



PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
505 VAN NESS AVENUE | SAN FRANCISCO, CALIFORNIA 94102

February 17, 2026

Agenda ID: 24039

RESOLUTION T-17894

TO: All active Telephone Corporations

Service List(s): All active Telephone Corporations

This is Draft Resolution T-17894 of the Communications Division will appear on the agenda at the next Commission meeting to be held March 19, 2026, which is at least 30 days after the date of this letter. To confirm when the item will be heard, please see the Business Meeting agenda, which is posted on the Commission's website 10 days before each Business Meeting. When the Commission votes on a Draft Resolution, it may adopt all or part of it as written, amend, modify, or set it aside and prepare a different Resolution. The Resolution becomes binding on the parties only upon action by the Commission.

Any member of the public may serve comments on the Draft Resolution as provided in Public Utilities Code § 311(g) and Rule 14.5 of the Commission's Rules of Practice and Procedure (Rules).

Comments along with a certificate of service (COS) shall be sent via email to: Johnny.Tran@cpuc.ca.gov by March 9, 2026, at 5:00 PM. Also, copies must be served on the entire service list to which the Draft Resolution was originally served, on the same date that the comments are submitted to the Communications Division. Comments shall be limited to five pages in length.

Comments shall focus on factual, legal, or technical errors in the Draft Resolution and in citing such errors shall make specific references to the record or applicable law. Comments should list the recommended changes to the Draft Resolution.

Reply comments must be submitted no later than March 14, 2026. Replies shall be submitted and served in the same manner as opening comments and shall not exceed three pages in length.

Sincerely,

/s/ Rob Osborn, Director
Communications Division
California Public Utilities Commission

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Communications Division
Carrier Oversight and Program Branch

RESOLUTION T-17894
March 19, 2026

R E S O L U T I O N

Resolution T-17894. This Resolution revokes the operating authority or registration of eighteen (18) telephone corporations for failing to comply with Commission-mandated Annual Reports and/or Annual Performance Bond requirements.

PROPOSED OUTCOME:

- Effective 30 calendar days from approval of this resolution, the applicable operating authority or registration of eighteen (18) telephone corporations listed herein will be revoked.

SAFETY CONSIDERATIONS:

- Seeks to achieve telephone corporations' compliance in submitting Commission-mandated Annual Reports and/or Annual Performance Bond requirements.

ESTIMATED COST:

- There is no cost associated with this Resolution.

SUMMARY

This Resolution approves the revocation of the operating authority or registration of eighteen (18) telephone corporations (carriers) for failure to comply with one or more California Public Utilities Commission (Commission or CPUC) annual compliance requirements with respect to: a) Annual Operational and Financial Information report for calendar year (CY) 2024; b) Annual Affiliate Transaction report for CY 2024 (collectively known as Annual Reports), and/or c) Annual Performance Bond requirement. The revocation of the operating authority or registration is effective 30 calendar days from the Commission approval of this Resolution. This Resolution, however, allows any of the

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carriers subject to revocation of authority in Appendix A of the Resolution to fully resolve their outstanding compliance obligations, including paying all penalties before the revocation becomes effective.

BACKGROUND

1. Jurisdiction over Telephone Corporations

The Commission has broad regulatory authority over public utilities, including Telephone Corporations (carriers), as defined in Public (Pub.) Utilities (Util.) Code Section 234.¹ As part of the Commission's regulation of public utilities, the Legislature conferred upon the Commission the exclusive authority to issue a certificate of public convenience and necessity (CPCN) to a public utility seeking to operate in California.² The Commission grants operating authority to traditional wireline telephone corporations and Voice over Internet Protocol (VoIP) carriers providing fixed interconnected VoIP service. Alternatively, the Commission approves registrations for wireless carriers and VoIP carriers providing nomadic-only interconnected VoIP service. Accordingly, all carriers operating in California must obtain operating authority from or register for approval with the Commission prior to doing business in California.

Wireline carriers providing Plain Old Telephone Service (POTS) or fixed interconnected VoIP service may request authority to operate in California through a CPCN application pursuant to Pub. Util. Code § 1001 or a Simplified Registration application³ pursuant to § 1013, depending on the facilities they operate.

Wireless carriers, defined as Commercial Mobile Radio Service (CMRS) providers pursuant to Pub. Util. Code § 247, are no longer required to obtain operating authority through a CPCN application pursuant to Pub. Util. Code § 1001. The federal Communications Act, 47 U.S.C.S § 332, subdivision (c)(3)(A), limits states' authority over

¹ See e.g., Cal. Const., art. XII, § § 1-6; Pub. Util. Code, § § 216,233, 234, 451, & 701.

² See Pub. Util. Code § 1001.

³ The Section 1013 Simplified Registration Form are available from the CPUC website at:

[https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/information-for-telecommunications-applicants-and-registrants-in-california.](https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/information-for-telecommunications-applicants-and-registrants-in-california)

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“the entry of or the rates charged by any commercial mobile service or any private mobile service.”⁴ States may continue to regulate “other terms and conditions” of wireless service. For example, the Commission requires that wireless carriers register pursuant to the Wireless Identification Registration (WIR) process established in Commission Decision (D.)94-10-031, to collect, report and remit Public Purpose Program (PPP) surcharges and the Public Utilities Commission Utilities Reimbursement Account Fee (user fees), and to comply with other consumer protection measures applicable to telephone corporations.⁵

Interconnected VoIP carriers, as defined in Pub. Util. Code § 239, must follow the licensing or registration processes set forth in D.24-11-003 as telephone corporations providing voice service in California.⁶ All fixed Interconnected VoIP carriers are required to request operating authority through a CPCN application pursuant to Pub. Util. Code § 1001 or a Simplified Registration application pursuant to § 1013, depending on the facilities they operate. All VoIP carriers providing nomadic-only interconnected VoIP service are required to register pursuant to the Nomadic Registration process outlined in D.24-11-003.

2. Annual Reporting Requirement Obligations

All carriers are subject to compliance filings attendant to their operating authority including, but not limited to, submission of various annual reporting obligations. Among the annual reporting obligations due from carriers are the following:

- a. Annual Report on Carrier’s Operations and Financials on a CY basis pursuant to General Order (GO) 104-A due March 31 of the following year.
- b. Annual Affiliate Transaction Reports on a CY basis pursuant to D.93-02-019 due May 1 of the following year.

⁴ 47 U.S.C.S. § 332, subd.(c)(3)A.

⁵ See re Mobile Telephone Service and Wireless Communications [D.98-07-037], (1998)1998 Cal. PUC LEXIS 339.

⁶ Pursuant to D.24-11-003, Interconnected VoIP carriers that previously held an informal registration and assigned a utility type: DVS or Digital Voice Service were migrated to either a Fixed Interconnected VoIP or Nomadic-only Interconnected VoIP, DVF or DVN, respectively.

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- c. Annual Performance Bond requirement pursuant to D.24-11-003, D.13-05-035 and/or D.10-09-017/D.11-09-026 due on March 31 of each year.

These obligations are identified in the CPCN Decision⁷, the WIR approval letter or the Nomadic Registration approval letter, that granted the carriers' operating authority. The Commission may suspend or revoke the operating authority of telephone corporations that fail to make required annual compliance filings per D.93-05-010.

3. Resolution T-17601 Communications Division Citation Program

On June 21, 2018, the Commission adopted Resolution T-17601 authorizing Communications Division (CD) to implement a citation program for enforcing telecommunications carrier compliance with the Commission's Resolutions, Decisions, Orders, and the Public Utilities Code. Resolution T-17601 adopted the citation procedure, a list of violations, and associated penalty amounts.

DISCUSSION

The Commission informs all carriers of their reporting obligations in one of four ways: (1) as part of the final Commission Decision granting a CPCN to operate as a telephone corporation in California; (2) through the Executive Director Decision granting a Registration License; (3) through WIR approval letter from the Director of CD; (4) or via a Nomadic Registration approval letter from the Director of CD. Also, CD annually notifies all carriers of their reporting obligations by sending an email to each carrier's primary regulatory contact person.⁸ A copy of the annual reminder notice to all carriers

⁷ Registration Licenses are obtained through a Simplified Registration process pursuant to Pub. Util. Code § 1013 and issued via an Executive Director decision.

⁸ Carriers are obligated to provide the Commission's Communications Division with the name(s), address(es), and telephone number(s) of their designated regulatory/official contact person(s). This information must be provided electronically, using the "Communications Utility Contact Update Form" found at <https://www.cpuc.ca.gov/-/media/cpuc-website/divisions/communications-division/documents/licensing-compliance/contact-information-update-request-form.pdf>. This information must be updated if the name(s), address(es), and telephone number(s) change, or at least annually by June 1 of each calendar year.

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is posted on the Commission CD website.⁹ Additionally, CD sends an email notice to a carrier who fails to meet the deadlines associated with the reporting requirements.

Communications Division issued citations to carriers that failed to comply with the Annual Reports and/or Annual Performance Bond requirements. Of the carriers cited, eighteen (18) failed to resolve the citation issued. To resolve a citation, within 30 days from the issuance of the citation, the carrier must correct the outstanding violation (e.g., submit the outstanding reporting requirement) and pay the penalty amount or file an appeal pursuant to Resolution ALJ-377. Appendix A of this resolution provides the list of the carriers that failed to comply with citations. The list provides the carrier's name, utility ID number, the citation number, violation, and total penalty amount owed including the ten percent (10%) late payment fee to the Commission. The following is a summary information of the list by carrier type:

1. Eleven (11) wireless carriers failed to comply with two annual obligations, consisting of (a) Annual Performance Bond requirements due March 31, 2025, and (b) Annual Affiliate Transaction reports for CY 2024 due May 1, 2025.
2. Four (4) wireline carriers failed to comply with three annual obligations, consisting of (a) Annual Operational and Financial Information reports for CY 2024 due March 31, 2025, (b) Annual Performance Bond requirements due March 31, 2025, and (c) Annual Affiliate Transaction reports for CY 2024 due May 1, 2025.
3. One (1) wireline carrier failed to comply with two annual obligations, consisting of (a) Annual Operational and Financial Information reports for CY 2024 due March 31, 2025, and (b) Annual Affiliate Transaction reports for CY 2024 due May 1, 2025.
4. One (1) wireline carrier failed to comply with the Annual Performance Bond requirement due March 31, 2025.
5. One (1) wireline carrier failed to comply with the Annual Operational and Financial Information reports for CY 2024 due March 31, 2025.

⁹ The annual reminder notice to all carriers posted and available at the Commission website at <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/carrier-reporting-requirements>

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The Communications Division took the following steps to communicate to and remind carriers about their annual reporting obligations:

1. On January 10, 2025, CD emailed and posted on the Commission's website notices to all telecommunications carriers to submit Annual reports and Annual Performance Bonds. The notice required that all Interexchange Carriers (Wholesale and Reseller) and all Competitive Local Carriers (Wholesale and Reseller) must submit an Annual Operational and Financial Information report for CY 2024 (due March 31, 2025), an Annual Performance Bond (due March 31, 2025), and an Annual Affiliate Transaction report for CY 2024 (due May 1, 2025). Additionally, all Wireless carriers including Cellular Telephone Utilities (Wholesale and Reseller), all Personal Communications Carriers, and all Radio Telephone Utilities must submit an Annual Performance Bond (due March 31, 2025), and an Annual Affiliate Transaction report for CY 2024 (due May 1, 2025).
2. On February 10, 2025, CD sent an e-mail reminder to all carriers about their reporting obligations including, but not limited to, submission of an Annual Operational and Financial Information report for CY 2024 due March 31, 2025, and Annual Performance Bond due March 31, 2025, and an Annual Affiliate Transaction report for CY 2024 due May 1, 2025.
3. On June 5, 2025, CD sent an e-mail notice of noncompliance to all carriers that failed to submit their Annual Reports and/or Annual Performance bond by the due dates established. Noncompliant carriers were informed of potential enforcement action by the Commission that includes penalties and/or fines.
4. On July 15, 2025, CD issued first citation letters to twenty-nine (29) carriers¹⁰ that were noncompliant with submitting Annual Reports and/or Annual Performance bonds. Carriers were given 30 calendar days to address the citation. The citation package was comprised of the citation letter with information on the violation and the penalty amount of \$1000 per violation, instructions on how to pay the penalty, information on potential 10% late payment fees, and instructions on how to submit

¹⁰ Two (2) of the twenty-nine (29) carriers complied to the reporting requirements and removed from the list of noncompliant carriers.

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an appeal of the citation. The citation package for each carrier was delivered via United States Postal Service (USPS) certified mail using the primary regulatory contact information. The same package was sent in PDF format via email to the primary regulatory contact information.

5. On August 1, 2025, CD issued first citation letters to four (4)¹¹ additional carriers that were noncompliant with submitting Annual Reports and/or Annual Performance bonds. Carriers were given 30 calendar days to address the citation. The citation package was comprised of the citation letter with information on the violation and the penalty amount of \$1000 per violation, instructions on how to pay the penalty, information on potential 10% late payment fees, and instructions on how to submit an appeal of the citation. The citation package for each carrier was delivered via United States Postal Service (USPS) certified mail using the primary regulatory contact information. The same package was sent in PDF format via email to the primary regulatory contact information.
6. On September 5, 2025, CD issued second citation letters to twenty-two (22)¹² carriers that continued to be noncompliant with submitting Annual Reports and/or Annual Performance Bonds. Carriers were given 30 calendar days to address the citation. The citation package contained the citation letter with information on the violation and an increased penalty amount by \$200 per violation from the original amount, instructions on how to pay the penalty, information on potential 10% late payment fees, and instructions on how to submit an appeal of the citation. The citation package for each carrier was delivered via USPS certified mail using the primary regulatory contact information. The same package was sent in PDF format via email to the primary regulatory contact information.
7. The draft Resolution and associated Notice of Availability for a 30-day comment period constitutes the final notice to carriers who have not complied with submitting Annual Reports and Annual Performance Bond requirements.

¹¹ Two (2) of the four (4) carriers complied to the reporting requirements and removed from the list of noncompliant carriers.

¹² Four (4) carriers were removed from the list of noncompliance carriers.

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CD undertook the necessary measures to notify and remind carriers of the obligation to comply with the Commission's Annual Reports and/or Annual Performance Bond requirements for carriers and provided ample time and opportunity for these carriers to comply. Despite all these efforts, eighteen (18) carriers failed to address and/or comply with the citation issued.

SAFETY IMPACT

This Resolution seeks to achieve carrier compliance in submitting required annual compliance filings. This promotes transparency and reduces the risk of financial harm to California customers, thereby promoting public safety.

CONCLUSION

The carriers listed in Appendix A of this Resolution failed to resolve the outstanding citation issued. For any carrier listed in Appendix A of this Resolution to retain its operating authority or registration, it must resolve the citation within thirty (30) calendar days from the effective date of this resolution by submitting the outstanding Annual Reports and/or Annual Performance Bonds and by paying the outstanding penalty. If a carrier continues to be in default beyond 30 calendar days from the effective date of this Resolution, the carrier's CPCN and/or registration license will be revoked.

We also hereby direct telephone corporations to notify CD staff via email to cdcompliance@cpuc.ca.gov if they provide services to any of the carriers listed in Appendix A and to cease from conducting business with any carrier that has had its license or registration revoked by this Resolution. After revocation of its operating authority, a wireline carrier seeking to continue operating in California must file a Pub. Util. Code § 1001 application for a new operating authority, even if the Commission previously granted a carrier operating authority under the Simplified registration process pursuant to Pub. Util. Code § 1013. In its application, the carrier must disclose the previous revocation via a sworn affidavit. Similarly, a wireless carrier seeking to comply with the Commission's registration requirements must apply for a new WIR and disclose the previous revocation via a sworn affidavit. A nomadic-only interconnected VoIP carrier seeking to comply with the Commission's registration requirements must apply for a new Nomadic Registration and disclose the previous revocation via a sworn

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affidavit. All outstanding penalties, interest, surcharges, and user fees owed to the Commission shall be paid before any new CPCN or registration is approved.

Carriers that continue to operate after revocation of their operating authority or registration and fail to obtain the requisite operating authority or registration will be subject to enforcement action by the Commission, including possible fines or other sanctions.

COMMENTS

In compliance with Pub. Util. Code § 311 (g), a Notice of Availability was e-mailed on February 17, 2026, to all telephone carriers informing these parties that the draft of this Resolution is available at the Commission's website <http://www.cpuc.ca.gov/> and is available for public comments. The Commission received no public comments.

FINDINGS AND CONCLUSIONS

1. The Commission has broad regulatory authority and grants operating authority to telephone corporations via the Certificate of Public Convenience and Necessity Application pursuant to Pub. Util. Code § 1001, the Simplified Registration pursuant to Pub. Util. Code § 1013, or registration approval to telephone corporations via the Wireless Identification Registration pursuant to D.94-10-031 and the Nomadic Registration pursuant to D.24-11-003.
2. On June 21, 2018, the Commission adopted Resolution T-17601 that authorized CD Staff to implement a citation program for enforcing compliance by telecommunications carriers with the Commission's Resolutions, Decisions, Orders, and the Public Utilities Code. Resolution T-17601 adopted the citation procedure, a list of violations and associated penalty amounts.
3. Carriers are subject to compliance filings attendant to their operating authority or registration.
4. All Interexchange Carriers (Wholesale and Reseller), all Competitive Local Carriers (Wholesale and Reseller) are obligated to submit an Annual Operational and Financial Information report for CY 2024 (due March 31, 2025), and Annual Performance Bond (due March 31, 2025), and must submit an Annual Affiliate

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Transaction report for CY 2024 (due May 1, 2025), pursuant to General Order (GO) 104-A, D.93-02-019, D.24-11-003, D.13-05-035 and/or D.10-09-017/D.11-09-026.

5. All Wireless carriers including all Cellular Telephone Utilities (Wholesale and Reseller), all Personal Communications Carriers and all Radio Telephone Utilities; are obligated to file an Annual Performance Bond (due March 31, 2025), and to submit an Annual Affiliate Transaction report for CY 2024 (due May 1, 2025), pursuant to General Order (GO) 104-A, D.93-02-019, D.24-11-003, D.13-05-035 and/or D.10-09-017/D.11-09-026.
6. The Commission may suspend or revoke the operating authority of telephone carriers that fail to make required annual reports, per D.93-05-010.
7. Communications Division staff undertook proper and reasonable measures to inform and remind the carriers listed in Appendix A of this Resolution of their obligations to comply with Commission Annual Reports and Annual Performance Bond requirements for telecommunication carriers.
8. If the carriers listed in Appendix A continue to be in noncompliance beyond thirty (30) calendar days from the effective date of this Resolution, it is reasonable to revoke each carrier's CPCN or registrations.
9. All telephone corporations must notify CD staff via email to cdcompliance@cpuc.ca.gov if they provide services to any of the carriers listed in Appendix A of this Resolution and to cease from conducting business with the carriers whose licenses or registration have been revoked by this Resolution.
10. If a carrier's operating authority or registration is revoked, the carrier seeking to continue operating in the State of California must file a request with the CPUC via a CPCN application, a new WIR or a Nomadic Registration request. If the CPUC has revoked a carrier's operating authority, the carrier cannot use the Simplified Registration process pursuant to Pub. Util. Code § 1013. All carriers shall disclose the previous revocation via a sworn affidavit and pay all outstanding penalties, interest or fines owed to the Commission in order to be granted authority or registration approval to operate in California.
11. Carriers that continue to operate after revocation of their operating authority or registration and fail to obtain the requisite operating authority or registration should be subject to enforcement action by the Commission, including possible fines or other sanctions.

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12. The Commission e-mailed a Notice of Availability of this Resolution on February 17, 2026, to all telephone carriers informing these parties that the draft of this Resolution is available at the Commission's website <http://www.cpuc.ca.gov/> and is available for public comments. The Commission received no public comments.

THEREFORE, IT IS ORDERED THAT:

1. Within thirty (30) days of the effective date of this Resolution, each of the carriers listed in Appendix A shall fully comply with the citation issued by submitting the outstanding Annual Reports for Calendar Year 2024 and/or Annual Performance Bonds and paying the outstanding penalty.
2. Failure by any carrier listed in Appendix A to comply with Ordering Paragraph 1 of this Resolution shall result in immediate revocation of its operating authority or registration approval from the Commission and it no longer will be authorized to provide service in California.
3. All telephone corporations shall notify CD staff via email to cdcompliance@cpuc.ca.gov if they provide services to any of the carriers listed in Appendix A of this Resolution and cease from conducting business with the carriers whose licenses have been revoked by this Resolution.
4. Carriers seeking to continue operations in the State of California must file a new request for operating authority or registration with the Commission. Wireline carriers shall file a CPCN application and cannot use the Simplified Registration process pursuant to Pub. Util. Code § 1013. Wireless carriers shall file a new WIR registration. Nomadic-only VoIP carriers shall file a new Nomadic registration. All carriers shall disclose the previous revocation via a sworn affidavit and pay all outstanding penalties, interest or fines owed to the Commission to be granted a registration or authority to operate in California.
5. Carriers that continue to operate after revocation of their operating authority or registration and fail to obtain the requisite operating authority or registration shall be subject to enforcement action by the Commission, including possible fines or other sanctions.

This Resolution is effective today.

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The foregoing resolution was duly introduced, passed and adopted at a conference of the Public Utilities Commission of the State of California held on March 19, 2026; the following Commissioners voting favorably thereon:

/s/ LEUWAM TESFAI

Leuwam Tesfai
Executive Director

ALICE REYNOLDS

President

DARCIE L. HOUCK

JOHN REYNOLDS

KAREN DOUGLAS

MATTHEW BAKER

Commissioners

Dated March 19, 2026, at Sacramento, California.

Appendix A
List of Carriers for Revocation of Operating Authority

Count	Citation Number	Utility ID Number	Utility Name	Total Penalty Amount ¹³
Wireless Carrier Failed to Comply with (a) Annual Performance Bond and (b) Annual Affiliate Transaction Report for CY 2024				
1	CD-2025-07-002	U-4419-C	Q Link Wireless LLC.	\$2,640
2	CD-2025-07-005	U-4540-C	2825 Ultimate Wireless, Inc. ¹⁴	\$2,640
3	CD-2025-07-007	U-4548-C	Bright Packet, Inc. dba DooClu ¹⁵	\$2,640
4	CD-2025-07-008	U-4549-C	Hadodo Wireless Inc	\$2,640
5	CD-2025-07-010	U-4551-C	Aozora Devices, Inc. ¹⁶	\$2,640
6	CD-2025-07-011	U-4558-C	Sarver Corporation	\$2,640
7	CD-2025-07-012	U-4568-C	Wrizzle, Inc.	\$2,640
8	CD-2025-07-013	U-4576-C	GO MD USA LLC	\$2,640
9	CD-2025-07-015	U-4580-C	Hello Mobile Telecom LLC	\$2,640
10	CD-2025-07-016	U-4593-C	Lux Mobile USA, Inc.	\$2,640
11	CD-2025-07-017	U-4595-C	Rocket Mobile, LLC	\$2,640

¹³ Total Penalty amount includes the 10% late payment pursuant to Resolution T-17601.

¹⁴ On January 24, 2025, 2825 Ultimate Wireless, Inc. (U-4540-C) submitted Advice Letter (AL) 4 to notify the Commission that it is closing its account. CD staff rejected this AL due to non-compliance to Surcharge requirements.

¹⁵ On December 4, 2025, the Commission adopted Resolution T-17890 to revoke the operating authority or registration of 12 telephone corporations for failure to comply with reporting and remittance requirements concerning California Public Purpose Program Surcharges and User Fees. Appendix A of Resolution T-17890 included Bright Packet, Inc. dba DooClu (U-4548-C) (CD-2025-03-015). Effective January 4, 2026, this carrier was archived and this citation remains unresolved.

¹⁶ On December 4, 2025, the Commission adopted Resolution T-17890 to revoke the operating authority or registration of 12 telephone corporations for failure to comply with reporting and remittance requirements concerning California Public Purpose Program Surcharges and User Fees. Appendix A of Resolution T-17890 included Aozora Devices, Inc. (U4551-C) (CD-2025-03-016). Effective January 4, 2026, this carrier was archived and this citation remains unresolved.

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Wireline Carrier Failed to Comply with (a) Annual Operational and Financial Information Report for CY 2024, (b) Annual Performance Bond and (c) Annual Affiliate Transaction Report for CY 2024				
12	CD-2025-07-019	U-5233-C	Working Assets Funding Service, Inc.	\$3,960
13	CD-2025-07-025	U-7078-C	Super Prepaid Inc.	\$3,960
14	CD-2025-08-001	U-6549-C	Reduced Rate Long Distance, Inc.	\$3,960
15	CD-2025-08-004	U-7073-C	Rural Broadband Now! LLC	\$3,960
Wireline Carrier Failed to Comply with (a) Annual Operational and Financial Information Report for CY 2024 and (b) Annual Affiliate Transaction Report for CY 2024				
16	CD-2025-07-032	U-7400-C	Innovative Communication Systems, Inc. ¹⁷	\$2,640
Wireline Carrier Failed to Comply with (a) Annual Performance Bond				
17	CD-2025-08-002	U-6651-C	Ztg, Inc. ¹⁸	\$1,320
Wireline Carrier Failed to Comply with (a) Annual Operational and Financial Information Report for CY 2024				
18	CD-2025-07-030	U-7398-C	Maxsip Telecom Corporation	\$1,320

End of Appendix A

¹⁷ On December 4, 2025, the Commission adopted Resolution T-17890 to revoke the operating authority or registration of 12 telephone corporations for failure to comply with reporting and remittance requirements concerning California Public Purpose Program Surcharges and User Fees. Appendix A of Resolution T-17890 included Innovative Communication Systems, Inc. (U-7400-C) (CD-2025-03-021). This citation remains unresolved.

¹⁸ On February 7, 2024, Ztg, Inc. (U-6651-C) was issued citation for failure to comply with surcharge reporting (CD-2024-02-031). On May 6, 2024, Ztg, Inc. submitted an appeal (K.24-05-003) to the citation. On March 20, 2025, Resolution ALJ-471 was adopted, denied the appeal and directed Ztg Inc. to pay the penalty of \$1,000. At this time, Ztg, Inc. has not paid the outstanding penalty amount.