

Table 9

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

Actual and Equalized Property Values for Calendar Year 2005

COUNTY - NAME OF COMPANY	REAL PROPERTY		PERSONAL PROPERTY		TOTAL REAL & PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
Adams						
360networks Inc			25,591	24,107	25,591	24,107
Allstream Fiber U.S. Inc.			81,902	77,150	81,902	77,150
AT&T Communications	70,904	69,273	4,579,293	4,313,694	4,650,197	4,382,967
Avista Corp - Gas	17,012	16,620	2,222,927	2,093,997	2,239,939	2,110,617
Avista Corporation - Electric	1,518,509	1,483,583	21,253,644	20,020,933	22,772,153	21,504,516
Big Bend Elec Coop Inc	971,203	948,866	9,311,749	8,771,669	10,282,952	9,720,535
BNSF Railway Company - Tax Dept	25,271,271	24,690,034	8,735,648	8,228,980	34,006,919	32,919,014
Cascade Natural Gas Corp	5,600	5,471	1,955,346	1,841,936	1,960,946	1,847,407
Cellco Partnership dba Verizon Wireles			65,236	61,452	65,236	61,452
Century Tel of WA, Inc (T141)	232,628	227,277	10,590,537	9,976,286	10,823,165	10,203,563
Chevron Pipe Line Co	17,602	17,197	1,797,753	1,693,483	1,815,355	1,710,680
Cingular Wireless			1,845,489	1,738,450	1,845,489	1,738,450
Columbia Basin Railroad Co Inc			892,509	840,743	892,509	840,743
Eastern Sub RSA Ltd Partnership	573,300	560,114	1,035,068	975,034	1,608,368	1,535,148
Federal Express Corp			2,451	2,309	2,451	2,309
Inland Power & Light Co			278,422	262,273	278,422	262,273
Nextel West Corp			325,614	306,729	325,614	306,729
Northwest Pipeline Corp	4,677	4,570	20,592,158	19,397,814	20,596,835	19,402,384
Palouse River & Coulee City Railroad			23,689	22,315	23,689	22,315
Pioneer Telephone Co			10,909	10,277	10,909	10,277
Private Car Companies			12,510,040	11,784,458	12,510,040	11,784,458
Puget Sound Energy/Elec			148,992	140,350	148,992	140,350
Qwest Corporation Inc	701,103	684,978	1,963,577	1,849,689	2,664,680	2,534,667
Qwest Wireless LLC			9,835	9,264	9,835	9,264
Sprint Corp			955,899	900,457	955,899	900,457
Ubiquitel Inc			1,920,553	1,809,160	1,920,553	1,809,160
Union Pacific Railroad Co	10,354,423	10,116,270	1,607,851	1,514,596	11,962,274	11,630,866
VoiceStream PCSIII & PV/SS			808,309	761,428	808,309	761,428
Yellowstone Pipe Line Co			43,498	40,975	43,498	40,975
TOTALS	39,738,232	38,824,253	105,594,489	99,470,008	145,332,721	138,294,261
Asotin						
360networks Inc			25,554	19,728	25,554	19,728
Asotin Telephone Co	365,562	318,770	1,055,438	814,799	1,421,000	1,133,569
AT&T Communications	957,736	835,146	562,543	434,284	1,520,279	1,269,430
Avista Corp - Gas	3,128	2,728	4,965,366	3,833,262	4,968,494	3,835,990
Avista Corporation - Electric	1,841,672	1,605,938	22,091,416	17,054,573	23,933,088	18,660,511
BMCT Equipment Co LLC			29,620	22,866	29,620	22,866
Cellco Partnership dba Verizon Wireles			756,874	584,307	756,874	584,307
Clearwater Power Co			1,529,214	1,180,554	1,529,214	1,180,554
Federal Express Corp			900	695	900	695
Ferry Equipment Co LLC			111,645	86,190	111,645	86,190
Inland Power & Light Co			14,386	11,106	14,386	11,106
Nextel West Corp			66,378	51,243	66,378	51,243
PacifiCorp			280,306	216,396	280,306	216,396
Qwest Corporation Inc			2,315,430	1,787,509	2,315,430	1,787,509
Ubiquitel Inc			1,372,129	1,059,283	1,372,129	1,059,283
TOTALS	3,168,098	2,762,582	35,177,199	27,156,795	38,345,297	29,919,377
Benton						
360networks (USA2) LP			13,151	12,257	13,151	12,257
Ameriflight Inc			543,152	506,218	543,152	506,218
AT&T Communications	397,030	356,930	1,335,267	1,244,470	1,732,297	1,601,400
Avista Corporation - Electric			79,709	74,289	79,709	74,289
Benton Rural Electric Assoc Inc	1,864,345	1,676,047	24,637,885	22,962,511	26,502,230	24,638,558
BNSF Railway Company - Tax Dept	37,099,017	33,352,014	13,839,353	12,898,275	50,938,370	46,250,289

Calpoint (Washington) LLC			21,329	19,878	21,329	19,878
Cascade Natural Gas Corp	1,115,022	1,002,405	15,371,922	14,326,632	16,486,944	15,329,037
Cellco Partnership dba Verizon Wireles			3,250,572	3,029,533	3,029,572	3,029,533
Cingular Wireless			4,004,270	3,731,978	4,004,270	3,731,978
Columbia Basin Railroad Co Inc			211,196	196,835	211,196	196,835
Electric Lightwave Inc			55,264	51,506	55,264	51,506
Federal Express Corp			37,537	34,983	37,537	34,983
Ferry Equipment Co LLC			243,762	227,186	243,762	227,186
France Telecom Long Distance USA, LLC			29,630	27,615	29,630	27,615
Gas Transmission Northwest Corp			28,594	26,650	28,594	26,650
Level 3 Communications	775,212	696,916	2,496,075	2,326,343	3,271,287	3,023,259
MCI Worldcom Network Services Inc			651,626	607,316	651,626	607,316
Nextel West Corp			974,638	908,362	974,638	908,362
Noel Communications, Inc.			326,038	303,868	326,038	303,868
Northwest Open Access Network			969,569	903,639	969,569	903,639
Northwest Pipeline Corp	1,040,171	935,114	44,422,848	41,402,095	45,463,019	42,337,209
PacifiCorp	62,300	56,008	1,007,125	938,641	1,069,425	994,649
Private Car Companies			11,745,496	10,946,799	11,745,496	10,946,799
Qwest Corporation Inc	13,994	12,581	1,061,856	989,649	1,075,850	1,002,230
Qwest Wireless LLC			216,051	201,359	216,051	201,359
Savvis, Inc.			19,436	18,113	19,436	18,113
Sprint Corp-United Telephone NW	576,659	518,417	7,215,653	6,724,988	7,792,312	7,243,405
Union Pacific Railroad Co	1,791,311	1,610,388	389,594	363,101	2,180,905	1,973,489
US Cellular Combined Washington/Oregon			5,871,142	5,471,906	5,871,142	5,471,906
Verizon Northwest Inc	14,076,021	12,654,344	60,045,619	55,962,516	74,121,640	68,616,860
VoiceStream PCSIII & PV/SS			1,298,229	1,209,950	1,298,229	1,209,950
Washington Oregon Wireless, LLC			4,162,363	3,879,322	4,162,363	3,879,322
TOTALS	58,811,082	52,871,164	206,575,951	192,528,783	265,387,033	245,399,947

Chelan

360networks Inc			28,780	27,512	28,780	27,512
AT&T Communications			1,046	1,000	1,046	1,000
Avista Corporation - Electric			5,622	5,375	5,622	5,375
BMCT Equipment Co LLC			37,988	36,317	37,988	36,317
BNSF Railway Company - Tax Dept	25,967,101	18,644,378	9,228,545	8,822,489	35,195,646	27,466,867
Cascade & Columbia River Railroad	1,762,899	1,265,762	605,863	579,204	2,368,762	1,844,966
Cascade Natural Gas Corp	1,388,292	996,794	4,338,313	4,147,427	5,726,605	5,144,221
Cellco Partnership dba Verizon Wireles			5,544,252	5,300,305	5,544,252	5,300,305
Cingular Wireless			912,073	871,943	912,073	871,943
Electric Lightwave Inc			3,999	3,823	3,999	3,823
Federal Express Corp			251,220	240,166	251,220	240,166
Ferry Equipment Co LLC			2,732,402	2,612,176	2,732,402	2,612,176
MCI Worldcom Network Services Inc			12,188	11,652	12,188	11,652
Nextel West Corp			273,837	261,790	273,837	261,790
Noel Communications, Inc.			141,012	134,808	141,012	134,808
Northwest Open Access Network			22,801	21,799	22,801	21,799
Northwest Pipeline Corp	38,154	27,394	1,810,225	1,730,575	1,848,379	1,757,969
Private Car Companies			11,272,141	10,776,172	11,272,141	10,776,172
Puget Sound Energy/Elec			292,032	279,182	292,032	279,182
Qwest Corporation Inc			6,573	6,284	6,573	6,284
Qwest Wireless LLC			3,953	3,779	3,953	3,779
Rite Bros Aviation Inc.			744	711	744	711
Sprint Corp			973,170	930,350	973,170	930,350
Verizon Northwest Inc	10,646,843	7,644,433	37,643,719	35,987,395	48,290,562	43,631,828
VoiceStream PCSIII & PV/SS			689,244	658,917	689,244	658,917
Washington Oregon Wireless, LLC			1,091,899	1,043,856	1,091,899	1,043,856
TOTALS	39,803,289	28,578,761	77,923,641	74,495,007	117,726,930	103,073,768

Clallam

ACS Long Distance Inc			51,176	50,152	51,176	50,152
Ameriflight Inc			1,450	1,421	1,450	1,421
AT&T Communications			11,580	11,349	11,580	11,349
Bombardier Flexjet			111,621	109,388	111,621	109,388
Casino Express			10,917	10,699	10,917	10,699
Century Tel of WA, Inc (T141)	1,098,013	951,977	8,024,862	7,864,366	9,122,875	8,816,343
Cingular Wireless			1,081,495	1,059,864	1,081,495	1,059,864
Federal Express Corp			236,402	231,674	236,402	231,674
General Communications Inc			268,189	262,826	268,189	262,826
Horizon Air Industries Inc			44,663	43,770	44,663	43,770

Kenmore Air Harbor Inc			182,482	178,833	182,482	178,833
MCI Worldcom Network Services Inc			11,642	11,409	11,642	11,409
Mountain High Aviation LLC			58,047	56,886	58,047	56,886
NetJets Inc			53,233	52,168	53,233	52,168
Nextel West Corp			561,504	550,272	561,504	550,272
Northwest Open Access Network			323,011	316,550	323,011	316,550
Pacific Crossing Ltd			110,713	108,499	110,713	108,499
Qwest Corporation Inc	2,762,093	2,394,734	15,470,972	15,161,555	18,233,065	17,556,289
Rite Bros Aviation Inc.			386,076	378,355	386,076	378,355
Rugby Aviation LLC			621	608	621	608
Seattle SMSA LTD Partnership			6,630,229	6,497,624	6,630,229	6,497,624
Sprint Spectrum LP			920,289	901,883	920,289	901,883
VoiceStream PCSIII & PV/SS			2,333,473	2,286,804	2,333,473	2,286,804
West Isle Air Inc			51,213	50,189	51,213	50,189
TOTALS	3,860,106	3,346,711	36,935,860	36,197,144	40,795,966	39,543,855

Clark

360networks Inc			103,694	103,694	103,694	103,694
AT&T Communications	90,362	85,482	1,962,677	1,962,677	2,053,039	2,048,159
Big Pipe US Inc			76,493	76,493	76,493	76,493
BNSF Railway Company - Tax Dept	23,578,760	22,305,508	8,093,978	8,093,978	31,672,738	30,399,486
Calpoint (Washington) LLC			1,771	1,771	1,771	1,771
Cascade Natural Gas Corp			8,981	8,981	8,981	8,981
Cellco Partnership dba Verizon Wireles			7,700,706	7,700,706	7,700,706	7,700,706
Century Tel of WA, Inc (T141)	167,481	158,437	3,056,415	3,056,415	3,223,896	3,214,852
Cingular Wireless			2,890,675	2,890,675	2,890,675	2,890,675
CNCS, Inc			72,145	72,145	72,145	72,145
Columbia Basin Railroad Co Inc			503,211	503,211	503,211	503,211
Comcast Phone of Oregon, LLC			7,150,000	7,150,000	7,150,000	7,150,000
Covad Communications			69,725	69,725	69,725	69,725
Electric Lightwave Inc	7,011,833	6,633,194	15,323,107	15,323,107	22,334,940	21,956,301
Eschelon Telecom Inc			274,731	274,731	274,731	274,731
Federal Express Corp			86,828	86,828	86,828	86,828
France Telecom Long Distance USA, LLC			14,240	14,240	14,240	14,240
Gas Transmission Northwest Corp			12,410	12,410	12,410	12,410
Global Crossing NA Networks Inc			30,000	30,000	30,000	30,000
Integra Telecom of Washington			743,963	743,963	743,963	743,963
Level 3 Communications			1,051,665	1,051,665	1,051,665	1,051,665
Lewis River Telephone Co Inc	2,187,824	2,069,681	4,993,123	4,993,123	7,180,947	7,062,804
MCI Worldcom Network Services Inc	20,000	18,920	4,754,416	4,754,416	4,774,416	4,773,336
McLeod USA Network Svcs Inc			38,022	38,022	38,022	38,022
McLeod USA Telecommunications Services,			59,517	59,517	59,517	59,517
Nextel West Corp			2,072,755	2,072,755	2,072,755	2,072,755
Northwest Natural Gas Co	2,564,677	2,426,185	90,245,795	90,245,795	92,810,472	92,671,980
Northwest Open Access Network			942,751	942,751	942,751	942,751
Northwest Pipeline Corp	4,757,216	4,500,327	38,980,998	38,980,998	43,738,214	43,481,325
Olympic Pipe Line Co	444,333	420,339	1,702,910	1,702,910	2,147,243	2,123,249
PacifiCorp	15,918,121	15,058,543	40,627,445	40,627,445	56,545,566	55,685,988
Private Car Companies			3,766,625	3,766,625	3,766,625	3,766,625
Qwest Communications Corp			29,631	29,631	29,631	29,631
Qwest Corporation Inc	8,655,996	8,188,573	64,883,410	64,883,410	73,539,406	73,071,983
Qwest Wireless LLC			5,521,449	5,521,449	5,521,449	5,521,449
Rose Air			7,559	7,559	7,559	7,559
Savvis, Inc.			8,735	8,735	8,735	8,735
Sprint Spectrum LP			4,746,135	4,746,135	4,746,135	4,746,135
Time Warner Telecom Inc			721,306	721,306	721,306	721,306
Union Pacific Railroad Co	119,948	113,472	1,366,419	1,366,419	1,486,367	1,479,891
Verizon Northwest Inc	1,394,164	1,318,879	12,972,318	12,972,318	14,366,482	14,291,197
VoiceStream PCS 1 LLC			4,633,162	4,633,162	4,633,162	4,633,162
VoiceStream PCSIII & PV/SS			4,024	4,024	4,024	4,024
Wiltel Communications, Inc.			503,739	503,739	503,739	503,739
TOTALS	66,910,715	63,297,540	332,809,659	332,809,659	399,720,374	396,107,199

Columbia

360networks Inc			11,437	10,602	11,437	10,602
AT&T Communications			420,464	389,770	420,464	389,770
BMCT Equipment Co LLC			202,328	187,559	202,328	187,559
BNSF Railway Company - Tax Dept			98,281	91,107	98,281	91,107

Cellco Partnership dba Verizon Wireles			5,029	4,662	5,029	4,662
Century Tel of WA, Inc (T141)	57,887	49,956	736,925	683,130	794,812	733,086
Columbia Energy LLC			134,954	125,102	134,954	125,102
Columbia Rural Electric Assoc Inc	2,025,541	1,748,042	2,804,317	2,599,603	4,829,858	4,347,645
Ferry Equipment Co LLC			106,477	98,704	106,477	98,704
Gas Transmission Northwest Corp	32,657	28,183	3,270,388	3,031,650	3,303,045	3,059,833
Inland Power & Light Co			49,375	45,769	49,375	45,769
Inland Telephone Co			9,462	8,771	9,462	8,771
PacifiCorp	66,541	57,425	3,961,183	3,672,017	4,027,724	3,729,442
Palouse River & Coulee City Railroad			81,502	75,553	81,502	75,553
Private Car Companies			395,892	366,990	395,892	366,990
Qwest Corporation Inc	236,471	204,074	1,116,490	1,034,988	1,352,961	1,239,062
Union Pacific Railroad Co	478,894	413,286	86,607	80,285	565,501	493,571
Washington RSA #8 Ltd Partnership			738,980	685,035	738,980	685,035
TOTALS	2,897,991	2,500,966	14,230,091	13,191,297	17,128,082	15,692,263

Cowlitz

360networks (USA2) LP			13,151	13,151	13,151	13,151
360networks Inc			416,423	416,423	416,423	416,423
AT&T Communications	27,877	24,894	3,694,307	3,694,307	3,722,184	3,719,201
Big Pipe US Inc			223,934	223,934	223,934	223,934
BNSF Railway Company - Tax Dept	25,181,822	22,487,366	8,749,451	8,749,451	33,931,273	31,236,817
Calpoint (Washington) LLC			21,518	21,518	21,518	21,518
Cascade Natural Gas Corp	296,627	264,888	9,333,261	9,333,261	9,629,888	9,598,149
Cellco Partnership dba Verizon Wireles			726,921	726,921	726,921	726,921
Cingular Wireless			1,467,901	1,467,901	1,467,901	1,467,901
CNCS, Inc			171,096	171,096	171,096	171,096
Electric Lightwave Inc			65,142	65,142	65,142	65,142
Federal Express Corp			23,233	23,233	23,233	23,233
France Telecom Long Distance USA, LLC			30,084	30,084	30,084	30,084
Global Crossing NA Networks Inc			172,171	172,171	172,171	172,171
Kelso Beaver Pipeline-PGE/KB/B-R	67,630	60,394	9,171,370	9,171,370	9,239,000	9,231,764
Level 3 Communications	919,973	821,536	2,404,410	2,404,410	3,324,383	3,225,946
Lewis River Telephone Co Inc	48,944	43,707	358,107	358,107	407,051	401,814
MCI Worldcom Network Services Inc			497,671	497,671	497,671	497,671
McLeod USA Network Svcs Inc			51,211	51,211	51,211	51,211
Nextel West Corp			578,348	578,348	578,348	578,348
Northwest Open Access Network			221,803	221,803	221,803	221,803
Northwest Pipeline Corp	180,039	160,776	33,685,636	33,685,636	33,865,675	33,846,412
Olympic Pipe Line Co			3,218,170	3,218,170	3,218,170	3,218,170
PacifiCorp	17,179,032	15,340,876	20,740,063	20,740,063	37,919,095	36,080,939
Private Car Companies			4,162,661	4,162,661	4,162,661	4,162,661
Qwest Communications Corp			299,744	299,744	299,744	299,744
Qwest Corporation Inc	3,137,831	2,802,082	18,845,357	18,845,357	21,983,188	21,647,439
Qwest Wireless LLC			99,061	99,061	99,061	99,061
Savvis, Inc.			22,357	22,357	22,357	22,357
Sprint Corp			605,496	605,496	605,496	605,496
Sprint Spectrum LP			1,723,499	1,723,499	1,723,499	1,723,499
Time Warner Telecom Inc			557,833	557,833	557,833	557,833
Union Pacific Railroad Co	2,197,662	1,962,512	3,353,664	3,353,664	5,551,326	5,316,176
US Cellular Combined Washington/Oregon			5,005,826	5,005,826	5,005,826	5,005,826
Verizon Northwest Inc	691,500	617,510	3,346,149	3,346,149	4,037,649	3,963,659
VoiceStream PCS 1 LLC			657,539	657,539	657,539	657,539
Wiltel Communications, Inc.	55,000	49,115	1,001,334	1,001,334	1,056,334	1,050,449
TOTALS	49,983,937	44,635,656	135,715,902	135,715,902	185,699,839	180,351,558

Douglas

360networks Inc			54,992	52,572	54,992	52,572
Ameriflight Inc			27,545	26,333	27,545	26,333
AT&T Communications			1,048	1,002	1,048	1,002
Avista Corporation - Electric	20,350	18,376	1,079,872	1,032,358	1,100,222	1,050,734
BMCT Equipment Co LLC			88,636	84,736	88,636	84,736
BNSF Railway Company - Tax Dept	5,564,729	5,024,951	1,910,228	1,826,177	7,474,957	6,851,128
Bombardier Flexjet			27,905	26,677	27,905	26,677
Cascade Natural Gas Corp	800	722	1,591,908	1,521,865	1,592,708	1,522,587
Cellco Partnership dba Verizon Wireles			1,897,858	1,814,353	1,897,858	1,814,353
Cingular Wireless			103,192	98,650	103,192	98,650
Electric Lightwave Inc			74,990	71,690	74,990	71,690
Executive Flight Inc			5,054,435	4,83		

Federal Express Corp			55,411	52,972	55,411	52,972
Ferry Equipment Co LLC			472,334	451,551	472,334	451,551
Horizon Air Industries Inc			2,695,327	2,576,732	2,695,327	2,576,732
Nespelem Valley Electric Coop Inc	6,000	5,418	93,993	89,857	99,993	95,275
NetJets Inc			79,849	76,335	79,849	76,335
Nextel West Corp			211,447	202,143	211,447	202,143
Northwest Open Access Network			2,625,704	2,510,172	2,625,704	2,510,172
Private Car Companies			1,391,682	1,330,447	1,391,682	1,330,447
Puget Sound Energy/Elec			350,776	335,342	350,776	335,342
Qwest Corporation Inc	345,582	312,061	849,084	811,723	1,194,666	1,123,784
Sprint Corp	164,311	148,373	1,200,985	1,148,141	1,365,296	1,296,514
Verizon Northwest Inc	2,667,196	2,408,479	13,534,893	12,939,355	16,202,089	15,347,834
VoiceStream PCSIII & PV/SS			585,122	559,378	585,122	559,378
TOTALS	8,768,968	7,918,380	36,059,216	34,472,601	44,828,184	42,390,981

Ferry

Avista Corporation - Electric			12,694,447	11,742,364	12,694,447	11,742,364
BNSF Railway Company - Tax Dept			15,229	14,087	15,229	14,087
Cellco Partnership dba Verizon Wireles			431,006	398,681	431,006	398,681
Century Tel of WA, Inc (T141)			2,113,462	1,954,953	2,113,462	1,954,953
Federal Express Corp			900	833	900	833
Ferry Equipment Co LLC			536,015	495,814	536,015	495,814
Kettle Falls International Railway, LLC	3,818,508	3,597,031	1,072,422	991,991	4,890,930	4,589,022
Private Car Companies			5,529,416	5,114,712	5,529,416	5,114,712
Qwest Corporation Inc	173,074	163,036	108,469	100,334	281,543	263,370
Verizon Northwest Inc	397,315	374,271	3,813,705	3,527,677	4,211,020	3,901,948
TOTALS	4,388,897	4,134,338	26,315,071	24,341,446	30,703,968	28,475,784

Franklin

Allegiant Air			23,862	21,690	23,862	21,690
Ameriflight Inc			84,970	77,238	84,970	77,238
AT&T Communications			60,166	54,691	60,166	54,691
Avista Corp - Gas			479,279	435,666	479,279	435,666
Avista Corporation - Electric	800	696	2,856,151	2,596,241	2,856,951	2,596,937
Big Bend Elec Coop Inc	576,387	501,457	8,696,443	7,905,068	9,272,830	8,406,525
BNSF Railway Company - Tax Dept	25,949,418	22,575,993	8,983,970	8,166,429	34,933,388	30,742,422
Bombardier Flexjet			83,715	76,097	83,715	76,097
Cascade Natural Gas Corp	3,300	2,871	7,264,727	6,603,638	7,268,027	6,606,509
Casino Express			11,835	10,758	11,835	10,758
Cellco Partnership dba Verizon Wireles			1,670,385	1,518,379	1,670,385	1,518,379
Century Tel of WA, Inc (T141)	175,125	152,360	6,250,139	5,681,375	6,425,264	5,833,735
Champion Air			18,020	16,380	18,020	16,380
Chevron Pipe Line Co	100,441	87,384	1,808,071	1,643,536	1,908,512	1,730,920
Cingular Wireless			981,977	892,616	981,977	892,616
Columbia Basin Railroad Co Inc			399,167	362,844	399,167	362,844
Columbia Energy LLC			104,326	94,833	104,326	94,833
Delta Air Lines Inc			206,076	187,323	206,076	187,323
Electric Lightwave Inc			98,313	89,367	98,313	89,367
Federal Express Corp			407,454	370,376	407,454	370,376
Horizon Air Industries Inc			6,942,082	6,310,353	6,942,082	6,310,353
Inland Power & Light Co			64,560	58,685	64,560	58,685
MCI Worldcom Network Services Inc			10,837	9,851	10,837	9,851
NetJets Inc			53,233	48,388	53,233	48,388
Nextel West Corp			448,170	407,386	448,170	407,386
Noel Communications, Inc.			135,212	122,908	135,212	122,908
Northwest Open Access Network			336,800	306,151	336,800	306,151
Northwest Pipeline Corp	2,386,569	2,076,315	15,996,670	14,540,973	18,383,239	16,617,288
PacifiCorp	300,905	261,787	476,320	432,975	777,225	694,762
Private Car Companies			7,967,082	7,242,076	7,967,082	7,242,076
Qwest Corporation Inc	2,663,373	2,317,134	10,268,165	9,333,764	12,931,538	11,650,898
Qwest Wireless LLC			67,544	61,398	67,544	61,398
Ryan International Airlines			13,005	11,821	13,005	11,821
Sierra Pacific Airlines			643	584	643	584
Skywest Airlines Inc			14,351,547	13,045,556	14,351,547	13,045,556
Union Pacific Railroad Co	1,868,916	1,625,957	292,713	266,077	2,161,629	1,892,034
US Cellular Combined Washington/Oregon			1,615,044	1,468,076	1,615,044	1,468,076
VoiceStream PCSIII & PV/SS			1,000,616	909,559	1,000,616	909,559
Washington Oregon Wireless, LLC			786,558	714,980	786,558	714,980
TOTALS	34,025,234	29,601,954	101,315,847	92,096,106	135,341,081	121,698,06

Garfield

360networks Inc			8,251	7,665	8,251	7,665
AT&T Communications			487,010	452,432	487,010	452,432
Avista Corporation - Electric			699,957	650,260	699,957	650,260
BMCT Equipment Co LLC			235,299	218,593	235,299	218,593
Clearwater Power Co			23,893	22,197	23,893	22,197
Ferry Equipment Co LLC			47,544	44,169	47,544	44,169
Inland Power & Light Co	49,773	45,692	2,179,635	2,024,881	2,229,408	2,070,573
Noel Communications, Inc.			141,012	131,000	141,012	131,000
PacifiCorp	21,331	19,582	2,333,001	2,167,358	2,354,332	2,186,940
Qwest Corporation Inc	240,226	220,528	972,507	903,460	1,212,733	1,123,988
Union Pacific Railroad Co	22,277	20,451	93,498	86,860	115,775	107,311
Washington RSA #8 Ltd Partnership	775	711	421,994	392,033	422,769	392,744
TOTALS	334,382	306,964	7,643,601	7,100,908	7,977,983	7,407,872

Grant

Ameriflight Inc			71,616	68,823	71,616	68,823
AT&T Communications			618,901	594,764	618,901	594,764
Avista Corp - Gas			600,436	577,019	600,436	577,019
Avista Corporation - Electric	127,282	114,045	4,506,164	4,330,423	4,633,446	4,444,468
Big Sky Transportation Co			455,639	437,869	455,639	437,869
BNSF Railway Company - Tax Dept	25,849,368	23,161,033	8,920,212	8,572,322	34,769,580	31,733,355
Cascade Natural Gas Corp	188,848	169,208	5,309,691	5,102,614	5,498,539	5,271,822
Century Tel of WA, Inc (T141)	503,542	451,174	7,161,912	6,882,601	7,665,454	7,333,775
Cingular Wireless			2,817,368	2,707,492	2,817,368	2,707,492
Columbia Basin Railroad Co Inc			1,552,918	1,492,354	1,552,918	1,492,354
Eastern Sub RSA Ltd Partnership	149,300	133,773	1,486,243	1,428,278	1,635,543	1,562,051
Electric Lightwave Inc			47,889	46,021	47,889	46,021
Federal Express Corp			158,319	152,145	158,319	152,145
MCI Worldcom Network Services Inc			1,764	1,695	1,764	1,695
Methow Aviation Inc			30,096	28,922	30,096	28,922
NetJets Inc			72,020	69,212	72,020	69,212
Nextel West Corp			476,489	457,905	476,489	457,905
Northwest Open Access Network			760,087	730,445	760,087	730,445
Northwest Pipeline Corp	20,998	18,814	2,182,053	2,096,952	2,203,051	2,115,766
PacifiCorp			162,001	155,683	162,001	155,683
Palouse River & Coulee City Railroad			228,613	219,697	228,613	219,697
Private Car Companies			10,546,571	10,135,250	10,546,571	10,135,250
Puget Sound Energy/Elec			321,024	308,505	321,024	308,505
Qwest Corporation Inc	2,091,956	1,874,393	11,900,591	11,436,467	13,992,547	13,310,860
Qwest Wireless LLC			16,323	15,687	16,323	15,687
Sierra Pacific Airlines			169,714	163,095	169,714	163,095
Sprint Corp			920,440	884,542	920,440	884,542
Sprint Corp-United Telephone NW	110,558	99,060	1,890,113	1,816,398	2,000,671	1,915,458
Sun Country Airlines Inc			9,584	9,211	9,584	9,211
US Cellular Combined Washington/Oregon			1,306,506	1,255,552	1,306,506	1,255,552
Verizon Northwest Inc	1,253,564	1,123,193	10,176,166	9,779,296	11,429,730	10,902,489
VoiceStream PCSIII & PV/SS			1,369,520	1,316,108	1,369,520	1,316,108
Washington Oregon Wireless, LLC			2,022,209	1,943,341	2,022,209	1,943,341
Yellowstone Pipe Line Co	212,059	190,005	1,384,687	1,330,684	1,596,746	1,520,689
TOTALS	30,507,475	27,334,698	79,653,879	76,547,372	110,161,354	103,882,070

Grays Harbor

AT&T Communications			39,597	39,597	39,597	39,597
Bombardier Flexjet			27,905	27,905	27,905	27,905
Cascade Natural Gas Corp	298,411	233,059	9,042,950	9,042,950	9,341,361	9,276,009
Cellco Partnership dba Verizon Wireles			4,932,395	4,932,395	4,932,395	4,932,395
Century Tel of WA, Inc (T141)	705,791	551,222	18,471,505	18,471,505	19,177,296	19,022,727
Cingular Wireless			780,239	780,239	780,239	780,239
Federal Express Corp			81,092	81,092	81,092	81,092
MCI Worldcom Network Services Inc			7,578	7,578	7,578	7,578
Nextel West Corp			547,838	547,838	547,838	547,838
Northwest Open Access Network			241,554	241,554	241,554	241,554
Northwest Pipeline Corp	10,819	8,450	9,551,619	9,551,619	9,562,438	9,560,069
Private Car Companies			5,766,237	5,766,237	5,766,237	5,766,237
Puget Sound & Pacific RR	3,891,537	3,039,289	3,228,715	3,228,715	7,120,252	6,268,004
Qwest Corporation Inc	2,694,776	2,104,620	11,383,824	11,383,824	14,078,600	13,488,444
Sprint Spectrum LP			1,386,942	1,386,942	1,386,942	1,386,942

Union Pacific Railroad Co	748,565	584,630	778,040	778,040	1,526,605	1,362,670
US Cellular Combined Washington/Oregon			2,365,173	2,365,173	2,365,173	2,365,173
Verizon Northwest Inc	679,671	530,823	2,069,984	2,069,984	2,749,655	2,600,807
VoiceStream PCSIII & PV/SS			1,452,693	1,452,693	1,452,693	1,452,693
TOTALS	9,029,570	7,052,093	72,155,880	72,155,880	81,185,450	79,207,973
Island						
ACS Long Distance Inc			93,629	73,967	93,629	73,967
Air Transport International			4,258	3,364	4,258	3,364
Allstream Fiber U.S. Inc.			762,982	602,756	762,982	602,756
AT&T Communications			23,597	18,642	23,597	18,642
ATA Airlines, Inc.			13,060	10,317	13,060	10,317
BCE Nexxia Corp			139,601	110,285	139,601	110,285
Cascade Natural Gas Corp	13,700	12,385	4,544,802	3,590,395	4,558,502	3,602,780
Cellnet Technology, Inc.			1,493,657	1,179,989	1,493,657	1,179,989
Cingular Wireless			1,475,012	1,165,257	1,475,012	1,165,257
Federal Express Corp			59,888	47,312	59,888	47,312
Fiberco Telecommunications Corp			711,838	562,352	711,838	562,352
Focal Communications Corp			1,602	1,265	1,602	1,265
General Communications Inc			490,620	387,590	490,620	387,590
GT Group Telecom (USA) LLC			133,356	105,351	133,356	105,351
MCI Worldcom Network Services Inc			8,200	6,478	8,200	6,478
Nextel West Corp			641,628	506,885	641,628	506,885
Omni Air International			9,320	7,363	9,320	7,363
Pacific Crossing Ltd			28,879	22,814	28,879	22,814
Puget Sound Energy/Elec	2,244,607	2,029,124	38,967,310	30,784,175	41,211,917	32,813,299
Qwest Wireless LLC			18,464	14,588	18,464	14,588
Seattle SMSA LTD Partnership			2,541,384	2,007,695	2,541,384	2,007,695
Sprint Corp	86,666	78,346			86,666	78,346
Sprint Spectrum LP			1,627,344	1,285,601	1,627,344	1,285,601
TELUS Communications Inc			132,916	105,003	132,916	105,003
Verizon Northwest Inc	4,346,562	3,929,292	23,897,831	18,879,284	28,244,393	22,808,576
VoiceStream PCSIII & PV/SS			2,007,474	1,585,905	2,007,474	1,585,905
Whidbey Telephone Co	4,786,076	4,326,613	25,955,001	20,504,450	30,741,077	24,831,063
World Airways Inc			118,155	93,342	118,155	93,342
TOTALS	11,477,611	10,375,760	105,901,808	83,662,425	117,379,419	94,038,185
Jefferson						
ACS Long Distance Inc			62,228	62,103	62,228	62,103
Cellnet Technology, Inc.			1,124,520	1,122,270	1,124,520	1,122,270
Century Tel of WA, Inc (T141)			573,300	572,153	573,300	572,153
Cingular Wireless			1,918,300	1,914,465	1,918,300	1,914,465
Federal Express Corp			3,450	3,443	3,450	3,443
General Communications Inc			326,079	325,427	326,079	325,427
GT Group Telecom (USA) LLC			4,247	4,239	4,247	4,239
Island Air			14,781	14,752	14,781	14,752
Nextel West Corp			341,956	341,272	341,956	341,272
Northwest Open Access Network			52,838	52,732	52,838	52,732
Pacific Crossing Ltd			12,236	12,212	12,236	12,212
Puget Sound Energy/Elec	1,820,475	1,638,427	25,996,101	25,944,109	27,816,576	27,582,536
Puget Sound Energy/Gas			422,427	421,583	422,427	421,583
Qwest Corporation Inc	1,016,515	914,864	5,987,901	5,975,926	7,004,416	6,890,790
Qwest Wireless LLC			7,849	7,833	7,849	7,833
Rite Bros Aviation Inc.			991	989	991	989
Seattle SMSA LTD Partnership			2,135,442	2,131,171	2,135,442	2,131,171
Sprint Corp-United Telephone NW	197,143	177,429	5,340,782	5,330,102	5,537,925	5,507,531
Sprint Spectrum LP			1,230,019	1,227,560	1,230,019	1,227,560
VoiceStream PCSIII & PV/SS			2,437,088	2,432,214	2,437,088	2,432,214
TOTALS	3,034,133	2,730,720	47,992,535	47,896,555	51,026,668	50,627,275
King						
360networks (USA2) LP			322,912	306,443	322,912	306,443
360networks Inc			1,486,970	1,411,136	1,486,970	1,411,136
Abovenet Communications, Inc.			2,399,901	2,277,505	2,399,901	2,277,505
ABX Air Inc			6,759,774	6,415,026	6,759,774	6,415,026
AccessLine Communications Corp.			4,921,000	4,670,029	4,921,000	4,670,029
ACS Long Distance Inc			227,002	215,424	227,002	215,424
Advanced TelCom, Inc.			7,517	7,134	7,517	7,134
Aero Flight Executive Services			4,705,155	4,465,192	4,705,155	4,465,192

Aeroflot Russian Intl Airlines			800,000	759,200	800,000	759,200
Air Canada			158,000	149,942	158,000	149,942
Air Transport International			1,114,742	1,057,890	1,114,742	1,057,890
Airpac Airlines			2,906,000	2,757,794	2,906,000	2,757,794
Alaska Airlines Inc	54,553,207	49,970,737	430,909,535	408,933,148	485,462,742	458,903,885
Allegiant Air			36,815	34,938	36,815	34,938
Allstream Fiber U.S. Inc.			2,287,555	2,170,888	2,287,555	2,170,888
Allstream Fiber Washington, Inc.			2,165,767	2,055,316	2,165,767	2,055,316
America West Airlines Inc			17,250,538	16,370,761	17,250,538	16,370,761
American Airlines Inc			57,156,000	54,241,044	57,156,000	54,241,044
Ameriflight Inc			5,280,467	5,011,163	5,280,467	5,011,163
Asiana Airlines Inc			2,639,000	2,504,411	2,639,000	2,504,411
ASTAR Air Cargo			880,380	835,481	880,380	835,481
AT&T Communications	15,362,320	14,071,885	68,697,256	65,193,694	84,059,576	79,265,579
ATA Airlines, Inc.			20,360,638	19,322,246	20,360,638	19,322,246
Atlas Air Inc			3,718,000	3,528,382	3,718,000	3,528,382
BCE Nexxia Corp			5,870,353	5,570,965	5,870,353	5,570,965
Big Pipe US Inc			143,651	136,321	143,651	136,321
Big Sky Transportation Co			269,763	256,005	269,763	256,005
BNSF Railway Company - Tax Dept	50,368,472	46,137,519	18,241,004	17,310,714	68,609,476	63,448,233
Bombardier Flexjet			2,483,556	2,356,895	2,483,556	2,356,895
British Airways - PLC			3,609,000	3,424,941	3,609,000	3,424,941
Broadwing Communications, LLC			1,152,000	1,093,248	1,152,000	1,093,248
Calpoint (Washington) LLC			335,610	318,494	335,610	318,494
Cargolux Airlines International			25,000	23,725	25,000	23,725
Cascade Natural Gas Corp	8,111,984	7,430,577	16,655,625	15,806,188	24,767,609	23,236,765
Casino Express			38,151	36,206	38,151	36,206
Cellco Partnership dba Verizon Wireles			56,196,013	53,330,015	56,196,013	53,330,015
Cellnet Technology, Inc.			19,875,020	18,861,393	19,875,020	18,861,393
Century Tel of WA, Inc (T141)	1,229,696	1,126,400	22,966,697	21,795,398	24,196,393	22,921,798
Champion Air			375,654	356,497	375,654	356,497
China Airlines			652,787	619,495	652,787	619,495
China Cargo Airlines Ltd			28,000	26,572	28,000	26,572
China Eastern Airlines			1,500	1,424	1,500	1,424
Cingular Wireless			1,275,240,257	1,210,203,006	1,275,240,257	1,210,203,006
CNCS, Inc			222,622	211,267	222,622	211,267
Comair			344,000	326,456	344,000	326,456
Comcast Phone of Wa/Or, LLC			8,329,610	7,904,800	8,329,610	7,904,800
Continental Airlines Inc			51,504,000	48,877,296	51,504,000	48,877,296
Contract Air Cargo			23,000	21,827	23,000	21,827
Covad Communications			1,869,223	1,773,890	1,869,223	1,773,890
Custom Air Transport			91,608	86,936	91,608	86,936
Delta Air Lines Inc			65,987,083	62,621,742	65,987,083	62,621,742
Electric Lightwave Inc			10,835,480	10,282,876	10,835,480	10,282,876
Empire Airlines Inc			25,183	23,899	25,183	23,899
Eschelon Telecom Inc			8,229,203	7,809,514	8,229,203	7,809,514
Eva Air			3,149,000	2,988,401	3,149,000	2,988,401
Evergreen International Airlines Inc			1,470,430	1,395,438	1,470,430	1,395,438
Executive Flight Inc			100,565	95,436	100,565	95,436
Express Net Airlines LLC			1,023,000	970,827	1,023,000	970,827
Federal Express Corp			57,213,889	54,295,978	57,213,889	54,295,978
Fiberco Telecommunications Corp			940,076	892,133	940,076	892,133
Flight Options			9,810,442	9,310,109	9,810,442	9,310,109
Focal Communications Corp			3,032,681	2,878,013	3,032,681	2,878,013
France Telecom Corp. Solutions			2,000	1,898	2,000	1,898
France Telecom Long Distance USA, LLC			75,381	71,539	75,381	71,539
Frontier Airlines Inc			18,838,604	17,877,836	18,838,604	17,877,836
General Communications Inc			6,853,021	6,503,517	6,853,021	6,503,517
Global Crossing Ltd			723,100	686,223	723,100	686,223
Global Crossing NA Networks Inc			1,647,703	1,563,671	1,647,703	1,563,671
Global Crossing Telecomm Inc			3,514,482	3,335,243	3,514,482	3,335,243
GT Group Telecom (USA) LLC			6,492	6,161	6,492	6,161
Hawaiian Airlines Inc			54,075,000	51,317,175	54,075,000	51,317,175
HeliJet International Inc			19,000	18,031	19,000	18,031
Horizon Air Industries Inc	7,911,875	7,247,278	140,256,844	133,103,745	148,168,719	140,351,023
Integra Telecom of Washington			11,023,897	10,461,678	11,023,897	10,461,678
Island Air			40,121	38,075	40,121	38,075
Jazz			164,850	156,443	164,850	156,443

JetBlue Airways			4,271,000	4,053,179	4,271,000	4,053,179
Kalitta Air LLC			51,000	48,399	51,000	48,399
Kenmore Air Harbor Inc			2,857,533	2,711,799	2,857,533	2,711,799
Kitty Hawk Air Cargo			289,000	274,261	289,000	274,261
Level 3 Communications	1,106,298	1,013,369	19,670,660	18,667,458	20,776,958	19,680,827
Looking Glass Networks			3,500,000	3,321,500	3,500,000	3,321,500
Lynden Air Cargo			15,477	14,688	15,477	14,688
Martinair Holland NV			14,000	13,286	14,000	13,286
MCI Worldcom Network Services Inc	13,904,845	12,736,838	55,009,249	52,203,775	68,914,094	64,940,613
McLeod USA Network Svcs Inc			4,098,042	3,889,038	4,098,042	3,889,038
McLeod USA Telecommunications Services,			285,058	270,520	285,058	270,520
Mesa Airlines Inc			1,862,058	1,767,093	1,862,058	1,767,093
Methow Aviation Inc			34,542	32,781	34,542	32,781
Miami Air International Inc			1,592,367	1,511,156	1,592,367	1,511,156
Mountain High Aviation LLC			76,265	72,375	76,265	72,375
Murray Air			90,000	85,410	90,000	85,410
NetJets Inc			8,251,041	7,830,237	8,251,041	7,830,237
Nextel West Corp			52,591,076	49,908,928	52,591,076	49,908,928
Noel Communications, Inc.			428,807	406,938	428,807	406,938
North American Airlines			20,148	19,120	20,148	19,120
Northwest Airlines Inc			129,499,723	122,895,237	129,499,723	122,895,237
Northwest Open Access Network			1,679,587	1,593,927	1,679,587	1,593,927
Northwest Pipeline Corp	2,242,248	2,053,901	43,428,468	41,213,617	45,670,716	43,267,518
Northwest Seaplanes Inc			806,825	765,677	806,825	765,677
Olympic Pipe Line Co	6,556,017	6,005,311	9,435,158	8,953,968	15,991,175	14,959,279
Omni Air International			46,155	43,801	46,155	43,801
OnFiber Communications Inc			2,308,831	2,191,080	2,308,831	2,191,080
Pac-West Telecomm Inc			966,000	916,734	966,000	916,734
Polar Air Cargo			986,000	935,714	986,000	935,714
Private Car Companies			17,799,329	16,891,564	17,799,329	16,891,564
Puget Sound Energy/Elec	103,181,848	94,514,575	693,964,451	658,572,247	797,146,299	753,086,822
Puget Sound Energy/Gas	26,620,681	24,384,545	590,709,363	560,583,180	617,330,044	584,967,725
Qwest Communications Corp			25,171,786	23,888,025	25,171,786	23,888,025
Qwest Corporation Inc	222,611,204	203,911,865	571,001,859	541,880,781	793,613,063	745,792,646
Qwest Wireless LLC			9,846,839	9,344,648	9,846,839	9,344,648
Rite Bros Aviation Inc.			12,269	11,644	12,269	11,644
Rose Air			1,008	956	1,008	956
Rugby Aviation LLC			30,110	28,575	30,110	28,575
Ryan International Airlines			45,516	43,195	45,516	43,195
Savvis, Inc.			580,218	550,603	580,218	550,603
SBC Telecom			14,321,729	13,591,322	14,321,729	13,591,322
Scandinavian Airlines of N America			3,666,000	3,479,034	3,666,000	3,479,034
Seattle SMSA LTD Partnership	4,680,357	4,287,206	116,460,612	110,521,125	121,140,969	114,808,331
SES Americom, Inc			17,549	16,654	17,549	16,654
Shared Communication Services			9,346	8,869	9,346	8,869
Sierra Pacific Airlines			26,357	25,013	26,357	25,013
Sierra West Airlines			26,525	25,171	26,525	25,171
Skywest Airlines Inc			12,460,711	11,825,215	12,460,711	11,825,215
Southwest Airlines Co			81,711,478	77,544,193	81,711,478	77,544,193
Spacenet Inc			1,000	949	1,000	949
Sprint Corp	5,000	4,580	14,013,766	13,299,066	14,018,766	13,303,646
Sprint Spectrum LP	2,886,400	2,643,942	113,851,396	108,044,976	116,737,796	110,688,918
Sun Country Airlines Inc			2,655,501	2,520,071	2,655,501	2,520,071
Tanner Electric Coop	230,879	211,485	5,008,081	4,752,673	5,238,960	4,964,158
TelCove Corp			306,000	290,394	306,000	290,394
Teleglobe America Inc.			52,000	49,348	52,000	49,348
TELUS Communications Inc			3,425,807	3,251,090	3,425,807	3,251,090
Time Warner Telecom Inc			10,783,960	10,233,975	10,783,960	10,233,975
Union Pacific Railroad Co	12,233,055	11,205,479	2,663,582	2,527,740	14,896,637	13,733,219
United Air Lines Inc			176,230,853	167,243,080	176,230,853	167,243,080
United Parcel Service Co			32,125,287	30,486,898	32,125,287	30,486,898
US Air Inc			28,910,000	27,435,590	28,910,000	27,435,590
VarTec Telecom Inc			1,919,000	1,821,131	1,919,000	1,821,131
Verizon Airfone Inc			152,959	145,159	152,959	145,159
Verizon Avenue			653,375	620,055	653,375	620,055
Verizon Northwest Inc	31,455,609	28,813,335	145,501,373	138,080,794	176,956,982	166,894,129
VoiceStream PCS 1 LLC			472,192	448,111	472,192	448,

Wiltel Communications, Inc.			5,041,557	4,784,438	5,041,557	4,784,438
World Airways Inc			9,242,613	8,771,240	9,242,613	8,771,240
XO Communications Inc			8,022,130	7,613,002	8,022,130	7,613,002
Yipes Enterprise Services, Inc.			1,205,999	1,144,495	1,205,999	1,144,495
TOTALS	565,251,995	517,770,827	5,721,535,031	5,429,736,718	6,286,787,026	5,947,507,545
Kitsap						
ACS Long Distance Inc			17,725	17,725	17,725	17,725
AT&T Communications			91,843	91,843	91,843	91,843
Bombardier Flexjet			111,621	111,621	111,621	111,621
Cascade Natural Gas Corp	1,455,418	1,308,421	25,295,354	25,295,354	26,750,772	26,603,775
Cellco Partnership dba Verizon Wireles			34,060	34,060	34,060	34,060
Cellnet Technology, Inc.			5,626,150	5,626,150	5,626,150	5,626,150
Century Tel of WA, Inc (T141)	477,042	428,861	11,456,133	11,456,133	11,933,175	11,884,994
Cingular Wireless			4,048,116	4,048,116	4,048,116	4,048,116
Covad Communications			67,301	67,301	67,301	67,301
Federal Express Corp			51,994	51,994	51,994	51,994
Focal Communications Corp			8,053	8,053	8,053	8,053
General Communications Inc			92,879	92,879	92,879	92,879
GT Group Telecom (USA) LLC			10,306	10,306	10,306	10,306
Inland Telephone Co			1,613	1,613	1,613	1,613
MCI Worldcom Network Services Inc			76,325	76,325	76,325	76,325
McLeod USA Network Svcs Inc			31,283	31,283	31,283	31,283
Mountain High Aviation LLC			71,689	71,689	71,689	71,689
NetJets Inc			106,465	106,465	106,465	106,465
Nextel West Corp			1,527,362	1,527,362	1,527,362	1,527,362
Northwest Open Access Network			87,012	87,012	87,012	87,012
Pacific Crossing Ltd			11,721	11,721	11,721	11,721
Peninsula Light Co			505,256	505,256	505,256	505,256
Puget Sound & Pacific RR			808,309	808,309	808,309	808,309
Puget Sound Energy/Elec	17,151,637	15,419,323	122,925,436	122,925,436	140,077,073	138,344,759
Qwest Corporation Inc	11,309,188	10,166,961	39,756,301	39,756,301	51,065,489	49,923,262
Qwest Wireless LLC			566,311	566,311	566,311	566,311
Seattle SMSA LTD Partnership	80,500	72,370	7,485,789	7,485,789	7,566,289	7,558,159
SES Americom, Inc			39,414	39,414	39,414	39,414
Sprint Corp-United Telephone NW	1,180,176	1,060,979	26,677,856	26,677,856	27,858,032	27,738,835
Sprint Spectrum LP			6,085,892	6,085,892	6,085,892	6,085,892
VoiceStream PCSIII & PV/SS			5,402,447	5,402,447	5,402,447	5,402,447
Whidbey Telephone Co			274,172	274,172	274,172	274,172
TOTALS	31,653,961	28,456,915	259,352,188	259,352,188	291,006,149	287,809,103
Kittitas						
360networks (USA2) LP			13,151	12,756	13,151	12,756
AT&T Communications	129,535	100,390	1,588,374	1,540,722	1,717,909	1,641,112
BNSF Railway Company - Tax Dept	17,383,291	13,472,052	6,057,541	5,875,816	23,440,832	19,347,868
Calpoint (Washington) LLC			23,974	23,254	23,974	23,254
Cellco Partnership dba Verizon Wireles			856,150	830,466	856,150	830,466
Cellnet Technology, Inc.			740,072	717,870	740,072	717,870
Century Tel of WA, Inc (T141)	158,829	123,092	896,004	869,125	1,054,833	992,217
Cingular Wireless			2,781,040	2,697,608	2,781,040	2,697,608
Electric Lightwave Inc			22,481	21,806	22,481	21,806
Ellensburg Telephone Co Inc	2,190,043	1,697,285	16,769,883	16,266,785	18,959,926	17,964,070
Federal Express Corp			2,000	1,940	2,000	1,940
France Telecom Long Distance USA, LLC			49,935	48,437	49,935	48,437
Inland Telephone Co	1,138,600	882,415	2,006,359	1,946,169	3,144,959	2,828,584
Level 3 Communications	843,728	653,889	3,862,484	3,746,610	4,706,212	4,400,499
MCI Worldcom Network Services Inc			1,127,300	1,093,481	1,127,300	1,093,481
Nextel West Corp			882,395	855,923	882,395	855,923
Noel Communications, Inc.			297,589	288,662	297,589	288,662
Northwest Open Access Network			1,180,376	1,144,963	1,180,376	1,144,963
Northwest Pipeline Corp	18,650	14,454	4,735,648	4,593,578	4,754,298	4,608,032
PacifiCorp			720,886	699,259	720,886	699,259
Private Car Companies			7,374,816	7,153,572	7,374,816	7,153,572
Puget Sound Energy/Elec	2,449,612	1,898,451	32,906,024	31,918,842	35,355,636	33,817,293
Puget Sound Energy/Gas			8,541,501	8,285,257	8,541,501	8,285,257
Qwest Corporation Inc	522,765	405,142	2,869,119	2,783,045	3,391,884	3,188,187
Qwest Wireless LLC			16,763	16,260	16,763	16,260
Savvis, Inc.			31,726	30,772	31,726	30,772
US Cellular Combined Washington/Oregon			3,753,723	3,641,113	3,753,723	

Verizon Northwest Inc			4,496	4,361	4,496	4,361
VoiceStream PCSIII & PV/SS			2,589,645	2,511,956	2,589,645	2,511,956
Washington Oregon Wireless, LLC			1,474,582	1,430,344	1,474,582	1,430,344
Washington RSA #8 Ltd Partnership			1,871	1,815	1,871	1,815
TOTALS	24,835,053	19,247,170	104,177,908	101,052,567	129,012,961	120,299,737
Klickitat						
AT&T Communications	3,000	2,550			3,000	2,550
Avista Corp - Gas	1,529	1,300	1,211,921	1,211,921	1,213,450	1,213,221
BNSF Railway Company - Tax Dept	39,051,756	33,193,994	13,465,486	13,465,486	52,517,242	46,659,480
Cingular Wireless			687,431	687,431	687,431	687,431
Federal Express Corp			4,902	4,902	4,902	4,902
MCI Worldcom Network Services Inc			3,598	3,598	3,598	3,598
Nextel West Corp			298,612	298,612	298,612	298,612
Northwest Natural Gas Co	1,900	1,615	2,873,948	2,873,948	2,875,848	2,875,563
Northwest Pipeline Corp	1,651,313	1,403,616	44,962,491	44,962,491	46,613,804	46,366,107
PacifiCorp	1,034,350	879,198	2,556,774	2,556,774	3,591,124	3,435,972
Private Car Companies			8,918,029	8,918,029	8,918,029	8,918,029
Qwest Corporation Inc			222,373	222,373	222,373	222,373
Sprint Corp-United Telephone NW	1,514,537	1,287,357	16,598,737	16,598,737	18,113,274	17,886,094
Union Pacific Railroad Co	6,330	5,381	27,218	27,218	33,548	32,599
US Cellular Combined Washington/Oregon			1,818,384	1,818,384	1,818,384	1,818,384
VoiceStream PCS 1 LLC			869,966	869,966	869,966	869,966
VoiceStream PCSIII & PV/SS			86,159	86,159	86,159	86,159
Washington Oregon Wireless, LLC			1,157,653	1,157,653	1,157,653	1,157,653
TOTALS	43,264,715	36,775,011	95,763,682	95,763,682	139,028,397	132,538,693
Lewis						
360networks Inc			353,201	321,412	353,201	321,412
Allstream Fiber U.S. Inc.			86,045	78,302	86,045	78,302
AT&T Communications			3,809,425	3,466,574	3,809,425	3,466,574
Avista Corp - Gas	1,112,702	919,092			1,112,702	919,092
Benton Rural Electric Assoc Inc			34,024	30,962	34,024	30,962
Big Pipe US Inc			159,948	145,551	159,948	145,551
BNSF Railway Company - Tax Dept	17,675,711	14,600,137	6,117,043	5,566,508	23,792,754	20,166,645
Bombardier Flexjet			55,810	50,787	55,810	50,787
Calpoint (Washington) LLC			2,602	2,367	2,602	2,367
Cellnet Technology, Inc.			371,546	338,107	371,546	338,107
Century Tel of WA, Inc (T141)	1,021,097	843,425	11,288,339	10,272,390	12,309,436	11,115,815
CenturyTel of Cowiche, Inc			50,954	46,368	50,954	46,368
Cingular Wireless			1,681,974	1,530,598	1,681,974	1,530,598
CNCS, Inc			124,248	113,065	124,248	113,065
Electric Lightwave Inc			19,752	17,974	19,752	17,974
Federal Express Corp			8,257	7,514	8,257	7,514
France Telecom Long Distance USA, LLC			20,890	19,010	20,890	19,010
Global Crossing NA Networks Inc			151,719	138,065	151,719	138,065
Level 3 Communications			1,556,310	1,416,241	1,556,310	1,416,241
Mashell Telecom, Inc.			1,977,678	1,799,687	1,977,678	1,799,687
MCI Worldcom Network Services Inc			443,416	403,509	443,416	403,509
Nextel West Corp			610,707	555,744	610,707	555,744
Northwest Open Access Network			320,944	292,059	320,944	292,059
Northwest Pipeline Corp	5,184,170	4,282,124	34,699,858	31,576,871	39,884,028	35,858,995
Olympic Pipe Line Co	4,900	4,048	2,128,857	1,937,261	2,133,757	1,941,309
PacifiCorp			82,042	74,658	82,042	74,658
Private Car Companies			3,326,057	3,026,708	3,326,057	3,026,708
Puget Sound & Pacific RR	232,830	192,317	187,581	170,699	420,411	363,016
Puget Sound Energy/Elec	123,834	102,287	3,605,032	3,280,579	3,728,866	3,382,866
Puget Sound Energy/Gas	1,372,901	1,134,015	40,360,331	36,727,901	41,733,232	37,861,916
Qwest Communications Corp			277,095	252,159	277,095	252,159
Qwest Corporation Inc	2,243,415	1,853,061	12,591,824	11,458,566	14,835,239	13,311,627
Qwest Wireless LLC			126,409	115,033	126,409	115,033
Savvis, Inc.			13,798	12,550	13,798	12,550
Sprint Corp			690,491	628,347	690,491	628,347
Sprint Spectrum LP			1,591,801	1,448,539	1,591,801	1,448,539
Time Warner Telecom Inc			372,469	338,947	372,469	338,947
TransAlta Centralia Gen and Mining	29,783,119	24,600,856	520,917,782	474,035,181	550,700,901	498,636,037

Union Pacific Railroad Co	386,221	319,019	2,508,371	2,282,617	2,894,592	2,601,636
US Cellular Combined Washington/Oregon			3,015,261	2,743,888	3,015,261	2,743,888
VoiceStream PCSIII & PV/SS			438,775	399,286	438,775	399,286
Wiltel Communications, Inc.	46,279	38,226	704,976	641,529	751,255	679,755
TOTALS	59,187,179	48,888,607	656,883,642	597,764,113	716,070,821	646,652,720
Lincoln						
Allstream Fiber U.S. Inc.			46,614	43,024	46,614	43,024
AT&T Communications	44,560	42,377	933,141	861,289	977,701	903,666
Avista Corp - Gas	8,853	8,419	7,944,830	7,333,079	7,953,683	7,341,498
Avista Corporation - Electric	1,418,203	1,348,713	37,003,083	34,153,844	38,421,286	35,502,557
Big Bend Elec Coop Inc			75,834	69,995	75,834	69,995
BNSF Railway Company - Tax Dept	19,509,453	18,553,490	6,691,269	6,176,040	26,200,722	24,729,530
Cellco Partnership dba Verizon Wireles			613,221	566,003	613,221	566,003
Century Tel of WA, Inc (T141)	960,077	913,032	16,371,186	15,110,602	17,331,263	16,023,634
Chevron Pipe Line Co			1,027,310	948,207	1,027,310	948,207
Cingular Wireless	155,194	147,589	1,047,586	966,921	1,202,780	1,114,510
Eastern Sub RSA Ltd Partnership	162,000	154,062	1,052,733	971,674	1,214,733	1,125,736
Inland Power & Light Co	499,961	475,463	7,671,259	7,080,571	8,171,220	7,556,034
Northwest Open Access Network			468,928	432,820	468,928	432,820
Northwest Pipeline Corp	700	666	6,140,889	5,668,042	6,141,589	5,668,708
Palouse River & Coulee City Railroad			790,437	729,575	790,437	729,575
Private Car Companies			9,381,880	8,659,478	9,381,880	8,659,478
Qwest Corporation Inc			946,991	874,071	946,991	874,071
Qwest Wireless LLC			9,896	9,134	9,896	9,134
Sprint Corp			212,386	196,032	212,386	196,032
Ubiquitel Inc			766,428	707,413	766,428	707,413
Union Pacific Railroad Co	1,835,042	1,745,125	288,182	265,992	2,123,224	2,011,117
VoiceStream PCSIII & PV/SS			603,512	557,042	603,512	557,042
Yellowstone Pipe Line Co			1,041,218	961,044	1,041,218	961,044
TOTALS	24,594,043	23,388,936	101,128,813	93,341,892	125,722,856	116,730,828
Mason						
AT&T Communications	12,900	9,894	65,895	62,271	78,795	72,165
Cascade Natural Gas Corp	77,509	59,449	9,311,035	8,798,928	9,388,544	8,858,377
Cellco Partnership dba Verizon Wireles			1,733,345	1,638,011	1,733,345	1,638,011
Century Tel of WA, Inc (T141)			678,200	640,900	678,200	640,900
Cingular Wireless			912,652	862,456	912,652	862,456
Federal Express Corp			10,504	9,926	10,504	9,926
Inland Telephone Co			729,044	688,946	729,044	688,946
Kenmore Air Harbor Inc			3,397	3,210	3,397	3,210
MCI Worldcom Network Services Inc			1,361	1,287	1,361	1,287
Nextel West Corp			472,733	446,731	472,733	446,731
Northwest Open Access Network			198,514	187,596	198,514	187,596
Northwest Pipeline Corp	36,563	28,044	996,384	941,584	1,032,947	969,628
Private Car Companies			1,356,524	1,281,913	1,356,524	1,281,913
Puget Sound & Pacific RR	900,468	690,660	1,839,440	1,738,271	2,739,908	2,428,931
Qwest Corporation Inc	1,637,354	1,255,850	12,140,352	11,472,634	13,777,706	12,728,484
Sprint Spectrum LP			976,142	922,454	976,142	922,454
US Cellular Combined Washington/Oregon			535,986	506,508	535,986	506,508
VoiceStream PCSIII & PV/SS			481,839	455,338	481,839	455,338
TOTALS	2,664,794	2,043,897	32,443,347	30,658,964	35,108,141	32,702,861
Okanogan						
Ameriflight Inc			16,578	16,578	16,578	16,578
AT&T Communications			1,253	1,253	1,253	1,253
BNSF Railway Company - Tax Dept			1,484	1,484	1,484	1,484
Cascade & Columbia River Railroad	2,977,830	2,489,465	1,023,404	1,023,404	4,001,234	3,512,869
Cellco Partnership dba Verizon Wireles			2,696,990	2,696,990	2,696,990	2,696,990
Century Tel of WA, Inc (T141)	378,610	316,517	8,230,664	8,230,664	8,609,274	8,547,181
Empire Airlines Inc			5,303	5,303	5,303	5,303
Federal Express Corp			38,577	38,577	38,577	38,577
Ferry Equipment Co LLC			1,351,947	1,351,947	1,351,947	1,351,947
MCI Worldcom Network Services Inc			70,491	70,491	70,491	70,491
Methow Aviation Inc			13,376	13,376	13,376	13,376
Nespelem Valley Electric Coop Inc	203,772	170,354	2,374,236	2,374,236	2,578,008	2,544,590
Nextel West Corp			1,579	1,579	1,579	1,579
Northwest Open Access Network			19,950	19,950	19,950	19,950

Qwest Corporation Inc	1,957,389	1,636,377	6,497,716	6,497,716	8,455,105	8,134,093
Rose Air			2,016	2,016	2,016	2,016
Verizon Northwest Inc	1,128,298	943,257	10,441,381	10,441,381	11,569,679	11,384,638
TOTALS	6,645,899	5,555,970	41,162,633	41,162,633	47,808,532	46,718,603

Pacific

Cellco Partnership dba Verizon Wireles			527,465	478,939	527,465	478,939
Century Tel of WA, Inc (T141)	925,544	792,265	15,514,201	14,086,893	16,439,745	14,879,158
Cingular Wireless			588,159	534,050	588,159	534,050
US Cellular Combined Washington/Oregon			1,417,206	1,286,824	1,417,206	1,286,824
Verizon Northwest Inc	193,303	165,467	608,519	552,535	801,822	718,002
VoiceStream PCSIII & PV/SS			329,835	299,490	329,835	299,490
Western Wahkiakum County Telephone Co	117,513	100,591	3,075,713	2,792,748	3,193,226	2,893,339
TOTALS	1,236,360	1,058,323	22,061,098	20,031,479	23,297,458	21,089,802

Pend Oreille

AT&T Communications			2,397,404	1,903,539	2,397,404	1,903,539
Avista Corporation - Electric			88,250	70,070	88,250	70,070
BNSF Railway Company - Tax Dept	344,701	248,184	118,327	93,952	463,028	342,136
Cellco Partnership dba Verizon Wireles			1,459,326	1,158,704	1,459,326	1,158,704
Federal Express Corp			900	715	900	715
Ferry Equipment Co LLC			272,142	216,081	272,142	216,081
Private Car Companies			144,297	114,573	144,297	114,573
Qwest Corporation Inc			189,907	150,787	189,907	150,787
Ubiquitel Inc			1,380,702	1,096,276	1,380,702	1,096,276
Verizon Northwest Inc	671,449	483,444	5,570,689	4,423,126	6,242,138	4,906,570
TOTALS	1,016,150	731,628	11,621,944	9,227,823	12,638,094	9,959,451

Pierce

360networks Inc			245,966	235,388	245,966	235,388
Abovenet Communications, Inc.			521,144	498,735	521,144	498,735
Advanced TelCom, Inc.			777,671	744,232	777,671	744,232
Allstream Fiber U.S. Inc.			61,895	59,233	61,895	59,233
Ameriflight Inc			5,020	4,804	5,020	4,804
AT&T Communications	8,352,634	7,300,202	10,035,066	9,603,558	18,387,700	16,903,760
ATA Airlines, Inc.			228,302	218,485	228,302	218,485
Big Pipe US Inc			173,243	165,793	173,243	165,793
BNSF Railway Company - Tax Dept	25,631,146	22,401,622	9,837,749	9,414,726	35,468,895	31,816,348
Bombardier Flexjet			139,526	133,526	139,526	133,526
Calpoint (Washington) LLC			3,011	2,882	3,011	2,882
Cellco Partnership dba Verizon Wireles			3,574,227	3,420,535	3,574,227	3,420,535
Cellnet Technology, Inc.			6,142,780	5,878,644	6,142,780	5,878,644
Century Tel of WA, Inc (T141)	4,041,690	3,532,437	51,333,332	49,125,999	55,375,022	52,658,436
Champion Air			168,421	161,179	168,421	161,179
Cingular Wireless	5,833,500	5,098,479	56,753,357	54,312,961	62,586,857	59,411,440
CNCS, Inc			147,673	141,324	147,673	141,324
Comcast Phone of Wa/Or, LLC			6,794,605	6,502,436	6,794,605	6,502,436
Covad Communications			129,370	123,809	129,370	123,809
Electric Lightwave Inc			859,468	822,511	859,468	822,511
Eschelon Telecom Inc			311,067	297,691	311,067	297,691
Evergreen International Airlines Inc			1,603,570	1,534,617	1,603,570	1,534,617
Federal Express Corp			471,931	451,638	471,931	451,638
Focal Communications Corp			2,308	2,209	2,308	2,209
France Telecom Long Distance USA, LLC			24,201	23,161	24,201	23,161
Global Crossing NA Networks Inc			174,852	167,333	174,852	167,333
Integra Telecom of Washington			548,248	524,674	548,248	524,674
Level 3 Communications			1,905,590	1,823,651	1,905,590	1,823,651
Mashell Telecom, Inc.			13,746,322	13,155,231	13,746,322	13,155,231
MCI Worldcom Network Services Inc			906,811	867,819	906,811	867,819
McLeod USA Network Svcs Inc			186,297	178,287	186,297	178,287
McLeod USA Telecommunications Services,			7,471	7,150	7,471	7,150
NetJets Inc			103,334	98,890	103,334	98,890
Nextel West Corp			5,461,069	5,226,241	5,461,069	5,226,241
Northwest Airlines Inc			51,309	49,102	51,309	49,102
Northwest Open Access Network			52,037	49,800	52,037	49,800
Northwest Pipeline Corp	1,192,362	1,042,125	35,764,636	34,226,757	36,956,998	35,268,882
Olympic Pipe Line Co	141,244	123,447	2,495,093	2,387,802	2,636,337	2,511,249
Omni Air International			323,526	309,614	323,526	309,614
Peninsula Light Co	16,001,669	13,985,459	37,922,076	36,291,426	53,9	

Private Car Companies			6,926,036	6,628,213	6,926,036	6,628,213
Puget Sound Energy/Elec	41,634,421	36,388,484	216,801,801	207,479,330	258,436,222	243,867,814
Puget Sound Energy/Gas	13,612,774	11,897,563	223,660,730	214,043,320	237,273,504	225,940,883
Qwest Communications Corp			306,143	292,981	306,143	292,981
Qwest Corporation Inc	30,475,493	26,635,580	143,407,553	137,241,024	173,883,046	163,876,604
Qwest Wireless LLC			1,435,190	1,373,474	1,435,190	1,373,474
Rugby Aviation LLC			621	594	621	594
Savvis, Inc.			14,684	14,051	14,684	14,051
Seattle SMSA LTD Partnership	3,258,943	2,848,316	32,914,304	31,498,987	36,173,247	34,347,303
SES Americom, Inc			6,507	6,227	6,507	6,227
Sprint Corp	916,770	801,257	16,681,461	15,964,159	17,598,231	16,765,416
Sprint Spectrum LP			15,742,361	15,065,441	15,742,361	15,065,441
Tanner Electric Coop	14,163	12,378	735,338	703,718	749,501	716,096
Time Warner Telecom Inc			445,879	426,709	445,879	426,709
Union Pacific Railroad Co	4,046,032	3,536,231	3,304,533	3,162,438	7,350,565	6,698,669
VoiceStream PCSIII & PV/SS			15,732,993	15,056,476	15,732,993	15,056,476
Wiltel Communications, Inc.	332,294	290,425	731,359	699,910	1,063,653	990,335
World Airways Inc			759,232	726,585	759,232	726,585
XO Communications Inc			1,344	1,286	1,344	1,286
YCom Networks Inc	139,430	121,862	1,537,483	1,471,371	1,676,913	1,593,233
TOTALS	155,624,565	136,015,867	931,139,126	891,100,147	1,086,763,691	1,027,116,014

San Juan

Allstream Fiber U.S. Inc.			344,397	304,448	344,397	304,448
Cingular Wireless			539,725	477,117	539,725	477,117
Empire Airlines Inc			8,061	7,126	8,061	7,126
Federal Express Corp			84,595	74,782	84,595	74,782
Fiberco Telecommunications Corp			365,521	323,121	365,521	323,121
GT Group Telecom (USA) LLC			13,234	11,699	13,234	11,699
Island Air			407,701	360,407	407,701	360,407
Kenmore Air Harbor Inc			576,588	509,704	576,588	509,704
Methow Aviation Inc			304,305	269,006	304,305	269,006
NetJets Inc			1,566	1,384	1,566	1,384
Nextel West Corp			121,603	107,497	121,603	107,497
Northwest Pipeline Corp			277,146	244,997	277,146	244,997
Qwest Corporation Inc			3,947	3,489	3,947	3,489
Qwest Wireless LLC			5,333	4,715	5,333	4,715
Rite Bros Aviation Inc.			13,633	12,052	13,633	12,052
Rose Air			20,662	18,265	20,662	18,265
Rugby Aviation LLC			154,605	136,670	154,605	136,670
Seattle SMSA LTD Partnership			1,352,299	1,195,432	1,352,299	1,195,432
Sprint Spectrum LP			330,158	291,860	330,158	291,860
VoiceStream PCSIII & PV/SS			224,058	198,067	224,058	198,067
West Isle Air Inc			115,568	102,162	115,568	102,162
Whidbey Telephone Co			126,468	111,797	126,468	111,797
TOTALS			5,391,173	4,765,797	5,391,173	4,765,797

Skagit

Advanced TelCom, Inc.			32,082	31,794	32,082	31,794
Allstream Fiber Washington, Inc.			892,227	884,197	892,227	884,197
AT&T Communications			3,211,053	3,182,154	3,211,053	3,182,154
BNSF Railway Company - Tax Dept	12,468,199	11,483,212	4,368,681	4,329,364	16,836,880	15,812,576
Bombardier Flexjet			27,905	27,654	27,905	27,654
Cascade Natural Gas Corp	1,321,790	1,217,368	25,916,146	25,682,899	27,237,936	26,900,267
Cellnet Technology, Inc.			1,130,619	1,120,443	1,130,619	1,120,443
Cingular Wireless			2,232,391	2,212,300	2,232,391	2,212,300
Federal Express Corp			27,246	27,001	27,246	27,001
Focal Communications Corp			17,085	16,933	17,085	16,933
Island Air			84,466	83,706	84,466	83,706
MCI Worldcom Network Services Inc			12,714	12,600	12,714	12,600
Methow Aviation Inc			329,901	326,931	329,901	326,931
NetJets Inc			82,980	82,233	82,980	82,233
Nextel West Corp			969,292	960,568	969,292	960,568
Northwest Pipeline Corp	2,328,706	2,144,739	39,062,744	38,711,179	41,391,450	40,855,918
Northwest Seaplanes Inc			183,175	181,526	183,175	181,526
Olympic Pipe Line Co	2,864,929	2,638,599	9,025,134	8,943,904	11,890,063	11,582,503
Private Car Companies			5,322,754	5,274,850	5,322,754	5,274,850
Puget Sound Energy/Elec	14,456,879	13,314,787	194,053,026	192,309,548	208,509,905	205,621,335
Puget Sound Energy/Gas			820,591	813,206	820,591	813,206

Qwest Corporation Inc			411,360	407,658	411,360	407,658
Qwest Wireless LLC			30,376	30,102	30,376	30,102
Rite Bros Aviation Inc.			2,479	2,456	2,479	2,456
Rugby Aviation LLC			13,037	12,920	13,037	12,920
Seattle SMSA LTD Partnership	635,536	585,329	3,923,622	3,888,310	4,559,158	4,473,639
Sprint Spectrum LP			2,406,224	2,384,568	2,406,224	2,384,568
Terasen Pipelines (Puget Sound) Corp	734,369	676,354	6,815,828	6,754,484	7,550,197	7,430,838
Verizon Avenue			8,476	8,400	8,476	8,400
Verizon Northwest Inc	11,565,855	10,652,155	58,002,738	57,480,710	69,568,593	68,132,865
VoiceStream PCSIII & PV/SS			3,016,748	2,989,595	3,016,748	2,989,595
West Isle Air Inc			2,243,566	2,223,374	2,243,566	2,223,374
TOTALS	46,376,263	42,712,543	364,676,666	361,394,567	411,052,929	404,107,110

Skamania						
Avista Corp - Gas	5,568	5,267	350,125	328,067	355,693	333,334
BNSF Railway Company - Tax Dept	16,228,918	15,352,556	5,570,968	5,219,995	21,799,886	20,572,551
Cellco Partnership dba Verizon Wireles			431,885	404,677	431,885	404,677
Cingular Wireless			123,218	115,456	123,218	115,456
Electric Lightwave Inc			65,733	61,592	65,733	61,592
Federal Express Corp			900	843	900	843
Nextel West Corp			46,163	43,255	46,163	43,255
Northwest Natural Gas Co	2,500	2,365	988,174	925,919	990,674	928,284
Northwest Open Access Network			409,943	384,116	409,943	384,116
Northwest Pipeline Corp	2,411,889	2,281,647	21,125,829	19,794,901	23,537,718	22,076,548
PacifiCorp	7,307,524	6,912,918	22,382,996	20,972,867	29,690,520	27,885,785
Private Car Companies			3,774,534	3,536,740	3,774,534	3,536,740
Qwest Corporation Inc			4,310	4,039	4,310	4,039
Sprint Corp-United Telephone NW	203,353	192,372	3,614,196	3,386,500	3,817,549	3,578,872
Sprint Spectrum LP			298,975	280,139	298,975	280,139
Union Pacific Railroad Co			17,195	16,112	17,195	16,112
US Cellular Combined Washington/Oregon			429,638	402,571	429,638	402,571
Verizon Northwest Inc	253,766	240,063	1,467,588	1,375,131	1,721,354	1,615,194
VoiceStream PCS 1 LLC			867,141	812,512	867,141	812,512
VoiceStream PCSIII & PV/SS			138,545	129,817	138,545	129,817
Washington Oregon Wireless, LLC			1,019,650	955,412	1,019,650	955,412
TOTALS	26,413,518	24,987,188	63,127,706	59,150,661	89,541,224	84,137,849

Snohomish						
360networks Inc			131,172	131,172	131,172	131,172
Abovenet Communications, Inc.			316,956	316,956	316,956	316,956
ACS Long Distance Inc			414,242	414,242	414,242	414,242
Advanced TelCom, Inc.			589,545	589,545	589,545	589,545
Allstream Fiber U.S. Inc.			48,190	48,190	48,190	48,190
Allstream Fiber Washington, Inc.			1,934,784	1,934,784	1,934,784	1,934,784
Ameriflight Inc			28,163	28,163	28,163	28,163
AT&T Communications	1,717,713	1,563,119	11,351,191	11,351,191	13,068,904	12,914,310
BNSF Railway Company - Tax Dept	25,546,237	23,247,073	8,980,590	8,980,590	34,526,827	32,227,663
Bombardier Flexjet			83,715	83,715	83,715	83,715
Calpoint (Washington) LLC			814	814	814	814
Cascade Natural Gas Corp	5,100	4,641	3,702,942	3,702,942	3,708,042	3,707,583
Cellnet Technology, Inc.			2,702,954	2,702,954	2,702,954	2,702,954
Champion Air			6,931	6,931	6,931	6,931
Cingular Wireless			48,011,372	48,011,372	48,011,372	48,011,372
Comcast Phone of Wa/Or, LLC			209,378	209,378	209,378	209,378
Covad Communications			204,274	204,274	204,274	204,274
Electric Lightwave Inc			47,569	47,569	47,569	47,569
Federal Express Corp			124,308	124,308	124,308	124,308
Fiberco Telecommunications Corp			51,146	51,146	51,146	51,146
Focal Communications Corp			62,194	62,194	62,194	62,194
France Telecom Long Distance USA, LLC			6,542	6,542	6,542	6,542
General Communications Inc	237,600	216,216	2,194,611	2,194,611	2,432,211	2,410,827
Global Crossing Ltd			1,919,900	1,919,900	1,919,900	1,919,900
Global Crossing NA Networks Inc			6,645	6,645	6,645	6,645
GT Group Telecom (USA) LLC			9,928	9,928	9,928	9,928
Integra Telecom of Washington			348,892	348,892	348,892	348,892
Island Air			10,558	10,558	10,558	10,558
Level 3 Communications			1,311,553	1,311,553	1,311,553	1,311,553
MCI Worldcom Network Services Inc			100,466	100,466	100,466	100,466
McLeod USA Network Svcs Inc			43,026	43,026	43,026	43,026

Methow Aviation Inc			117,041	117,041	117,041	117,041
NetJets Inc			114,293	114,293	114,293	114,293
Nextel West Corp			4,638,395	4,638,395	4,638,395	4,638,395
Noel Communications, Inc.			4,845	4,845	4,845	4,845
Northwest Pipeline Corp	2,555,000	2,325,049	48,764,751	48,764,751	51,319,751	51,089,800
Olympic Pipe Line Co	258,674	235,393	7,812,841	7,812,841	8,071,515	8,048,234
OnFiber Communications Inc			2,341,170	2,341,170	2,341,170	2,341,170
Pacific Crossing Ltd	1,897,434	1,726,665	617,566	617,566	2,515,000	2,344,231
Private Car Companies			10,761,589	10,761,589	10,761,589	10,761,589
Puget Sound Energy/Elec	798,129	726,297	6,651,446	6,651,446	7,449,575	7,377,743
Puget Sound Energy/Gas	9,574,764	8,713,036	151,474,803	151,474,803	161,049,567	160,187,839
Qwest Corporation Inc			249,576	249,576	249,576	249,576
Qwest Wireless LLC			360,708	360,708	360,708	360,708
Rite Bros Aviation Inc.			991	991	991	991
Rugby Aviation LLC			2,484	2,484	2,484	2,484
Savvis, Inc.			5,728	5,728	5,728	5,728
SBC Telecom			706,270	706,270	706,270	706,270
Seattle SMSA LTD Partnership	452,302	411,594	16,448,675	16,448,675	16,900,977	16,860,269
Sprint Corp	929,670	845,999	1,811,441	1,811,441	2,741,111	2,657,440
Sprint Spectrum LP			13,959,797	13,959,797	13,959,797	13,959,797
TELUS Communications Inc			1,395	1,395	1,395	1,395
Time Warner Telecom Inc			1,337,349	1,337,349	1,337,349	1,337,349
United Parcel Service Co			39,850	39,850	39,850	39,850
Verizon Airfone Inc			79,778	79,778	79,778	79,778
Verizon Avenue			224,148	224,148	224,148	224,148
Verizon Northwest Inc	123,609,879	112,484,988	301,057,288	301,057,288	424,667,167	413,542,276
VoiceStream PCSIII & PV/SS			19,257,221	19,257,221	19,257,221	19,257,221
Whidbey Telephone Co			1,172,720	1,172,720	1,172,720	1,172,720
XO Communications Inc			17,479	17,479	17,479	17,479
TOTALS	167,582,502	152,500,070	674,986,189	674,986,189	842,568,691	827,486,259

Spokane

360networks Inc			454,124	435,960	454,124	435,960
ABX Air Inc			701,226	673,177	701,226	673,177
Alaska Airlines Inc			3,573,258	3,430,328	3,573,258	3,430,328
Allegiant Air			18,408	17,671	18,408	17,671
Allstream Fiber U.S. Inc.			187,484	179,985	187,484	179,985
America West Airlines Inc			2,876,462	2,761,403	2,876,462	2,761,403
Ameriflight Inc			132,185	126,898	132,185	126,898
ASTAR Air Cargo			2,620	2,515	2,620	2,515
AT&T Communications	4,042,575	3,525,125	15,649,328	15,023,354	19,691,903	18,548,479
Avista Corp - Gas	222,249	193,799	102,758,082	98,647,755	102,980,331	98,841,554
Avista Corporation - Electric	23,022,718	20,075,812	267,546,131	256,844,284	290,568,849	276,920,096
Big Sky Transportation Co			1,229,898	1,180,702	1,229,898	1,180,702
BNSF Railway Company - Tax Dept	33,694,490	29,381,595	12,978,845	12,459,691	46,673,335	41,841,286
Bombardier Flexjet			418,577	401,834	418,577	401,834
Casino Express			9,489	9,109	9,489	9,109
Cellco Partnership dba Verizon Wireles			28,655,257	27,509,046	28,655,257	27,509,046
Century Tel of WA, Inc (T141)	1,955,453	1,705,156	16,721,327	16,052,475	18,676,780	17,757,631
Champion Air			112,974	108,455	112,974	108,455
Chevron Pipe Line Co	70,160	61,180	1,197,344	1,149,449	1,267,504	1,210,629
Cingular Wireless			18,809,427	18,057,050	18,809,427	18,057,050
Columbia Fiber Solutions			2,643,002	2,537,280	2,643,002	2,537,280
Covad Communications			6,337	6,084	6,337	6,084
Cricket Communications Inc			7,610,001	7,305,599	7,610,001	7,305,599
Delta Air Lines Inc			322,842	309,928	322,842	309,928
Electric Lightwave Inc			2,691,699	2,584,032	2,691,699	2,584,032
Empire Airlines Inc			121,453	116,595	121,453	116,595
Federal Express Corp			15,184,437	14,577,059	15,184,437	14,577,059
Frontier Airlines Inc			45,532	43,710	45,532	43,710
Gas Transmission Northwest Corp	13,813,441	12,045,321	50,665,893	48,639,260	64,479,334	60,684,581
Global Crossing NA Networks Inc			8,143	7,817	8,143	7,817
Global Crossing Telecomm Inc			1,518	1,458	1,518	1,458

Horizon Air Industries Inc			26,049,698	25,007,710	26,049,698	25,007,710
Inland Power & Light Co	2,521,470	2,198,722	36,290,241	34,838,627	38,811,711	37,037,349
Kootenai Electric Coop Inc			233,000	233,680	233,000	223,680
MCI Worldcom Network Services Inc			240,991	231,351	240,991	231,351
McLeod USA Network Svcs Inc			508,557	488,216	508,557	488,216
McLeod USA Telecommunications Services,			41,953	40,275	41,953	40,275
Mesa Airlines Inc			3,892,942	3,737,224	3,892,942	3,737,224
Methow Aviation Inc			40,128	38,523	40,128	38,523
Montana Rail Link Inc			2,559,999	2,457,600	2,559,999	2,457,600
NetJets Inc			571,467	548,609	571,467	548,609
Nextel West Corp			1,648,062	1,582,139	1,648,062	1,582,139
Noel Communications, Inc.			355,122	340,917	355,122	340,917
North American Airlines			107,633	103,328	107,633	103,328
Northwest Airlines Inc			3,706,969	3,558,690	3,706,969	3,558,690
Northwest Open Access Network			1,330,095	1,276,892	1,330,095	1,276,892
Northwest Pipeline Corp	453,807	395,719	16,959,418	16,281,044	17,413,225	16,676,763
OneEighty Networks, Inc.			115,596	110,973	115,596	110,973
Palouse River & Coulee City Railroad			614,104	589,540	614,104	589,540
Pioneer Telephone Co			1,414,552	1,357,970	1,414,552	1,357,970
Private Car Companies			19,481,277	18,702,026	19,481,277	18,702,026
Puget Sound Energy/Elec			8,941	8,583	8,941	8,583
Qwest Corporation Inc	33,650,884	29,343,569	108,067,398	103,744,705	141,718,282	133,088,274
Qwest Wireless LLC			969,264	930,496	969,264	930,496
Ryan International Airlines			11,475	11,016	11,475	11,016
Sierra Pacific Airlines			13,500	12,960	13,500	12,960
Skywest Airlines Inc			12,456,742	11,958,472	12,456,742	11,958,472
Southwest Airlines Co			26,560,522	25,498,101	26,560,522	25,498,101
Sprint Corp	211,809	184,697	2,065,843	1,983,208	2,277,652	2,167,905
Sprint Spectrum LP			245,918	236,081	245,918	236,081
Sun Country Airlines Inc			9,915	9,518	9,915	9,518
Time Warner Telecom Inc			6,828,443	6,555,306	6,828,443	6,555,306
Ubiquitel Inc			29,647,954	28,462,040	29,647,954	28,462,040
Union Pacific Railroad Co	17,561,867	15,313,949	3,393,528	3,257,789	20,955,395	18,571,738
United Air Lines Inc			10,392,147	9,976,461	10,392,147	9,976,461
United Parcel Service Co			12,241,710	11,752,041	12,241,710	11,752,041
Verizon Airfone Inc			66,263	63,612	66,263	63,612
Verizon Northwest Inc	824,092	718,608	3,607,329	3,463,034	4,431,421	4,181,642
VoiceStream PCSIII & PV/SS			12,289,466	11,797,888	12,289,466	11,797,888
Western Air Express			274,397	263,421	274,397	263,421
XO Communications Inc			5,260,048	5,049,646	5,260,048	5,049,646
Yellowstone Pipe Line Co	496,940	433,332	3,047,598	2,925,693	3,544,538	3,359,025
TOTALS	132,541,955	115,576,584	906,953,508	870,675,368	1,039,495,463	986,251,952
Stevens						
Avista Corp - Gas	3,609	3,058	16,017,431	14,127,374	16,021,040	14,130,432
Avista Corporation - Electric	1,803,484	1,527,551	156,173,859	137,745,341	157,977,343	139,272,892
BNSF Railway Company - Tax Dept	3,547,170	3,004,453	11,224,383	9,899,908	14,771,553	12,904,361
Cellco Partnership dba Verizon Wireles			1,950,437	1,720,286	1,950,437	1,720,286
Century Tel of WA, Inc (T141)	349,262	295,825	12,232,535	10,789,096	12,581,797	11,084,921
Cingular Wireless			131,737	116,192	131,737	116,192
Federal Express Corp			4,402	3,883	4,402	3,883
Ferry Equipment Co LLC			907,545	800,454	907,545	800,454
Inland Power & Light Co	128,013	108,427	4,544,820	4,008,533	4,672,833	4,116,960
Kettle Falls International Railway, LLC	170,855	144,715	2,308,216	2,035,846	2,479,071	2,180,561
MCI Worldcom Network Services Inc			1,506	1,328	1,506	1,328
Nextel West Corp			80,795	71,261	80,795	71,261
Private Car Companies			3,628,615	3,200,439	3,628,615	3,200,439
Qwest Corporation Inc	1,065,643	902,599	7,629,669	6,729,367	8,695,312	7,631,966
Sprint Spectrum LP			1,897	1,674	1,897	1,674
Ubiquitel Inc			88,072	77,680	88,072	77,680
VoiceStream PCSIII & PV/SS			267,846	236,240	267,846	236,240
TOTALS	7,068,036	5,986,628	217,193,765	191,564,902	224,261,801	197,551,530
Thurston						
360networks (USA2) LP			13,118	12,055	13,118	12,055
360networks Inc			119,800	110,096	119,800	110,096
Advanced TelCom, Inc.			905,174	831,855	905,174	831,855

Big Sky Transportation Co			384,316	353,186	384,316	353,186
BNSF Railway Company - Tax Dept	14,697,418	13,301,164	6,105,354	5,610,820	20,802,772	18,911,984
Bombardier Flexjet			27,905	25,645	27,905	25,645
Calpoint (Washington) LLC			20,094	18,467	20,094	18,467
Cellco Partnership dba Verizon Wireles			5,638,765	5,182,025	5,638,765	5,182,025
Cellnet Technology, Inc.			6,396,824	5,878,679	6,396,824	5,878,679
Century Tel of WA, Inc (T141)			4,489	4,125	4,489	4,125
Cingular Wireless			3,238,508	2,976,190	3,238,508	2,976,190
CNCS, Inc			78,215	71,879	78,215	71,879
Covad Communications			41,278	37,934	41,278	37,934
Electric Lightwave Inc			115,069	105,749	115,069	105,749
Federal Express Corp			307,121	282,244	307,121	282,244
Focal Communications Corp			3,712	3,411	3,712	3,411
France Telecom Long Distance USA, LLC			18,649	17,138	18,649	17,138
Global Crossing NA Networks Inc			39,766	36,545	39,766	36,545
Level 3 Communications	907,889	821,640	1,539,856	1,415,126	2,447,745	2,236,766
MCI Worldcom Network Services Inc			307,586	282,673	307,586	282,673
McLeod USA Network Svcs Inc			30,562	28,087	30,562	28,087
NetJets Inc			155,001	142,446	155,001	142,446
Nextel West Corp			2,245,899	2,063,981	2,245,899	2,063,981
Noel Communications, Inc.			35,240	32,385	35,240	32,385
Northwest Open Access Network			1,072,150	985,305	1,072,150	985,305
Northwest Pipeline Corp	3,643,268	3,297,158	34,685,274	31,875,767	38,328,542	35,172,925
Olympic Pipe Line Co	324,713	293,865	2,350,322	2,159,946	2,675,035	2,453,811
PacifiCorp	377,100	341,276	5,478	5,034	382,578	346,310
Private Car Companies			4,241,583	3,898,016	4,241,583	3,898,016
Puget Sound & Pacific RR	684,533	619,503	526,584	483,931	1,211,117	1,103,434
Puget Sound Energy/Elec	12,069,082	10,922,521	126,007,177	115,800,598	138,076,259	126,723,119
Puget Sound Energy/Gas	111,655	101,048	55,773,478	51,255,828	55,885,133	51,356,876
Qwest Communications Corp			87,593	80,498	87,593	80,498
Qwest Corporation Inc	8,217,782	7,437,094	55,860,126	51,335,454	64,077,908	58,772,548
Qwest Wireless LLC			286,029	262,860	286,029	262,860
Rugby Aviation LLC			931	856	931	856
Savvis, Inc.			14,851	13,645	14,851	13,645
Shared Communication Services			2,381	2,188	2,381	2,188
Sprint Corp			501,719	461,080	501,719	461,080
Sprint Spectrum LP			5,395,273	4,958,254	5,395,273	4,958,254
Tanner Electric Coop			75,537	69,419	75,537	69,419
Time Warner Telecom Inc			259,760	238,719	259,760	238,719
TransAlta Centralia Gen and Mining	13,625,388	12,330,976	673,711	619,141	14,299,099	12,950,117
Union Pacific Railroad Co	879,342	795,805	2,339,846	2,150,317	3,219,188	2,946,122
VoiceStream PCSIII & PV/SS			5,423,403	4,984,106	5,423,403	4,984,106
Wiltel Communications, Inc.			355,459	326,667	355,459	326,667
YCom Networks Inc	3,186,074	2,883,397	10,604,012	9,745,086	13,790,086	12,628,483
TOTALS	59,995,850	54,296,250	339,201,201	311,725,895	399,197,051	366,022,145
Wahkiakum						
Century Tel of WA, Inc (T141)	206,222	174,876	2,844,595	2,736,501	3,050,817	2,911,377
Cingular Wireless			296,356	285,094	296,356	285,094
US Cellular Combined Washington/Oregon			132,150	127,129	132,150	127,129
Western Wahkiakum County Telephone Co	606,416	514,241	3,408,357	3,278,840	4,014,773	3,793,081
TOTALS	812,638	689,117	6,681,458	6,427,564	7,494,096	7,116,681
Walla Walla						
360networks Inc			26,953	25,549	26,953	25,549
Ameriflight Inc			68,128	64,585	68,128	64,585
AT&T Communications	1,300	966	2,156,007	2,043,893	2,157,307	2,044,859
BMCT Equipment Co LLC	466,066	346,287	1,987,513	1,884,161	2,453,579	2,230,448
BNSF Railway Company - Tax Dept	2,083,513	1,548,051	2,918,018	2,766,279	5,001,531	4,314,330
Bombardier Flexjet			55,810	52,908	55,810	52,908
Cascade Natural Gas Corp	1,152,083	855,997	9,260,957	8,779,389	10,413,040	9,635,386
Cellco Partnership dba Verizon Wireles			817,050	774,564	817,050	774,564
Century Tel of WA, Inc (T141)			2,579,778	2,445,630	2,579,778	2,445,630
Chevron Pipe Line Co			1,227,319	1,163,497	1,227,319	1,163,497
Cingular Wireless			916,394	868,742	916,394	868,742
Columbia Energy LLC			74,720	70,834	74,720	70,834
Columbia Rural Electric Assoc Inc	1,473,867	1,095,084	6,394,272	6,061,774	7,868,139	7,156,858

FPL Energy Vansycle LLC			115,212,000	109,220,976	115,212,000	109,220,976
Gas Transmission Northwest Corp	15,632,541	11,614,978	73,847,882	70,007,790	89,480,423	81,622,768
Horizon Air Industries Inc			1,988,990	1,885,563	1,988,990	1,885,563
Inland Power & Light Co			77,061	73,055	77,061	73,055
Inland Telephone Co	32,351	24,037	541,399	513,246	573,750	537,283
MCI Worldcom Network Services Inc			6,846	6,490	6,846	6,490
NetJets Inc			18,788	17,811	18,788	17,811
Nextel West Corp			330,736	313,539	330,736	313,539
Noel Communications, Inc.			41,830	39,654	41,830	39,654
Northwest Pipeline Corp	18,842	14,000	298,817	283,279	317,659	297,279
OneEighty Networks, Inc.			344,404	326,495	344,404	326,495
PacifiCorp	965,456	717,334	33,254,952	31,525,693	34,220,408	32,243,027
Palouse River & Coulee City Railroad			845,934	801,948	845,934	801,948
Private Car Companies			10,228,605	9,696,719	10,228,605	9,696,719
Qwest Corporation Inc	3,362,056	2,498,007	14,542,658	13,786,443	17,904,714	16,284,450
Qwest Wireless LLC			162,438	153,990	162,438	153,990
Rite Bros Aviation Inc.			744	705	744	705
Union Pacific Railroad Co	19,389,316	14,406,261	3,157,693	2,993,493	22,547,009	17,399,754
VoiceStream PCSIII & PV/SS			224,779	213,091	224,779	213,091
Washington Oregon Wireless, LLC			1,021,689	968,562	1,021,689	968,562
Washington RSA #8 Ltd Partnership	70,100	52,084	2,052,297	1,945,576	2,122,397	1,997,660
TOTALS	44,647,491	33,173,086	293,942,436	278,657,432	338,589,927	311,830,518

Whatcom						
Advanced TelCom, Inc.			152,867	139,109	152,867	139,109
Allegiant Air			387,916	353,003	387,916	353,003
Allstream Fiber U.S. Inc.			239,717	218,142	239,717	218,142
Allstream Fiber Washington, Inc.			1,482,222	1,348,823	1,482,222	1,348,823
Ameriflight Inc			250,313	227,785	250,313	227,785
AT&T Communications			5,344,382	4,863,387	5,344,382	4,863,387
BCE Nexxia Corp			160,046	145,642	160,046	145,642
BNSF Railway Company - Tax Dept	16,642,596	12,814,799	5,828,202	5,303,662	22,470,798	18,118,461
Bombardier Flexjet			195,336	177,756	195,336	177,756
Cascade Natural Gas Corp	1,202,017	925,553	42,306,222	38,498,662	43,508,239	39,424,215
Casino Express			19,487	17,734	19,487	17,734
Cellco Partnership dba Verizon Wireles			7,497,795	6,822,993	7,497,795	6,822,993
Cellnet Technology, Inc.			2,295,850	2,089,224	2,295,850	2,089,224
Cingular Wireless			2,853,405	2,596,599	2,853,405	2,596,599
Comcast Phone of Wa/Or, LLC			5,016,408	4,564,929	5,016,408	4,564,929
Covad Communications			2,495	2,271	2,495	2,271
Federal Express Corp			608,866	554,069	608,866	554,069
Fiberco Telecommunications Corp			157,418	143,251	157,418	143,251
Focal Communications Corp			19,366	17,624	19,366	17,624
GT Group Telecom (USA) LLC			35,436	32,247	35,436	32,247
Horizon Air Industries Inc			4,383,025	3,988,552	4,383,025	3,988,552
Island Air			158,373	144,119	158,373	144,119
MCI Worldcom Network Services Inc			30,666	27,906	30,666	27,906
NetJets Inc			316,264	287,800	316,264	287,800
Nextel West Corp			1,511,131	1,375,129	1,511,131	1,375,129
Noel Communications, Inc.			7,718	7,024	7,718	7,024
Northwest Pipeline Corp	6,486,269	4,994,427	38,094,806	34,666,272	44,581,075	39,660,699
Olympic Pipe Line Co			3,599,702	3,275,729	3,599,702	3,275,729
Private Car Companies			7,451,048	6,780,451	7,451,048	6,780,451
Puget Sound Energy/Elec	16,592,570	12,776,278	286,574,342	260,782,651	303,166,912	273,558,929
Qwest Corporation Inc	3,611,710	2,781,016	22,647,388	20,609,125	26,259,098	23,390,141
Qwest Wireless LLC			771,269	701,857	771,269	701,857
Rite Bros Aviation Inc.			6,073	5,526	6,073	5,526
Rugby Aviation LLC			23,592	21,468	23,592	21,468
Shared Communication Services			4,997	4,548	4,997	4,548
Sprint Corp	56,000	43,120	24,677	22,457	80,677	65,577
Sprint Spectrum LP			2,593,532	2,360,115	2,593,532	2,360,115
TELUS Communications Inc			125,883	114,553	125,883	114,553
Terasen Pipelines (Puget Sound) Corp	3,982,405	3,066,452	13,068,398	11,892,242	17,050,803	14,958,694
United Parcel Service Co			2,153	1,959	2,153	1,959
Verizon Northwest Inc	4,703,231	3,621,486	41,888,676	38,118,690	46,591,907	41,740,176
VoiceStream PCSIII & PV/SS			5,416,024	4,928,582	5,416,024	4,928,582
West Isle Air Inc			4,653	4,234	4,653	4,234
Whidbey Telephone Co	1,026,782	790,622	2,740,59			

Whitman

360networks Inc			40,096	33,880	40,096	33,880
AT&T Communications			1,448,459	1,223,947	1,448,459	1,223,947
Avista Corp - Gas	20,662	17,232	8,814,293	7,448,078	8,834,955	7,465,310
Avista Corporation - Electric	3,176,355	2,649,081	37,637,326	31,803,537	40,813,681	34,452,618
Big Bend Elec Coop Inc			15,386	13,001	15,386	13,001
BMCT Equipment Co LLC	62,336	51,988	560,214	473,381	622,550	525,369
Casino Express			1,734	1,466	1,734	1,466
Cellco Partnership dba Verizon Wireles			1,526,975	1,290,294	1,526,975	1,290,294
Century Tel of WA, Inc (T141)			136,480	115,324	136,480	115,324
Cingular Wireless			662,007	559,395	662,007	559,395
Clearwater Power Co			625,891	528,880	625,891	528,880
Eastern Sub RSA Ltd Partnership			351,356	296,896	351,356	296,896
Federal Express Corp			5,892	4,979	5,892	4,979
Ferry Equipment Co LLC			1,002,940	847,485	1,002,940	847,485
Frontier Airlines Inc			71,864	60,725	71,864	60,725
Gas Transmission Northwest Corp	59,591	49,698	64,818,603	54,771,718	64,878,194	54,821,416
Great Northwest Railroad, Inc.	2,707,499	2,258,054	902,501	762,612	3,610,000	3,020,666
Horizon Air Industries Inc			2,307,269	1,949,642	2,307,269	1,949,642
Inland Power & Light Co	175,323	146,219	6,478,703	5,474,506	6,654,026	5,620,725
Inland Telephone Co	401,379	334,750	1,515,794	1,280,845	1,917,173	1,615,595
NetJets Inc			31,313	26,460	31,313	26,460
Nextel West Corp			189,358	160,007	189,358	160,007
Noel Communications, Inc.			21,775	18,400	21,775	18,400
Northwest Pipeline Corp	45,822	38,216	13,456,330	11,370,597	13,502,152	11,408,813
Palouse River & Coulee City Railroad			2,395,711	2,024,377	2,395,711	2,024,377
Pioneer Telephone Co	408,333	340,549	4,903,205	4,143,209	5,311,538	4,483,758
Private Car Companies			8,776,385	7,416,045	8,776,385	7,416,045
Qwest Corporation Inc	475,271	396,376	2,586,099	2,185,251	3,061,370	2,581,627
Ubiquitel Inc			9,524,159	8,047,914	9,524,159	8,047,914
Union Pacific Railroad Co	2,389,205	1,992,598	486,654	411,222	2,875,859	2,403,820
Verizon Northwest Inc	3,795,536	3,165,478	12,571,971	10,623,317	16,367,507	13,788,795
VoiceStream PCSIII & PV/SS			407,366	344,224	407,366	344,224
Washington RSA #8 Ltd Partnership	24,770	20,658	3,729,213	3,151,187	3,753,983	3,171,845
TOTALS	13,742,082	11,460,897	188,003,322	158,862,801	201,745,404	170,323,698

Yakima

360networks (USA2) LP			12,518	11,817	12,518	11,817
Advanced TelCom, Inc.			92,141	86,981	92,141	86,981
Allstream Fiber U.S. Inc.			107,219	101,215	107,219	101,215
Ameriflight Inc			297,753	281,079	297,753	281,079
AT&T Communications	2,846,777	2,616,188	5,304,111	5,007,082	8,150,888	7,623,270
Benton Rural Electric Assoc Inc	182,501	167,718	11,242,243	10,612,679	11,424,744	10,780,397
BNSF Railway Company - Tax Dept	14,850,139	13,647,277	8,735,451	8,246,267	23,585,590	21,893,544
Bombardier Flexjet			111,621	105,370	111,621	105,370
Calpoint (Washington) LLC			25,277	23,860	25,277	23,860
Cascade Natural Gas Corp	3,614,710	3,321,918	26,118,609	24,655,966	29,733,319	27,977,884
Casino Express			14,386	13,580	14,386	13,580
Cellco Partnership dba Verizon Wireles			5,809,804	5,484,455	5,809,804	5,484,455
CenturyTel of Cowiche, Inc	178,669	164,196	1,585,377	1,496,596	1,764,046	1,660,792
Cingular Wireless			2,178,196	2,056,218	2,178,196	2,056,218
Columbia Basin Railroad Co Inc			370,999	350,224	370,999	350,224
Electric Lightwave Inc			2,214	2,090	2,214	2,090
Ellensburg Telephone Co Inc	596,285	547,985	3,520,791	3,323,626	4,117,076	3,871,611
Federal Express Corp			292,465	276,087	292,465	276,087
France Telecom Long Distance USA, LLC			60,446	57,061	60,446	57,061
Horizon Air Industries Inc			3,733,227	3,524,166	3,733,227	3,524,166
Level 3 Communications	1,122,065	1,031,178	4,617,233	4,358,667	5,739,298	5,389,845
MCI Worldcom Network Services Inc			1,148,905	1,084,567	1,148,905	1,084,567
NetJets Inc			54,798	51,729	54,798	51,729
Nextel West Corp			952,448	899,111	952,448	899,111
Noel Communications, Inc.			251,798	237,698	251,798	237,698
Northwest Open Access Network			807,545	762,322	807,545	762,322
Northwest Pipeline Corp	197,901	181,870	9,074,146	8,565,993	9,272,047	8,747,863
PacifiCorp	14,030,057	12,893,623	96,470,710	91,068,350	110,500,767	103,961,973
Private Car Companies			5,653,333	5,336,745	5,653,333	5,336,745
Qwest Corporation Inc	6,794,2					

Rose Air			756	714	756	714
Ryan International Airlines			13,005	12,276	13,005	12,276
Savvis, Inc.			38,497	36,339	38,497	36,339
Shared Communication Services			3,276	3,092	3,276	3,092
Sierra Pacific Airlines			5,786	5,462	5,786	5,462
Sprint Corp-United Telephone NW	3,793,271	3,486,016	30,026,959	28,345,454	33,820,230	31,831,470
Union Pacific Railroad Co			36,390	34,352	36,390	34,352
US Cellular Combined Washington/Oregon			16,033,955	15,136,055	16,033,955	15,136,055
Verizon Northwest Inc	295,566	271,626	1,535,150	1,449,182	1,830,716	1,720,808
VoiceStream PCSIII & PV/SS			961,421	907,581	961,421	907,581
Washington Oregon Wireless, LLC			4,263,397	4,024,648	4,263,397	4,024,648
TOTALS	48,502,217	44,573,535	271,388,758	256,190,990	319,890,975	300,764,525
WA STATE TOTAL	1,884,700,566	1,673,975,342	13,237,114,953	12,554,164,099	15,121,815,519	14,228,139,441