

Table 9

**RECAPITULATION OF PUBLIC UTILITY COMPANIES
BY COUNTY**

Actual and Equalized Property Values for Calendar Year 2004

COUNTY - NAME OF COMPANY	REAL PROPERTY		PERSONAL PROPERTY		TOTAL REAL & PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
Adams						
360networks Inc			5,636	5,439	5,636	5,439
Allstream Fiber U.S. Inc.			184,266	177,816	184,266	177,816
AT&T Communications	674,844	661,347	2,741,468	2,645,513	3,416,312	3,306,860
AT&T Wireless Services, Inc.			1,292,068	1,246,847	1,292,068	1,246,847
Avista Corp - Gas	17,012	16,672	1,973,042	1,903,986	1,990,054	1,920,658
Avista Corporation - Electric	1,518,509	1,488,139	20,110,011	19,406,163	21,628,520	20,894,302
Big Bend Elec Coop Inc	971,203	951,779	8,286,460	7,996,434	9,257,663	8,948,213
BNSF - Tax Dept	22,835,374	22,378,665	6,972,596	6,728,555	29,807,970	29,107,220
Cascade Natural Gas Corp	5,600	5,488	1,864,129	1,798,885	1,869,729	1,804,373
Century Tel of WA, Inc (T141)	232,628	227,975	10,821,349	10,442,601	11,053,977	10,670,576
Chevron Pipe Line Co	17,602	17,250	1,527,006	1,473,561	1,544,608	1,490,811
Columbia Basin Railroad Co Inc			1,168,319	1,127,427	1,168,319	1,127,427
Eastern Sub RSA Ltd Partnership	573,300	561,834	1,474,022	1,422,430	2,047,322	1,984,264
Federal Express Corp			2,242	2,164	2,242	2,164
Inland Power & Light Co			286,447	276,421	286,447	276,421
MCI Worldcom Network Services Inc			4,715	4,550	4,715	4,550
Nextel West Corp			287,359	277,302	287,359	277,302
Northwest Pipeline Corp	4,677	4,583	21,718,807	20,958,649	21,723,484	20,963,232
Pacific Bell Wireless Northwest LLC			702,829	678,230	702,829	678,230
Palouse River & Coulee City Railroad	17,659	17,306	5,227	5,044	22,886	22,350
Pioneer Telephone Co			9,713	9,373	9,713	9,373
Private Car Companies			7,958,597	7,680,048	7,958,597	7,680,048
Puget Sound Energy/Elec			152,647	147,305	152,647	147,305
Qwest Corporation Inc	679,692	666,099	3,191,737	3,080,026	3,871,429	3,746,125
Qwest Wireless LLC			125,333	120,947	125,333	120,947
Sprint Corp			2,166,012	2,090,201	2,166,012	2,090,201
Touch America Inc			574,706	554,593	574,706	554,593
Ubiquitel Inc			652,948	630,093	652,948	630,093
Union Pacific Railroad Co	11,078,242	10,856,677	1,586,628	1,531,098	12,664,870	12,387,775
Verizon Wireless (VAW) LLC - WA			40,433	39,018	40,433	39,018
VoiceStream PV/SS PCS LP			937,280	904,475	937,280	904,475
Yellowstone Pipe Line Co			47,472	45,810	47,472	45,810
TOTALS	38,626,342	37,853,814	98,871,504	95,411,004	137,497,846	133,264,818
Asotin						
360networks Inc			41,728	36,094	41,728	36,094
Asotin Telephone Co	365,561	330,102	1,356,439	1,173,320	1,722,000	1,503,422
AT&T Communications	2,189,248	1,976,891	283,432	245,168	2,472,680	2,222,059
Avista Corp - Gas	3,128	2,825	4,559,565	3,944,024	4,562,693	3,946,849
Avista Corporation - Electric	1,841,672	1,663,030	18,279,285	15,811,582	20,120,957	17,474,612
BMCT Equipment Co LLC			46,090	39,867	46,090	39,867
Clearwater Power Co			1,475,589	1,276,385	1,475,589	1,276,385
Ferry Equipment Co LLC			94,640	81,863	94,640	81,863
Inland Power & Light Co			14,822	12,821	14,822	12,821
Pacific Bell Wireless Northwest LLC			111,650	96,577	111,650	96,577
PacifiCorp			253,053	218,891	253,053	218,891
Qwest Corporation Inc			3,724,585	3,221,765	3,724,585	3,221,765
Ubiquitel Inc			512,545	443,352	512,545	443,352
Verizon Wireless (VAW) LLC - WA			81,321	70,343	81,321	70,343
TOTALS	4,399,609	3,972,848	30,834,744	26,672,052	35,234,353	30,644,900
Benton						
360networks (USA2) LP			1,505	1,399	1,505	1,399
Ameriflight Inc			636,185	591,016	636,185	591,016
AT&T Communications	865,649	785,144	2,821,062	2,620,767	3,686,711	3,405,911
AT&T Wireless Services, Inc.			2,850,194	2,647,830	2,850,194	2,647,830

Avista Corporation - Electric			69,275	64,356	69,275	64,356
Benton Rural Electric Assoc Inc	1,864,345	1,690,962	23,277,029	21,624,364	25,141,374	23,315,326
BNSF - Tax Dept	34,511,767	31,302,172	10,483,022	9,738,727	44,994,789	41,040,899
Cable & Wireless USA, Inc.			17,801	16,538	17,801	16,538
Calpoint (Washington) LLC			21,244	19,736	21,244	19,736
Cascade Natural Gas Corp	1,115,022	1,011,326	14,202,692	13,194,300	15,317,714	14,205,626
Electric Lightwave Inc			56,038	52,060	56,038	52,060
Federal Express Corp			34,420	31,976	34,420	31,976
Ferry Equipment Co LLC			251,155	233,323	251,155	233,323
France Telecom Long Distance USA, LLC			69,372	64,448	69,372	64,448
Gas Transmission Northwest Corp			55,139	51,224	55,139	51,224
Level 3 Communications	736,368	667,886	2,373,692	2,205,160	3,110,060	2,873,046
MCI Worldcom Network Services Inc			1,621,398	1,506,278	1,621,398	1,506,278
Mid-Atlantic Freight Inc			370,312	344,020	370,312	344,020
Nextel West Corp			965,083	896,562	965,083	896,562
Northwest Microwave			368,467	342,305	368,467	342,305
Northwest Open Access Network			1,033,842	960,439	1,033,842	960,439
Northwest Pipeline Corp	1,025,665	930,278	49,994,491	46,444,885	51,020,156	47,375,163
Pacific Bell Wireless Northwest LLC			1,401,529	1,302,020	1,401,529	1,302,020
PacifiCorp	62,300	56,506	879,322	816,889	941,622	873,395
Private Car Companies			8,293,335	7,704,510	8,293,335	7,704,510
Qwest Corporation Inc	13,994	12,693	1,389,078	1,290,454	1,403,072	1,303,147
Qwest Wireless LLC			731,417	679,485	731,417	679,485
Spacenet Inc			1,075	998	1,075	998
Sprint Corp			1,104	1,026	1,104	1,026
Sprint Corp-United Telephone NW	415,121	376,515	6,104,375	5,670,965	6,519,496	6,047,480
Touch America Inc			117,039	108,729	117,039	108,729
Union Pacific Railroad Co	1,916,530	1,738,293	386,968	359,492	2,303,498	2,097,785
US Cellular Combined Washington/Oregon			4,514,848	4,194,294	4,514,848	4,194,294
Verizon Northwest Inc	13,611,077	12,345,247	63,439,965	58,935,728	77,051,042	71,280,975
Verizon Wireless (VAW) LLC - WA			184,958	171,826	184,958	171,826
VoiceStream PV/SS PCS LP			1,165,824	1,083,051	1,165,824	1,083,051
TOTALS	56,137,838	50,917,022	200,184,255	185,971,180	256,322,093	236,888,202

Chelan

360networks Inc			11,272	10,854	11,272	10,854
AT&T Communications			834	803	834	803
AT&T Wireless Services, Inc.			228,089	219,649	228,089	219,649
Avista Corporation - Electric			4,877	4,696	4,877	4,696
BMCT Equipment Co LLC			47,031	45,291	47,031	45,291
BNSF - Tax Dept	23,464,129	18,700,913	7,412,762	7,138,491	30,876,891	25,839,404
Cascade & Columbia River Railroad	2,601,829	2,073,659	399,097	384,332	3,000,926	2,457,991
Cascade Natural Gas Corp	1,388,292	1,106,468	4,275,334	4,117,147	5,663,626	5,223,615
Electric Lightwave Inc			4,055	3,905	4,055	3,905
Federal Express Corp			234,118	225,456	234,118	225,456
Ferry Equipment Co LLC			1,747,589	1,682,928	1,747,589	1,682,928
Kenmore Air Harbor Inc			1,303	1,255	1,303	1,255
Nextel West Corp			199,589	192,204	199,589	192,204
Northwest Microwave			159,257	153,364	159,257	153,364
Northwest Pipeline Corp	38,154	30,409	2,013,942	1,939,426	2,052,096	1,969,835
Pacific Bell Wireless Northwest LLC			1,143,098	1,100,804	1,143,098	1,100,804
Private Car Companies			8,576,566	8,259,237	8,576,566	8,259,237
Puget Sound Energy/Elec			299,869	288,774	299,869	288,774
Qwest Corporation Inc			12,949	12,469	12,949	12,469
Qwest Wireless LLC			166,089	159,944	166,089	159,944
Sprint Corp			2,086,957	2,009,740	2,086,957	2,009,740
Verizon Northwest Inc	10,648,364	8,486,746	40,242,587	38,753,607	50,890,951	47,240,353
Verizon Wireless (VAW) LLC - WA			4,907,725	4,726,138	4,907,725	4,726,138
VoiceStream PCS III			585,899	564,221	585,899	564,221
VoiceStream PV/SS PCS LP			100,233	96,524	100,233	96,524
TOTALS	38,140,768	30,398,195	74,861,121	72,091,259	113,001,889	102,489,454

Clallam

ACS Long Distance Inc			56,257	55,301	56,257	55,301
Ameriflight Inc			1,550	1,524	1,550	1,524
AT&T Communications			11,113	10,925	11,113	10,925
AT&T Wireless Services, Inc.			669,197	657,821	669,197	657,821
Casino Express			21,292	20,930	21,292	20,930
Century Tel of WA, Inc (T141)	1,098,013	986,016	8,234,343	8,094,359	9,332,356	9,080,375

Federal Express Corp			226,485	222,634	226,485	222,634
General Communications Inc			287,432	282,546	287,432	282,546
Horizon Air Industries Inc			1,637,475	1,609,638	1,637,475	1,609,638
Kenmore Air Harbor Inc			12,938	12,718	12,938	12,718
Mountain High Aviation LLC			49,930	49,082	49,930	49,082
Nextel West Corp			211,068	207,479	211,068	207,479
Northwest Open Access Network			346,234	340,348	346,234	340,348
Pacific Bell Wireless Northwest LLC			839,791	825,514	839,791	825,514
Pacific Crossing Ltd			109,866	107,998	109,866	107,998
Qwest Corporation Inc	2,670,747	2,398,331	24,230,130	23,818,218	26,900,877	26,216,549
Rite Bros Aviation Inc.			248,377	244,155	248,377	244,155
Seattle SMSA LTD Partnership			5,060,645	4,974,615	5,060,645	4,974,615
Spacenet Inc			1,075	1,056	1,075	1,056
Sprint Spectrum LP			1,287,434	1,265,546	1,287,434	1,265,546
VoiceStream PCS III			2,715,223	2,669,065	2,715,223	2,669,065
TOTALS	3,768,760	3,384,347	46,257,855	45,471,472	50,026,615	48,855,819

Clark

360networks Inc			50,336	50,336	50,336	50,336
AT&T Communications	131,408	124,312	437,994	437,994	569,402	562,306
AT&T Wireless Services, Inc.			1,412,717	1,412,717	1,412,717	1,412,717
Big Pipe US Inc			58,505	58,505	58,505	58,505
BNSF - Tax Dept	21,304,635	20,154,187	6,447,319	6,447,319	27,751,954	26,601,506
Cable & Wireless USA, Inc.			8,002	8,002	8,002	8,002
Calpoint (Washington) LLC			1,765	1,765	1,765	1,765
Cascade Natural Gas Corp			8,659	8,659	8,659	8,659
Century Tel of WA, Inc (T141)	167,481	158,437	3,114,502	3,114,502	3,281,983	3,272,939
CIII Communications dba Broadwing Comm			4,929	4,929	4,929	4,929
Comcast Phone of Oregon, LLC			8,193,999	8,193,999	8,193,999	8,193,999
Covad Communications			106,512	106,512	106,512	106,512
Electric Lightwave Inc	7,011,833	6,633,194	13,975,256	13,975,256	20,987,089	20,608,450
Enron Broadband Services			3,287	3,287	3,287	3,287
Federal Express Corp			89,690	89,690	89,690	89,690
France Telecom Long Distance USA, LLC			19,129	19,129	19,129	19,129
Gas Transmission Northwest Corp			8,342	8,342	8,342	8,342
Global Crossing NA Networks Inc			38,857	38,857	38,857	38,857
Integra Telecom of Washington			696,631	696,631	696,631	696,631
Level 3 Communications			1,946,872	1,946,872	1,946,872	1,946,872
Lewis River Telephone Co Inc	2,180,602	2,062,849	5,820,433	5,820,433	8,001,035	7,883,282
MCI International Inc			1,501,585	1,501,585	1,501,585	1,501,585
MCI Worldcom			4,254,347	4,254,347	4,254,347	4,254,347
MCI Worldcom Network Services Inc	58,109	54,971	1,545,273	1,545,273	1,603,382	1,600,244
McLeod USA Network Svcs Inc			51,566	51,566	51,566	51,566
McLeod USA Telecommunications Services,			30,812	30,812	30,812	30,812
Nextel West Corp			2,006,870	2,006,870	2,006,870	2,006,870
Northwest Natural Gas Co	2,379,577	2,251,080	78,312,437	78,312,437	80,692,014	80,563,517
Northwest Open Access Network			990,604	990,604	990,604	990,604
Northwest Pipeline Corp	4,622,801	4,373,170	42,972,565	42,972,565	47,595,366	47,345,735
Olympic Pipe Line Co	444,333	420,339	823,182	823,182	1,267,515	1,243,521
PacifiCorp	15,626,811	14,782,964	38,142,908	38,142,908	53,769,719	52,925,872
Private Car Companies			2,723,524	2,723,524	2,723,524	2,723,524
Qwest Communications Corp			46,045	46,045	46,045	46,045
Qwest Corporation Inc	9,350,434	8,845,511	106,876,612	106,876,612	116,227,046	115,722,123
Qwest Wireless LLC			4,648,117	4,648,117	4,648,117	4,648,117
Rose Air			1,148	1,148	1,148	1,148
Spacenet Inc			13,971	13,971	13,971	13,971
Sprint Spectrum LP			4,717,649	4,717,649	4,717,649	4,717,649
Time Warner Telecom Inc			913,438	913,438	913,438	913,438
Union Pacific Railroad Co	128,333	121,403	1,348,385	1,348,385	1,476,718	1,469,788
Verizon Northwest Inc	1,351,379	1,278,405	15,262,227	15,262,227	16,613,606	16,540,632
Verizon Wireless (VAW) LLC - OR			6,130,434	6,130,434	6,130,434	6,130,434
VoiceStream PCS 1 LLC			4,840,340	4,840,340	4,840,340	4,840,340
Wiltel Communications, Inc.			851,734	851,734	851,734	851,734
TOTALS	64,757,736	61,260,822	361,449,509	361,449,509	426,207,245	422,710,331

Columbia

360networks Inc			19,480	17,103	19,480	17,103
AT&T Communications			732,530	643,163	732,530	643,163
BMCT Equipment Co LLC			324,155	284,608	324,155	284,608

BNSF - Tax Dept			78,292	68,740	78,292	68,740
Century Tel of WA, Inc (T141)	57,887	53,951	750,930	659,318	808,817	713,269
Columbia Energy LLC			125,710	110,373	125,710	110,373
Columbia Rural Electric Assoc Inc	2,025,541	1,887,804	2,525,770	2,217,627	4,551,311	4,105,431
Ferry Equipment Co LLC			13,174	11,567	13,174	11,567
Gas Transmission Northwest Corp	32,657	30,436	3,825,171	3,358,500	3,857,828	3,388,936
Inland Power & Light Co			32,407	28,453	32,407	28,453

Inland Telephone Co			11,143	9,784	11,143	9,784
PacifiCorp	66,541	62,016	3,799,712	3,336,148	3,866,253	3,398,164
Palouse River & Coulee City Railroad	60,756	56,624	17,984	15,790	78,740	72,414
Private Car Companies			879,773	772,443	879,773	772,443
Qwest Corporation Inc	225,902	210,541	1,703,141	1,495,356	1,929,043	1,705,897
Union Pacific Railroad Co	511,754	476,955	86,295	75,767	598,049	552,722
Verizon Wireless (VAW) LLC - WA			5,029	4,415	5,029	4,415
Washington RSA #8 Ltd Partnership			418,656	367,580	418,656	367,580
TOTALS	2,981,038	2,778,327	15,349,352	13,476,735	18,330,390	16,255,062

Cowlitz

360networks (USA2) LP			1,541	1,541	1,541	1,541
360networks Inc			543,466	543,466	543,466	543,466
AT&T Communications	10,000	9,120	1,744,067	1,744,067	1,754,067	1,753,187
AT&T Wireless Services, Inc.			1,129,256	1,129,256	1,129,256	1,129,256
Big Pipe US Inc			171,280	171,280	171,280	171,280
BNSF - Tax Dept	22,758,111	20,755,397	6,982,330	6,982,330	29,740,441	27,737,727
Cable & Wireless USA, Inc.			20,480	20,480	20,480	20,480
Calpoint (Washington) LLC			21,595	21,595	21,595	21,595
Cascade Natural Gas Corp	296,627	270,524	8,622,944	8,622,944	8,919,571	8,893,468
Electric Lightwave Inc			66,055	66,055	66,055	66,055
Enron Broadband Services			9,552	9,552	9,552	9,552
Federal Express Corp			23,509	23,509	23,509	23,509
France Telecom Long Distance USA, LLC			67,866	67,866	67,866	67,866
Global Crossing NA Networks Inc			217,113	217,113	217,113	217,113
Kelso Beaver Pipeline-PGE/KB/B-R	67,630	61,679	9,352,370	9,352,370	9,420,000	9,414,049
Level 3 Communications	875,363	798,331	4,445,231	4,445,231	5,320,594	5,243,562
Lewis River Telephone Co Inc	48,944	44,637	421,024	421,024	469,968	465,661
MCI Worldcom Network Services Inc			793,014	793,014	793,014	793,014
McLeod USA Network Svcs Inc			69,454	69,454	69,454	69,454
Nextel West Corp			595,977	595,977	595,977	595,977
Northwest Open Access Network			228,923	228,923	228,923	228,923
Northwest Pipeline Corp	180,039	164,195	36,660,369	36,660,369	36,840,408	36,824,564
Olympic Pipe Line Co			1,346,679	1,346,679	1,346,679	1,346,679
PacifiCorp	16,888,152	15,401,995	23,535,482	23,535,482	40,423,634	38,937,477
Private Car Companies			3,020,867	3,020,867	3,020,867	3,020,867
Qwest Communications Corp			217,916	217,916	217,916	217,916
Qwest Corporation Inc	3,137,831	2,861,701	30,283,882	30,283,882	33,421,713	33,145,583
Qwest Wireless LLC			560,317	560,317	560,317	560,317
Spacenet Inc			1,075	1,075	1,075	1,075
Sprint Corp			1,312,918	1,312,918	1,312,918	1,312,918
Sprint Spectrum LP			1,746,981	1,746,981	1,746,981	1,746,981
Time Warner Telecom Inc			688,194	688,194	688,194	688,194
Touch America Inc			130,959	130,959	130,959	130,959
Union Pacific Railroad Co	2,306,730	2,103,737	3,302,962	3,302,962	5,609,692	5,406,699
US Cellular Combined Washington/Oregon			4,389,820	4,389,820	4,389,820	4,389,820
Verizon Northwest Inc	691,500	630,648	3,827,176	3,827,176	4,518,676	4,457,824
Verizon Wireless (VAW) LLC - OR			719,804	719,804	719,804	719,804
VoiceStream PCS 1 LLC			540,604	540,604	540,604	540,604
Wiltel Communications, Inc.	55,000	50,160	1,322,924	1,322,924	1,377,924	1,373,084
TOTALS	47,315,927	43,152,124	149,135,976	149,135,976	196,451,903	192,288,100

Douglas

360networks Inc			53,485	51,506	53,485	51,506
Ameriflight Inc			13,601	13,098	13,601	13,098
AT&T Wireless Services, Inc.			19,538	18,815	19,538	18,815
Avista Corporation - Electric	20,350	18,540	938,878	904,139	959,228	922,679
BMCT Equipment Co LLC			142,545	137,271	142,545	137,271
BNSF - Tax Dept	5,028,346	4,580,822	1,521,704	1,465,400	6,550,050	6,046,222
Cascade Natural Gas Corp	800	729	1,532,586	1,475,879	1,533,386	1,476,608
Electric Lightwave Inc			76,040	73,227	76,040	73,227
Executive Flight Inc			9,421,520	9,072,924	9,421,520	9,072,924
Federal Express Corp			37,439	36,054	37,439	36,054
Ferry Equipment Co LLC			289,759	279,037	289,759	279,037
Horizon Air Industries Inc			2,817,236	2,712,999	2,817,236	2,712,999
Nespelem Valley Electric Coop Inc	6,000	5,466	68,325	65,797	74,325	71,263
Nextel West Corp			156,284	150,502	156,284	150,502
Northwest Open Access Network			3,217,047	3,098,016	3,217,047	3,098,016
Pacific Bell Wireless Northwest LLC			136,079	131,044	136,079	131,044

Private Car Companies			896,059	862,904	896,059	862,904
Puget Sound Energy/Elec			360,498	347,158	360,498	347,158
Qwest Corporation Inc	345,582	314,825	1,313,144	1,264,557	1,658,726	1,579,382
Qwest Wireless LLC			65,748	63,316	65,748	63,316
Spacenet Inc			1,075	1,035	1,075	1,035
Sprint Corp	164,311	149,687	2,315,510	2,229,836	2,479,821	2,379,523
Verizon Northwest Inc	2,218,453	2,021,012	17,023,028	16,393,177	19,241,481	18,414,189
Verizon Wireless (VAW) LLC - WA			1,656,732	1,595,432	1,656,732	1,595,432
VoiceStream PCS III			626,249	603,077	626,249	603,077
TOTALS	7,783,842	7,091,081	44,700,109	43,046,200	52,483,951	50,137,281

Ferry

Avista Corporation - Electric			12,201,308	12,201,308	12,201,308	12,201,308
BMCT Equipment Co LLC			17,768	17,768	17,768	17,768
BNSF - Tax Dept	3,851,947	3,755,646	1,173,014	1,173,014	5,024,961	4,928,660
Century Tel of WA, Inc (T141)			2,153,630	2,153,630	2,153,630	2,153,630
Ferry Equipment Co LLC			369,131	369,131	369,131	369,131
Private Car Companies			3,566,483	3,566,483	3,566,483	3,566,483
Qwest Corporation Inc	173,074	168,747	136,058	136,058	309,132	304,805
Verizon Northwest Inc	358,709	349,742	3,997,323	3,997,323	4,356,032	4,347,065
Verizon Wireless (VAW) LLC - WA			373,058	373,058	373,058	373,058
TOTALS	4,383,730	4,274,135	23,987,773	23,987,773	28,371,503	28,261,908

Franklin

Air Wisconsin Airlines Corp			649,000	578,259	649,000	578,259
Allegiant Air			37,639	33,537	37,639	33,537
Ameriflight Inc			157,665	140,480	157,665	140,480
AT&T Communications			20,161	17,964	20,161	17,964
AT&T Wireless Services, Inc.			574,070	511,496	574,070	511,496
Avista Corp - Gas			452,649	403,311	452,649	403,311
Avista Corporation - Electric	800	710	2,633,549	2,346,490	2,634,349	2,347,200
Big Bend Elec Coop Inc	576,387	511,255	6,696,151	5,966,271	7,272,538	6,477,526
BNSF - Tax Dept	23,450,878	20,800,931	7,173,866	6,391,916	30,624,744	27,192,847
Cascade Natural Gas Corp	3,300	2,928	6,463,201	5,758,712	6,466,501	5,761,640
Casino Express			24,506	21,835	24,506	21,835
Century Tel of WA, Inc (T141)	175,125	155,336	6,474,716	5,768,971	6,649,841	5,924,307
Chevron Pipe Line Co	100,441	89,091	1,616,445	1,440,253	1,716,886	1,529,344
Columbia Basin Railroad Co Inc			522,521	465,566	522,521	465,566
Columbia Energy LLC			97,333	86,724	97,333	86,724
Delta Air Lines Inc			4,566,923	4,069,129	4,566,923	4,069,129
Electric Lightwave Inc			99,691	88,824	99,691	88,824
Executive Flight Inc			34,080	30,365	34,080	30,365
Federal Express Corp			302,112	269,182	302,112	269,182
Horizon Air Industries Inc			6,645,887	5,921,486	6,645,887	5,921,486
Inland Power & Light Co			66,517	59,266	66,517	59,266
MCI Worldcom Network Services Inc			13,599	12,117	13,599	12,117
Mid-Atlantic Freight Inc			4,408	3,928	4,408	3,928
Nextel West Corp			265,115	236,218	265,115	236,218
Northwest Microwave			153,457	136,730	153,457	136,730
Northwest Open Access Network			358,426	319,357	358,426	319,357
Northwest Pipeline Corp	2,386,568	2,116,886	17,748,107	15,813,562	20,134,675	17,930,448
Pacific Bell Wireless Northwest LLC			451,902	402,644	451,902	402,644
PacifiCorp	300,905	266,903	488,746	435,472	789,651	702,375
Private Car Companies			4,991,074	4,447,048	4,991,074	4,447,048
Qwest Corporation Inc	2,506,048	2,222,864	16,049,287	14,299,914	18,555,335	16,522,778
Qwest Wireless LLC			61,915	55,167	61,915	55,167
Skywest Airlines Inc			9,593,347	8,547,672	9,593,347	8,547,672
Spacenet Inc			2,150	1,914	2,150	1,914
Sun Country Airlines Inc			13,271	11,825	13,271	11,825
Union Pacific Railroad Co	1,999,562	1,773,611	288,850	257,365	2,288,412	2,030,976
US Cellular Combined Washington/Oregon			1,224,686	1,091,194	1,224,686	1,091,194
Verizon Wireless (VAW) LLC - WA			70,075	62,437	70,075	62,437
VoiceStream PV/SS PCS LP			1,068,761	952,266	1,068,761	952,266
TOTALS	31,500,014	27,940,515	98,155,858	87,456,867	129,655,872	115,397,382

Garfield

360networks Inc			13,844	13,346	13,844	13,346
AT&T Communications			267,605	257,971	267,605	257,971

Avista Corporation - Electric			643,859	620,680	643,859	620,680
BMCT Equipment Co LLC			307,332	296,268	307,332	296,268
Clearwater Power Co			19,578	18,874	19,578	18,874
Ferry Equipment Co LLC			15,524	14,965	15,524	14,965
Inland Power & Light Co	49,773	45,692	2,134,716	2,057,867	2,184,489	2,103,559
Northwest Microwave			159,257	153,523	159,257	153,523
PacifiCorp	21,331	19,582	2,235,299	2,154,827	2,256,630	2,174,409
Qwest Corporation Inc	207,306	190,307	1,611,052	1,553,054	1,818,358	1,743,361
Union Pacific Railroad Co	22,760	20,894	99,160	95,591	121,920	116,485
Washington RSA #8 Ltd Partnership			171,491	165,317	171,491	165,317
TOTALS	301,170	276,475	7,678,717	7,402,283	7,979,887	7,678,758

Grant

Ameriflight Inc			5,744	5,497	5,744	5,497
AT&T Communications	220,080	196,091	227,789	217,994	447,869	414,085
AT&T Wireless Services, Inc.			1,800,685	1,723,256	1,800,685	1,723,256
Avista Corp - Gas			567,066	542,683	567,066	542,683
Avista Corporation - Electric	127,282	113,408	4,135,960	3,958,115	4,263,242	4,071,523
Big Sky Transportation Co			389,177	372,443	389,177	372,443
BNSF - Tax Dept	23,357,742	20,811,749	7,115,617	6,809,644	30,473,359	27,621,393
Cascade Natural Gas Corp	188,848	168,263	5,216,011	4,991,722	5,404,859	5,159,985
Century Tel of WA, Inc (T141)	503,542	448,656	7,371,055	7,054,101	7,874,597	7,502,757
Columbia Basin Railroad Co Inc			2,109,161	2,018,466	2,109,161	2,018,466
Eastern Sub RSA Ltd Partnership	149,300	133,026	1,280,297	1,225,245	1,429,597	1,358,271
Electric Lightwave Inc			48,560	46,472	48,560	46,472
Executive Flight Inc			15,308	14,650	15,308	14,650
Federal Express Corp			144,979	138,744	144,979	138,744
Grand Holdings Inc			3,244	3,105	3,244	3,105
MCI Worldcom Network Services Inc			8,558	8,190	8,558	8,190
Methow Aviation Inc			292,371	279,799	292,371	279,799
Nextel West Corp			382,766	366,306	382,766	366,306
Northwest Open Access Network			784,720	750,977	784,720	750,977
Northwest Pipeline Corp	20,998	18,709	2,283,622	2,185,426	2,304,620	2,204,135
Pacific Bell Wireless Northwest LLC			1,380,381	1,321,025	1,380,381	1,321,025
PacifiCorp			154,097	147,470	154,097	147,470
Palouse River & Coulee City Railroad	170,420	151,844	50,444	48,276	220,864	200,120
Private Car Companies			8,104,855	7,756,349	8,104,855	7,756,349
Puget Sound Energy/Elec			330,353	316,148	330,353	316,148
Qwest Corporation Inc	2,136,163	1,903,321	19,092,533	18,271,553	21,228,696	20,174,874
Qwest Wireless LLC			105,383	100,852	105,383	100,852
Sierra Pacific Airlines			86,337	82,625	86,337	82,625
Sprint Corp			1,877,242	1,796,521	1,877,242	1,796,521
Sprint Corp-United Telephone NW	110,558	98,508	1,935,157	1,851,944	2,045,715	1,950,452
Touch America Inc			273,090	261,348	273,090	261,348
US Cellular Combined Washington/Oregon			1,116,931	1,068,903	1,116,931	1,068,903
Verizon Northwest Inc	1,250,037	1,113,783	10,577,732	10,122,888	11,827,769	11,236,671
VoiceStream PCS III			1,361,970	1,303,404	1,361,970	1,303,404
VoiceStream PV/SS PCS LP			179,236	171,530	179,236	171,530
Yellowstone Pipe Line Co	212,059	188,945	482,835	462,074	694,894	651,019
TOTALS	28,447,029	25,346,303	81,291,266	77,795,745	109,738,295	103,142,048

Grays Harbor

AT&T Wireless Services, Inc.			255,303	255,303	255,303	255,303
Cascade Natural Gas Corp	298,411	253,053	8,507,075	8,507,075	8,805,486	8,760,128
Century Tel of WA, Inc (T141)	705,791	598,511	18,971,355	18,971,355	19,677,146	19,569,866
Federal Express Corp			81,054	81,054	81,054	81,054
Grays Harbor-Mason Cellular LTD Partners			4,798,425	4,798,425	4,798,425	4,798,425
MCI Worldcom Network Services Inc			21,048	21,048	21,048	21,048
Nextel West Corp			325,208	325,208	325,208	325,208
Northwest Open Access Network			275,782	275,782	275,782	275,782
Northwest Pipeline Corp	10,819	9,175	12,275,535	12,275,535	12,286,354	12,284,710
Pacific Bell Wireless Northwest LLC			1,480,171	1,480,171	1,480,171	1,480,171
Private Car Companies			3,774,888	3,774,888	3,774,888	3,774,888
Puget Sound & Pacific RR	3,814,660	3,234,830	1,951,454	1,951,454	5,766,114	5,186,284
Qwest Corporation Inc	2,545,748	2,158,795	17,945,330	17,945,330	20,491,078	20,104,125
Sprint Spectrum LP			1,643,902	1,643,902	1,643,902	1,643,902
Union Pacific Railroad Co	800,894	679,159	767,782	767,782	1,568,676	1,446,941

US Cellular Combined Washington/Oregon			1,975,987	1,975,987	1,975,987	1,975,987
Verizon Northwest Inc	644,298	546,364	2,303,112	2,303,112	2,947,410	2,849,476
Verizon Wireless (VAW) LLC - WA			38,028	38,028	38,028	38,028
VoiceStream PCS III			1,654,170	1,654,170	1,654,170	1,654,170
TOTALS	8,820,621	7,479,887	79,045,609	79,045,609	87,866,230	86,525,496

Island

360networks Inc			45,105	37,074	45,105	37,074
ACS Long Distance Inc			102,927	84,606	102,927	84,606
Air Transport International			9,468	7,783	9,468	7,783
Allstream Fiber U.S. Inc.			492,648	404,956	492,648	404,956
American Trans Air Inc			39,226	32,243	39,226	32,243
AT&T Wireless Services, Inc.			551,537	453,363	551,537	453,363
Atos Origin IT Services Inc			1,269,841	1,043,809	1,269,841	1,043,809
BCE Nexxia Corp			151,413	124,462	151,413	124,462
Cascade Natural Gas Corp	13,700	13,207	4,207,914	3,458,906	4,221,614	3,472,113
Federal Express Corp			46,537	38,253	46,537	38,253
Fiberco Telecommunications Corp			737,740	606,422	737,740	606,422
General Communications Inc			525,824	432,228	525,824	432,228
Kenmore Air Harbor Inc			20,807	17,104	20,807	17,104
Nextel West Corp			711,657	584,983	711,657	584,983
Omni Air International			77,245	63,495	77,245	63,495
Pacific Bell Wireless Northwest LLC			2,792,824	2,295,700	2,792,824	2,295,700
Pacific Crossing Ltd			28,658	23,557	28,658	23,557
Puget Sound Energy/Elec	2,244,607	2,163,800	39,275,798	32,284,704	41,520,405	34,448,504
Qwest Wireless LLC			139,833	114,942	139,833	114,942
Seattle SMSA LTD Partnership			1,650,591	1,356,785	1,650,591	1,356,785
Sprint Corp	86,666	83,546	883	726	87,549	84,272
Sprint Spectrum LP			1,339,139	1,100,773	1,339,139	1,100,773
TELUS Communications Inc			67,547	55,524	67,547	55,524
Verizon Northwest Inc	4,244,153	4,091,364	27,658,246	22,735,078	31,902,399	26,826,442
VoiceStream PCS III			2,109,839	1,734,288	2,109,839	1,734,288
Whidbey Telephone Co	4,776,012	4,604,075	26,855,144	22,074,927	31,631,156	26,679,002
World Airways Inc			204,439	168,049	204,439	168,049
TOTALS	11,365,138	10,955,992	111,112,830	91,334,740	122,477,968	102,290,732

Jefferson

360networks Inc			10,838	10,784	10,838	10,784
ACS Long Distance Inc			68,408	68,066	68,408	68,066
AT&T Wireless Services, Inc.			1,163,055	1,157,241	1,163,055	1,157,241
Atos Origin IT Services Inc			952,380	947,619	952,380	947,619
Century Tel of WA, Inc (T141)			584,196	581,275	584,196	581,275
Federal Express Corp			3,950	3,931	3,950	3,931
General Communications Inc			349,476	347,729	349,476	347,729
Island Air			15,591	15,513	15,591	15,513
Nextel West Corp			310,878	309,323	310,878	309,323
Northwest Open Access Network			54,325	54,053	54,325	54,053
Pacific Bell Wireless Northwest LLC			1,469,993	1,462,644	1,469,993	1,462,644
Pacific Crossing Ltd			12,143	12,082	12,143	12,082
Puget Sound Energy/Elec	1,820,475	1,660,273	25,711,431	25,582,877	27,531,906	27,243,150
Puget Sound Energy/Gas			415,580	413,502	415,580	413,502
Qwest Corporation Inc	922,289	841,127	9,901,312	9,851,807	10,823,601	10,692,934
Qwest Wireless LLC			24,556	24,434	24,556	24,434
Seattle SMSA LTD Partnership			1,952,783	1,943,019	1,952,783	1,943,019
Sprint Corp-United Telephone NW	206,996	188,780	5,638,040	5,609,851	5,845,036	5,798,631
Sprint Spectrum LP			1,408,212	1,401,173	1,408,212	1,401,173
VoiceStream PCS III			2,543,264	2,530,548	2,543,264	2,530,548
TOTALS	2,949,760	2,690,180	52,590,411	52,327,471	55,540,171	55,017,651

King

360networks (USA2) LP			19,462	18,275	19,462	18,275
360networks Inc			2,360,994	2,216,976	2,360,994	2,216,976
Abovetnet Communications, Inc.			2,611,353	2,452,061	2,611,353	2,452,061
ABX Air Inc			6,428,983	6,036,815	6,428,983	6,036,815
ACS Long Distance Inc			249,544	234,322	249,544	234,322
Adelphia Business Solutions Operations			317,000	297,663	317,000	297,663

Advanced Telecom Group Inc			5,654	5,310	5,654	5,310
Aero Flight Executive Services			2,290,000	2,150,310	2,290,000	2,150,310
Aeroflot Russian Intl Airlines			867,000	814,113	867,000	814,113
Air Canada			225,000	211,275	225,000	211,275
Air Transport International			2,347,531	2,204,333	2,347,531	2,204,333
AirNet Systems Inc			1,797,000	1,687,383	1,797,000	1,687,383
Airpac Airlines			2,899,000	2,722,161	2,899,000	2,722,161
Alaska Airlines Inc	47,879,779	45,629,429	422,054,659	396,309,324	469,934,438	441,938,753
Allegiance Telecom of Washington Inc.			13,407,999	12,590,113	13,407,999	12,590,113
Allegiant Air			86,786	81,492	86,786	81,492
Allstream Fiber U.S. Inc.			2,498,413	2,346,009	2,498,413	2,346,009
Allstream Fiber Washington, Inc.			1,246,735	1,170,685	1,246,735	1,170,685
America West Airlines Inc			16,237,827	15,247,319	16,237,827	15,247,319
American Airlines Inc			66,342,000	62,295,138	66,342,000	62,295,138
American Trans Air Inc			15,397,549	14,458,298	15,397,549	14,458,298
Ameriflight Inc			7,853,553	7,374,486	7,853,553	7,374,486
Asiana Airlines Inc			1,928,000	1,810,392	1,928,000	1,810,392
Astar Airways			597,000	560,583	597,000	560,583
AT&T Communications	37,052,457	35,310,991	38,680,687	36,321,165	75,733,144	71,632,156
AT&T Wireless Services, Inc.			831,695,094	780,961,688	831,695,094	780,961,688
Atlas Air Inc			3,276,000	3,076,164	3,276,000	3,076,164
Atos Origin IT Services Inc			16,507,925	15,500,944	16,507,925	15,500,944
BCE Nexxia Corp			6,037,998	5,669,681	6,037,998	5,669,681
Big Pipe US Inc			342,502	321,610	342,502	321,610
Big Sky Transportation Co			409,227	384,265	409,227	384,265
BNSF - Tax Dept	45,518,873	43,379,483	14,605,976	13,715,011	60,124,849	57,094,494
British Airways - PLC			2,542,000	2,386,938	2,542,000	2,386,938
Cable & Wireless USA, Inc.			531,461	499,029	531,461	499,029
Calpoint (Washington) LLC			334,275	313,884	334,275	313,884
Cargolux Airlines International			19,000	17,841	19,000	17,841
Cascade Natural Gas Corp	8,111,984	7,730,721	18,754,223	17,610,215	26,866,207	25,340,936
Casino Express			56,243	52,812	56,243	52,812
Century Tel of WA, Inc (T141)	1,229,696	1,171,899	23,689,486	22,244,425	24,919,182	23,416,324
China Airlines			10,000	9,390	10,000	9,390
China Cargo Airlines Ltd			67,000	62,913	67,000	62,913
China Eastern Airlines			1,500	1,409	1,500	1,409
CIH Communications dba Broadwing Comm			327,071	307,120	327,071	307,120
Comcast Phone of Wa/Or, LLC			8,606,022	8,081,053	8,606,022	8,081,053
Continental Airlines Inc			54,188,000	50,882,532	54,188,000	50,882,532
Contract Air Cargo			67,500	63,383	67,500	63,383
Covad Communications			2,855,451	2,681,269	2,855,451	2,681,269
Delta Air Lines Inc			79,458,674	74,611,695	79,458,674	74,611,695
Electric Lightwave Inc			10,987,277	10,317,060	10,987,277	10,317,060
Empire Airlines Inc			61,175	57,443	61,175	57,443
Enron Broadband Services			6,125	5,751	6,125	5,751
Eschelon Telecom Inc			8,706,312	8,175,229	8,706,312	8,175,229
Eva Air			1,818,000	1,707,102	1,818,000	1,707,102
Evergreen International Airlines Inc			6,925,000	6,502,575	6,925,000	6,502,575
Executive Flight Inc			1,105,862	1,038,404	1,105,862	1,038,404
Express Net Airlines LLC			146,000	137,094	146,000	137,094
Federal Express Corp			47,135,426	44,260,163	47,135,426	44,260,163
Fiberco Telecommunications Corp			974,285	914,852	974,285	914,852
Focal Communications Corp			5,597,000	5,255,583	5,597,000	5,255,583
France Telecom Long Distance USA, LLC			638,451	599,511	638,451	599,511
Frontier Airlines Inc			18,143,000	17,036,277	18,143,000	17,036,277
Gemini Air Cargo			1,366,250	1,282,909	1,366,250	1,282,909
General Communications Inc			6,860,433	6,441,947	6,860,433	6,441,947
Global Crossing Ltd			796,697	748,098	796,697	748,098
Global Crossing NA Networks Inc			435,018	408,482	435,018	408,482
Global Crossing Telecomm Inc			184,201	172,965	184,201	172,965
Grand Holdings Inc			33,253	31,225	33,253	31,225
Hawaiian Airlines Inc			54,561,000	51,232,779	54,561,000	51,232,779
Helijet International Inc			33,000	30,987	33,000	30,987
Horizon Air Industries Inc	7,859,514	7,490,117	135,099,553	126,858,480	142,959,067	134,348,597
Integra Telecom of Washington			9,502,548	8,922,894	9,502,548	8,922,894
Island Air			44,174	41,479	44,174	41,479
Jazz			224,000	210,336	224,000	210,336
JetBlue Airways			5,096,000	4,785,144	5,096,000	4,785,144

Kalitta Air LLC			87,000	81,693	87,000	81,693
Kenmore Air Harbor Inc			2,396,257	2,250,085	2,396,257	2,250,085
Kitty Hawk Air Cargo			315,000	295,785	315,000	295,785
Level 3 Communications	1,030,202	981,783	25,253,373	23,712,917	26,283,575	24,694,700
Looking Glass Networks			4,500,000	4,225,500	4,500,000	4,225,500
Lynden Air Cargo			15,000	14,085	15,000	14,085
Martinair Holland NV			14,000	13,146	14,000	13,146
MCI International Inc			77,414	72,692	77,414	72,692
MCI Worldcom			35,628,996	33,455,627	35,628,996	33,455,627
MCI Worldcom Network Services Inc	14,515,272	13,833,054	43,353,724	40,709,148	57,868,996	54,542,202
McLeod USA Network Svcs Inc			5,778,308	5,425,833	5,778,308	5,425,833
McLeod USA Telecommunications Services,			184,864	173,587	184,864	173,587
Mesa Airlines Inc			1,907,553	1,791,192	1,907,553	1,791,192
Methow Aviation Inc			68,690	64,500	68,690	64,500
Miami Air International Inc			1,158,000	1,087,362	1,158,000	1,087,362
Mid-Atlantic Freight Inc			197,279	185,245	197,279	185,245
Mountain High Aviation LLC			59,896	56,242	59,896	56,242
Murray Air			76,000	71,364	76,000	71,364
Nextel West Corp			42,283,790	39,704,483	42,283,790	39,704,483
North American Airlines			17,730	16,649	17,730	16,649
Northern Air Cargo Inc			302,000	283,578	302,000	283,578
Northwest Airlines Inc			106,437,965	99,945,249	106,437,965	99,945,249
Northwest Microwave			485,102	455,510	485,102	455,510
Northwest Open Access Network			1,216,044	1,141,865	1,216,044	1,141,865
Northwest Pipeline Corp	2,200,978	2,097,532	45,644,237	42,859,940	47,845,215	44,957,472
Northwest Seaplanes Inc			1,889,035	1,773,804	1,889,035	1,773,804
Olympic Pipe Line Co	6,556,017	6,247,886	5,931,747	5,569,911	12,487,764	11,817,797
Omni Air International			2,699	2,534	2,699	2,534
OnFiber Communications Inc			2,076,283	1,949,628	2,076,283	1,949,628
Pacific Bell Wireless Northwest LLC			70,002,943	65,732,768	70,002,943	65,732,768
Pac-West Telecomm Inc			2,920,000	2,741,880	2,920,000	2,741,880
Polar Air Cargo			564,000	529,596	564,000	529,596
Private Car Companies			14,076,734	13,218,050	14,076,734	13,218,050
Puget Sound Energy/Elec	102,047,936	97,251,680	704,411,920	661,442,788	806,459,856	758,694,468
Puget Sound Energy/Gas	26,543,644	25,296,092	600,328,824	563,708,777	626,872,468	589,004,869
Qwest Communications Corp			7,996,234	7,508,465	7,996,234	7,508,465
Qwest Corporation Inc	224,010,257	213,481,773	937,150,380	879,984,200	1,161,160,637	1,093,465,973
Qwest Wireless LLC			38,288,594	35,952,992	38,288,594	35,952,992
Rite Bros Aviation Inc.			4,144	3,891	4,144	3,891
Rose Air			1,639	1,539	1,639	1,539
Rugby Aviation LLC			46,308	43,483	46,308	43,483
Ryan International Airlines			4,170,000	3,915,630	4,170,000	3,915,630
SBC Telecom			15,281,540	14,349,366	15,281,540	14,349,366
Scandinavian Airlines of N America			1,426,000	1,339,014	1,426,000	1,339,014
Seattle SMSA LTD Partnership	4,680,357	4,460,381	90,564,934	85,040,472	95,245,291	89,500,853
SES Americom, Inc			22,819	21,427	22,819	21,427
Shared Communication Services			12,120	11,380	12,120	11,380
Sierra Pacific Airlines			52,326	49,134	52,326	49,134
Sierra West Airlines			28,000	26,292	28,000	26,292
Skywest Airlines Inc			9,182,370	8,622,245	9,182,370	8,622,245
Southwest Airlines Co			66,953,667	62,869,493	66,953,667	62,869,493
Spacenet Inc			40,841	38,343	40,841	38,343
Sprint Corp	5,000	4,765	32,754,551	30,756,522	32,759,551	30,761,287
Sprint Spectrum LP			105,828,806	99,373,249	105,828,806	99,373,249
Sun Country Airlines Inc			2,198,140	2,064,054	2,198,140	2,064,054
Tanner Electric Coop	230,879	220,028	5,516,993	5,180,456	5,747,872	5,400,484
Teleglobe America Inc.			25,000	23,475	25,000	23,475
TELUS Communications Inc			1,480,002	1,389,722	1,480,002	1,389,722
Time Warner Telecom Inc			12,028,991	11,295,223	12,028,991	11,295,223
Touch America Inc	71,000	67,663	776,233	728,886	847,233	796,549
Tradewinds Airlines			184,000	172,776	184,000	172,776
Union Pacific Railroad Co	13,088,203	12,473,058	2,631,145	2,470,646	15,719,348	14,943,704
United Air Lines Inc			182,428,171	171,300,053	182,428,171	171,300,053
United Parcel Service Co			37,001,081	34,744,014	37,001,081	34,744,014
US Air Inc			28,123,000	26,407,497	28,123,000	26,407,497
VarTec Telecom Inc			2,930,000	2,751,270	2,930,000	2,751,270
Vashon Island Air			84,568	79,409	84,568	79,409
Verizon Airfone Inc			173,191	162,627	173,191	162,627
Verizon Avenue			607,794	570,716	607,794	570,716

Verizon Northwest Inc	30,381,775	28,953,833	160,160,955	150,391,143	190,542,730	179,344,976
Verizon Wireless (VAW) LLC - WA			45,559,162	42,780,053	45,559,162	42,780,053
VoiceStream PCS III			161,447,434	151,599,142	161,447,434	151,599,142
VoiceStream PV/SS PCS LP			162,827	152,894	162,827	152,894
Whidbey Telephone Co			802,846	753,871	802,846	753,871
Wiltel Communications, Inc.			4,082,563	3,833,523	4,082,563	3,833,523
Winstar Communications LLC			208,550	195,829	208,550	195,829
World Airways Inc			8,466,696	7,950,228	8,466,696	7,950,228
XO Communications Inc			6,565,589	6,165,088	6,565,589	6,165,088
Yipes Enterprise Services, Inc.			1,831,500	1,719,778	1,831,500	1,719,778

TOTALS	573,013,823	546,082,168	5,684,556,508	5,337,798,564	6,257,570,331	5,883,880,731
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Kitsap

360networks Inc			26,303	26,303	26,303	26,303
ACS Long Distance Inc			19,485	19,485	19,485	19,485
AT&T Communications			12,349	12,349	12,349	12,349
AT&T Wireless Services, Inc.			1,193,799	1,193,799	1,193,799	1,193,799
Atos Origin IT Services Inc			4,761,903	4,761,903	4,761,903	4,761,903
Cascade Natural Gas Corp	1,455,418	1,261,848	23,466,539	23,466,539	24,921,957	24,728,387
Century Tel of WA, Inc (T141)	477,042	413,597	11,673,865	11,673,865	12,150,907	12,087,462
Covad Communications			102,810	102,810	102,810	102,810
Federal Express Corp			53,813	53,813	53,813	53,813
General Communications Inc			99,544	99,544	99,544	99,544
Grays Harbor-Mason Cellular LTD Partners			408,635	408,635	408,635	408,635
Inland Telephone Co			1,900	1,900	1,900	1,900
Kenmore Air Harbor Inc			20,373	20,373	20,373	20,373
MCI Worldcom			2,646	2,646	2,646	2,646
MCI Worldcom Network Services Inc			6,040	6,040	6,040	6,040
McLeod USA Network Svcs Inc			42,427	42,427	42,427	42,427
Mountain High Aviation LLC			64,174	64,174	64,174	64,174
Nextel West Corp			1,499,391	1,499,391	1,499,391	1,499,391
Northwest Open Access Network			59,026	59,026	59,026	59,026
Pacific Bell Wireless Northwest LLC			5,079,029	5,079,029	5,079,029	5,079,029
Pacific Crossing Ltd			11,632	11,632	11,632	11,632
Peninsula Light Co			431,339	431,339	431,339	431,339
Puget Sound & Pacific RR			488,546	488,546	488,546	488,546
Puget Sound Energy/Elec	17,121,425	14,844,275	122,683,017	122,683,017	139,804,442	137,527,292
Qwest Corporation Inc	9,675,347	8,388,525	63,361,318	63,361,318	73,036,665	71,749,843
Qwest Wireless LLC			2,173,969	2,173,969	2,173,969	2,173,969
Seattle SMSA LTD Partnership	80,500	69,794	5,433,596	5,433,596	5,514,096	5,503,390
Spacenet Inc			8,598	8,598	8,598	8,598
Sprint Corp-United Telephone NW	1,169,582	1,014,027	27,096,752	27,096,752	28,266,334	28,110,779
Sprint Spectrum LP			5,596,399	5,596,399	5,596,399	5,596,399
VoiceStream PCS III			4,011,192	4,011,192	4,011,192	4,011,192
VoiceStream PV/SS PCS LP			2,751,746	2,751,746	2,751,746	2,751,746
Whidbey Telephone Co			291,861	291,861	291,861	291,861

TOTALS	29,979,314	25,992,066	282,934,016	282,934,016	312,913,330	308,926,082
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Kittitas

360networks (USA2) LP			1,998	1,932	1,998	1,932
Ameriflight Inc			3,282	3,174	3,282	3,174
AT&T Communications	353,919	296,584	1,276,755	1,234,624	1,630,674	1,531,208
AT&T Wireless Services, Inc.			1,674,109	1,618,862	1,674,109	1,618,862
Atos Origin IT Services Inc			634,920	613,968	634,920	613,968
BNSF - Tax Dept	15,710,888	13,165,724	4,846,707	4,686,765	20,557,595	17,852,489
Cable & Wireless USA, Inc.			29,061	28,102	29,061	28,102
Calpoint (Washington) LLC			24,552	23,742	24,552	23,742
Century Tel of WA, Inc (T141)	158,829	133,099	913,033	882,903	1,071,862	1,016,002
Electric Lightwave Inc			22,796	22,044	22,796	22,044
Ellensburg Telephone Co Inc	2,152,333	1,803,655	15,872,044	15,348,266	18,024,377	17,151,921
Federal Express Corp			2,221	2,148	2,221	2,148
France Telecom Long Distance USA, LLC			93,273	90,195	93,273	90,195
Inland Telephone Co	1,138,600	954,147	2,088,062	2,019,156	3,226,662	2,973,303
Level 3 Communications	802,381	672,395	3,612,688	3,493,471	4,415,069	4,165,866
MCI Worldcom Network Services Inc			1,936,214	1,872,319	1,936,214	1,872,319
Nextel West Corp			588,604	569,181	588,604	569,181
Northwest Microwave			336,179	325,085	336,179	325,085

Northwest Open Access Network			1,231,881	1,191,228	1,231,881	1,191,228
Northwest Pipeline Corp	18,650	15,629	4,996,113	4,831,241	5,014,763	4,846,870
Pacific Bell Wireless Northwest LLC			1,438,204	1,390,744	1,438,204	1,390,744
PacifiCorp			683,313	660,762	683,313	660,762
Private Car Companies			5,038,215	4,871,958	5,038,215	4,871,958
Puget Sound Energy/Elec	2,391,309	2,003,917	31,693,095	30,647,218	34,084,404	32,651,135
Puget Sound Energy/Gas			6,957,451	6,727,856	6,957,451	6,727,856
Qwest Corporation Inc	528,180	442,615	4,513,089	4,364,156	5,041,269	4,806,771
Qwest Wireless LLC			189,301	183,055	189,301	183,055
Spacenet Inc			1,075	1,039	1,075	1,039
Touch America Inc			573,489	554,566	573,489	554,566
US Cellular Combined Washington/Oregon			3,289,686	3,181,126	3,289,686	3,181,126
Verizon Northwest Inc			3,313	3,204	3,313	3,204
Verizon Wireless (VAW) LLC - WA			58,998	57,051	58,998	57,051
VoiceStream PCS III			2,575,902	2,490,899	2,575,902	2,490,899
VoiceStream PV/SS PCS LP			449,379	434,549	449,379	434,549
Washington RSA #8 Ltd Partnership			1,742	1,684	1,742	1,684
TOTALS	23,255,089	19,487,765	97,650,744	94,428,273	120,905,833	113,916,038

Klickitat

AT&T Communications	3,000	2,715			3,000	2,715
AT&T Wireless Services, Inc.			439,071	439,071	439,071	439,071
Avista Corp - Gas	1,529	1,384	1,144,567	1,144,567	1,146,096	1,145,951
BNSF - Tax Dept	35,287,552	31,935,237	10,737,397	10,737,397	46,024,949	42,672,634
Federal Express Corp			6,226	6,226	6,226	6,226
MCI Worldcom Network Services Inc			865,931	865,931	865,931	865,931
Nextel West Corp			379,670	379,670	379,670	379,670
Northwest Natural Gas Co	1,900	1,720	2,555,790	2,555,790	2,557,690	2,557,510
Northwest Pipeline Corp	1,651,313	1,494,438	55,128,195	55,128,195	56,779,508	56,622,633
PacifiCorp	1,034,350	936,087	2,443,891	2,443,891	3,478,241	3,379,978
Private Car Companies			5,786,291	5,786,291	5,786,291	5,786,291
Qwest Corporation Inc			359,266	359,266	359,266	359,266
Sprint Corp-United Telephone NW	1,461,447	1,322,610	15,866,949	15,866,949	17,328,396	17,189,559
Union Pacific Railroad Co	6,532	5,911	28,841	28,841	35,373	34,752
US Cellular Combined Washington/Oregon			1,676,847	1,676,847	1,676,847	1,676,847
VoiceStream PCS 1 LLC			984,108	984,108	984,108	984,108
TOTALS	39,447,623	35,700,102	98,403,040	98,403,040	137,850,663	134,103,142

Lewis

360networks (USA2) LP			1,017	979	1,017	979
360networks Inc			494,199	475,421	494,199	475,421
Allstream Fiber U.S. Inc.			193,584	186,228	193,584	186,228
AT&T Communications			869,636	836,590	869,636	836,590
AT&T Wireless Services, Inc.			1,074,430	1,033,602	1,074,430	1,033,602
Atos Origin IT Services Inc			317,460	305,397	317,460	305,397
Avista Corp - Gas	1,112,702	1,048,166			1,112,702	1,048,166
Benton Rural Electric Assoc Inc			33,124	31,865	33,124	31,865
Big Pipe US Inc			122,351	117,702	122,351	117,702
BNSF - Tax Dept	15,972,548	15,046,140	4,875,066	4,689,812	20,847,614	19,735,952
Cable & Wireless USA, Inc.			12,637	12,162	12,637	12,162
Calpoint (Washington) LLC			2,899	2,788	2,899	2,788
Century Tel of WA, Inc (T141)	1,021,097	961,873	11,547,097	11,108,308	12,568,194	12,070,181
CenturyTel of Cowiche, Inc			40,388	38,853	40,388	38,853
Electric Lightwave Inc			20,028	19,267	20,028	19,267
Enron Broadband Services			6,951	6,687	6,951	6,687
Federal Express Corp			11,936	11,483	11,936	11,483
France Telecom Long Distance USA, LLC			28,063	26,995	28,063	26,995
Global Crossing NA Networks Inc			190,557	183,316	190,557	183,316
Level 3 Communications			2,874,860	2,765,616	2,874,860	2,765,616
MCI Worldcom Network Services Inc			1,113,520	1,071,207	1,113,520	1,071,207
Nextel West Corp			280,487	269,829	280,487	269,829
Northwest Open Access Network			335,136	322,401	335,136	322,401
Northwest Pipeline Corp	4,560,934	4,296,399	43,803,104	42,138,584	48,364,038	46,434,983
Olympic Pipe Line Co	4,900	4,616	818,950	787,831	823,850	792,447
Pacific Bell Wireless Northwest LLC			565,866	544,363	565,866	544,363
PacifiCorp			79,346	76,331	79,346	76,331
Private Car Companies			2,448,317	2,355,282	2,448,317	2,355,282

Puget Sound & Pacific RR	228,230	214,992	113,375	109,067	341,605	324,059
Puget Sound Energy/Elec	123,834	116,652	3,200,414	3,078,798	3,324,248	3,195,450
Puget Sound Energy/Gas	1,372,901	1,293,273	41,985,895	40,390,430	43,358,796	41,683,703
Qwest Communications Corp			175,879	169,197	175,879	169,197
Qwest Corporation Inc	2,226,806	2,097,652	20,558,859	19,777,623	22,785,665	21,875,275
Qwest Wireless LLC			348,951	335,691	348,951	335,691
Spacenet Inc			1,075	1,034	1,075	1,034
Sprint Corp			1,391,545	1,338,665	1,391,545	1,338,665
Sprint Spectrum LP			1,446,166	1,391,212	1,446,166	1,391,212
Time Warner Telecom Inc			459,512	442,052	459,512	442,052
Touch America Inc			50,695	48,767	50,695	48,767

TransAlta Centralia Gen and Mining	29,783,119	28,055,698	531,172,723	510,988,159	560,955,842	539,043,857
Union Pacific Railroad Co	413,222	389,254	2,475,264	2,381,205	2,888,486	2,770,459
US Cellular Combined Washington/Oregon			2,531,920	2,435,707	2,531,920	2,435,707
VoiceStream PCS III			411,636	395,994	411,636	395,994
Wiltel Communications, Inc.	30,200	28,448	1,153,711	1,109,870	1,183,911	1,138,318
TOTALS	56,850,493	53,553,163	679,638,629	653,812,370	736,489,122	707,365,533

Lincoln

Allstream Fiber U.S. Inc.			104,869	97,843	104,869	97,843
AT&T Communications	7,900	7,497	357,650	333,687	365,550	341,184
AT&T Wireless Services, Inc.	155,194	147,279	748,821	698,649	904,015	845,928
Avista Corp - Gas	8,853	8,401	7,496,105	6,993,864	7,504,958	7,002,265
Avista Corporation - Electric	1,418,203	1,345,875	35,851,606	33,449,549	37,269,809	34,795,424
Big Bend Elec Coop Inc			59,687	55,687	59,687	55,687
BNSF - Tax Dept	17,633,969	16,734,636	5,332,684	4,975,394	22,966,653	21,710,030
Century Tel of WA, Inc (T141)	960,077	911,114	16,672,354	15,555,307	17,632,431	16,466,421
Chevron Pipe Line Co			872,431	813,978	872,431	813,978
Eastern Sub RSA Ltd Partnership	162,000	153,738	850,836	793,829	1,012,836	947,567
Inland Power & Light Co	499,961	474,463	7,585,553	7,077,319	8,085,514	7,551,782
Northwest Open Access Network			498,278	464,893	498,278	464,893
Northwest Pipeline Corp	700	664	6,518,740	6,081,984	6,519,440	6,082,648
Pacific Bell Wireless Northwest LLC			251,543	234,690	251,543	234,690
Palouse River & Coulee City Railroad	589,231	559,182	174,414	162,728	763,645	721,910
Private Car Companies			9,847,497	9,187,713	9,847,497	9,187,713
Qwest Corporation Inc			1,254,940	1,170,860	1,254,940	1,170,860
Sprint Corp			439,098	409,679	439,098	409,679
Touch America Inc			464,256	433,150	464,256	433,150
Ubiquitel Inc			230,164	214,743	230,164	214,743
Union Pacific Railroad Co	1,963,319	1,863,190	284,378	265,325	2,247,697	2,128,515
Verizon Wireless (VAW) LLC - WA			48,350	45,111	48,350	45,111
VoiceStream PV/SS PCS LP			670,931	625,979	670,931	625,979
Yellowstone Pipe Line Co			1,137,742	1,061,512	1,137,742	1,061,512
TOTALS	23,399,407	22,206,039	97,752,927	91,203,473	121,152,334	113,409,512

Mason

AT&T Communications	12,900	11,146			12,900	11,146
AT&T Wireless Services, Inc.			394,788	370,707	394,788	370,707
Cascade Natural Gas Corp	77,509	66,967	8,888,987	8,346,758	8,966,496	8,413,725
Century Tel of WA, Inc (T141)			691,090	648,934	691,090	648,934
Federal Express Corp			13,152	12,350	13,152	12,350
Grays Harbor-Mason Cellular LTD Partners			1,425,339	1,338,393	1,425,339	1,338,393
Inland Telephone Co			808,237	758,935	808,237	758,935
Kenmore Air Harbor Inc			3,621	3,400	3,621	3,400
Nextel West Corp			304,774	286,183	304,774	286,183
Northwest Open Access Network			218,758	205,414	218,758	205,414
Northwest Pipeline Corp	58,180	50,268	1,048,503	984,544	1,106,683	1,034,812
Pacific Bell Wireless Northwest LLC			1,023,897	961,440	1,023,897	961,440
Private Car Companies			894,059	839,523	894,059	839,523
Puget Sound & Pacific RR	882,681	762,637	1,111,769	1,043,952	1,994,450	1,806,589
Qwest Corporation Inc	1,609,250	1,390,392	19,523,584	18,332,645	21,132,834	19,723,037
Spacenet Inc			1,075	1,009	1,075	1,009
Sprint Spectrum LP			1,319,756	1,239,252	1,319,756	1,239,252
US Cellular Combined Washington/Oregon			390,670	366,840	390,670	366,840
VoiceStream PCS III			725,097	680,865	725,097	680,865
TOTALS	2,640,520	2,281,410	38,787,156	36,421,144	41,427,676	38,702,554

Okanogan

BMCT Equipment Co LLC			24,623	24,081	24,623	24,081
BNSF - Tax Dept			1,517	1,484	1,517	1,484
Cascade & Columbia River Railroad	4,394,927	4,030,146	674,145	659,313	5,069,072	4,689,459
Century Tel of WA, Inc (T141)	378,610	347,185	7,498,796	7,333,820	7,877,406	7,681,005
Empire Airlines Inc			5,153	5,040	5,153	5,040
Federal Express Corp			25,818	25,250	25,818	25,250
Ferry Equipment Co LLC			1,008,221	986,039	1,008,221	986,039
MCI Worldcom Network Services Inc			3,769	3,686	3,769	3,686
Methow Aviation Inc			22,084	21,599	22,084	21,599

Nespelem Valley Electric Coop Inc	203,772	186,860	2,043,902	1,998,937	2,247,674	2,185,797
Nextel West Corp			1,893	1,851	1,893	1,851
Private Car Companies			5,475,968	5,355,496	5,475,968	5,355,496
Qwest Corporation Inc	1,948,874	1,787,118	10,493,329	10,262,479	12,442,203	12,049,597
Rose Air			1,148	1,122	1,148	1,122
SES Americom, Inc			1,016	993	1,016	993
Verizon Northwest Inc	871,297	798,979	10,554,134	10,321,944	11,425,431	11,120,923
Verizon Wireless (VAW) LLC - WA			2,266,832	2,216,961	2,266,832	2,216,961
TOTALS	7,797,480	7,150,288	40,102,348	39,220,095	47,899,828	46,370,383

Pacific

AT&T Wireless Services, Inc.			401,549	380,668	401,549	380,668
Century Tel of WA, Inc (T141)	925,544	843,171	15,569,163	14,759,568	16,494,707	15,602,739
Federal Express Corp			550	521	550	521
US Cellular Combined Washington/Oregon			1,174,628	1,113,547	1,174,628	1,113,547
Verizon Northwest Inc	193,303	176,099	678,150	642,886	871,453	818,985
Verizon Wireless (VAW) LLC - OR			442,909	419,877	442,909	419,877
VoiceStream PCS III			353,019	334,662	353,019	334,662
Western Wahkiakum County Telephone Co	114,161	104,001	3,352,679	3,178,339	3,466,840	3,282,340
TOTALS	1,233,008	1,123,271	21,972,647	20,830,068	23,205,655	21,953,339

Pend Oreille

AT&T Communications			257,610	209,952	257,610	209,952
Avista Corporation - Electric			86,313	70,346	86,313	70,346
BNSF - Tax Dept	311,475	255,098	94,260	76,822	405,735	331,920
Federal Express Corp			900	734	900	734
Ferry Equipment Co LLC			198,911	162,112	198,911	162,112
Pacific Bell Wireless Northwest LLC			68,037	55,450	68,037	55,450
Private Car Companies			90,944	74,119	90,944	74,119
Qwest Corporation Inc			307,003	250,207	307,003	250,207
Ubiquitel Inc			562,792	458,676	562,792	458,676
Verizon Northwest Inc	671,060	549,599	6,044,369	4,926,162	6,715,429	5,475,761
Verizon Wireless (VAW) LLC - WA			1,352,215	1,102,055	1,352,215	1,102,055
TOTALS	982,535	804,697	9,063,354	7,386,635	10,045,889	8,191,332

Pierce

360networks Inc			290,092	277,909	290,092	277,909
Abovenet Communications, Inc.			567,062	543,245	567,062	543,245
Advanced Telecom Group Inc			696,207	666,966	696,207	666,966
Allstream Fiber U.S. Inc.			139,268	133,419	139,268	133,419
American Trans Air Inc			27,941	26,768	27,941	26,768
AT&T Communications	21,045,566	18,246,506	5,486,604	5,256,168	26,532,170	23,502,674
AT&T Wireless Services, Inc.			30,418,309	29,140,741	30,418,309	29,140,741
Atos Origin IT Services Inc			5,079,363	4,866,032	5,079,363	4,866,032
Big Pipe US Inc			133,146	127,556	133,146	127,556
BNSF - Tax Dept	24,079,800	20,877,187	7,358,193	7,049,150	31,437,993	27,926,337
Cable & Wireless USA, Inc.			13,450	12,884	13,450	12,884
Calpoint (Washington) LLC			3,124	2,993	3,124	2,993
Century Tel of WA, Inc (T141)	4,041,690	3,504,144	52,677,382	50,464,933	56,719,072	53,969,077
Comcast Phone of Wa/Or, LLC			7,068,525	6,771,646	7,068,525	6,771,646
Covad Communications			197,629	189,328	197,629	189,328
Electric Lightwave Inc			871,509	834,906	871,509	834,906
Enron Broadband Services			7,038	6,743	7,038	6,743
Eschelon Telecom Inc			108,686	104,121	108,686	104,121
Federal Express Corp			437,444	419,072	437,444	419,072
France Telecom Long Distance USA, LLC			31,093	29,787	31,093	29,787
Global Crossing NA Networks Inc			220,608	211,342	220,608	211,342
Grand Holdings Inc			177,217	169,773	177,217	169,773
Grays Harbor-Mason Cellular LTD Partners			367,600	352,161	367,600	352,161
Integra Telecom of Washington			518,806	497,016	518,806	497,016
Kenmore Air Harbor Inc			3,186	3,052	3,186	3,052
Level 3 Communications			3,491,243	3,344,613	3,491,243	3,344,613
MCI Worldcom			15,298	14,655	15,298	14,655
MCI Worldcom Network Services Inc	113,032	97,999	1,499,946	1,436,949	1,612,978	1,534,948
McLeod USA Network Svcs Inc			141,939	135,976	141,939	135,976
McLeod USA Telecommunications Services,			22,968	22,003	22,968	22,003

Nextel West Corp			6,189,614	5,929,650	6,189,614	5,929,650
Northwest Airlines Inc			75,189	72,031	75,189	72,031
Northwest Open Access Network			52,798	50,581	52,798	50,581
Northwest Pipeline Corp	1,192,362	1,033,779	36,819,664	35,273,238	38,012,026	36,307,017
Olympic Pipe Line Co	141,244	122,459	1,103,285	1,056,948	1,244,529	1,179,407
Omni Air International			49,068	47,007	49,068	47,007
Pacific Bell Wireless Northwest LLC			10,399,442	9,962,664	10,399,442	9,962,664
Peninsula Light Co	12,413,479	10,762,486	40,152,183	38,465,790	52,565,662	49,228,276
Private Car Companies			5,737,214	5,496,253	5,737,214	5,496,253
Puget Sound Energy/Elec	34,040,093	29,512,764	184,193,572	176,457,447	218,233,665	205,970,211
Puget Sound Energy/Gas	9,403,276	8,152,640	235,101,589	225,227,325	244,504,865	233,379,965
Qwest Communications Corp			187,584	179,705	187,584	179,705
Qwest Corporation Inc	29,948,886	25,965,684	235,969,043	226,058,340	265,917,929	252,024,024
Qwest Wireless LLC			5,868,083	5,621,625	5,868,083	5,621,625
Seattle SMSA LTD Partnership	3,258,943	2,825,503	28,820,979	27,610,497	32,079,922	30,436,000
SES Americom, Inc			10,895	10,438	10,895	10,438
Spacenet Inc			12,865	12,324	12,865	12,324
Sprint Corp	916,770	794,840	36,409,030	34,879,851	37,325,800	35,674,691
Sprint Spectrum LP			14,983,115	14,353,827	14,983,115	14,353,827
Sun Country Airlines Inc			10,185	9,757	10,185	9,757
Tanner Electric Coop	14,163	12,279	797,371	763,882	811,534	776,161
Time Warner Telecom Inc			550,080	526,980	550,080	526,980
Touch America Inc			73,805	70,707	73,805	70,707
Union Pacific Railroad Co	4,328,869	3,753,129	3,268,830	3,131,540	7,597,699	6,884,669
Verizon Wireless (VAW) LLC - OR			283,904	271,980	283,904	271,980
Verizon Wireless (VAW) LLC - WA			246,926	236,555	246,926	236,555
VoiceStream PCS III			19,622,251	18,798,117	19,622,251	18,798,117
Wiltel Communications, Inc.	306,344	265,600	965,510	924,957	1,271,854	1,190,557
Winstar Communications LLC			1,150	1,102	1,150	1,102
World Airways Inc			1,359,865	1,302,750	1,359,865	1,302,750
XO Communications Inc			1,100	1,054	1,100	1,054
YCom Networks Inc	139,430	120,886	1,613,112	1,545,362	1,752,542	1,666,248
TOTALS	145,383,947	126,047,885	989,000,177	947,462,191	1,134,384,124	1,073,510,076

San Juan

360networks Inc			33,772	30,833	33,772	30,833
Allstream Fiber U.S. Inc.			210,475	192,163	210,475	192,163
AT&T Wireless Services, Inc.			339,096	309,594	339,096	309,594
Federal Express Corp			73,854	67,429	73,854	67,429
Fiberco Telecommunications Corp			378,823	345,864	378,823	345,864
Island Air			387,987	354,232	387,987	354,232
Kenmore Air Harbor Inc			715,515	653,264	715,515	653,264
Methow Aviation Inc			229,125	209,191	229,125	209,191
Nextel West Corp			142,101	129,739	142,101	129,739
Northwest Pipeline Corp			277,073	252,968	277,073	252,968
Northwest Seaplanes Inc			27,822	25,401	27,822	25,401
Pacific Bell Wireless Northwest LLC			362,881	331,310	362,881	331,310
Qwest Corporation Inc			6,733	6,146	6,733	6,146
Qwest Wireless LLC			23,233	21,212	23,233	21,212
Rite Bros Aviation Inc.			47,652	43,507	47,652	43,507
Rose Air			6,066	5,538	6,066	5,538
Rugby Aviation LLC			119,232	108,858	119,232	108,858
Seattle SMSA LTD Partnership			1,204,284	1,099,512	1,204,284	1,099,512
Sprint Spectrum LP			368,974	336,873	368,974	336,873
VoiceStream PCS III			250,538	228,741	250,538	228,741
West Isle Air Inc			130,599	119,237	130,599	119,237
Whidbey Telephone Co			134,627	122,914	134,627	122,914
TOTALS			5,470,462	4,994,526	5,470,462	4,994,526

Skagit

Advanced Telecom Group Inc			29,276	29,276	29,276	29,276
Allstream Fiber Washington, Inc.			512,324	512,324	512,324	512,324
AT&T Communications			554,296	554,296	554,296	554,296
AT&T Wireless Services, Inc.			936,952	936,952	936,952	936,952
Atos Origin IT Services Inc			952,380	952,380	952,380	952,380
BNSF - Tax Dept	11,266,388	10,489,009	3,498,211	3,498,211	14,764,599	13,987,220
Cascade Natural Gas Corp	1,321,790	1,230,586	27,606,712	27,606,712	28,928,502	28,837,298

Federal Express Corp			31,868	31,868	31,868	31,868
Island Air			85,750	85,750	85,750	85,750
Methow Aviation Inc			447,997	447,997	447,997	447,997
Nextel West Corp			794,252	794,252	794,252	794,252
Northwest Pipeline Corp	1,686,535	1,570,165	40,899,048	40,899,048	42,585,583	42,469,213
Northwest Seaplanes Inc			154,143	154,143	154,143	154,143
Olympic Pipe Line Co	2,864,929	2,667,249	10,221,551	10,221,551	13,086,480	12,888,800
Pacific Bell Wireless Northwest LLC			2,644,198	2,644,198	2,644,198	2,644,198
Private Car Companies			3,718,587	3,718,587	3,718,587	3,718,587
Puget Sound Energy/Elec	14,383,962	13,391,471	218,809,156	218,809,156	233,193,118	232,200,627
Puget Sound Energy/Gas			809,412	809,412	809,412	809,412
Qwest Corporation Inc			593,110	593,110	593,110	593,110
Qwest Wireless LLC			1,135,503	1,135,503	1,135,503	1,135,503
Rite Bros Aviation Inc.			6,216	6,216	6,216	6,216
Rugby Aviation LLC			5,942	5,942	5,942	5,942
Seattle SMSA LTD Partnership	635,536	591,684	3,070,571	3,070,571	3,706,107	3,662,255
Spacenet Inc			5,374	5,374	5,374	5,374
Sprint Spectrum LP			2,855,171	2,855,171	2,855,171	2,855,171
Terasen Pipelines (Puget Sound) Corp	734,369	683,698	4,860,568	4,860,568	5,594,937	5,544,266
Verizon Northwest Inc	9,999,451	9,309,488	62,439,509	62,439,509	72,438,960	71,748,997
VoiceStream PCS III			3,163,914	3,163,914	3,163,914	3,163,914
West Isle Air Inc			632,532	632,532	632,532	632,532

TOTALS	42,892,960	39,933,350	391,474,523	391,474,523	434,367,483	431,407,873
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Skamania						
AT&T Wireless Services, Inc.			71,793	68,850	71,793	68,850
Avista Corp - Gas	5,568	5,239	330,672	317,113	336,240	322,352
BNSF - Tax Dept	14,664,610	13,799,401	4,437,878	4,255,928	19,102,488	18,055,329
Electric Lightwave Inc			66,654	63,921	66,654	63,921
Federal Express Corp			900	863	900	863
MCI Worldcom Network Services Inc			421,954	404,654	421,954	404,654
Nextel West Corp			68,795	65,974	68,795	65,974
Northwest Natural Gas Co	2,500	2,353	1,278,799	1,226,368	1,281,299	1,228,721
Northwest Open Access Network			420,454	403,215	420,454	403,215
Northwest Pipeline Corp	2,411,889	2,269,588	21,801,005	20,907,164	24,212,894	23,176,752
PacifiCorp	7,036,498	6,621,344	20,843,158	19,988,589	27,879,656	26,609,933
Private Car Companies			2,484,609	2,382,743	2,484,609	2,382,743
Qwest Corporation Inc			6,963	6,677	6,963	6,677
Sprint Corp-United Telephone NW	178,457	167,928	3,883,123	3,723,914	4,061,580	3,891,842
Sprint Spectrum LP			340,153	326,206	340,153	326,206
Union Pacific Railroad Co			18,237	17,489	18,237	17,489
US Cellular Combined Washington/Oregon			418,976	401,798	418,976	401,798
Verizon Northwest Inc	213,696	201,088	1,677,931	1,609,134	1,891,627	1,810,222
Verizon Wireless (VAW) LLC - OR			422,950	405,609	422,950	405,609
VoiceStream PCS I LLC			904,948	867,846	904,948	867,846
TOTALS	24,513,218	23,066,941	59,899,952	57,444,055	84,413,170	80,510,996

Snohomish						
360networks Inc			20,873	19,851	20,873	19,851
Abovetnet Communications, Inc.			344,883	327,984	344,883	327,984
ACS Long Distance Inc			455,379	433,065	455,379	433,065
Advanced Telecom Group Inc			613,695	583,624	613,695	583,624
Allstream Fiber U.S. Inc.			29,450	28,007	29,450	28,007
Allstream Fiber Washington, Inc.			1,109,401	1,055,043	1,109,401	1,055,043
Ameriflight Inc			42,439	40,359	42,439	40,359
AT&T Communications	2,663,006	2,410,020	4,269,291	4,060,094	6,932,297	6,470,114
AT&T Wireless Services, Inc.			16,517,660	15,708,290	16,517,660	15,708,290
Atos Origin IT Services Inc			2,222,222	2,113,334	2,222,222	2,113,334
BNSF - Tax Dept	23,083,837	20,890,870	7,191,770	6,839,372	30,275,607	27,730,242
Cable & Wireless USA, Inc.			5,246	4,987	5,246	4,987
Calpoint (Washington) LLC			835	795	835	795
Cascade Natural Gas Corp	5,100	4,616	3,414,460	3,247,151	3,419,560	3,251,767
Comcast Phone of Wa/Or, LLC			159,826	151,995	159,826	151,995
Covad Communications			312,052	296,763	312,052	296,763
Electric Lightwave Inc			48,236	45,873	48,236	45,873
Federal Express Corp			113,984	108,397	113,984	108,397
Fiberco Telecommunications Corp			53,007	50,410	53,007	50,410

France Telecom Long Distance USA, LLC			5,333	5,072	5,333	5,072
General Communications Inc	237,600	215,028	2,336,690	2,222,192	2,574,290	2,437,220
Global Crossing Ltd			2,115,304	2,011,653	2,115,304	2,011,653
Global Crossing NA Networks Inc			16,634	15,819	16,634	15,819
Grand Holdings Inc			3,244	3,085	3,244	3,085
Integra Telecom of Washington			282,015	268,197	282,015	268,197
Island Air			10,394	9,885	10,394	9,885
Level 3 Communications			2,126,223	2,022,037	2,126,223	2,022,037
MCI Worldcom			58,431	55,568	58,431	55,568
MCI Worldcom Network Services Inc			220,632	209,821	220,632	209,821
McLeod USA Network Svcs Inc			55,450	52,733	55,450	52,733
Mesa Airlines Inc			2,446	2,326	2,446	2,326
Methow Aviation Inc			44,169	42,004	44,169	42,004
Nextel West Corp			4,403,114	4,187,362	4,403,114	4,187,362
Northwest Microwave			5,499	5,229	5,499	5,229
Northwest Pipeline Corp	2,630,400	2,380,517	50,513,160	48,038,018	53,143,560	50,418,535
Olympic Pipe Line Co	258,674	234,100	3,041,272	2,892,251	3,299,946	3,126,351
OnFiber Communications Inc			2,391,718	2,274,524	2,391,718	2,274,524
Pacific Bell Wireless Northwest LLC			13,043,713	12,404,573	13,043,713	12,404,573
Pacific Crossing Ltd	1,897,434	1,717,178	695,267	661,199	2,592,701	2,378,377
Private Car Companies			8,366,489	7,956,532	8,366,489	7,956,532
Puget Sound Energy/Elec	798,129	722,308	6,443,890	6,128,137	7,242,019	6,850,445
Puget Sound Energy/Gas	9,441,295	8,544,372	148,723,057	141,435,630	158,164,352	149,980,002
Qwest Corporation Inc			516,178	490,883	516,178	490,883
Qwest Wireless LLC			3,958,229	3,764,276	3,958,229	3,764,276
Rite Bros Aviation Inc.			10,359	9,851	10,359	9,851
Rugby Aviation LLC			5,942	5,651	5,942	5,651
SBC Telecom			736,460	700,374	736,460	700,374
Seattle SMSA LTD Partnership	452,302	409,333	13,007,013	12,369,669	13,459,315	12,779,002
Sierra West Airlines			3,500	3,329	3,500	3,329
Spacenet Inc			19,348	18,396	19,348	18,396
Sprint Corp	3,227,750	2,921,114	3,282,564	3,121,722	6,510,314	6,042,836
Sprint Spectrum LP			15,310,830	14,560,599	15,310,830	14,560,599
TELUS Communications Inc			15,665	14,897	15,665	14,897
Time Warner Telecom Inc			1,433,489	1,363,249	1,433,489	1,363,249
Touch America Inc	44,000	39,820			44,000	39,820
United Parcel Service Co			207,033	196,888	207,033	196,888
Verizon Airfone Inc			102,052	97,052	102,052	97,052
Verizon Avenue			488,208	464,285	488,208	464,285
Verizon Northwest Inc	113,269,778	102,509,147	355,970,926	338,528,348	469,240,704	441,037,495
VoiceStream PCS III			24,776,095	23,562,062	24,776,095	23,562,062
VoiceStream PV/SS PCS LP			2,211	2,103	2,211	2,103
Whidbey Telephone Co			119,028	113,195	119,028	113,195
XO Communications Inc			14,305	13,604	14,305	13,604
TOTALS	158,009,305	142,998,423	701,808,288	667,419,674	859,817,593	810,418,097

Spokane

360networks Inc			104,495	100,315	104,495	100,315
ABX Air Inc			703,017	674,897	703,017	674,897
Advanced Telecom Group Inc			19,616	18,831	19,616	18,831
Alaska Airlines Inc			4,576,562	4,393,499	4,576,562	4,393,499
Allegiant Air			40,276	38,665	40,276	38,665
Allstream Fiber U.S. Inc.			421,340	404,486	421,340	404,486
America West Airlines Inc			3,772,173	3,621,287	3,772,173	3,621,287
American Trans Air Inc			11,284	10,833	11,284	10,833
Ameriflight Inc			298,671	286,724	298,671	286,724
AT&T Communications	9,360,497	8,087,469	6,972,505	6,693,607	16,333,002	14,781,076
AT&T Wireless Services, Inc.			8,499,959	8,159,963	8,499,959	8,159,963
Avista Corp - Gas	222,249	192,023	96,586,571	92,723,103	96,808,820	92,915,126
Avista Corporation - Electric	23,022,718	19,891,630	263,920,322	253,363,509	286,943,040	273,255,139
Big Sky Transportation Co			1,019,430	978,653	1,019,430	978,653
BNSF - Tax Dept	30,628,942	26,463,406	10,419,162	10,002,394	41,048,104	36,465,800
Casino Express			24,104	23,140	24,104	23,140
Century Tel of WA, Inc (T141)	1,955,453	1,689,513	17,072,322	16,389,427	19,027,775	18,078,940
Chevron Pipe Line Co	70,160	60,618	1,020,965	980,125	1,091,125	1,040,743
Columbia Fiber Solutions			2,799,999	2,688,001	2,799,999	2,688,001
Covad Communications			9,680	9,293	9,680	9,293
Cricket Communications Inc			2,980,000	2,860,800	2,980,000	2,860,800

Delta Air Lines Inc	7,947,403	7,629,507	7,947,403	7,629,507
Electric Lightwave Inc	2,729,040	2,619,880	2,729,040	2,619,880
Empire Airlines Inc	115,672	111,045	115,672	111,045
Executive Flight Inc	33,744	32,395	33,744	32,395
Federal Express Corp	11,407,081	10,950,797	11,407,081	10,950,797

Gas Transmission Northwest Corp	13,813,441	11,934,812	51,517,218	49,456,529	65,330,659	61,391,341
Global Crossing NA Networks Inc			19,710	18,921	19,710	18,921
Global Crossing Telecomm Inc			2,799	2,687	2,799	2,687
Grand Holdings Inc			47,041	45,160	47,041	45,160
Horizon Air Industries Inc			23,895,433	22,939,616	23,895,433	22,939,616
Inland Power & Light Co	2,468,394	2,132,692	34,215,736	32,847,105	36,684,130	34,979,797
Kootenai Electric Coop Inc			212,000	203,520	212,000	203,520
MCI Worldcom			9,776	9,385	9,776	9,385
MCI Worldcom Network Services Inc			815,498	782,878	815,498	782,878
McLeod USA Network Svcs Inc			671,404	644,548	671,404	644,548
McLeod USA Telecommunications Services,			17,356	16,662	17,356	16,662
Mesa Airlines Inc			1,881,001	1,805,761	1,881,001	1,805,761
Methow Aviation Inc			16,563	15,901	16,563	15,901
Montana Rail Link Inc			2,370,000	2,275,200	2,370,000	2,275,200
Nextel West Corp			1,645,100	1,579,296	1,645,100	1,579,296
North American Airlines			94,718	90,929	94,718	90,929
Northwest Airlines Inc			3,715,846	3,567,212	3,715,846	3,567,212
Northwest Microwave			401,475	385,415	401,475	385,415
Northwest Open Access Network			1,366,298	1,311,646	1,366,298	1,311,646
Northwest Pipeline Corp	512,532	442,827	17,431,533	16,734,270	17,944,065	17,177,097
Omni Air International			95,988	92,149	95,988	92,149
OneEighty Networks, Inc.			149,270	143,299	149,270	143,299
Pacific Bell Wireless Northwest LLC			13,041,245	12,519,593	13,041,245	12,519,593
Palouse River & Coulee City Railroad	457,785	395,523	135,507	130,085	593,292	525,608
Private Car Companies			14,801,276	14,209,222	14,801,276	14,209,222
Puget Sound Energy/Elec			9,181	8,814	9,181	8,814
Qwest Corporation Inc	27,648,574	23,888,368	170,986,443	164,146,983	198,635,017	188,035,351
Qwest Wireless LLC			2,318,193	2,225,465	2,318,193	2,225,465
Sierra Pacific Airlines			11,337	10,884	11,337	10,884
Sierra West Airlines			3,500	3,360	3,500	3,360
Skywest Airlines Inc			11,331,195	10,877,947	11,331,195	10,877,947
Southwest Airlines Co			23,508,333	22,568,000	23,508,333	22,568,000
Spacenet Inc			9,673	9,286	9,673	9,286
Sprint Corp	316,692	273,622	4,008,881	3,848,525	4,325,573	4,122,147
Sprint Spectrum LP			217,023	208,342	217,023	208,342
Sun Country Airlines Inc			30,863	29,628	30,863	29,628
Time Warner Telecom Inc			6,943,827	6,666,072	6,943,827	6,666,072
Touch America Inc			237,700	228,193	237,700	228,193
Ubiquitel Inc			17,095,289	16,411,476	17,095,289	16,411,476
Union Pacific Railroad Co	18,789,523	16,234,146	3,348,738	3,214,788	22,138,261	19,448,934
United Air Lines Inc			12,680,829	12,173,595	12,680,829	12,173,595
United Parcel Service Co			12,665,580	12,158,956	12,665,580	12,158,956
Verizon Airfone Inc			84,756	81,365	84,756	81,365
Verizon Northwest Inc	824,092	712,015	3,517,624	3,376,922	4,341,716	4,088,937
VoiceStream PCS III			8,397	8,062	8,397	8,062
VoiceStream PV/SS PCS LP			13,988,622	13,429,078	13,988,622	13,429,078
Western Air Express			256,000	245,760	256,000	245,760
Winstar Communications LLC			1,150	1,104	1,150	1,104
XO Communications Inc			4,305,006	4,132,805	4,305,006	4,132,805
Yellowstone Pipe Line Co	496,940	429,356	2,218,953	2,130,196	2,715,893	2,559,552
TOTALS	130,587,992	112,828,020	901,862,277	865,787,771	1,032,450,269	978,615,791

Stevens

Avista Corp - Gas	3,609	3,292	15,118,452	14,619,543	15,122,061	14,622,835
Avista Corporation - Electric	1,803,484	1,644,778	153,086,658	148,034,803	154,890,142	149,679,581
BMCT Equipment Co LLC			22,747	21,996	22,747	21,996
BNSF - Tax Dept	12,284,488	11,203,453	3,770,875	3,646,435	16,055,363	14,849,888
Century Tel of WA, Inc (T141)	349,262	318,526	12,465,021	12,053,674	12,814,283	12,372,200
Federal Express Corp			2,242	2,168	2,242	2,168
Ferry Equipment Co LLC			431,371	417,137	431,371	417,137
Inland Power & Light Co	128,013	116,748	4,345,910	4,202,496	4,473,923	4,319,244
Nextel West Corp			89,525	86,571	89,525	86,571
Pacific Bell Wireless Northwest LLC			154,058	148,973	154,058	148,973
Private Car Companies			7,892,429	7,631,977	7,892,429	7,631,977
Qwest Corporation Inc	1,023,514	933,445	12,100,437	11,701,124	13,123,951	12,634,569
Sprint Spectrum LP			2,065	1,996	2,065	1,996
Verizon Wireless (VAW) LLC - WA			1,193,989	1,154,587	1,193,989	1,154,587
VoiceStream PV/SS PCS LP			284,228	274,848	284,228	274,848

TOTALS	15,592,370	14,220,242	210,960,007	203,998,328	226,552,377	218,218,570
Thurston						
360networks (USA2) LP			1,277	1,190	1,277	1,190
360networks Inc			62,913	58,635	62,913	58,635
Advanced Telecom Group Inc			503,147	468,933	503,147	468,933
AT&T Communications	2,838,797	2,574,789	1,340,982	1,249,795	4,179,779	3,824,584
AT&T Wireless Services, Inc.			925,122	862,213	925,122	862,213
Atos Origin IT Services Inc			5,396,824	5,029,841	5,396,824	5,029,841
Avista Corporation - Electric	715,982	649,395	340,154	317,023	1,056,136	966,418
Big Pipe US Inc			73,218	68,238	73,218	68,238
Big Sky Transportation Co			467,165	435,398	467,165	435,398
BNSF - Tax Dept	14,196,372	12,876,111	4,558,891	4,248,885	18,755,263	17,124,996
Cable & Wireless USA, Inc.			13,600	12,676	13,600	12,676
Calpoint (Washington) LLC			20,202	18,828	20,202	18,828
Century Tel of WA, Inc (T141)			4,574	4,263	4,574	4,263
Covad Communications			63,056	58,768	63,056	58,768
Electric Lightwave Inc			116,681	108,747	116,681	108,747
Enron Broadband Services			4,048	3,772	4,048	3,772
Executive Flight Inc			14,526	13,538	14,526	13,538
Federal Express Corp			288,001	268,416	288,001	268,416
France Telecom Long Distance USA, LLC			53,679	50,028	53,679	50,028
Global Crossing NA Networks Inc			51,504	48,002	51,504	48,002
Level 3 Communications	864,432	784,040	3,065,062	2,856,638	3,929,494	3,640,678
MCI Worldcom			108,508	101,129	108,508	101,129
MCI Worldcom Network Services Inc			322,955	300,994	322,955	300,994
McLeod USA Network Svcs Inc			41,449	38,630	41,449	38,630
Nextel West Corp			1,777,312	1,656,454	1,777,312	1,656,454
Northwest Microwave			39,995	37,275	39,995	37,275
Northwest Open Access Network			1,084,927	1,011,152	1,084,927	1,011,152
Northwest Pipeline Corp	374,492	339,665	41,873,321	39,025,932	42,247,813	39,365,597
Olympic Pipe Line Co	324,713	294,515	3,973,909	3,703,685	4,298,622	3,998,200
Pacific Bell Wireless Northwest LLC			4,072,732	3,795,787	4,072,732	3,795,787
PacifiCorp	3,283,183	2,977,848	2,065,535	1,925,079	5,348,718	4,902,927
Private Car Companies			3,466,992	3,231,238	3,466,992	3,231,238
Puget Sound & Pacific RR	671,010	608,606	318,271	296,628	989,281	905,234
Puget Sound Energy/Elec	12,361,782	11,212,138	123,456,586	115,061,537	135,818,368	126,273,675
Puget Sound Energy/Gas	111,655	101,273	57,965,413	54,023,764	58,077,068	54,125,037
Qwest Communications Corp			82,338	76,738	82,338	76,738
Qwest Corporation Inc	7,635,500	6,925,399	88,306,453	82,301,615	95,941,953	89,227,014
Qwest Wireless LLC			1,980,570	1,845,892	1,980,570	1,845,892
SES Americom, Inc			2,270	2,115	2,270	2,115
Shared Communication Services			3,102	2,891	3,102	2,891
Spacenet Inc			4,300	4,008	4,300	4,008
Sprint Corp			1,214,873	1,132,262	1,214,873	1,132,262
Sprint Spectrum LP			4,096,749	3,818,170	4,096,749	3,818,170
Tanner Electric Coop			86,590	80,702	86,590	80,702
Time Warner Telecom Inc			320,463	298,671	320,463	298,671
Touch America Inc			73,930	68,901	73,930	68,901
TransAlta Centralia Gen and Mining	11,984,178	10,869,648	2,059,981	1,919,902	14,044,159	12,789,550
Union Pacific Railroad Co	940,812	853,318	2,319,931	2,162,175	3,260,743	3,015,493
VoiceStream PCS III			6,751,716	6,292,598	6,751,716	6,292,598
Wiltel Communications, Inc.			601,017	560,147	601,017	560,147
YCom Networks Inc	3,186,254	2,889,933	11,595,203	10,806,730	14,781,457	13,696,663
TOTALS	59,489,162	53,956,678	377,432,017	351,766,628	436,921,179	405,723,306
Wahkiakum						
AT&T Wireless Services, Inc.			175,320	161,996	175,320	161,996
Century Tel of WA, Inc (T141)	206,222	199,416	2,960,889	2,735,863	3,167,111	2,935,279
US Cellular Combined Washington/Oregon			97,843	90,407	97,843	90,407
Western Wahkiakum County Telephone Co	537,948	520,196	3,750,212	3,465,197	4,288,160	3,985,393
TOTALS	744,170	719,612	6,984,264	6,453,463	7,728,434	7,173,075
Walla Walla						
360networks Inc			43,473	40,865	43,473	40,865
Ameriflight Inc			82,980	78,001	82,980	78,001

AT&T Communications	1,300	1,147	1,317,095	1,238,070	1,318,395	1,239,217
AT&T Wireless Services, Inc.			446,978	420,159	446,978	420,159
BMCT Equipment Co LLC	466,066	411,070	2,986,562	2,807,368	3,452,628	3,218,438
BNSF - Tax Dept	1,882,683	1,660,526	2,324,516	2,185,045	4,207,199	3,845,571
Cascade Natural Gas Corp	1,152,083	1,016,138	8,719,255	8,196,099	9,871,338	9,212,237
Century Tel of WA, Inc (T141)			2,628,807	2,471,079	2,628,807	2,471,079
Chevron Pipe Line Co			1,044,949	982,254	1,044,949	982,254
Columbia Energy LLC			7,957	7,480	7,957	7,480
Columbia Rural Electric Assoc Inc	1,473,867	1,299,951	5,291,826	4,974,312	6,765,693	6,274,263
Executive Flight Inc			13,967	13,129	13,967	13,129
Federal Express Corp			11,231	10,557	11,231	10,557
Ferry Equipment Co LLC			5,321,999	5,002,679	5,321,999	5,002,679
FPL Energy Vansycle LLC			136,432,000	128,246,080	136,432,000	128,246,080
Gas Transmission Northwest Corp	15,632,541	13,787,902	67,182,770	63,151,803	82,815,311	76,939,705
Horizon Air Industries Inc			2,120,307	1,993,089	2,120,307	1,993,089
Inland Power & Light Co			80,175	75,365	80,175	75,365
Inland Telephone Co	32,351	28,534	602,895	566,720	635,246	595,254
Nextel West Corp			225,698	212,156	225,698	212,156
Northwest Microwave			47,474	44,625	47,474	44,625
Northwest Pipeline Corp	18,842	16,619	311,658	292,959	330,500	309,578
OneEighty Networks, Inc.			444,730	418,046	444,730	418,046
Pacific Bell Wireless Northwest LLC			526,209	494,636	526,209	494,636
PacifiCorp	965,456	851,532	31,392,306	29,508,773	32,357,762	30,360,305
Palouse River & Coulee City Railroad	575,915	507,953	186,635	175,437	762,550	683,390
Private Car Companies			11,747,781	11,042,913	11,747,781	11,042,913
Qwest Corporation Inc	3,325,338	2,932,948	23,368,556	21,966,442	26,693,894	24,899,390
Qwest Wireless LLC			221,438	208,152	221,438	208,152
Union Pacific Railroad Co	20,744,389	18,296,551	3,117,399	2,930,356	23,861,788	21,226,907
Verizon Wireless (VAW) LLC - WA			63,950	60,113	63,950	60,113
VoiceStream PV/SS PCS LP			236,571	222,377	236,571	222,377
Washington RSA #8 Ltd Partnership	70,100	61,828	2,623,413	2,466,009	2,693,513	2,527,837
TOTALS	46,340,931	40,872,699	311,173,560	292,503,148	357,514,491	333,375,847

Whatcom

360networks Inc			9,910	9,097	9,910	9,097
Advanced Telecom Group Inc			138,245	126,909	138,245	126,909
Allegiant Air			50,825	46,657	50,825	46,657
Allstream Fiber U.S. Inc.			172,426	158,287	172,426	158,287
Allstream Fiber Washington, Inc.			849,537	779,876	849,537	779,876
Ameriflight Inc			405,005	371,794	405,005	371,794
AT&T Communications			1,806,902	1,658,737	1,806,902	1,658,737
AT&T Wireless Services, Inc.			864,644	793,743	864,644	793,743
Atos Origin IT Services Inc			1,904,761	1,748,573	1,904,761	1,748,573
BCE Nexxia Corp			173,588	159,354	173,588	159,354
BNSF - Tax Dept	15,038,417	11,760,042	4,666,430	4,283,784	19,704,847	16,043,826
Cascade Natural Gas Corp	1,202,017	939,980	39,494,253	36,255,722	40,696,270	37,195,702
Casino Express			29,929	27,475	29,929	27,475
Comcast Phone of Wa/Or, LLC			4,913,629	4,510,711	4,913,629	4,510,711
Covad Communications			3,812	3,499	3,812	3,499
Federal Express Corp			1,145,172	1,051,268	1,145,172	1,051,268
Fiberco Telecommunications Corp			163,147	149,769	163,147	149,769
Horizon Air Industries Inc			5,001,189	4,591,092	5,001,189	4,591,092
Island Air			161,105	147,894	161,105	147,894
MCI Worldcom Network Services Inc			183,539	168,489	183,539	168,489
Nextel West Corp			1,472,838	1,352,064	1,472,838	1,352,064
Northwest Microwave			8,760	8,042	8,760	8,042
Northwest Pipeline Corp	5,124,632	4,007,462	38,206,138	35,073,237	43,330,770	39,080,699
Olympic Pipe Line Co			2,602,614	2,389,203	2,602,614	2,389,203
Pacific Bell Wireless Northwest LLC			2,758,066	2,531,904	2,758,066	2,531,904
Private Car Companies			5,269,597	4,837,487	5,269,597	4,837,487
Puget Sound Energy/Elec	16,434,294	12,851,617	296,436,728	272,128,917	312,871,022	284,980,534
Qwest Corporation Inc	3,424,578	2,678,020	37,218,688	34,166,758	40,643,266	36,844,778
Qwest Wireless LLC			1,689,556	1,551,011	1,689,556	1,551,011
Rite Bros Aviation Inc.			2,072	1,902	2,072	1,902
Rugby Aviation LLC			43,576	40,003	43,576	40,003
Seattle SMSA LTD Partnership			126,967	116,555	126,967	116,555
Shared Communication Services			6,511	5,977	6,511	5,977
Skywest Airlines Inc			86,060	79,003	86,060	79,003

Spacenet Inc			3,224	2,960	3,224	2,960
Sprint Corp	56,000	43,792	167,757	154,000	223,757	197,792
Sprint Spectrum LP			2,491,468	2,287,166	2,491,468	2,287,166
Sun Country Airlines Inc			38,270	35,132	38,270	35,132
TELUS Communications Inc			77,786	71,408	77,786	71,408
Terasen Pipelines (Puget Sound) Corp	3,982,405	3,114,240	9,319,659	8,555,446	13,302,064	11,669,686
United Parcel Service Co			10,307	9,462	10,307	9,462
Verizon Northwest Inc	4,617,403	3,610,810	46,522,566	42,707,718	51,139,969	46,318,528
Verizon Wireless (VAW) LLC - WA			6,223,251	5,712,945	6,223,251	5,712,945
VoiceStream PCS III			4,355,430	3,998,282	4,355,430	3,998,282
VoiceStream PV/SS PCS LP			1,642,938	1,508,219	1,642,938	1,508,219
West Isle Air Inc			77,869	71,484	77,869	71,484
Whidbey Telephone Co	1,026,782	802,944	2,866,701	2,631,632	3,893,483	3,434,576
Winstar Communications LLC			1,150	1,056	1,150	1,056
TOTALS	50,906,528	39,808,907	521,864,595	479,071,703	572,771,123	518,880,610

Whitman

360networks Inc			65,783	53,483	65,783	53,483
Allegiant Air			6,473	5,263	6,473	5,263
AT&T Communications			2,172,900	1,766,567	2,172,900	1,766,567
AT&T Wireless Services, Inc.			178,390	145,031	178,390	145,031
Avista Corp - Gas	20,662	18,121	8,190,003	6,658,471	8,210,665	6,676,592
Avista Corporation - Electric	3,176,355	2,785,662	35,007,579	28,461,167	38,183,934	31,246,829
Big Bend Elec Coop Inc			12,110	9,845	12,110	9,845
BMCT Equipment Co LLC	62,336	54,669	812,745	660,763	875,081	715,432
Camas Prairie Railnet	3,309,387	2,902,334	290,611	236,268	3,599,998	3,138,602
Casino Express			1,808	1,470	1,808	1,470
Century Tel of WA, Inc (T141)			139,067	113,062	139,067	113,062
Clearwater Power Co			588,832	478,722	588,832	478,722
Eastern Sub RSA Ltd Partnership			230,246	187,190	230,246	187,190
Federal Express Corp			9,674	7,865	9,674	7,865
Ferry Equipment Co LLC			758,527	616,683	758,527	616,683
Gas Transmission Northwest Corp	59,591	52,262	75,416,130	61,313,316	75,475,721	61,365,578
Horizon Air Industries Inc			2,208,610	1,795,600	2,208,610	1,795,600
Inland Power & Light Co	175,323	153,759	6,385,254	5,191,216	6,560,577	5,344,975
Inland Telephone Co	419,875	368,230	1,603,937	1,304,001	2,023,812	1,672,231
MCI Worldcom Network Services Inc			19,393	15,767	19,393	15,767
Nextel West Corp			227,666	185,093	227,666	185,093
Northwest Microwave			24,713	20,092	24,713	20,092
Northwest Pipeline Corp	45,822	40,186	13,961,341	11,350,570	14,007,163	11,390,756
Pacific Bell Wireless Northwest LLC			1,385,788	1,126,646	1,385,788	1,126,646
Palouse River & Coulee City Railroad	2,029,395	1,779,780	528,627	429,774	2,558,022	2,209,554
Pioneer Telephone Co	274,019	240,315	1,882,267	1,530,285	2,156,286	1,770,600
Private Car Companies			19,456,922	15,818,482	19,456,922	15,818,482
Qwest Corporation Inc	474,474	416,114	4,035,733	3,281,051	4,510,207	3,697,165
Ubiquitel Inc			1,446,263	1,175,814	1,446,263	1,175,814
Union Pacific Railroad Co	2,132,969	1,870,613	430,066	349,644	2,563,035	2,220,257
Verizon Northwest Inc	3,788,130	3,322,190	13,665,624	11,110,154	17,453,754	14,432,344
Verizon Wireless (VAW) LLC - WA			102,598	83,412	102,598	83,412
VoiceStream PV/SS PCS LP			473,577	385,017	473,577	385,017
Washington RSA #8 Ltd Partnership	24,770	21,723	5,109,827	4,154,290	5,134,597	4,176,013
TOTALS	15,993,108	14,025,958	196,829,084	160,022,074	212,822,192	174,048,032

Yakima

360networks (USA2) LP			2,200	2,029	2,200	2,029
Advanced Telecom Group Inc			92,159	84,970	92,159	84,970
Allstream Fiber U.S. Inc.			241,262	222,443	241,262	222,443
Ameriflight Inc			514,326	474,209	514,326	474,209
AT&T Communications	6,596,630	5,976,547	1,076,484	992,517	7,673,114	6,969,064
AT&T Wireless Services, Inc.			903,220	832,770	903,220	832,770
Benton Rural Electric Assoc Inc	182,501	165,346	10,229,995	9,432,057	10,412,496	9,597,403
BNSF - Tax Dept	16,530,603	14,976,726	5,265,545	4,854,835	21,796,148	19,831,561
Cable & Wireless USA, Inc.			35,261	32,510	35,261	32,510
Calpoint (Washington) LLC			25,509	23,518	25,509	23,518
Cascade Natural Gas Corp	3,614,710	3,274,927	24,889,816	22,948,410	28,504,526	26,223,337
Casino Express			27,117	25,002	27,117	25,002
CenturyTel of Cowiche, Inc	178,669	161,874	1,317,943	1,215,143	1,496,612	1,377,017
Electric Lightwave Inc			2,245	2,070	2,245	2,070

Ellensburg Telephone Co Inc	596,285	540,234	3,399,338	3,134,190	3,995,623	3,674,424
Executive Flight Inc			97,993	90,349	97,993	90,349
Federal Express Corp			193,975	178,844	193,975	178,844
France Telecom Long Distance USA, LLC			110,742	102,102	110,742	102,102
Horizon Air Industries Inc			4,014,795	3,701,641	4,014,795	3,701,641
Level 3 Communications	876,479	794,090	4,201,529	3,873,810	5,078,008	4,667,900
MCI Worldcom Network Services Inc			1,497,865	1,381,032	1,497,865	1,381,032
Nextel West Corp			707,518	652,330	707,518	652,330
Northwest Microwave			285,370	263,110	285,370	263,110
Northwest Open Access Network			864,501	797,070	864,501	797,070
Northwest Pipeline Corp	197,901	179,298	9,500,841	8,759,776	9,698,742	8,939,074
Pacific Bell Wireless Northwest LLC			1,271,905	1,172,697	1,271,905	1,172,697
PacifiCorp	15,595,802	14,129,795	93,951,505	86,623,285	109,547,307	100,753,080
Private Car Companies			6,139,880	5,660,969	6,139,880	5,660,969
Qwest Corporation Inc	6,598,237	5,978,003	49,171,454	45,336,081	55,769,691	51,314,084
Qwest Wireless LLC			325,662	300,264	325,662	300,264
Shared Communication Services			4,268	3,935	4,268	3,935
Skywest Airlines Inc			125,028	115,276	125,028	115,276
Spacenet Inc			2,149	1,982	2,149	1,982
Sprint Corp			883	814	883	814
Sprint Corp-United Telephone NW	2,692,894	2,439,762	31,781,546	29,302,583	34,474,440	31,742,345
Sun Country Airlines Inc			13,271	12,236	13,271	12,236
Touch America Inc			431,093	397,469	431,093	397,469
Union Pacific Railroad Co			37,486	34,562	37,486	34,562
US Cellular Combined Washington/Oregon			12,197,162	11,245,782	12,197,162	11,245,782
Verizon Northwest Inc	295,566	267,783	1,575,978	1,453,050	1,871,544	1,720,833
Verizon Wireless (VAW) LLC - WA			526,370	485,313	526,370	485,313
VoiceStream PCS III			950,764	876,605	950,764	876,605
VoiceStream PV/SS PCS LP			85,637	78,956	85,637	78,956
TOTALS	53,956,277	48,884,385	268,089,590	247,178,596	322,045,867	296,062,981
WA STATE TOTAL	1,854,688,582	1,691,516,136	13,469,217,054	12,750,090,233	15,323,905,636	14,441,606,368