1,133	1,155	1,133
Federal Express Corp			130,254	127,780	130,254	127,780
France Telecom Long Distance USA, LLC			30,023	29,453	30,023	29,453
Global Crossing NA Networks Inc			34,219	33,569	34,219	33,569
Global Crossing Telecomm Inc			4,289	4,207	4,289	4,207
Integra Telecom of Washington			841,909	825,913	841,909	825,913
Level 3 Communications			2,430,876	2,384,690	2,430,876	2,384,690
Lewis River Telephone Co Inc	703,647	669,169	6,077,853	5,962,374	6,781,500	6,631,543
MCI International Inc			1,343,779	1,318,247	1,343,779	1,318,247
MCI Worldcom			4,145,049	4,066,294	4,145,049	4,066,294
MCI Worldcom Network Services Inc	22,705	21,592	1,149,390	1,127,552	1,172,095	1,149,144
McLeod USA Network Svcs Inc			64,032	62,815	64,032	62,815
McLeod USA Telecommunications Services,			57,780	56,683	57,780	56,683
Nextel West Corp			2,377,909	2,332,727	2,377,909	2,332,727
Northwest Natural Gas Co	2,379,577	2,262,978	74,839,997	73,418,034	77,219,574	75,681,012
Northwest Open Access Network			987,726	968,959	987,726	968,959
Northwest Pipeline Corp	4,622,801	4,396,284	32,042,764	31,433,957	36,665,565	35,830,241
Olympic Pipe Line Co	444,333	422,561	1,004,084	985,006	1,448,417	1,407,567
PacifiCorp	15,480,194	14,721,665	37,469,798	36,757,874	52,949,992	51,479,539
PG&E Gas Transmission Northwest			7,992	7,840	7,992	7,840

Private Car Companies			2,524,849	2,476,873	2,524,849	2,476,873
Puget Sound Energy/Elec			6,793	6,664	6,793	6,664
Qwest Communications Corp			59,705	58,570	59,705	58,570
Qwest Corporation Inc	9,377,748	8,918,238	115,813,866	113,613,398	125,191,614	122,531,636
Qwest Wireless LLC			8,813,910	8,646,448	8,813,910	8,646,448
Shared Communication Services			34,917	34,253	34,917	34,253
Spacenet Inc			23,953	23,497	23,953	23,497
Sprint Corp			18,257	17,910	18,257	17,910
Sprint Spectrum LP			4,885,460	4,792,637	4,885,460	4,792,637
Time Warner on behalf of GST Comm			1,795,466	1,761,353	1,795,466	1,761,353
Union Pacific Railroad Co	128,219	121,937	1,271,997	1,247,829	1,400,216	1,369,766
Verizon Northwest Inc	1,300,267	1,236,554	17,723,455	17,386,712	19,023,722	18,623,266
Verizon Wireless (VAW) LLC - OR			6,259,414	6,140,485	6,259,414	6,140,485
VoiceStream PCS 1 LLC			5,462,400	5,358,610	5,462,400	5,358,610
Wiltel Communications, Inc.			143,707	140,976	143,707	140,976
TOTALS	54,892,258	52,202,540	386,888,114	379,537,239	441,780,372	431,739,779

Columbia

AT&T Communications			782,108	700,769	782,108	700,769
BMCT Equipment Co LLC			518,511	464,587	518,511	464,587
BNSF - Tax Dept			150,558	134,900	150,558	134,900
Century Tel of WA, Inc (T141)	57,887	57,019	785,893	704,160	843,780	761,179
Columbia Energy LLC			105,435	94,470	105,435	94,470
Columbia Rural Electric Assoc Inc	1,975,829	1,946,192	2,416,823	2,165,473	4,392,652	4,111,665
Ferry Equipment Co LLC			7,180	6,433	7,180	6,433
Inland Power & Light Co			33,469	29,988	33,469	29,988
Inland Telephone Co			11,808	10,580	11,808	10,580
PacifiCorp	79,515	78,322	4,252,248	3,810,015	4,331,763	3,888,337
Palouse River & Coulee City Railroad	68,082	67,060	20,071	17,984	88,153	85,044
PG&E Gas Transmission Northwest	32,657	32,167	4,009,413	3,592,434	4,042,070	3,624,601
Private Car Companies			738,556	661,750	738,556	661,750
Qwest Corporation Inc	221,138	217,821	1,812,332	1,623,850	2,033,470	1,841,671
Spacenet Inc			1,409	1,263	1,409	1,263
Union Pacific Railroad Co	511,120	503,453	81,821	73,313	592,941	576,766
Washington RSA #8 Ltd Partnership			428,835	384,236	428,835	384,236
TOTALS	2,946,228	2,902,034	16,156,470	14,476,205	19,102,698	17,378,239

Cowlitz

360networks Inc			863,750	850,795	863,750	850,795
AT&T Communications	10,000	9,230	1,282,927	1,263,686	1,292,927	1,272,916
AT&T Wireless Service of Wa Inc			1,275,064	1,255,938	1,275,064	1,255,938
AT&T Wireless Services of OR			66,695	65,694	66,695	65,694
Big Pipe US Inc			592,834	583,940	592,834	583,940
BNSF - Tax Dept	13,945,631	12,871,818	13,375,328	13,174,701	27,320,959	26,046,519
Cable & Wireless Inc			135,217	133,191	135,217	133,191
Calpoint (Washington) LLC			148,429	146,202	148,429	146,202
Cascade Natural Gas Corp	280,945	259,313	9,072,772	8,936,678	9,353,717	9,195,991
Dynegy Connect LP			1,541	1,518	1,541	1,518
Electric Lightwave Inc			100,843	99,331	100,843	99,331
Enron Broadband Services			23,939	23,580	23,939	23,580
Federal Express Corp			19,519	19,227	19,519	19,227
France Telecom Long Distance USA, LLC			106,522	104,922	106,522	104,922
Genuity Solutions Inc			140,056	137,955	140,056	137,955
Global Crossing NA Networks Inc			226,902	223,498	226,902	223,498
Kelso Beaver Pipeline-PGE/KB/B-R	67,630	62,422	10,244,371	10,090,704	10,312,001	10,153,126
Level 3 Communications	875,363	807,960	5,535,886	5,452,847	6,411,249	6,260,807
Lewis River Telephone Co Inc	36,434	33,629	444,067	437,406	480,501	471,035
MCI Worldcom Network Services Inc			672,735	662,645	672,735	662,645
McLeod USA Network Svcs Inc			79,466	78,274	79,466	78,274
Metromedia Fiber Network Services			36,909	36,355	36,909	36,355
Nextel West Corp			597,559	588,596	597,559	588,596
Northwest Open Access Network			230,516	227,059	230,516	227,059

Northwest Pipeline Corp	180,039	166,177	24,769,261	24,397,723	24,949,300	24,563,900
Olympic Pipe Line Co			1,972,608	1,943,021	1,972,608	1,943,021
PacifiCorp	16,499,153	15,228,718	22,274,776	21,940,654	38,773,929	37,169,372
Private Car Companies			2,802,387	2,760,348	2,802,387	2,760,348
Qwest Communications Corp			278,438	274,264	278,438	274,264
Qwest Corporation Inc	3,084,576	2,847,063	32,019,630	31,539,337	35,104,206	34,386,400
Qwest Wireless LLC			808,541	796,414	808,541	796,414
Spacenet Inc			4,227	4,164	4,227	4,164
Sprint Corp			1,619,563	1,595,270	1,619,563	1,595,270
Sprint Spectrum LP			1,953,107	1,923,809	1,953,107	1,923,809
Time Warner on behalf of GST Comm			920,574	906,764	920,574	906,764
Touch America Inc			218,522	215,244	218,522	215,244
Union Pacific Railroad Co	2,304,689	2,127,227	3,120,637	3,073,826	5,425,326	5,201,053
US Cellular Combined Washington/Oregon			3,370,300	3,319,743	3,370,300	3,319,743
Verizon Northwest Inc	372,330	343,661	3,700,410	3,644,904	4,072,740	3,988,565
Verizon Wireless (VAW) LLC - OR			688,976	678,642	688,976	678,642
VoiceStream PCS 1 LLC			473,064	465,968	473,064	465,968
Wiltel Communications, Inc.			531,680	523,704	531,680	523,704
TOTALS	37,656,790	34,757,218	146,800,548	144,598,541	184,457,338	179,355,759

Douglas

Ameriflight Inc			13,882	13,257	13,882	13,257
Avista Corporation - Electric	20,350	18,825	691,224	660,119	711,574	678,944
BMCT Equipment Co LLC			221,915	211,929	221,915	211,929
BNSF - Tax Dept	3,078,312	2,847,440	2,926,287	2,794,605	6,004,599	5,642,045
Cascade Natural Gas Corp	800	740	1,497,423	1,430,039	1,498,223	1,430,779
Electric Lightwave Inc			116,088	110,864	116,088	110,864
Executive Flight Inc			6,216,000	5,936,280	6,216,000	5,936,280
Federal Express Corp			81,334	77,675	81,334	77,675
Ferry Equipment Co LLC			327,474	312,738	327,474	312,738
Horizon Air Industries Inc			2,785,514	2,660,166	2,785,514	2,660,166
Nespelem Valley Electric Coop Inc	6,000	5,550	59,486	56,808	65,486	62,358
Northwest Open Access Network			2,820,359	2,693,444	2,820,359	2,693,444
Private Car Companies			871,033	831,837	871,033	831,837
Puget Sound Energy/Elec			361,622	345,350	361,622	345,350
Qwest Corporation Inc	344,355	318,528	1,159,760	1,107,573	1,504,115	1,426,101
Spacenet Inc			1,409	1,346	1,409	1,346
Sprint Corp	164,311	151,988	2,758,985	2,634,830	2,923,296	2,786,818
Touch America Inc			190,818	182,231	190,818	182,231
TW Wireless LLC			67,040	64,022	67,040	64,022
Verizon Northwest Inc	2,203,520	2,038,256	15,181,079	14,497,926	17,384,599	16,536,182
Verizon Wireless (VAW) LLC - WA			830,551	793,175	830,551	793,175
VoiceStream PV/SS PCS LP			357,587	341,496	357,587	341,496
TOTALS	5,817,648	5,381,327	39,536,870	37,757,710	45,354,518	43,139,037

Ferry

Avista Corporation - Electric			11,682,723	11,682,723	11,682,723	11,682,723
BMCT Equipment Co LLC			22,312	22,312	22,312	22,312
BNSF - Tax Dept	2,358,129	2,329,833	2,248,991	2,248,991	4,607,120	4,578,824
Century Tel of WA, Inc (T141)			2,253,901	2,253,901	2,253,901	2,253,901
Ferry Equipment Co LLC			427,311	427,311	427,311	427,311
Private Car Companies			3,263,944	3,263,944	3,263,944	3,263,944
Qwest Corporation Inc	171,535	169,477	188,246	188,246	359,781	357,723
Verizon Northwest Inc	329,606	325,650	4,108,966	4,108,966	4,438,572	4,434,616
Verizon Wireless (VAW) LLC - WA			297,270	297,270	297,270	297,270
TOTALS	2,859,270	2,824,960	24,493,664	24,493,664	27,352,934	27,318,624

Franklin

Air Wisconsin Airlines Corp			1,933,000	1,743,566	1,933,000	1,743,566
Allegiant Air			43,943	39,637	43,943	39,637
Ameriflight Inc			186,874	168,560	186,874	168,560

AT&T Communications			25,201	22,731	25,201	22,731
AT&T Wireless Service of Wa Inc			1,027,353	926,671	1,027,353	926,671
Avista Corp - Gas			449,106	405,093	449,106	405,093
Avista Corporation - Electric	800	647	3,589,416	3,237,653	3,590,216	3,238,300
Big Bend Elec Coop Inc	594,387	480,859	5,208,562	4,698,123	5,802,949	5,178,982
BNSF - Tax Dept	14,366,501	11,622,501	13,718,581	12,374,160	28,085,082	23,996,661
Cascade Natural Gas Corp	3,300	2,670	5,644,070	5,090,951	5,647,370	5,093,621
Casino Express			34,660	31,263	34,660	31,263
Century Tel of WA, Inc (T141)	175,125	141,676	6,843,851	6,173,151	7,018,976	6,314,827
Chevron Pipe Line Co	100,441	81,257	1,802,832	1,626,156	1,903,273	1,707,413
Columbia Basin Railroad Co Inc			460,644	415,500	460,644	415,500
Columbia Energy LLC			122,565	110,553	122,565	110,553
Delta Air Lines Inc			4,044,868	3,648,471	4,044,868	3,648,471
Electric Lightwave Inc			153,020	138,024	153,020	138,024
Federal Express Corp			1,943,832	1,753,336	1,943,832	1,753,336
Horizon Air Industries Inc			7,474,704	6,742,183	7,474,704	6,742,183
Inland Power & Light Co			69,196	62,415	69,196	62,415
MCI Worldcom Network Services Inc			18,655	16,827	18,655	16,827
Nextel West Corp			169,609	152,987	169,609	152,987
Northwest Microwave			154,774	139,606	154,774	139,606
Northwest Open Access Network			347,077	313,064	347,077	313,064
Northwest Pipeline Corp	2,416,303	1,954,789	12,340,298	11,130,949	14,756,601	13,085,738
Pacific Bell Wireless Northwest LLC			182,314	164,447	182,314	164,447
PacifiCorp	300,905	243,432	512,302	462,096	813,207	705,528
Private Car Companies			5,569,868	5,024,021	5,569,868	5,024,021
Qwest Corporation Inc	2,325,123	1,881,024	16,352,395	14,749,859	18,677,518	16,630,883
Skywest Airlines Inc			5,738,063	5,175,733	5,738,063	5,175,733
Spacenet Inc			4,331	3,906	4,331	3,906
Sun Country Airlines Inc			164,379	148,270	164,379	148,270
TW Wireless LLC			321,420	289,920	321,420	289,920
Union Pacific Railroad Co	1,997,792	1,616,214	272,485	245,781	2,270,277	1,861,995
US Cellular Combined Washington/Oregon			1,308,792	1,180,529	1,308,792	1,180,529
VoiceStream PV/SS PCS LP			1,014,549	915,123	1,014,549	915,123
TOTALS	22,280,677	18,025,069	99,247,589	89,521,315	121,528,266	107,546,384

Garfield

AT&T Communications			321,588	310,976	321,588	310,976
Avista Corporation - Electric			1,016,635	983,086	1,016,635	983,086
BMCT Equipment Co LLC			491,600	475,377	491,600	475,377
Clearwater Power Co			20,606	19,926	20,606	19,926
Ferry Equipment Co LLC			16,116	15,584	16,116	15,584
Inland Power & Light Co	50,140	44,424	1,914,442	1,851,266	1,964,582	1,895,690
Northwest Microwave			160,574	155,275	160,574	155,275
PacifiCorp	21,331	18,899	2,233,572	2,159,864	2,254,903	2,178,763
Qwest Corporation Inc	164,267	145,540	1,532,258	1,481,692	1,696,525	1,627,232
Union Pacific Railroad Co	22,576	20,002	96,996	93,795	119,572	113,797
Washington RSA #8 Ltd Partnership			213,166	206,132	213,166	206,132
TOTALS	258,314	228,865	8,017,553	7,752,973	8,275,867	7,981,838

Grant

Allegiant Air			2,928	2,746	2,928	2,746
Ameriflight Inc			2,467	2,315	2,467	2,315
AT&T Communications	240,077	225,912	368,590	345,737	608,667	571,649
AT&T Wireless Service of Wa Inc			2,293,727	2,151,516	2,293,727	2,151,516
Avista Corp - Gas			562,624	527,741	562,624	527,741
Avista Corporation - Electric	127,282	119,772	4,549,145	4,267,096	4,676,427	4,386,868
Big Sky Transportation Co			663,388	622,258	663,388	622,258
BNSF - Tax Dept	14,298,587	13,454,967	13,640,111	12,794,425	27,938,698	26,249,392
Cascade Natural Gas Corp	188,848	177,706	5,084,996	4,769,726	5,273,844	4,947,432
Century Tel of WA, Inc (T141)	503,542	473,833	7,619,880	7,147,443	8,123,422	7,621,276
Columbia Basin Railroad Co Inc			1,859,391	1,744,110	1,859,391	1,744,110
Eastern Sub RSA Ltd Partnership	144,000	135,504	1,303,057	1,222,270	1,447,057	1,357,774

Electric Lightwave Inc			74,134	69,538	74,134	69,538
Federal Express Corp			179,890	168,737	179,890	168,737
MCI Worldcom Network Services Inc			9,387	8,805	9,387	8,805
Methow Aviation Inc			144,080	135,147	144,080	135,147
Nextel West Corp			417,937	392,025	417,937	392,025
Northwest Open Access Network			762,122	714,871	762,122	714,871
Northwest Pipeline Corp	20,998	19,759	1,639,942	1,538,265	1,660,940	1,558,024
Pacific Bell Wireless Northwest LLC			422,986	396,761	422,986	396,761
PacifiCorp			160,606	150,648	160,606	150,648
Palouse River & Coulee City Railroad	190,967	179,698	56,298	52,808	247,265	232,506
Private Car Companies			7,460,604	6,998,050	7,460,604	6,998,050
Puget Sound Energy/Elec			336,440	315,580	336,440	315,580
Qwest Corporation Inc	2,043,022	1,922,483	19,852,895	18,622,019	21,895,917	20,544,502
Spacenet Inc			5,636	5,288	5,636	5,288
Sprint Corp			2,114,435	1,983,341	2,114,435	1,983,341
Sprint Corp-United Telephone NW	110,558	104,036	1,760,674	1,651,512	1,871,232	1,755,548
Touch America Inc			455,692	427,438	455,692	427,438
TW Wireless LLC			509,542	477,950	509,542	477,950
US Cellular Combined Washington/Oregon			907,002	850,768	907,002	850,768
Verizon Northwest Inc	998,524	939,612	11,063,321	10,377,396	12,061,845	11,317,008
VoiceStream PV/SS PCS LP			729,498	684,269	729,498	684,269
Yellowstone Pipe Line Co	212,059	199,548	502,624	471,461	714,683	671,009
TOTALS	19,078,464	17,952,830	87,516,049	82,090,060	106,594,513	100,042,890

Grays Harbor

Cascade Natural Gas Corp	276,814	258,268	8,887,315	8,887,315	9,164,129	9,145,583
Century Tel of WA, Inc (T141)	705,791	658,502	20,315,845	20,315,845	21,021,636	20,974,347
Federal Express Corp			81,504	81,504	81,504	81,504
Grays Harbor-Mason Cellular LTD Partners			4,841,938	4,841,938	4,841,938	4,841,938
MCI Worldcom Network Services Inc			17,436	17,436	17,436	17,436
Nextel West Corp			436,664	436,664	436,664	436,664
Northwest Open Access Network			270,672	270,672	270,672	270,672
Northwest Pipeline Corp	10,819	10,094	5,576,295	5,576,295	5,587,114	5,586,389
Pacific Bell Wireless Northwest LLC			908,952	908,952	908,952	908,952
Private Car Companies			4,160,935	4,160,935	4,160,935	4,160,935
Puget Sound & Pacific RR	5,085,457	4,744,732	406,125	406,125	5,491,582	5,150,857
Qwest Corporation Inc	2,514,426	2,345,960	18,663,738	18,663,738	21,178,164	21,009,698
Spacenet Inc			11,272	11,272	11,272	11,272
Sprint Spectrum LP			1,851,974	1,851,974	1,851,974	1,851,974
Union Pacific Railroad Co	800,185	746,573	724,334	724,334	1,524,519	1,470,907
US Cellular Combined Washington/Oregon			1,217,675	1,217,675	1,217,675	1,217,675
Verizon Northwest Inc	642,545	599,494	3,116,507	3,116,507	3,759,052	3,716,001
Verizon Wireless (VAW) LLC - WA			38,028	38,028	38,028	38,028
VoiceStream PV/SS PCS LP			1,311,155	1,311,155	1,311,155	1,311,155
TOTALS	10,036,037	9,363,623	72,838,364	72,838,364	82,874,401	82,201,987

Island

360networks Inc			71,684	59,569	71,684	59,569
ACS Long Distance Inc			280,129	232,787	280,129	232,787
Air Transport International			20,260	16,836	20,260	16,836
American Trans Air Inc			43,674	36,293	43,674	36,293
AT&T Communications			3,212	2,669	3,212	2,669
AT&T Wireless Service of Wa Inc			640,227	532,028	640,227	532,028
BCE Nexxia Corp			81,037	67,342	81,037	67,342
Cascade Natural Gas Corp	13,700	13,194	4,034,778	3,352,900	4,048,478	3,366,094
Federal Express Corp			62,576	52,002	62,576	52,002
Fiberco Telecommunications Corp			379,263	315,168	379,263	315,168
General Communications Inc			690,158	573,522	690,158	573,522
Island Air			14,941	12,416	14,941	12,416
MCI Worldcom Network Services Inc			1,171	973	1,171	973
Metromedia Fiber Network Services			31,675	26,322	31,675	26,322
Metronet Fiber US Inc			1,046,482	869,627	1,046,482	869,627

Nextel West Corp			742,853	617,312	742,853	617,312
Pacific Bell Wireless Northwest LLC			924,516	768,273	924,516	768,273
Pacific Crossing Ltd			83,699	69,554	83,699	69,554
Puget Sound Energy/Elec	2,244,607	2,161,557	38,869,065	32,300,196	41,113,672	34,461,753
Qwest Wireless LLC			128,265	106,588	128,265	106,588
Schlumberger Sema			1,777,777	1,477,333	1,777,777	1,477,333
Seattle SMSA LTD Partnership			1,516,435	1,260,158	1,516,435	1,260,158
Spacenet Inc			4,227	3,513	4,227	3,513
Sprint Corp	86,666	83,459	636	528	87,302	83,987
Sprint Spectrum LP			1,211,610	1,006,848	1,211,610	1,006,848
Verizon Northwest Inc	4,027,237	3,878,230	26,052,349	21,649,501	30,079,586	25,527,731
VoiceStream PCS III			3,536,548	2,938,872	3,536,548	2,938,872
Whidbey Telephone Co	5,507,535	5,303,755	27,929,298	23,209,245	33,436,833	28,513,000
World Airways Inc			40,702	33,824	40,702	33,824
TOTALS	11,879,745	11,440,195	110,219,247	91,592,199	122,098,992	103,032,394

Jefferson

360networks Inc			17,226	16,829	17,226	16,829
ACS Long Distance Inc			186,183	181,899	186,183	181,899
AT&T Wireless Service of Wa Inc			1,405,192	1,372,872	1,405,192	1,372,872
Century Tel of WA, Inc (T141)			611,395	597,333	611,395	597,333
Federal Express Corp			8,361	8,169	8,361	8,169
General Communications Inc			458,696	448,146	458,696	448,146
Island Air			14,941	14,598	14,941	14,598
Nextel West Corp			205,849	201,114	205,849	201,114
Northwest Open Access Network			45,095	44,058	45,095	44,058
Pacific Bell Wireless Northwest LLC			313,010	305,810	313,010	305,810
Pacific Crossing Ltd			35,465	34,649	35,465	34,649
Puget Sound Energy/Elec	1,820,475	1,674,836	26,015,436	25,417,083	27,835,911	27,091,919
Puget Sound Energy/Gas			374,393	365,782	374,393	365,782
Qwest Corporation Inc	918,045	844,601	10,035,823	9,805,002	10,953,868	10,649,603
Qwest Wireless LLC			29,016	28,348	29,016	28,348
Schlumberger Sema			1,333,332	1,302,666	1,333,332	1,302,666
Seattle SMSA LTD Partnership			1,986,061	1,940,383	1,986,061	1,940,383
Spacenet Inc			1,409	1,377	1,409	1,377
Sprint Corp-United Telephone NW	206,996	190,436	4,938,899	4,825,302	5,145,895	5,015,738
Sprint Spectrum LP			1,604,646	1,567,741	1,604,646	1,567,741
VoiceStream PV/SS PCS LP			1,405,453	1,373,124	1,405,453	1,373,124
TOTALS	2,945,516	2,709,873	51,025,881	49,852,285	53,971,397	52,562,158

King

360networks Inc			3,399,435	3,307,650	3,399,435	3,307,650
ABX Air Inc			5,911,383	5,751,775	5,911,383	5,751,775
ACS Long Distance Inc			679,170	660,832	679,170	660,832
Adelphia Business Solutions Operations			325,000	316,225	325,000	316,225
Advanced Telecom Group Inc			6,903	6,717	6,903	6,717
Aero Flight Executive Services			1,936,250	1,883,971	1,936,250	1,883,971
Aeroflot Russian Intl Airlines			361,000	351,253	361,000	351,253
Air Canada			123,000	119,679	123,000	119,679
Air Transport International			5,411,740	5,265,622	5,411,740	5,265,622
AirNet Systems Inc			1,412,000	1,373,876	1,412,000	1,373,876
Airpac Airlines			2,767,600	2,692,875	2,767,600	2,692,875
Alascom	1,293,228	1,216,928	2,403,771	2,338,871	3,696,999	3,555,799
Alaska Airlines Inc	45,537,240	42,850,542	350,697,849	341,229,006	396,235,089	384,079,548
Allegiance Telecom of Washington Inc.			12,602,999	12,262,718	12,602,999	12,262,718
Allegiant Air			68,067	66,229	68,067	66,229
America West Airlines Inc			14,264,206	13,879,073	14,264,206	13,879,073
American Airlines Inc			49,034,000	47,710,082	49,034,000	47,710,082
American Trans Air Inc			6,852,479	6,667,462	6,852,479	6,667,462
Ameriflight Inc			7,927,533	7,713,490	7,927,533	7,713,490
Asiana Airlines Inc			1,499,301	1,458,818	1,499,301	1,458,818
AT&T Communications	40,118,777	37,751,769	35,013,662	34,068,299	75,132,439	71,820,068

AT&T Wireless Service of Wa Inc			140,160,492	136,376,159	140,160,492	136,376,159
AT&T Wireless Services of OR			95,596	93,015	95,596	93,015
Atlas Air Inc			6,300,000	6,129,900	6,300,000	6,129,900
BCE Nexxia Corp			2,931,058	2,851,919	2,931,058	2,851,919
Big Pipe US Inc			1,179,211	1,147,372	1,179,211	1,147,372
Big Sky Transportation Co			619,168	602,451	619,168	602,451
BNSF - Tax Dept	27,898,940	26,252,903	27,763,985	27,014,357	55,662,925	53,267,260
British Airways - PLC			2,247,000	2,186,331	2,247,000	2,186,331
Broadwing Communication Svcs Inc			27,000	26,271	27,000	26,271
Cable & Wireless Inc			3,861,245	3,756,991	3,861,245	3,756,991
Calpoint (Washington) LLC			2,315,042	2,252,536	2,315,042	2,252,536
Capital Cargo International Airlines Inc			244,650	238,044	244,650	238,044
Cargolux Airlines International			13,000	12,649	13,000	12,649
Cascade Natural Gas Corp	7,021,194	6,606,944	14,755,042	14,356,656	21,776,236	20,963,600
Casino Express			68,306	66,461	68,306	66,461
Century Tel of WA, Inc (T141)	1,229,696	1,157,144	24,975,252	24,300,920	26,204,948	25,458,064
Charter America Inc			582,000	566,286	582,000	566,286
China Airlines			8,800	8,562	8,800	8,562
China Eastern Airlines			34,000	33,082	34,000	33,082
Claircom Communications Group Inc			1,863,295	1,812,986	1,863,295	1,812,986
Comcast Phone of Wa/Or, LLC			23,264,857	22,636,703	23,264,857	22,636,703
Continental Airlines Inc			32,896,000	32,007,808	32,896,000	32,007,808
Covad Communications Company			2,976,352	2,895,991	2,976,352	2,895,991
Delta Air Lines Inc			55,799,462	54,292,876	55,799,462	54,292,876
DHL Airways Inc			1,415,000	1,376,795	1,415,000	1,376,795
Dynegy Connect LP			19,462	18,936	19,462	18,936
Electric Lightwave Inc			16,762,713	16,310,127	16,762,713	16,310,127
Enron Broadband Services			87,606	85,241	87,606	85,241
Eschelon Telecom Inc			17,143,377	16,680,505	17,143,377	16,680,505
Eva Air			1,296,000	1,261,008	1,296,000	1,261,008
Evergreen International Airlines Inc			4,980,000	4,845,540	4,980,000	4,845,540
Executive Flight Inc			47,000	45,731	47,000	45,731
Express Net Airlines LLC			9,450,100	9,194,947	9,450,100	9,194,947
Federal Express Corp			44,572,586	43,369,127	44,572,586	43,369,127
Fiberco Telecommunications Corp			500,868	487,344	500,868	487,344
Focal Communications Corp			3,360,000	3,269,280	3,360,000	3,269,280
France Telecom Long Distance USA, LLC			988,878	962,179	988,878	962,179
Frontier Airlines Inc			17,830,000	17,348,590	17,830,000	17,348,590
Gemini Air Cargo			1,093,400	1,063,878	1,093,400	1,063,878
General Communications Inc			9,051,662	8,807,267	9,051,662	8,807,267
Genuity Solutions Inc			2,716,969	2,643,611	2,716,969	2,643,611
Global Crossing Ltd			542,819	528,162	542,819	528,162
Global Crossing NA Networks Inc			1,493,461	1,453,138	1,493,461	1,453,138
Global Crossing Telecomm Inc			8,286,435	8,062,702	8,286,435	8,062,702
Grand Holdings Inc			127,612	124,167	127,612	124,167
Hawaiian Airlines Inc			43,456,000	42,282,688	43,456,000	42,282,688
Horizon Air Industries Inc	7,595,060	7,146,951	128,527,366	125,057,127	136,122,426	132,204,078
Integra Telecom of Washington			9,843,253	9,577,483	9,843,253	9,577,483
Island Air			29,883	29,076	29,883	29,076
Jazz			140,000	136,220	140,000	136,220
JetBlue Airways			4,137,000	4,025,301	4,137,000	4,025,301
Kalitta Air LLC			26,250	25,541	26,250	25,541
Kenmore Air Harbor Inc			3,405,616	3,313,664	3,405,616	3,313,664
Kitty Hawk Air Cargo			361,000	351,253	361,000	351,253
Level 3 Communications	1,030,202	969,420	27,540,404	26,796,819	28,570,606	27,766,239
Looking Glass Networks			2,013,000	1,958,649	2,013,000	1,958,649
Martinair Holland NV			13,000	12,649	13,000	12,649
MCI International Inc			56,221	54,703	56,221	54,703
MCI Worldcom			25,307,188	24,623,895	25,307,188	24,623,895
MCI Worldcom Network Services Inc	14,586,049	13,725,472	36,494,718	35,509,362	51,080,767	49,234,834
McLeod USA Network Svcs Inc			4,314,507	4,198,016	4,314,507	4,198,016
McLeod USA Telecommunications Services,			541,551	526,930	541,551	526,930
Methow Aviation Inc			79,921	77,764	79,921	77,764
Metromedia Fiber Network Services			5,731,559	5,576,809	5,731,559	5,576,809

Metronet Fiber US Inc			1,404,307	1,366,391	1,404,307	1,366,391
Metronet Fiber Washington Inc			1,847,635	1,797,747	1,847,635	1,797,747
Miami Air International Inc			1,294,706	1,259,749	1,294,706	1,259,749
Mid-Atlantic Freight Inc			262,500	255,413	262,500	255,413
Mountain High Aviation			88,217	85,835	88,217	85,835
Nextel West Corp			48,337,624	47,032,503	48,337,624	47,032,503
North South Airways			241,250	234,736	241,250	234,736
North Vancouver Air			4,000	3,892	4,000	3,892
Northwest Airlines Inc			114,119,233	111,038,014	114,119,233	111,038,014
Northwest Microwave			486,265	473,137	486,265	473,137
Northwest Open Access Network			1,109,431	1,079,476	1,109,431	1,079,476
Northwest Pipeline Corp	2,174,690	2,046,385	28,729,232	27,953,549	30,903,922	29,999,934
Northwest Seaplanes Inc			1,232,000	1,198,736	1,232,000	1,198,736
Olympic Pipe Line Co	6,556,017	6,169,213	5,856,030	5,697,921	12,412,047	11,867,134
Omni Air International			1,728,875	1,682,196	1,728,875	1,682,196
OnFiber Communications Inc			125,958	122,559	125,958	122,559
Pacific Bell Wireless Northwest LLC			60,189,540	58,564,427	60,189,540	58,564,427
Pac-West Telecomm Inc			4,842,000	4,711,266	4,842,000	4,711,266
Polar Air Cargo			2,087,155	2,030,802	2,087,155	2,030,802
Private Car Companies			12,620,208	12,279,460	12,620,208	12,279,460
Puget Sound Energy/Elec	101,091,216	95,126,836	688,433,512	669,845,794	789,524,728	764,972,630
Puget Sound Energy/Gas	26,532,392	24,966,981	554,753,674	539,775,319	581,286,066	564,742,300
Qwest Communications Corp			20,400,018	19,849,216	20,400,018	19,849,216
Qwest Corporation Inc	224,231,869	211,002,189	1,036,798,901	1,008,805,322	1,261,030,770	1,219,807,511
Qwest Wireless LLC			36,268,935	35,289,679	36,268,935	35,289,679
RCN Corporation			1,935,327	1,883,074	1,935,327	1,883,074
SBC Telecom			6,938,609	6,751,266	6,938,609	6,751,266
Scandinavian Airlines of N America			550,000	535,150	550,000	535,150
Schlumberger Sema			23,111,095	22,487,095	23,111,095	22,487,095
Seattle SMSA LTD Partnership	4,575,467	4,305,515	107,327,059	104,429,229	111,902,526	108,734,744
SES Americom, Inc			37,004	36,005	37,004	36,005
Shared Communication Services			62,718	61,025	62,718	61,025
Skywest Airlines Inc			11,172,535	10,870,876	11,172,535	10,870,876
Southwest Airlines Co			68,646,123	66,792,677	68,646,123	66,792,677
Spacenet Inc			77,268	75,184	77,268	75,184
Sprint Corp	5,000	4,705	37,191,083	36,186,923	37,196,083	36,191,628
Sprint Spectrum LP			108,252,435	105,329,619	108,252,435	105,329,619
Sun Country Airlines Inc			6,572,832	6,395,366	6,572,832	6,395,366
Tanner Electric Coop	230,879	217,258	5,587,022	5,436,172	5,817,901	5,653,430
TeleGlobe USA Inc			86,000	83,678	86,000	83,678
Time Warner on behalf of GST Comm			15,549,112	15,129,283	15,549,112	15,129,283
Touch America Inc	71,000	66,811	1,486,073	1,445,946	1,557,073	1,512,757
Tradewinds Airlines			319,000	310,387	319,000	310,387
TransMeridian Airlines Inc			11,000	10,703	11,000	10,703
Union Pacific Railroad Co	13,076,621	12,305,099	2,485,506	2,418,396	15,562,127	14,723,495
United Air Lines Inc			193,177,482	187,961,690	193,177,482	187,961,690
United Parcel Service Co			50,697,815	49,328,973	50,697,815	49,328,973
US Air Inc			30,979,000	30,142,567	30,979,000	30,142,567
VarTec Telecom Inc			4,003,000	3,894,919	4,003,000	3,894,919
Verizon Airfone Inc			171,044	166,427	171,044	166,427
Verizon Avenue			889,658	865,637	889,658	865,637
Verizon Northwest Inc	29,114,198	27,396,462	154,498,314	150,326,866	183,612,512	177,723,328
Verizon Wireless (VAW) LLC - WA			2,803,213	2,727,526	2,803,213	2,727,526
VoiceStream PCS III			155,447,317	151,250,255	155,447,317	151,250,255
West Isle Air Inc			11,358	11,052	11,358	11,052
Western Air Express			100,911	98,186	100,911	98,186
Whidbey Telephone Co			861,912	838,640	861,912	838,640
Wiltel Communications, Inc.			3,111,919	3,027,893	3,111,919	3,027,893
Winstar Communications LLC			226,972	220,843	226,972	220,843
World Airways Inc			12,753,703	12,409,353	12,753,703	12,409,353
XO Communications Inc			4,905,797	4,773,340	4,905,797	4,773,340
Yipes Enterprise Services, Inc.			1,874,400	1,823,791	1,874,400	1,823,791
TOTALS	553,969,735	521,285,527	4,918,635,368	4,785,832,224	5,472,605,103	5,307,117,751

Kitsap

360networks Inc			41,801	41,801	41,801	41,801
ACS Long Distance Inc			53,030	53,030	53,030	53,030
Ameriflight Inc			2,290	2,290	2,290	2,290
AT&T Communications			14,736	14,736	14,736	14,736
AT&T Wireless Service of Wa Inc			158,216	158,216	158,216	158,216
Cascade Natural Gas Corp	1,455,418	1,247,294	23,240,052	23,240,052	24,695,470	24,487,346
Century Tel of WA, Inc (T141)	477,042	408,826	12,217,378	12,217,378	12,694,420	12,626,204
Covad Communications Company			105,612	105,612	105,612	105,612
Federal Express Corp			70,307	70,307	70,307	70,307
General Communications Inc			130,654	130,654	130,654	130,654
Grays Harbor-Mason Cellular LTD Partners			400,983	400,983	400,983	400,983
Inland Telephone Co			2,013	2,013	2,013	2,013
MCI Worldcom			1,777	1,777	1,777	1,777
MCI Worldcom Network Services Inc			6,622	6,622	6,622	6,622
McLeod USA Network Svcs Inc			62,244	62,244	62,244	62,244
Metromedia Fiber Network Services			24,163	24,163	24,163	24,163
Mountain High Aviation			83,392	83,392	83,392	83,392
Nextel West Corp			1,335,264	1,335,264	1,335,264	1,335,264
Pacific Bell Wireless Northwest LLC			1,529,063	1,529,063	1,529,063	1,529,063
Pacific Crossing Ltd			33,972	33,972	33,972	33,972
Peninsula Light Co			290,479	290,479	290,479	290,479
Puget Sound & Pacific RR			101,674	101,674	101,674	101,674
Puget Sound Energy/Elec	17,150,175	14,697,700	122,077,883	122,077,883	139,228,058	136,775,583
Qwest Corporation Inc	9,587,539	8,216,521	67,968,413	67,968,413	77,555,952	76,184,934
Qwest Wireless LLC			1,460,427	1,460,427	1,460,427	1,460,427
Schlumberger Sema			6,666,665	6,666,665	6,666,665	6,666,665
Seattle SMSA LTD Partnership	96,000	82,272	5,197,749	5,197,749	5,293,749	5,280,021
Spacenet Inc			13,400	13,400	13,400	13,400
Sprint Corp-United Telephone NW	1,169,582	1,002,332	22,927,171	22,927,171	24,096,753	23,929,503
Sprint Spectrum LP			5,607,677	5,607,677	5,607,677	5,607,677
VoiceStream PCS III			585,276	585,276	585,276	585,276
VoiceStream PV/SS PCS LP			4,589,828	4,589,828	4,589,828	4,589,828
Whidbey Telephone Co			319,935	319,935	319,935	319,935
TOTALS	29,935,756	25,654,945	277,320,146	277,320,146	307,255,902	302,975,091

Kittitas

AT&T Communications	858,507	746,902	1,837,752	1,837,752	2,696,259	2,584,654
AT&T Wireless Service of Wa Inc			1,957,362	1,957,362	1,957,362	1,957,362
BNSF - Tax Dept	9,629,712	8,377,848	9,228,790	9,228,790	18,858,502	17,606,638
Cable & Wireless Inc			209,794	209,794	209,794	209,794
Calpoint (Washington) LLC			165,371	165,371	165,371	165,371
Century Tel of WA, Inc (T141)	158,829	138,181	955,544	955,544	1,114,373	1,093,725
Dynegy Connect LP			1,998	1,998	1,998	1,998
Electric Lightwave Inc			34,802	34,802	34,802	34,802
Ellensburg Telephone Co Inc	2,030,328	1,766,385	16,128,135	16,128,135	18,158,463	17,894,520
Federal Express Corp			5,305	5,305	5,305	5,305
France Telecom Long Distance USA, LLC			146,404	146,404	146,404	146,404
Genuity Solutions Inc			125,751	125,751	125,751	125,751
Inland Telephone Co	1,138,600	990,582	1,892,669	1,892,669	3,031,269	2,883,251
Level 3 Communications	802,381	698,071	4,478,313	4,478,313	5,280,694	5,176,384
MCI Worldcom Network Services Inc			1,556,813	1,556,813	1,556,813	1,556,813
McLeod USA Network Svcs Inc			80,392	80,392	80,392	80,392
Nextel West Corp			629,921	629,921	629,921	629,921
Northwest Microwave			338,966	338,966	338,966	338,966
Northwest Open Access Network			1,127,252	1,127,252	1,127,252	1,127,252
Northwest Pipeline Corp	18,650	16,226	3,435,110	3,435,110	3,453,760	3,451,336
Pacific Bell Wireless Northwest LLC			527,449	527,449	527,449	527,449
PacifiCorp			735,980	735,980	735,980	735,980
Private Car Companies			4,464,670	4,464,670	4,464,670	4,464,670
Puget Sound Energy/Elec	2,391,309	2,080,438	30,963,905	30,963,905	33,355,214	33,044,343
Puget Sound Energy/Gas			5,475,896	5,475,896	5,475,896	5,475,896

Qwest Corporation Inc	468,709	407,777	4,612,397	4,612,397	5,081,106	5,020,174
Qwest Wireless LLC			143,159	143,159	143,159	143,159
Schlumberger Sema			888,888	888,888	888,888	888,888
Spacenet Inc			2,818	2,818	2,818	2,818
Touch America Inc			956,950	956,950	956,950	956,950
TW Wireless LLC			1,009,430	1,009,430	1,009,430	1,009,430
US Cellular Combined Washington/Oregon			3,648,580	3,648,580	3,648,580	3,648,580
VoiceStream PV/SS PCS LP			1,678,097	1,678,097	1,678,097	1,678,097
Washington RSA #8 Ltd Partnership			2,385	2,385	2,385	2,385
TOTALS	17,497,025	15,222,410	99,447,048	99,447,048	116,944,073	114,669,458

Klickitat

AT&T Communications	3,000	2,322			3,000	2,322
Avista Corp - Gas	1,529	1,183	1,135,598	1,135,598	1,137,127	1,136,781
BNSF - Tax Dept	21,602,755	16,720,537	20,594,755	20,594,755	42,197,510	37,315,292
Federal Express Corp			8,108	8,108	8,108	8,108
Hood River Cellular			1,380,584	1,380,584	1,380,584	1,380,584
MCI Worldcom Network Services Inc			786,115	786,115	786,115	786,115
Nextel West Corp			266,724	266,724	266,724	266,724
Northwest Natural Gas Co	1,900	1,471	2,506,079	2,506,079	2,507,979	2,507,550
Northwest Pipeline Corp	1,782,287	1,379,491	36,800,245	36,800,245	38,582,532	38,179,736
PacifiCorp	1,033,623	800,024	2,642,547	2,642,547	3,676,170	3,442,571
Private Car Companies			5,402,937	5,402,937	5,402,937	5,402,937
Qwest Corporation Inc			383,822	383,822	383,822	383,822
Spacenet Inc			1,409	1,409	1,409	1,409
Sprint Corp-United Telephone NW	1,461,447	1,131,160	15,519,580	15,519,580	16,981,027	16,650,740
Union Pacific Railroad Co	6,455	4,996	28,222	28,222	34,677	33,218
US Cellular Combined Washington/Oregon			1,588,849	1,588,849	1,588,849	1,588,849
VoiceStream PCS 1 LLC			750,102	750,102	750,102	750,102
TOTALS	25,892,996	20,041,184	89,795,676	89,795,676	115,688,672	109,836,860

Lewis

360networks Inc			785,406	754,776	785,406	754,776
AT&T Communications			344,319	330,890	344,319	330,890
AT&T Wireless Service of Wa Inc			1,202,592	1,155,691	1,202,592	1,155,691
Avista Corp - Gas	1,112,702	1,059,292			1,112,702	1,059,292
Benton Rural Electric Assoc Inc			35,591	34,203	35,591	34,203
Big Pipe US Inc			423,421	406,908	423,421	406,908
BNSF - Tax Dept	9,780,622	9,311,153	9,366,010	9,000,737	19,146,632	18,311,890
Cable & Wireless Inc			78,977	75,896	78,977	75,896
Calpoint (Washington) LLC			17,945	17,245	17,945	17,245
Century Tel of WA, Inc (T141)	1,021,097	972,084	12,127,928	11,654,938	13,149,025	12,627,022
CenturyTel of Cowiche, Inc			48,510	46,618	48,510	46,618
Dynegy Connect LP			1,017	978	1,017	978
Electric Lightwave Inc			30,577	29,384	30,577	29,384
Enron Broadband Services			23,031	22,133	23,031	22,133
Federal Express Corp			18,603	17,878	18,603	17,878
France Telecom Long Distance USA, LLC			44,044	42,331	44,044	42,331
Genuity Solutions Inc			136,859	131,518	136,859	131,518
Global Crossing NA Networks Inc			203,556	195,617	203,556	195,617
Level 3 Communications			3,566,285	3,427,199	3,566,285	3,427,199
MCI Worldcom Network Services Inc			913,006	877,399	913,006	877,399
McLeod USA Network Svcs Inc			27,370	26,302	27,370	26,302
Metromedia Fiber Network Services			36,909	35,469	36,909	35,469
Nextel West Corp			288,882	277,615	288,882	277,615
Northwest Open Access Network			332,793	319,814	332,793	319,814
Northwest Pipeline Corp	4,560,934	4,342,009	30,366,105	29,181,829	34,927,039	33,523,838
Olympic Pipe Line Co	4,900	4,665	1,209,977	1,162,790	1,214,877	1,167,455
Pacific Bell Wireless Northwest LLC			101,555	97,594	101,555	97,594
PacifiCorp			85,949	82,597	85,949	82,597
Private Car Companies			2,435,185	2,340,214	2,435,185	2,340,214
Puget Sound & Pacific RR	304,261	289,657	23,594	22,675	327,855	312,332

Puget Sound Energy/Elec	123,834	117,890	3,177,661	3,053,733	3,301,495	3,171,623
Puget Sound Energy/Gas	1,370,941	1,305,137	37,025,980	35,581,968	38,396,921	36,887,105
Qwest Communications Corp			222,316	213,644	222,316	213,644
Qwest Corporation Inc	2,151,923	2,048,630	21,080,336	20,258,203	23,232,259	22,306,833
Qwest Wireless LLC			775,180	744,947	775,180	744,947
Schlumberger Sema			444,444	427,111	444,444	427,111
Spacenet Inc			4,227	4,062	4,227	4,062
Sprint Corp			1,504,840	1,446,151	1,504,840	1,446,151
Sprint Spectrum LP			1,592,892	1,530,769	1,592,892	1,530,769
Time Warner on behalf of GST Comm			614,674	590,703	614,674	590,703
Touch America Inc			84,589	81,291	84,589	81,291
TransAlta Centralia Gen and Mining	29,783,119	28,353,529	563,480,315	541,504,583	593,263,434	569,858,112
Union Pacific Railroad Co	412,856	393,039	2,335,028	2,243,958	2,747,884	2,636,997
US Cellular Combined Washington/Oregon			1,704,580	1,638,101	1,704,580	1,638,101
VoiceStream PCS III			904,662	869,380	904,662	869,380
Wiltel Communications, Inc.			387,068	371,973	387,068	371,973
TOTALS	50,627,189	48,197,085	699,614,788	672,329,815	750,241,977	720,526,900

Lincoln

AT&T Communications	113,945	110,299	466,326	428,553	580,271	538,852
AT&T Wireless Service of Wa Inc	155,194	150,228	776,068	713,206	931,262	863,434
Avista Corp - Gas	8,853	8,569	7,433,364	6,831,261	7,442,217	6,839,830
Avista Corporation - Electric	1,418,203	1,372,819	33,884,157	31,139,542	35,302,360	32,512,361
Big Bend Elec Coop Inc			16,435	15,104	16,435	15,104
BNSF - Tax Dept	10,814,371	10,468,310	10,245,271	9,415,404	21,059,642	19,883,714
Century Tel of WA, Inc (T141)	960,077	929,354	17,459,027	16,044,848	18,419,104	16,974,202
Chevron Pipe Line Co			921,681	847,025	921,681	847,025
Eastern Sub RSA Ltd Partnership	162,000	156,816	822,024	755,439	984,024	912,255
Inland Power & Light Co	492,961	477,186	7,234,206	6,648,232	7,727,167	7,125,418
Nextel West Corp			661	607	661	607
Northwest Open Access Network			493,621	453,637	493,621	453,637
Northwest Pipeline Corp	700	678	4,452,993	4,092,301	4,453,693	4,092,979
Pacific Bell Wireless Northwest LLC			130,943	120,336	130,943	120,336
Palouse River & Coulee City Railroad	660,272	639,143	194,656	178,886	854,928	818,029
Private Car Companies			9,473,515	8,706,162	9,473,515	8,706,162
Qwest Corporation Inc			1,345,613	1,236,616	1,345,613	1,236,616
Spacenet Inc			1,409	1,295	1,409	1,295
Sprint Corp			493,879	453,874	493,879	453,874
Touch America Inc			774,677	711,926	774,677	711,926
Ubiquitel Inc			249,915	229,672	249,915	229,672
Union Pacific Railroad Co	1,961,582	1,898,812	268,267	246,537	2,229,849	2,145,349
VoiceStream PV/SS PCS LP			614,934	565,123	614,934	565,123
Yellowstone Pipe Line Co			1,436,366	1,320,019	1,436,366	1,320,019
TOTALS	16,748,158	16,212,214	99,190,008	91,155,605	115,938,166	107,367,819

Mason

AT&T Communications	12,900	11,236			12,900	11,236
AT&T Wireless Service of Wa Inc			79,189	73,250	79,189	73,250
Cascade Natural Gas Corp	77,509	67,511	9,092,565	8,410,622	9,170,074	8,478,133
Century Tel of WA, Inc (T141)			723,265	669,021	723,265	669,021
Federal Express Corp			17,595	16,275	17,595	16,275
Grays Harbor-Mason Cellular LTD Partners			1,414,991	1,308,867	1,414,991	1,308,867
Inland Telephone Co			790,292	731,020	790,292	731,020
Nextel West Corp			340,559	315,016	340,559	315,016
Northwest Open Access Network			219,427	202,970	219,427	202,970
Northwest Pipeline Corp	58,180	50,675	749,379	693,175	807,559	743,850
Pacific Bell Wireless Northwest LLC			104,280	96,458	104,280	96,458
Private Car Companies			914,683	846,084	914,683	846,084
Puget Sound & Pacific RR	1,176,733	1,024,935	231,372	214,021	1,408,105	1,238,956
Qwest Corporation Inc	1,425,394	1,241,519	20,162,267	18,650,102	21,587,661	19,891,621
Spacenet Inc			2,818	2,606	2,818	2,606
Sprint Spectrum LP			1,489,582	1,377,861	1,489,582	1,377,861

US Cellular Combined Washington/Oregon			616,005	569,805	616,005	569,805
VoiceStream PCS III			1,605,893	1,485,450	1,605,893	1,485,450
TOTALS	2,750,716	2,395,876	38,554,162	35,662,603	41,304,878	38,058,479

Okanogan

BMCT Equipment Co LLC			24,736	23,895	24,736	23,895
BNSF - Tax Dept			1,547	1,495	1,547	1,495
Cascade & Columbia River Railroad	5,120,628	4,726,340	174,571	168,636	5,295,199	4,894,976
Century Tel of WA, Inc (T141)	378,610	349,457	8,777,996	8,479,547	9,156,606	8,829,004
Empire Airlines Inc			4,383	4,234	4,383	4,234
Federal Express Corp			46,481	44,902	46,481	44,902
Ferry Equipment Co LLC			1,160,421	1,120,967	1,160,421	1,120,967
MCI Worldcom Network Services Inc			3,921	3,788	3,921	3,788
Methow Aviation Inc			30,446	29,411	30,446	29,411
Nespelem Valley Electric Coop Inc	203,772	188,082	1,891,742	1,827,423	2,095,514	2,015,505
Nextel West Corp			1,933	1,866	1,933	1,866
Private Car Companies			5,313,251	5,132,604	5,313,251	5,132,604
Qwest Corporation Inc	1,839,415	1,697,780	12,134,381	11,721,808	13,973,796	13,419,588
SES Americom, Inc			1,647	1,591	1,647	1,591
Spacenet Inc			8,454	8,166	8,454	8,166
Verizon Northwest Inc	871,297	804,207	10,772,455	10,406,196	11,643,752	11,210,403
Verizon Wireless (VAW) LLC - WA			1,309,267	1,264,751	1,309,267	1,264,751
TOTALS	8,413,722	7,765,866	41,657,632	40,241,280	50,071,354	48,007,146

Pacific

AT&T Wireless Service of Wa Inc			462,168	439,061	462,168	439,061
AT&T Wireless Services of OR			1,041	988	1,041	988
Century Tel of WA, Inc (T141)	925,544	857,052	16,545,119	15,717,864	17,470,663	16,574,916
Spacenet Inc			4,227	4,017	4,227	4,017
US Cellular Combined Washington/Oregon			1,078,939	1,024,992	1,078,939	1,024,992
Verizon Northwest Inc	193,303	178,999	700,453	665,430	893,756	844,429
Verizon Wireless (VAW) LLC - OR			421,135	400,078	421,135	400,078
VoiceStream PCS I LLC			118,266	112,352	118,266	112,352
VoiceStream PCS III			222,172	211,064	222,172	211,064
VoiceStream PV/SS PCS LP			119,196	113,236	119,196	113,236
Western Wahkiakum County Telephone Co	99,893	92,501	3,298,630	3,133,700	3,398,523	3,226,201
TOTALS	1,218,740	1,128,552	22,971,346	21,822,782	24,190,086	22,951,334

Pend Oreille

AT&T Communications			329,994	272,245	329,994	272,245
Avista Corporation - Electric			272,667	224,950	272,667	224,950
BNSF - Tax Dept	190,683	153,309	181,265	149,544	371,948	302,853
Federal Express Corp			2,218	1,830	2,218	1,830
Ferry Equipment Co LLC			225,349	185,913	225,349	185,913
Pacific Bell Wireless Northwest LLC			53,677	44,284	53,677	44,284
Private Car Companies			86,796	71,607	86,796	71,607
Qwest Corporation Inc			327,785	270,423	327,785	270,423
Spacenet Inc			1,409	1,162	1,409	1,162
Ubiquitel Inc			660,135	544,612	660,135	544,612
Verizon Northwest Inc	669,490	538,270	6,664,675	5,498,358	7,334,165	6,036,628
Verizon Wireless (VAW) LLC - WA			1,056,824	871,879	1,056,824	871,879
TOTALS	860,173	691,579	9,862,794	8,136,807	10,722,967	8,828,386

Pierce

360networks Inc			461,078	433,413	461,078	433,413
Advanced Telecom Group Inc			714,108	671,262	714,108	671,262
American Trans Air Inc			32,846	30,875	32,846	30,875
Ameriflight Inc			4,974	4,675	4,974	4,675
AT&T Communications	18,180,648	15,562,635	5,514,183	5,183,333	23,694,831	20,745,968
AT&T Wireless Service of Wa Inc			46,900,195	44,086,183	46,900,195	44,086,183

Big Pipe US Inc			458,615	431,098	458,615	431,098
BNSF - Tax Dept	14,738,902	12,616,500	14,127,451	13,279,805	28,866,353	25,896,305
Cable & Wireless Inc			88,444	83,137	88,444	83,137
Calpoint (Washington) LLC			22,451	21,103	22,451	21,103
Century Tel of WA, Inc (T141)	4,041,690	3,459,687	55,422,473	52,097,127	59,464,163	55,556,814
Comcast Phone of Wa/Or, LLC			21,228,995	19,955,256	21,228,995	19,955,256
Covad Communications Company			221,091	207,825	221,091	207,825
Electric Lightwave Inc			1,330,490	1,250,661	1,330,490	1,250,661
Enron Broadband Services			22,866	21,494	22,866	21,494
Eschelon Telecom Inc			750,622	705,586	750,622	705,586
Federal Express Corp			541,180	508,710	541,180	508,710
France Telecom Long Distance USA, LLC			48,804	45,877	48,804	45,877
Genuity Solutions Inc			199,043	187,104	199,043	187,104
Global Crossing NA Networks Inc			109,979	103,380	109,979	103,380
Grand Holdings Inc			10,707	10,064	10,707	10,064
Grays Harbor-Mason Cellular LTD Partners			342,088	321,563	342,088	321,563
Integra Telecom of Washington			690,424	648,998	690,424	648,998
Level 3 Communications			4,131,490	3,883,599	4,131,490	3,883,599
MCI Worldcom			10,274	9,658	10,274	9,658
MCI Worldcom Network Services Inc	55,142	47,202	1,262,828	1,187,059	1,317,970	1,234,261
McLeod USA Network Svcs Inc			165,638	155,700	165,638	155,700
McLeod USA Telecommunications Services,			53,440	50,234	53,440	50,234
Metromedia Fiber Network Services			951,246	894,171	951,246	894,171
Nextel West Corp			6,282,408	5,905,461	6,282,408	5,905,461
Northwest Airlines Inc			23,169	21,779	23,169	21,779
Northwest Open Access Network			42,763	40,197	42,763	40,197
Northwest Pipeline Corp	1,192,362	1,020,662	25,280,127	23,763,318	26,472,489	24,783,980
Olympic Pipe Line Co	141,244	120,905	1,456,398	1,369,015	1,597,642	1,489,920
Omni Air International			16,402	15,418	16,402	15,418
Pacific Bell Wireless Northwest LLC			6,723,228	6,319,835	6,723,228	6,319,835
Peninsula Light Co	12,413,479	10,625,938	36,952,041	34,734,919	49,365,520	45,360,857
Polar Air Cargo			12,845	12,074	12,845	12,074
Private Car Companies			5,334,322	5,014,264	5,334,322	5,014,264
Puget Sound Energy/Elec	34,073,190	29,166,650	201,704,929	189,602,634	235,778,119	218,769,284
Puget Sound Energy/Gas	9,403,276	8,049,205	185,168,674	174,058,558	194,571,950	182,107,763
Qwest Communications Corp			238,080	223,795	238,080	223,795
Qwest Corporation Inc	23,757,957	20,336,811	254,060,599	238,816,959	277,818,556	259,153,770
Qwest Wireless LLC			3,784,570	3,557,498	3,784,570	3,557,498
Schlumberger Sema			7,111,107	6,684,446	7,111,107	6,684,446
Seattle SMSA LTD Partnership	3,258,943	2,789,654	31,477,550	29,588,895	34,736,493	32,378,549
SES Americom, Inc			17,668	16,609	17,668	16,609
Spacenet Inc			22,544	21,200	22,544	21,200
Sprint Corp	1,322,701	1,132,232	38,403,751	36,099,528	39,726,452	37,231,760
Sprint Spectrum LP			14,967,561	14,069,504	14,967,561	14,069,504
Tanner Electric Coop	14,163	12,124	807,047	758,624	821,210	770,748
Time Warner on behalf of GST Comm			735,826	691,675	735,826	691,675
Touch America Inc			123,153	115,763	123,153	115,763
Union Pacific Railroad Co	4,325,037	3,702,232	3,087,596	2,902,341	7,412,633	6,604,573
Verizon Wireless (VAW) LLC - OR			283,576	266,562	283,576	266,562
Verizon Wireless (VAW) LLC - WA			7,465	7,017	7,465	7,017
VoiceStream PCS III			25,176,641	23,666,043	25,176,641	23,666,043
Wiltel Communications, Inc.			462,488	434,738	462,488	434,738
World Airways Inc			576,095	541,529	576,095	541,529
XO Communications Inc			822	773	822	773
YCom Networks Inc	50,361	43,109	1,763,323	1,657,523	1,813,684	1,700,632
TOTALS	126,969,095	108,685,546	1,007,922,791	947,447,444	1,134,891,886	1,056,132,990

San Juan

360networks Inc			53,676	49,382	53,676	49,382
AT&T Wireless Service of Wa Inc			409,741	376,963	409,741	376,963
Federal Express Corp			75,227	69,210	75,227	69,210
Fiberco Telecommunications Corp			194,748	179,167	194,748	179,167
Island Air			200,589	184,541	200,589	184,541

Kenmore Air Harbor Inc			130,384	119,953	130,384	119,953
Methow Aviation Inc			315,880	290,610	315,880	290,610
Metronet Fiber US Inc			508,343	467,677	508,343	467,677
Nextel West Corp			163,125	150,075	163,125	150,075
Northwest Pipeline Corp			281,977	259,419	281,977	259,419
Pacific Bell Wireless Northwest LLC			124,647	114,675	124,647	114,675
Qwest Corporation Inc			20,551	18,906	20,551	18,906
Qwest Wireless LLC			9,191	8,456	9,191	8,456
Seattle SMSA LTD Partnership			1,159,749	1,066,970	1,159,749	1,066,970
Spacenet Inc			4,227	3,888	4,227	3,888
Sprint Spectrum LP			403,133	370,882	403,133	370,882
VoiceStream PCS III			444,344	408,798	444,344	408,798
West Isle Air Inc			298,082	274,236	298,082	274,236
Whidbey Telephone Co			147,577	135,771	147,577	135,771
TOTALS			4,945,191	4,549,579	4,945,191	4,549,579

Skagit

Advanced Telecom Group Inc			29,460	28,783	29,460	28,783
Ameriflight Inc			1,020	996	1,020	996
AT&T Communications			781,317	763,349	781,317	763,349
AT&T Wireless Service of Wa Inc			1,024,277	1,000,720	1,024,277	1,000,720
BNSF - Tax Dept	6,897,193	6,448,872	6,646,510	6,493,640	13,543,703	12,942,512
Cascade Natural Gas Corp	982,319	918,469	23,996,455	23,444,531	24,978,774	24,363,000
Federal Express Corp			48,154	47,047	48,154	47,047
Island Air			29,882	29,196	29,882	29,196
MCI Worldcom Network Services Inc			4,016	3,923	4,016	3,923
Methow Aviation Inc			127,945	125,002	127,945	125,002
Metromedia Fiber Network Services			909	888	909	888
Metronet Fiber Washington Inc			759,256	741,795	759,256	741,795
Nextel West Corp			837,677	818,411	837,677	818,411
Northwest Pipeline Corp	1,686,535	1,576,911	21,790,180	21,289,006	23,476,715	22,865,917
Olympic Pipe Line Co	2,864,929	2,678,708	6,569,974	6,418,866	9,434,903	9,097,574
Pacific Bell Wireless Northwest LLC			1,002,493	979,436	1,002,493	979,436
Private Car Companies			3,108,710	3,037,205	3,108,710	3,037,205
Puget Sound Energy/Elec	14,276,269	13,348,313	196,382,758	191,865,959	210,659,027	205,214,272
Puget Sound Energy/Gas			737,702	720,735	737,702	720,735
Qwest Corporation Inc			626,625	612,213	626,625	612,213
Qwest Wireless LLC			347,655	339,659	347,655	339,659
Schlumberger Sema			1,333,332	1,302,666	1,333,332	1,302,666
Seattle SMSA LTD Partnership	635,536	594,226	3,030,618	2,960,915	3,666,154	3,555,141
Spacenet Inc			5,636	5,508	5,636	5,508
Sprint Spectrum LP			3,057,204	2,986,889	3,057,204	2,986,889
Terasen Pipelines (Puget Sound) Corp	734,369	686,635	4,799,892	4,689,496	5,534,261	5,376,131
Verizon Northwest Inc	7,617,940	7,122,774	54,908,039	53,645,152	62,525,979	60,767,926
VoiceStream PCS III			3,435,212	3,356,202	3,435,212	3,356,202
West Isle Air Inc			367,943	359,480	367,943	359,480
TOTALS	35,695,090	33,374,908	335,790,851	328,067,668	371,485,941	361,442,576

Skamania

Avista Corp - Gas	5,568	5,134	328,068	315,929	333,636	321,063
BNSF - Tax Dept	8,977,557	8,277,308	8,534,196	8,218,429	17,511,753	16,495,737
Electric Lightwave Inc			101,759	97,994	101,759	97,994
Federal Express Corp			900	867	900	867
Hood River Cellular			209,415	201,667	209,415	201,667
MCI Worldcom Network Services Inc			422,096	406,479	422,096	406,479
Nextel West Corp			55,383	53,334	55,383	53,334
Northwest Natural Gas Co	2,500	2,305	830,946	800,201	833,446	802,506
Northwest Open Access Network			415,108	399,749	415,108	399,749
Northwest Pipeline Corp	2,458,459	2,266,700	15,174,365	14,612,913	17,632,824	16,879,613
PacifiCorp	7,014,432	6,467,306	19,966,617	19,227,852	26,981,049	25,695,158
Private Car Companies			2,273,265	2,189,156	2,273,265	2,189,156
Qwest Corporation Inc			8,543	8,227	8,543	8,227

Sprint Corp-United Telephone NW	178,457	164,537	3,449,668	3,322,029	3,628,125	3,486,566
Sprint Spectrum LP			370,121	356,427	370,121	356,427
Union Pacific Railroad Co			17,839	17,178	17,839	17,178
US Cellular Combined Washington/Oregon			302,555	291,360	302,555	291,360
Verizon Northwest Inc	211,125	194,657	1,564,083	1,506,210	1,775,208	1,700,867
Verizon Wireless (VAW) LLC - OR			346,899	334,063	346,899	334,063
VoiceStream PCS 1 LLC			567,910	546,897	567,910	546,897
TOTALS	18,848,098	17,377,947	54,939,736	52,906,961	73,787,834	70,284,908

Snohomish

360networks Inc			22,042	20,104	22,042	20,104
ACS Long Distance Inc			1,239,377	1,130,312	1,239,377	1,130,312
Advanced Telecom Group Inc			541,358	493,718	541,358	493,718
Ameriflight Inc			49,820	45,436	49,820	45,436
AT&T Communications	2,725,974	2,396,131	3,215,577	2,932,606	5,941,551	5,328,737
AT&T Wireless Service of Wa Inc			6,250,721	5,700,661	6,250,721	5,700,661
AT&T Wireless Services of OR			2,047	1,867	2,047	1,867
BNSF - Tax Dept	14,109,159	12,401,948	13,643,057	12,442,468	27,752,216	24,844,416
Cable & Wireless Inc			24,719	22,546	24,719	22,546
Calpoint (Washington) LLC			5,616	5,122	5,616	5,122
Cascade Natural Gas Corp	5,100	4,483	3,325,339	3,032,709	3,330,439	3,037,192
Comcast Phone of Wa/Or, LLC			169,309	154,410	169,309	154,410
Covad Communications Company			443,739	404,690	443,739	404,690
Electric Lightwave Inc			73,640	67,160	73,640	67,160
Federal Express Corp			167,713	152,954	167,713	152,954
Fiberco Telecommunications Corp			27,250	24,852	27,250	24,852
France Telecom Long Distance USA, LLC			8,370	7,634	8,370	7,634
General Communications Inc	237,600	208,850	3,066,968	2,797,074	3,304,568	3,005,924
Genuity Solutions Inc			2,048,877	1,868,576	2,048,877	1,868,576
Global Crossing Ltd			641,180	584,757	641,180	584,757
Global Crossing NA Networks Inc			14,997	13,678	14,997	13,678
Integra Telecom of Washington			324,416	295,867	324,416	295,867
Level 3 Communications			1,822,332	1,661,966	1,822,332	1,661,966
MCI Worldcom			39,244	35,790	39,244	35,790
MCI Worldcom Network Services Inc			177,893	162,238	177,893	162,238
McLeod USA Network Svcs Inc			59,285	54,068	59,285	54,068
Methow Aviation Inc			60,893	55,534	60,893	55,534
Metromedia Fiber Network Services			834,767	761,307	834,767	761,307
Metronet Fiber US Inc			71,130	64,871	71,130	64,871
Metronet Fiber Washington Inc			1,644,113	1,499,427	1,644,113	1,499,427
Nextel West Corp			4,952,176	4,516,385	4,952,176	4,516,385
Northwest Pipeline Corp	2,455,187	2,158,109	36,102,208	32,925,213	38,557,395	35,083,322
Olympic Pipe Line Co	258,674	227,375	4,472,981	4,079,358	4,731,655	4,306,733
OnFiber Communications Inc			374,041	341,126	374,041	341,126
Pacific Bell Wireless Northwest LLC			10,843,458	9,889,231	10,843,458	9,889,231
Pacific Crossing Ltd	4,458,054	3,918,629	2,007,835	1,831,146	6,465,889	5,749,775
Private Car Companies			6,872,767	6,267,964	6,872,767	6,267,964
Puget Sound Energy/Elec	798,129	701,555	6,293,909	5,740,046	7,092,038	6,441,601
Puget Sound Energy/Gas	9,441,295	8,298,899	119,445,864	108,934,624	128,887,159	117,233,523
Qwest Corporation Inc			471,604	430,102	471,604	430,102
Qwest Wireless LLC			1,779,488	1,622,893	1,779,488	1,622,893
RCN Corporation			64,673	58,982	64,673	58,982
SBC Telecom			334,392	304,965	334,392	304,965
Schlumberger Sema			3,111,110	2,837,333	3,111,110	2,837,333
Seattle SMSA LTD Partnership	452,302	397,573	13,275,789	12,107,515	13,728,091	12,505,088
Spacenet Inc			50,596	46,143	50,596	46,143
Sprint Corp	2,638,873	2,319,570	4,023,301	3,669,250	6,662,174	5,988,820
Sprint Spectrum LP			16,536,152	15,080,970	16,536,152	15,080,970
Time Warner on behalf of GST Comm			1,343,832	1,225,574	1,343,832	1,225,574
Touch America Inc	44,000	38,676			44,000	38,676
United Parcel Service Co			239,924	218,811	239,924	218,811
Verizon Airfone Inc			136,602	124,580	136,602	124,580
Verizon Avenue			144,342	131,640	144,342	131,640

Verizon Northwest Inc	117,608,945	103,378,267	373,701,221	340,815,511	491,310,166	444,193,778
VoiceStream PCS III			28,213,904	25,731,079	28,213,904	25,731,079
Whidbey Telephone Co			130,477	118,994	130,477	118,994
Winstar Communications LLC			13,623	12,424	13,623	12,424
XO Communications Inc			10,689	9,748	10,689	9,748
TOTALS	155,233,292	136,450,065	674,962,747	615,566,009	830,196,039	752,016,074

Spokane

ABX Air Inc			595,617	573,579	595,617	573,579
Alaska Airlines Inc			1,872,911	1,803,614	1,872,911	1,803,614
Allegiant Air			48,891	47,082	48,891	47,082
America West Airlines Inc			3,591,794	3,458,897	3,591,794	3,458,897
Ameriflight Inc			259,261	249,668	259,261	249,668
AT&T Communications	9,502,977	8,343,614	7,373,294	7,100,482	16,876,271	15,444,096
AT&T Wireless Service of Wa Inc			20,831	20,061	20,831	20,061
Avista Corp - Gas	222,249	195,134	94,575,533	91,076,236	94,797,782	91,271,370
Avista Corporation - Electric	23,146,318	20,322,467	238,680,692	229,849,506	261,827,010	250,171,973
Big Sky Transportation Co			1,027,972	989,937	1,027,972	989,937
BNSF - Tax Dept	18,766,386	16,476,888	19,928,264	19,190,920	38,694,650	35,667,808
Casino Express			29,439	28,350	29,439	28,350
Century Tel of WA, Inc (T141)	1,955,453	1,716,887	17,832,435	17,172,637	19,787,888	18,889,524
Chevron Pipe Line Co	70,160	61,600	1,100,822	1,060,092	1,170,982	1,121,692
Claircom Communications Group Inc			36,705	35,347	36,705	35,347
Columbia Fiber Solutions			2,352,001	2,264,977	2,352,001	2,264,977
Covad Communications Company			7,507	7,230	7,507	7,230
Cricket Communications Inc			12,495,002	12,032,689	12,495,002	12,032,689
Delta Air Lines Inc			5,838,671	5,622,640	5,838,671	5,622,640
Electric Lightwave Inc			4,113,923	3,961,709	4,113,923	3,961,709
Empire Airlines Inc			221,617	213,417	221,617	213,417
Federal Express Corp			11,179,805	10,766,153	11,179,805	10,766,153
Global Crossing NA Networks Inc			14,528	13,990	14,528	13,990
Global Crossing Telecomm Inc			3,967	3,820	3,967	3,820
Grand Holdings Inc			8,681	8,360	8,681	8,360
Horizon Air Industries Inc			22,868,291	22,022,165	22,868,291	22,022,165
Inland Power & Light Co	2,435,707	2,138,550	34,593,764	33,313,791	37,029,471	35,452,341
Kootenai Electric Coop Inc			227,999	219,565	227,999	219,565
MCI Worldcom			6,589	6,345	6,589	6,345
McLeod USA Network Svcs Inc			717,666	691,112	717,666	691,112
McLeod USA Telecommunications Services,			401,228	386,382	401,228	386,382
Methow Aviation Inc			22,835	21,990	22,835	21,990
Miami Air International Inc			228,294	219,847	228,294	219,847
Montana Rail Link Inc			2,106,000	2,028,078	2,106,000	2,028,078
Nextel West Corp			1,560,679	1,502,933	1,560,679	1,502,933
Northwest Airlines Inc			4,032,868	3,883,652	4,032,868	3,883,652
Northwest Microwave			404,822	389,843	404,822	389,843
Northwest Open Access Network			1,216,618	1,171,603	1,216,618	1,171,603
Northwest Pipeline Corp	512,532	450,004	12,120,885	11,672,410	12,633,417	12,122,414
Omni Air International			96,422	92,855	96,422	92,855
Pacific Bell Wireless Northwest LLC			9,278,657	8,935,347	9,278,657	8,935,347
Palouse River & Coulee City Railroad	514,640	451,852	151,720	146,107	666,360	597,959
PG&E Gas Transmission Northwest	13,763,943	12,084,742	50,769,861	48,891,376	64,533,804	60,976,118
Private Car Companies			16,934,035	16,307,476	16,934,035	16,307,476
Puget Sound Energy/Elec			9,209	8,869	9,209	8,869
Qwest Corporation Inc	25,958,879	22,791,898	175,656,183	169,156,902	201,615,062	191,948,800
Qwest Wireless LLC			9,728	9,368	9,728	9,368
Skywest Airlines Inc			5,835,314	5,619,408	5,835,314	5,619,408
Southwest Airlines Co			22,949,877	22,100,732	22,949,877	22,100,732
Spacenet Inc			43,786	42,168	43,786	42,168
Sprint Corp	1,046,952	919,224	4,625,368	4,454,230	5,672,320	5,373,454
Sprint Spectrum LP			268,728	258,785	268,728	258,785
Sun Country Airlines Inc			188,792	181,807	188,792	181,807
Time Warner on behalf of GST Comm			7,536,842	7,257,979	7,536,842	7,257,979
Touch America Inc			778,275	749,478	778,275	749,478

TW Wireless LLC			6,482,879	6,243,009	6,482,879	6,243,009
Ubiquitel Inc			14,587,033	14,047,312	14,587,033	14,047,312
Union Pacific Railroad Co	18,772,894	16,482,602	3,159,012	3,042,129	21,931,906	19,524,731
United Air Lines Inc			12,073,518	11,626,797	12,073,518	11,626,797
United Parcel Service Co			16,719,724	16,101,094	16,719,724	16,101,094
Verizon Airfone Inc			112,354	108,197	112,354	108,197
Verizon Northwest Inc	785,794	689,927	3,646,273	3,511,361	4,432,067	4,201,288
VoiceStream PV/SS PCS LP			9,547,994	9,194,710	9,547,994	9,194,710
Western Air Express			149,089	143,573	149,089	143,573
XO Communications Inc			3,216,693	3,097,675	3,216,693	3,097,675
Yellowstone Pipe Line Co	496,940	436,313	1,827,562	1,759,943	2,324,502	2,196,256
TOTALS	117,951,824	103,561,702	870,373,629	838,169,796	988,325,453	941,731,498

Stevens

Avista Corp - Gas	3,609	3,237	14,169,047	13,673,131	14,172,656	13,676,368
Avista Corporation - Electric	1,803,484	1,617,724	146,190,626	141,073,951	147,994,110	142,691,675
BMCT Equipment Co LLC			28,564	27,564	28,564	27,564
BNSF - Tax Dept	7,520,465	6,745,857	7,202,422	6,950,337	14,722,887	13,696,194
Century Tel of WA, Inc (T141)	349,262	313,288	13,045,369	12,588,779	13,394,631	12,902,067
Federal Express Corp			4,277	4,127	4,277	4,127
Ferry Equipment Co LLC			482,737	465,841	482,737	465,841
Inland Power & Light Co	128,013	114,828	4,293,791	4,143,509	4,421,804	4,258,337
Pacific Bell Wireless Northwest LLC			137,237	132,434	137,237	132,434
Private Car Companies			7,209,191	6,956,870	7,209,191	6,956,870
Qwest Corporation Inc	997,145	894,439	12,644,085	12,201,542	13,641,230	13,095,981
Spacenet Inc			2,818	2,720	2,818	2,720
Sprint Spectrum LP			2,430	2,345	2,430	2,345
Verizon Wireless (VAW) LLC - WA			1,116,661	1,077,578	1,116,661	1,077,578
VoiceStream PV/SS PCS LP			333,446	321,776	333,446	321,776
TOTALS	10,801,978	9,689,373	206,862,701	199,622,504	217,664,679	209,311,877

Thurston

360networks Inc			99,991	94,091	99,991	94,091
Advanced Telecom Group Inc			831,189	782,149	831,189	782,149
Ameriflight Inc			2,092	1,968	2,092	1,968
AT&T Communications	1,761,222	1,636,175	1,781,193	1,676,103	3,542,415	3,312,278
AT&T Wireless Service of Wa Inc			3,902	3,672	3,902	3,672
Avista Corporation - Electric	715,982	665,147	333,190	313,531	1,049,172	978,678
Big Pipe US Inc			253,420	238,469	253,420	238,469
Big Sky Transportation Co			85,471	80,429	85,471	80,429
BNSF - Tax Dept	8,690,907	8,073,852	8,687,936	8,175,349	17,378,843	16,249,201
Cable & Wireless Inc			92,008	86,580	92,008	86,580
Calpoint (Washington) LLC			138,610	130,432	138,610	130,432
Century Tel of WA, Inc (T141)			4,787	4,504	4,787	4,504
Covad Communications Company			60,854	57,264	60,854	57,264
Dynegy Connect LP			1,277	1,201	1,277	1,201
Electric Lightwave Inc			178,132	167,622	178,132	167,622
Enron Broadband Services			1,402	1,320	1,402	1,320
Federal Express Corp			308,952	290,724	308,952	290,724
France Telecom Long Distance USA, LLC			84,253	79,282	84,253	79,282
Genuity Solutions Inc			61,929	58,277	61,929	58,277
Global Crossing NA Networks Inc			45,358	42,682	45,358	42,682
Level 3 Communications	864,432	803,057	3,526,856	3,318,772	4,391,288	4,121,829
MCI Worldcom			72,877	68,578	72,877	68,578
MCI Worldcom Network Services Inc			269,525	253,622	269,525	253,622
McLeod USA Network Svcs Inc			89,028	83,775	89,028	83,775
Nextel West Corp			1,505,443	1,416,621	1,505,443	1,416,621
Northwest Microwave			40,338	37,958	40,338	37,958
Northwest Open Access Network			999,545	940,572	999,545	940,572
Northwest Pipeline Corp	374,492	347,904	27,918,512	26,271,318	28,293,004	26,619,222
Olympic Pipe Line Co	324,713	301,658	1,194,884	1,124,385	1,519,597	1,426,043
Pacific Bell Wireless Northwest LLC			2,911,047	2,739,294	2,911,047	2,739,294

PacifiCorp	3,283,183	3,050,077	2,237,424	2,105,415	5,520,607	5,155,492
Private Car Companies			3,530,967	3,322,641	3,530,967	3,322,641
Puget Sound & Pacific RR	894,547	831,034	66,236	62,329	960,783	893,363
Puget Sound Energy/Elec	12,196,782	11,330,811	124,721,429	117,362,860	136,918,211	128,693,671
Puget Sound Energy/Gas	98,406	91,419	47,992,503	45,160,947	48,090,909	45,252,366
Qwest Communications Corp			111,445	104,869	111,445	104,869
Qwest Corporation Inc	7,343,378	6,821,998	90,606,534	85,260,751	97,949,912	92,082,749
Qwest Wireless LLC			911,138	857,379	911,138	857,379
Schlumberger Sema			7,555,553	7,109,775	7,555,553	7,109,775
SES Americom, Inc			3,680	3,463	3,680	3,463
Shared Communication Services			2,087	1,964	2,087	1,964
Spacenet Inc			12,929	12,167	12,929	12,167
Sprint Corp			1,410,745	1,327,512	1,410,745	1,327,512
Sprint Spectrum LP			4,375,217	4,117,076	4,375,217	4,117,076
Tanner Electric Coop			87,890	82,704	87,890	82,704
Time Warner on behalf of GST Comm			428,675	403,381	428,675	403,381
Touch America Inc			123,359	116,081	123,359	116,081
TransAlta Centralia Gen and Mining	11,984,178	11,133,301	752,388	707,997	12,736,566	11,841,298
Union Pacific Railroad Co	939,981	873,243	2,196,164	2,066,589	3,136,145	2,939,832
VoiceStream PCS III			8,048,026	7,573,189	8,048,026	7,573,189
Wiltel Communications, Inc.			284,140	267,375	284,140	267,375
YCom Networks Inc	2,635,633	2,448,503	12,590,682	11,847,832	15,226,315	14,296,335
TOTALS	52,107,836	48,408,179	359,633,212	338,414,840	411,741,048	386,823,019

Wahkiakum

AT&T Wireless Service of Wa Inc			125,495	114,075	125,495	114,075
AT&T Wireless Services of OR			137,864	125,318	137,864	125,318
Century Tel of WA, Inc (T141)	206,222	183,332	3,019,380	2,744,616	3,225,602	2,927,948
US Cellular Combined Washington/Oregon			129,884	118,065	129,884	118,065
Western Wahkiakum County Telephone Co	553,895	492,413	3,544,582	3,222,025	4,098,477	3,714,438
TOTALS	760,117	675,745	6,957,205	6,324,099	7,717,322	6,999,844

Walla Walla

Ameriflight Inc			57,791	56,057	57,791	56,057
AT&T Communications	21,300	19,639	1,461,524	1,417,678	1,482,824	1,437,317
AT&T Wireless Service of Wa Inc			428,708	415,846	428,708	415,846
BMCT Equipment Co LLC	466,066	429,713	4,197,242	4,071,325	4,663,308	4,501,038
BNSF - Tax Dept	1,152,564	1,062,664	4,470,128	4,336,023	5,622,692	5,398,687
Cascade Natural Gas Corp	1,139,439	1,050,564	8,662,761	8,402,878	9,802,200	9,453,442
Century Tel of WA, Inc (T141)			2,751,200	2,668,664	2,751,200	2,668,664
Chevron Pipe Line Co			1,116,854	1,083,347	1,116,854	1,083,347
Columbia Rural Electric Assoc Inc	1,284,642	1,184,440	5,125,706	4,971,933	6,410,348	6,156,373
Federal Express Corp			26,901	26,094	26,901	26,094
Ferry Equipment Co LLC			5,636,659	5,467,558	5,636,659	5,467,558
FPL Energy Vansycle LLC			142,344,000	138,073,680	142,344,000	138,073,680
HighSpeed.Com of Washington LLC			428,000	415,160	428,000	415,160
Horizon Air Industries Inc			2,171,394	2,106,252	2,171,394	2,106,252
Inland Power & Light Co			80,910	78,483	80,910	78,483
Inland Telephone Co	32,351	29,828	644,052	624,730	676,403	654,558
MCI Worldcom Network Services Inc			2,623	2,544	2,623	2,544
Nextel West Corp			1,949	1,891	1,949	1,891
Northwest Microwave			47,881	46,445	47,881	46,445
Northwest Pipeline Corp	18,842	17,372	244,166	236,841	263,008	254,213
OneEighty Networks, Inc.			528,000	512,160	528,000	512,160
Pacific Bell Wireless Northwest LLC			80,803	78,378	80,803	78,378
PacifiCorp	1,001,542	923,422	32,062,316	31,100,447	33,063,858	32,023,869
Palouse River & Coulee City Railroad	645,347	595,012	208,291	202,043	853,638	797,055
PG&E Gas Transmission Northwest	15,534,649	14,322,946	66,120,169	64,136,564	81,654,818	78,459,510
Private Car Companies			12,264,325	11,896,393	12,264,325	11,896,393
Qwest Corporation Inc	3,314,240	3,055,729	23,452,737	22,749,160	26,766,977	25,804,889
Spacenet Inc			4,227	4,101	4,227	4,101
Touch America Inc			381,636	370,186	381,636	370,186

TW Wireless LLC			547,930	531,491	547,930	531,491
Union Pacific Railroad Co	20,726,029	19,109,399	2,941,481	2,853,238	23,667,510	21,962,637
VoiceStream PV/SS PCS LP			263,825	255,910	263,825	255,910
Washington RSA #8 Ltd Partnership	70,100	64,632	2,039,779	1,978,584	2,109,879	2,043,216
TOTALS	45,407,111	41,865,360	320,795,968	311,172,084	366,203,079	353,037,444

Whatcom

360networks Inc			14,913	14,092	14,913	14,092
Advanced Telecom Group Inc			140,373	132,652	140,373	132,652
Allegiant Air			51,672	48,830	51,672	48,830
Ameriflight Inc			400,730	378,689	400,730	378,689
AT&T Communications			2,240,172	2,116,961	2,240,172	2,116,961
AT&T Wireless Service of Wa Inc			19,374	18,308	19,374	18,308
BCE Nexxia Corp			92,905	87,795	92,905	87,795
BNSF - Tax Dept	9,203,260	7,445,436	8,865,809	8,378,190	18,069,069	15,823,626
Cascade Natural Gas Corp	1,202,017	972,432	38,916,962	36,776,529	40,118,979	37,748,961
Casino Express			18,853	17,816	18,853	17,816
Comcast Phone of Wa/Or, LLC			8,651,701	8,175,858	8,651,701	8,175,858
Covad Communications Company			4,492	4,245	4,492	4,245
Federal Express Corp			682,721	645,173	682,721	645,173
Fiberco Telecommunications Corp			83,872	79,259	83,872	79,259
Horizon Air Industries Inc			5,128,532	4,846,462	5,128,532	4,846,462
Island Air			59,765	56,478	59,765	56,478
MCI Worldcom Network Services Inc			147,983	139,844	147,983	139,844
Metromedia Fiber Network Services			101,864	96,262	101,864	96,262
Metronet Fiber US Inc			274,737	259,627	274,737	259,627
Metronet Fiber Washington Inc			1,258,999	1,189,755	1,258,999	1,189,755
Nextel West Corp			1,532,549	1,448,259	1,532,549	1,448,259
Northwest Pipeline Corp	5,124,632	4,145,826	33,639,661	31,789,480	38,764,293	35,935,306
Olympic Pipe Line Co			1,847,246	1,745,649	1,847,246	1,745,649
Pacific Bell Wireless Northwest LLC			991,821	937,272	991,821	937,272
Private Car Companies			4,670,352	4,413,482	4,670,352	4,413,482
Puget Sound Energy/Elec	16,321,269	13,203,907	268,502,902	253,735,241	284,824,171	266,939,148
Qwest Corporation Inc	3,419,798	2,766,616	37,695,940	35,622,665	41,115,738	38,389,281
Qwest Wireless LLC			1,450,789	1,370,995	1,450,789	1,370,995
Schlumberger Sema			2,666,665	2,520,000	2,666,665	2,520,000
Seattle SMSA LTD Partnership			70,319	66,451	70,319	66,451
Shared Communication Services			8,407	7,945	8,407	7,945
Skywest Airlines Inc			86,060	81,327	86,060	81,327
Spacenet Inc			15,598	14,743	15,598	14,743
Sprint Corp	127,666	103,282	272,906	257,896	400,572	361,178
Sprint Spectrum LP			3,739,378	3,533,712	3,739,378	3,533,712
Sun Country Airlines Inc			213,205	201,479	213,205	201,479
Terasen Pipelines (Puget Sound) Corp	3,982,405	3,221,765	9,203,333	8,697,149	13,185,738	11,918,914
United Parcel Service Co			9,537	9,012	9,537	9,012
Verizon Northwest Inc	4,591,930	3,714,871	46,274,034	43,728,960	50,865,964	47,443,831
Verizon Wireless (VAW) LLC - WA			4,253,095	4,019,177	4,253,095	4,019,177
VoiceStream PV/SS PCS LP			2,806,662	2,652,294	2,806,662	2,652,294
West Isle Air Inc			95,616	90,357	95,616	90,357
Whidbey Telephone Co	1,026,782	830,667	3,079,486	2,910,114	4,106,268	3,740,781
Winstar Communications LLC			3,406	3,218	3,406	3,218
TOTALS	44,999,759	36,404,802	490,285,396	463,319,702	535,285,155	499,724,504

Whitman

Allegiant Air			3,601	2,874	3,601	2,874
Ameriflight Inc			5,880	4,692	5,880	4,692
AT&T Communications			2,367,024	1,888,884	2,367,024	1,888,884
Avista Corp - Gas	20,662	18,700	7,131,294	5,690,773	7,151,956	5,709,473
Avista Corporation - Electric	3,176,355	2,874,602	32,917,676	26,268,304	36,094,031	29,142,906
Big Bend Elec Coop Inc			12,180	9,720	12,180	9,720
BMCT Equipment Co LLC	62,336	56,414	1,301,517	1,038,613	1,363,853	1,095,027
Camas Prairie Railnet	2,882,765	2,608,902	417,233	332,951	3,299,998	2,941,853

Century Tel of WA, Inc (T141)			145,534	116,136	145,534	116,136
Clearwater Power Co			533,053	425,379	533,053	425,379
Federal Express Corp			22,465	17,927	22,465	17,927
Ferry Equipment Co LLC			602,833	481,062	602,833	481,062
Horizon Air Industries Inc			2,456,467	1,960,261	2,456,467	1,960,261
Inland Power & Light Co	176,061	159,335	6,584,806	5,254,672	6,760,867	5,414,007
Inland Telephone Co	419,875	379,987	1,703,340	1,359,266	2,123,215	1,739,253
MCI Worldcom Network Services Inc			20,289	16,191	20,289	16,191
Nextel West Corp			108,434	86,530	108,434	86,530
Northwest Microwave			24,925	19,890	24,925	19,890
Northwest Pipeline Corp	45,822	41,470	9,559,712	7,628,651	9,605,534	7,670,121
Pacific Bell Wireless Northwest LLC			543,887	434,023	543,887	434,023
Palouse River & Coulee City Railroad	2,274,063	2,058,025	589,969	470,797	2,864,032	2,528,822
PG&E Gas Transmission Northwest	59,591	53,929	74,448,754	59,410,106	74,508,345	59,464,035
Pioneer Telephone Co	274,019	247,987	2,020,465	1,612,331	2,294,484	1,860,318
Private Car Companies			19,157,518	15,287,697	19,157,518	15,287,697
Qwest Corporation Inc	451,321	408,446	4,182,962	3,338,003	4,634,283	3,746,449
Spacenet Inc			2,818	2,249	2,818	2,249
Touch America Inc			190,818	152,273	190,818	152,273
Ubiquitel Inc			3,189,860	2,545,509	3,189,860	2,545,509
Union Pacific Railroad Co	2,130,889	1,928,454	410,593	327,652	2,541,482	2,256,106
Verizon Northwest Inc	3,406,323	3,082,723	14,441,040	11,523,952	17,847,363	14,606,675
VoiceStream PV/SS PCS LP			275,238	219,640	275,238	219,640
Washington RSA #8 Ltd Partnership	24,770	22,417	6,050,965	4,828,671	6,075,735	4,851,088
TOTALS	15,404,852	13,941,391	191,423,150	152,755,679	206,828,002	166,697,070

Yakima

Advanced Telecom Group Inc			84,610	76,825	84,610	76,825
Allegiant Air			5,299	4,811	5,299	4,811
Ameriflight Inc			421,344	382,581	421,344	382,581
AT&T Communications	6,596,706	5,890,858	1,407,040	1,277,593	8,003,746	7,168,451
AT&T Wireless Service of Wa Inc			151,586	137,641	151,586	137,641
Benton Rural Electric Assoc Inc	182,501	162,973	10,564,211	9,592,303	10,746,712	9,755,276
BNSF - Tax Dept	10,121,170	9,038,208	9,950,865	9,035,385	20,072,035	18,073,593
Cable & Wireless Inc			249,323	226,386	249,323	226,386
Calpoint (Washington) LLC			175,190	159,072	175,190	159,072
Cascade Natural Gas Corp	1,480,065	1,321,697	24,257,635	22,025,936	25,737,700	23,347,633
Casino Express			16,387	14,880	16,387	14,880
CenturyTel of Cowiche, Inc	178,669	159,552	1,532,821	1,391,802	1,711,490	1,551,354
Dynegy Connect LP			2,200	1,998	2,200	1,998
Electric Lightwave Inc			3,428	3,112	3,428	3,112
Ellensburg Telephone Co Inc	773,607	690,831	3,388,929	3,077,149	4,162,536	3,767,980
Federal Express Corp			260,598	236,623	260,598	236,623
France Telecom Long Distance USA, LLC			173,818	157,824	173,818	157,824
Genuity Solutions Inc			154,742	140,507	154,742	140,507
Global Crossing Telecomm Inc			1,308	1,188	1,308	1,188
Horizon Air Industries Inc			4,160,195	3,777,457	4,160,195	3,777,457
Level 3 Communications	876,479	782,696	5,295,509	4,808,324	6,171,988	5,591,020
MCI Worldcom Network Services Inc			1,205,526	1,094,619	1,205,526	1,094,619
McLeod USA Network Svcs Inc			97,273	88,323	97,273	88,323
Nextel West Corp			600,390	545,155	600,390	545,155
Northwest Airlines Inc			731	663	731	663
Northwest Microwave			274,348	249,108	274,348	249,108
Northwest Open Access Network			862,679	783,312	862,679	783,312
Northwest Pipeline Corp	197,901	176,725	7,037,211	6,389,788	7,235,112	6,566,513
Pacific Bell Wireless Northwest LLC			593,532	538,928	593,532	538,928
PacifiCorp	13,496,328	12,052,220	99,461,178	90,310,749	112,957,506	102,362,969
Private Car Companies			5,851,963	5,313,584	5,851,963	5,313,584
Qwest Corporation Inc	6,530,352	5,831,604	46,686,793	42,391,607	53,217,145	48,223,211
Shared Communication Services			2,872	2,608	2,872	2,608
Skywest Airlines Inc			125,028	113,525	125,028	113,525
Spacenet Inc			39,583	35,942	39,583	35,942
Sprint Corp			94,907	86,175	94,907	86,175

Sprint Corp-United Telephone NW	2,692,894	2,404,755	29,666,589	26,937,260	32,359,483	29,342,015
Sun Country Airlines Inc			188,792	171,423	188,792	171,423
Touch America Inc			719,342	653,163	719,342	653,163
TW Wireless LLC			1,752,575	1,591,336	1,752,575	1,591,336
Union Pacific Railroad Co			37,067	33,657	37,067	33,657
US Cellular Combined Washington/Oregon			10,070,414	9,143,937	10,070,414	9,143,937
Verizon Northwest Inc	295,328	263,727	1,690,837	1,535,280	1,986,165	1,799,007
VoiceStream PV/SS PCS LP			1,250,667	1,135,604	1,250,667	1,135,604
TOTALS	43,422,000	38,775,846	270,567,335	245,675,143	313,989,335	284,450,989