

# Reviews of Call Termination Markets and End-to-End Connectivity Condition

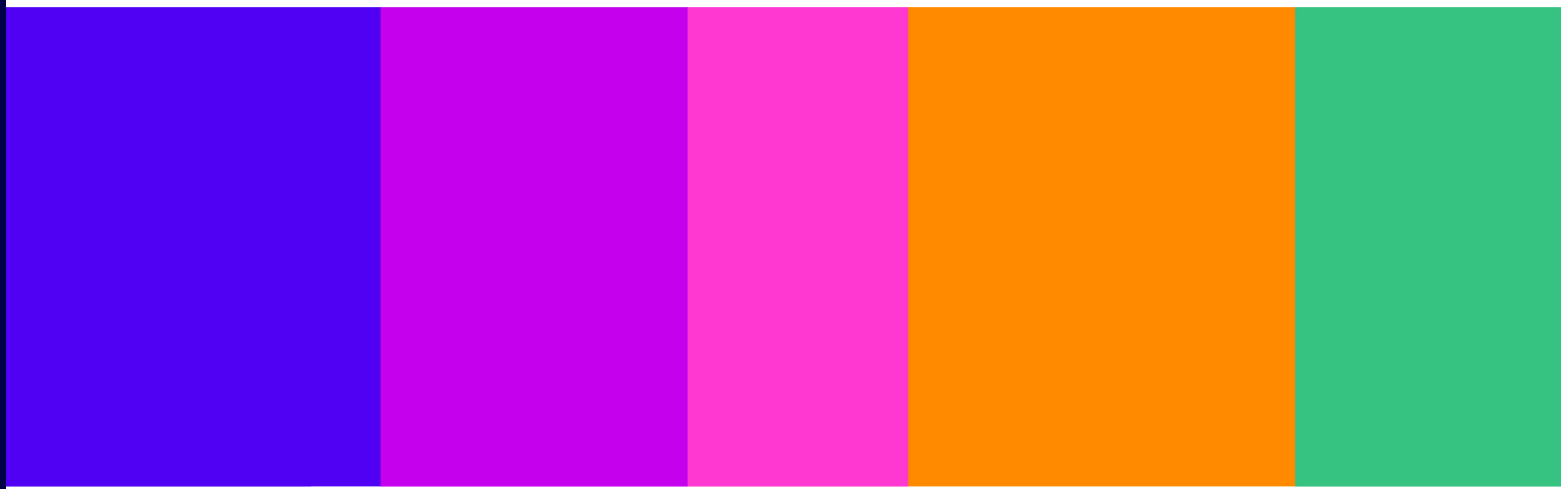
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Annex A3a - Legal instrument for SMP services conditions (WCT)

## Statement

Published 26 March 2026

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# SMP services conditions (WCT)

## NOTIFICATION UNDER SECTIONS 48 AND 79 OF THE COMMUNICATIONS ACT 2003 (“Notification”)

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Notification of the identification of markets, the making of market power determinations and the setting and revocation of SMP services conditions in relation to wholesale call termination applying to BT and specified communications providers under section 45 of the Communications Act 2003.

### Background

1. On 30 March 2021, Ofcom published a statement entitled “[Wholesale Voice Markets Review 2021-26](#)” (the “**2021 Voice Statement**”). The 2021 Voice Statement set out Ofcom’s conclusions on its review of specified markets, including the markets for wholesale call termination.
2. At [Annex 5](#) to the 2021 Voice Statement, Ofcom published a notification under sections 48(1) and 79(4) of the Act containing its market identifications, market power determinations and the setting of SMP conditions to be applied to BT and other communications providers.
3. [Annex 5](#) to the 2021 Voice Statement contained also certain directions to be applied to BT in relation to the quality of service in relation to its provision of interconnection, and its regulatory financial reporting in respect of wholesale call termination and associated interconnection.
4. On 18 July 2025, Ofcom published a consultation document entitled “[Reviews of Call Termination Markets and End-to-End Connectivity Condition](#)” (the “**2025 Consultation**”). In the 2025 Consultation, Ofcom consulted on new proposals to identify markets, make market power determinations and set and revoke SMP conditions applying to BT and other specified communications providers in relation to the wholesale call termination markets.
5. The 2025 Consultation also included proposals on withdrawing the directions to BT contained in [Annex 5](#) to the 2021 Voice Statement and giving new directions.
6. A copy of the 2025 Consultation was sent to the Secretary of State in accordance with sections 48C(1), 49C(1) and 81(1) of the Act.
7. The 2025 Consultation closed on 10 October 2025. Ofcom received several responses to its proposals set out in the 2025 Consultation and it has considered every such representation. The Secretary of State has not notified Ofcom of any international obligation of the United Kingdom for the purposes of those proposals.
8. Today, Ofcom is publishing its statement entitled “Reviews of Call Termination Markets and End-to-End Connectivity Condition” (the “**2026 Statement**”), which accompanies this Notification. In the 2026 Statement, Ofcom sets new SMP conditions and gives new directions, in addition to revoking existing SMP conditions and withdrawing existing

directions, in relation to the provision of wholesale call termination and associated facilities, including interconnection.

## **Decisions in relation to market identification and market power determinations**

9. Ofcom has identified 238 separate markets in the United Kingdom for wholesale fixed call termination services which are provided by BT and each of the 237 persons named in the Annex to Schedule 2 to this Notification (“CP”) to another communications provider, for the termination of voice calls to (UK) geographic numbers in each area served by BT and the CP respectively (each a “WCT market”).
10. Ofcom is making a market power determination that BT and each of the persons set out in the Annex to Schedule 2 to this Notification has significant market power in relation to the WCT market in which that person operates.
11. For BT and each of the persons identified in the Annex to Schedule 2 to this Notification, the SMP designation holds with respect to the registered company identified and any of its subsidiaries or holding companies, or any subsidiary of such holding companies, all as defined by section 1159 of the Companies Act 2006, in so far as they operate as communications providers in the relevant market.
12. The effect of, and Ofcom’s reasons for, the decisions in relation to the identification of markets and the making of market power determinations referred to above are set out in the 2026 Statement, which accompanies this Notification.

## **Decision to set and apply SMP services conditions concerning WCT**

13. Ofcom is setting the following SMP conditions:
  - (a) on BT, SMP conditions 1, 2, 3A, 3B, 4, 5, 6 and 7 as set out in Schedule 1 to this Notification to the extent set out in that Schedule;
  - (b) on each of the persons listed in the Annex to Schedule 2 to this Notification, SMP conditions 1, 2A and 2B to the extent set out in that Schedule.
14. Ofcom has determined that the SMP conditions shall apply, in the case of each person on whom they are set, in respect of the WCT market in which that person operates.
15. As a result of Ofcom’s determination of BT’s SMP in the WCT market in which it operates, the SMP conditions which Ofcom is applying to BT include specific conditions in relation to the interconnection services it provides for the purpose of giving access to wholesale call termination, as set out in Schedule 1 to this Notification.
16. Unless otherwise stated in Schedule 1 or Schedule 2, the SMP conditions set out in those Schedules shall take effect from 1 April 2026 and shall have effect until the publication of a notification under section 48(1) of the Act revoking such conditions. Section 4 of the Interpretation Act 1978 shall apply as if this setting of the SMP conditions were a commencement of an enactment by an Act of Parliament.

17. The effect of, and Ofcom's reasons for making, the decisions in relation to the SMP conditions referred to in this Notification are set out in the 2026 Statement.

## Decision to revoke SMP services conditions concerning WCT

18. With effect from 1 April 2026, Ofcom is revoking (to the extent still extant):
  - (a) the SMP conditions 1, 2, 3A, 3B, 3C, 4, 5, 6, 7 and 8 as set out in Schedule 1 to the relevant notification in [Annex 5](#) to the 2021 Voice Statement (pages 7-47), which apply to BT; and
  - (b) the SMP conditions 1, 2A and 2B as set out in Schedule 2 to the relevant notification in [Annex 5](#) to the 2021 Voice Statement (pages 48-53), which apply to each of the persons listed in the Annex to Schedule 2 to that notification (pages 54-70).
19. Section 16 of the Interpretation Act 1978 shall apply as if these revocations were a repeal of an enactment by an Act of Parliament.

## Ofcom's duties and legal tests

20. As mentioned above, the effect of, and Ofcom's reasons for, making the decisions referred to in this Notification are set out in the 2026 Statement.
21. In identifying and analysing the markets referred to in this Notification, and in considering whether to make the corresponding decisions set out in this Notification, Ofcom has acted in accordance with section 79 of the Act and where it has considered relevant, has had regard to EECC materials within the meaning of section 79(6A) of the Act.
22. Ofcom considers that the SMP conditions set out in the Schedules to this Notification comply with the requirements of sections 45 to 47, 87 and 88 of the Act, as appropriate and relevant to each such SMP condition, and further that the revocations of the SMP conditions referred to above comply with the requirements of sections 48 and 48A of the Act as appropriate and relevant to them.
23. In making all of the decisions referred to in this Notification, Ofcom has considered and acted in accordance with its general duties set out in section 3 of the Act and the six requirements in section 4 of the Act. In accordance with section 4A of the Act, Ofcom has also taken account of recommendations issued by the European Commission under Article 19(1) of the Framework Directive or Article 38(1) of the EECC, as they appear to Ofcom to be relevant.
24. As required by section 2B(2) of the Act, Ofcom has also had regard to the Statement of Strategic Priorities in making the decisions referred to in this Notification. In accordance with the "growth duty" set out in section 108 of the Deregulation Act 2015, Ofcom has also considered the importance for the promotion of economic growth of carrying out this market review in a way which ensures that regulatory action is taken only when it is needed, and any action taken is proportionate, having had regard to the ["Growth Duty: Statutory Guidance"](#).

## Notification to the Secretary of State

25. Copies of this Notification and the 2026 Statement have been sent to the Secretary of State in accordance with sections 48C(1) and 81(1) of the Act.

## Interpretation

26. For the purpose of interpreting this Notification (which for the avoidance of doubt includes the Schedules):
- (a) except in so far as the context otherwise requires, words or expressions have the meaning assigned to them in paragraph 27 below, and otherwise any word or expression has the same meaning as it has in the Act;
  - (b) headings and titles shall be disregarded;
  - (c) expressions cognate with those referred to in this Notification shall be construed accordingly; and
  - (d) the Interpretation Act 1978 (c. 30) shall apply as if this Notification were an Act of Parliament.
27. In this Notification:
- (a) **“2021 Voice Statement”** means the statement described in paragraph 1 of this Notification;
  - (b) **“2025 Consultation”** has the meaning given in paragraph 4 of this Notification;
  - (c) **“2026 Statement”** has the meaning given in paragraph 8 of this Notification;
  - (d) **“Act”** means the Communications Act 2003 (c. 21);
  - (e) **“BT”** means British Telecommunications Public Limited Company, whose registered company number is 1800000, and any of its subsidiaries or holding companies, or any subsidiary of such holding companies, all as defined by section 1159 of the Companies Act 2006;
  - (f) **“CP”** means a person named in the Annex to Schedule 2 to this Notification, as described in paragraph 9 above;
  - (g) **“EECC”** means Directive (EU) 2018/1972 of the European Parliament and of the Council of 11 December 2018 establishing the European Electronic Communications Code, as amended;
  - (h) **“geographic numbers”** has the meaning given in the National Telephone Numbering Plan published by Ofcom under section 56 of the Act;
  - (i) **“Framework Directive”** means Directive 2002/21/EC of the European Parliament and of the Council of 7 March 2002 on a common regulatory framework for electronic communications networks and services, as amended;
  - (j) **“Ofcom”** means the Office of Communications as established pursuant to section 1(1) of the Office of Communications Act 2002;
  - (k) **“Statement of Strategic Priorities”** means the [Statement of Strategic Priorities](#) for telecommunications, the management of radio spectrum, and postal services

designated by the Secretary of State for Digital, Culture, Media and Sport for the purposes of section 2A of the Communications Act 2003 on 29 October 2019; and

(l) “WCT market” has the meaning given in paragraph 9 of this Notification.

28. The Schedules to this Notification form part of this Notification.

Signed:



**Ben Harries**

**Policy Director, Infrastructure and Connectivity Group, Ofcom**

**A person duly authorised in accordance with paragraph 18 of the Schedule to the Office of Communications Act 2002**

**26 March 2026**

## **Schedule 1: SMP Conditions (BT)**

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### **Part 1: Application**

1. The SMP conditions in Part 3 of this Schedule, except where specified otherwise, apply to the Dominant Provider in the relevant market, services or area listed in Column 1 of Table 1 to the extent specified in Column 2 of Table 1.
2. Save as otherwise specified in any condition, each condition will enter into force on 1 April 2026 and shall have effect until the publication of a notification under section 48(1) of the Act revoking such conditions.

**Table 1: Relevant markets, services or areas for the purposes of this Schedule**

<b>Column 1: Relevant markets, services or areas</b>	<b>Column 2: Applicable SMP condition as set out in Part 3 of this Schedule 1</b>
Wholesale fixed call termination services that are provided by the Dominant Provider to another communications provider, for the termination of voice calls to (UK) geographic numbers in the area served by the Dominant Provider in the United Kingdom (WCT)	Conditions: 1, 2, 3A, 3B, 4 and 7.
Interconnection	Conditions: 1, 2, 4, 5, 6 and 7.

3. The conditions referred to in Column 2 of Table 1 above are entitled as follows—

- Condition 1: Network access on reasonable request
- Condition 2: No undue discrimination
- Condition 3A: Wholesale call termination charge control (UK calls)
- Condition 3B: Wholesale call termination charge control (non-UK calls)
- Condition 4: Publication of a reference offer
- Condition 5: Notification of charges
- Condition 6: Quality of service
- Condition 7: Regulatory financial reporting

## Part 2 – Interpretation

4. In addition to the definitions set out above in this Notification and in each of the conditions below (where relevant), in this Schedule 1:
- (a) **“Access Agreement”** means an agreement entered into between the Dominant Provider and a Third Party for the provision of network access in accordance with Condition 1;
  - (b) **“Consumer Prices Index”** means the index of prices compiled by an agency or a public body on behalf of His Majesty’s Government or a governmental department (which is the Office for National Statistics at the time of publication of this Notification) from time to time in respect of all items;
  - (c) **“Dominant Provider”** means BT;
  - (d) **“Interconnection”** means services provided by the Dominant Provider in association with the provision of wholesale call termination to link its public electronic communications network to another public electronic communications network;
  - (e) **“Reference Offer”** means the terms and conditions on which the Dominant Provider is willing to enter into an Access Agreement;
  - (f) **“Third Party”** means a person providing a public electronic communications service or a person providing a public electronic communications network; and
  - (g) **“UK Roaming Agreement”** means an agreement between a provider of a mobile phone service outside of the UK and a provider of a mobile phone service in the UK that enables a customer of the former to use a mobile phone service of the latter while that customer is in the UK.

## Part 3 – Conditions

### Condition 1 – Network access on reasonable request

<p><b>1.1</b> <b>WCT &amp; Interconnection</b></p>	<p>Except insofar as Ofcom may from time to time otherwise consent in writing, the Dominant Provider must provide network access to a Third Party where that Third Party, in writing, reasonably requests it.</p>
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<p><b>1.2</b> <b>WCT &amp; Interconnection</b></p>	<p>Subject to Condition 1.3, the provision of network access by the Dominant Provider in accordance with this Condition must:</p> <ul style="list-style-type: none"> <li>a) take place as soon as reasonably practicable after receiving the request from a Third Party; and</li> <li>b) be on: <ul style="list-style-type: none"> <li>i) fair and reasonable terms, conditions and charges; and</li> <li>ii) such terms, conditions and charges as Ofcom may from time to time direct.</li> </ul> </li> </ul>
<p><b>1.3</b> <b>WCT &amp; Interconnection</b></p>	<p>To the extent that Condition 3A or 3B applies to the provision of network access by the Dominant Provider in accordance with this Condition, such network access must:</p> <ul style="list-style-type: none"> <li>a) take place as soon as reasonably practicable after receiving the request from a Third Party; and</li> <li>b) be on: <ul style="list-style-type: none"> <li>i) fair and reasonable terms and conditions (excluding charges); and</li> <li>ii) such terms and conditions (excluding charges) as Ofcom may from time to time direct.</li> </ul> </li> </ul>
<p><b>1.4</b> <b>WCT &amp; Interconnection</b></p>	<p>The provision of network access by the Dominant Provider in accordance with this Condition includes the provision of such associated facilities as are reasonably necessary for the provision of network access and such other entitlements as Ofcom may from time to time direct.</p>
<p><b>1.5</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider must comply with any direction Ofcom may make from time to time under this Condition.</p>

## Condition 2 – No undue discrimination

<p><b>2.1</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider must not unduly discriminate against particular persons or against a particular description of persons in relation to the provision of network access in accordance with Condition 1.</p>
<p><b>2.2</b> <b>WCT &amp; Interconnection</b></p>	<p>Without prejudice to the generality of Condition 2.1, in this Condition, the Dominant Provider may be deemed to have shown undue discrimination if it unfairly favours to a material extent an activity carried on by it so as to place one or more Third Parties at a competitive disadvantage in relation to activities carried on by the Dominant Provider.</p>

## Condition 3A – Wholesale call termination charge control (UK calls)

<p><b>3A.1</b> <b>WCT</b></p>	<p>The Dominant Provider must ensure that for each Call on any day, during any Relevant Period, the Call Termination Charge (which shall be expressed in pence per minute) does not exceed the Charge Ceiling.</p>
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<p><b>3A.2</b> <b>WCT</b></p>	<p>Except in so far as Ofcom may otherwise direct, for the purposes of Condition 3A.1, the Charge Ceiling is:</p> <ul style="list-style-type: none"> <li>a) for each Call on any day during the First Relevant Period, 0.0365 pence per minute;</li> <li>b) for each Call on any day during the Second Relevant Period, 0.0377 pence per minute;</li> <li>c) for each Call on any day during the Third Relevant Period, calculated by employing the formula <math>0.0377 \times (100\% + \text{CPI}_1)</math> expressed as being pence per minute and rounded to four decimal places;</li> <li>d) for each Call on any day during the Fourth Relevant Period, calculated by employing the formula <math>0.0377 \times (100\% + \text{CPI}_1) \times (100\% + \text{CPI}_2)</math> expressed as being pence per minute and rounded to four decimal places;</li> <li>e) for each Call on any day during the Fifth Relevant Period, calculated by employing the formula <math>0.0377 \times (100\% + \text{CPI}_1) \times (100\% + \text{CPI}_2) \times (100\% + \text{CPI}_3)</math> expressed as being pence per minute and rounded to four decimal places; and</li> <li>f) for each Call on any day during the Sixth Relevant Period, calculated by employing the formula <math>0.0377 \times (100\% + \text{CPI}_1) \times (100\% + \text{CPI}_2) \times (100\% + \text{CPI}_3) \times (100\% + \text{CPI}_4)</math> expressed as being pence per minute and rounded to four decimal places.</li> </ul>
<p><b>3A.3</b> <b>WCT</b></p>	<p>The Dominant Provider must comply with any direction Ofcom may make from time to time under this Condition.</p>

<p><b>3A.4</b></p> <p><b>WCT</b></p>	<p>In this Condition 3A,</p> <ul style="list-style-type: none"> <li>a) <b>“Call”</b> means a voice call which originates on a public electronic communications network (whether fixed or mobile) in the UK and is terminated to a UK geographic number in the area served by the Dominant Provider, excluding where the voice call is made by a non-UK mobile number under a UK Roaming Agreement;</li> <li>b) <b>“Call Termination Charge”</b> means the charge or charges made by the Dominant Provider to terminate a Call;</li> <li>c) <b>“CPI<sub>1</sub>”</b> means the amount of the change in the Consumer Prices Index in the period of twelve months ending on 31 December 2026 expressed as a percentage (rounded to one decimal place);</li> <li>d) <b>“CPI<sub>2</sub>”</b> means the amount of the change in the Consumer Prices Index in the period of twelve months ending on 31 December 2027 expressed as a percentage (rounded to one decimal place);</li> <li>e) <b>“CPI<sub>3</sub>”</b> means the amount of the change in the Consumer Prices Index in the period of twelve months ending on 31 December 2028 expressed as a percentage (rounded to one decimal place);</li> <li>f) <b>“CPI<sub>4</sub>”</b> means the amount of the change in the Consumer Prices Index in the period of twelve months ending on 31 December 2029 expressed as a percentage (rounded to one decimal place);</li> <li>g) <b>“pence per minute”</b> means the sum in pence charged for a minute of a Call; and</li> <li>h) <b>“Relevant Period”</b> means any of the following: <ul style="list-style-type: none"> <li>i) the period of two months beginning on 1 April 2026 and ending on 31 May 2026 (the “First Relevant Period”);</li> <li>ii) the period of ten months beginning on 1 June 2026 and ending on 31 March 2027 (the “Second Relevant Period”);</li> <li>iii) the period of twelve months beginning on 1 April 2027 and ending on 31 March 2028 (the “Third Relevant Period”);</li> <li>iv) the period of twelve months beginning on 1 April 2028 and ending on 31 March 2029 (the “Fourth Relevant Period”);</li> <li>v) the period of twelve months beginning on 1 April 2029 and ending on 31 March 2030 (the “Fifth Relevant Period”); and</li> <li>vi) the period of twelve months beginning on 1 April 2030 and ending on 31 March 2031 (the “Sixth Relevant Period”).</li> </ul> </li> </ul>
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### Condition 3B – Wholesale call termination charge control (non-UK calls)

<p><b>3B.1</b></p> <p><b>WCT</b></p>	<p>The Dominant Provider must ensure that for each International Call on any day during any Relevant Period the International Call Termination Charge (which shall be expressed in pence per minute) does not exceed the Maximum International Call Termination Charge calculated in accordance with Condition 3B.2.</p>
<p><b>3B.2</b></p> <p><b>WCT</b></p>	<p>Except in so far as Ofcom may otherwise direct, in respect of each International Communications Provider, the Maximum International Call Termination Charge is an amount expressed in pence per minute which is equal to:</p> <ul style="list-style-type: none"> <li>a) the sum of the Dominant Provider’s Call Termination Charge and the Surcharge (where the Surcharge is a positive number); or</li> </ul>

	<p>b) the Dominant Provider’s Call Termination Charge (where the Surcharge is a negative number).</p>
<p><b>3B.3</b> <b>WCT</b></p>	<p>The Surcharge is the International Communications Provider’s Reciprocal Charge minus the Dominant Provider’s Call Termination Charge.</p> <p>The Surcharge shall be calculated on each of the following dates:</p> <ul style="list-style-type: none"> <li>a) on 1 June 2026, 1 April 2027, 3 April 2028, 3 April 2029 and 1 April 2030; and</li> <li>b) as soon as reasonably practicable after any change to the Reciprocal Charge.</li> </ul>
<p><b>3B.4</b> <b>WCT</b></p>	<p>For the purpose of Condition 3B.3, Reciprocal Charge has the following meaning:</p> <ul style="list-style-type: none"> <li>a) Where the International Communications Provider terminates voice calls to non-UK geographic numbers originated in the UK by the Dominant Provider, Reciprocal Charge means the rate which is: <ul style="list-style-type: none"> <li>i) charged by the International Communications Provider, or mandated on it as the maximum rate chargeable (whichever is the higher), for terminating a voice call to a non-UK geographic number originated in the UK by the Dominant Provider; and</li> <li>ii) expressed in pence per minute, by applying the average of the relevant daily spot exchange rates against sterling published by the Bank of England over the 12 month period ending on the date of the calculation.</li> </ul> </li> <li>b) Where the International Communications Provider does not terminate voice calls to non-UK geographic numbers originated in the UK by the Dominant Provider, Reciprocal Charge means the rate which: <ul style="list-style-type: none"> <li>i) would be applicable to the International Communications Provider as the maximum rate chargeable for terminating a voice call to a non-UK geographic number originated in the UK by the Dominant Provider, should that provider terminate such voice calls; and</li> <li>ii) expressed in pence per minute, by applying the average of the relevant daily spot exchange rates against sterling published by the Bank of England over the 12 month period ending on the date of the calculation.</li> </ul> </li> </ul>
<p><b>3B.5</b> <b>WCT</b></p>	<p>Without prejudice to Ofcom’s statutory information gathering powers, the Dominant Provider must provide to Ofcom in writing at any time upon reasonable notice any information reasonably required by Ofcom for the Dominant Provider to demonstrate compliance with this condition.</p>
<p><b>3B.6</b> <b>WCT</b></p>	<p>The Dominant Provider must comply with any direction Ofcom may make from time to time under this Condition.</p>

<p><b>3B.7</b></p> <p><b>WCT</b></p>	<p>In this Condition 3B:</p> <ul style="list-style-type: none"> <li>a) <b>“Call Termination Charge”</b> means the charge or charges made by the Dominant Provider to terminate a Domestic Call;</li> <li>b) <b>“Domestic Call”</b> means a voice call which is originated in the UK and is terminated to a UK geographic number in the area served by the Dominant Provider, excluding where the voice call is made by a non-UK mobile number under a UK Roaming Agreement;</li> <li>c) <b>“International Call”</b> means a voice call which is terminated to a UK geographic number in the area served by the Dominant Provider and it is either: <ul style="list-style-type: none"> <li>i) originated by an International Communications Provider outside of the UK; or</li> <li>ii) originated in the UK and made by a non-UK mobile number under a UK Roaming Agreement;</li> </ul> </li> <li>d) <b>“International Call Termination Charge”</b> means the charge or charges made by a Dominant Provider for terminating an International Call;</li> <li>e) <b>“International Communications Provider”</b> means a person who terminates voice calls made to a number outside of the UK and which are originated by the Dominant Provider;</li> <li>f) <b>“Maximum International Call Termination Charge”</b> has the meaning given in Condition 3B.2;</li> <li>g) <b>“pence per minute”</b> means the sum in pence charged for a minute of a voice call;</li> <li>h) <b>“Reciprocal Charge”</b> has the meaning given in Condition 3B.4;</li> <li>i) <b>“Relevant Period”</b> has the meaning given in Condition 3A.4; and</li> <li>j) <b>“Surcharge”</b> has the meaning given in Condition 3B.3.</li> </ul>
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#### Condition 4 – Publication of a reference offer

<p><b>4.1</b></p> <p><b>WCT &amp; Interconnection</b></p>	<p>Except in so far as Ofcom may from time to time otherwise consent in writing, the Dominant Provider must publish a Reference Offer in relation to the provision of network access pursuant to Condition 1 and comply with the requirements set out below.</p>
<p><b>4.2</b></p> <p><b>WCT &amp; Interconnection</b></p>	<p>Subject to Condition 4.8 below, the Dominant Provider must ensure that a Reference Offer in relation to the provision of network access pursuant to Condition 1 includes, where applicable, at least the following:</p> <ul style="list-style-type: none"> <li>a) a description of the network access to be provided, including technical characteristics (which shall include information on network configuration where necessary to make effective use of network access);</li> <li>b) the locations at which network access will be provided;</li> <li>c) any relevant technical standards for network access (including any usage restrictions and other security issues);</li> </ul>

	<ul style="list-style-type: none"> <li>d) the conditions for access to ancillary, supplementary and advanced services (including operational support systems, information systems or databases for pre-ordering, provisioning, ordering, maintenance and repair requests and billing);</li> <li>e) any ordering and provisioning procedures;</li> <li>f) relevant charges, terms of payment and billing procedures;</li> <li>g) details of interoperability tests;</li> <li>h) details of traffic and network management;</li> <li>i) details of maintenance and quality as follows: <ul style="list-style-type: none"> <li>i) specific time scales for the acceptance or refusal of a request for supply and for completion, testing and hand-over or delivery of services and facilities, for provision of support services (such as Fault handling and repair);</li> <li>ii) service level commitments, namely the quality standards that each party must meet when performing its contractual obligations;</li> <li>iii) the amount of compensation payable by one party to another for failure to perform contractual commitments;</li> <li>iv) a definition and limitation of liability and indemnity; and</li> <li>v) procedures in the event of alterations being proposed to the service offerings, for example, launch of new services, changes to existing services or change to prices;</li> </ul> </li> <li>j) details of measures to ensure compliance with requirements for network integrity;</li> <li>k) details of any relevant intellectual property rights;</li> <li>l) a dispute resolution procedure to be used between the parties;</li> <li>m) details of duration and renegotiation of agreements;</li> <li>n) provisions regarding confidentiality of the agreements;</li> <li>o) rules of allocation between the parties when supply is limited (for example, for the purpose of co-location or location of masts);</li> <li>p) the standard terms and conditions for the provision of network access.</li> </ul>
<p><b>4.3</b> <b>WCT &amp; Interconnection</b></p>	<p>To the extent that the Dominant Provider provides to itself network access that:</p> <ul style="list-style-type: none"> <li>a) is the same, similar or equivalent to that provided to any other Third Party; or</li> <li>b) may be used for a purpose that is the same, similar or equivalent to that provided to any other Third Party,</li> </ul> <p>in a manner that differs from that detailed in a Reference Offer in relation to network access provided to any other Third Party, the Dominant Provider must ensure that it publishes a Reference Offer in relation to the network access that it provides to itself which includes, where relevant, at least those matters detailed in Condition 4.2.</p>
<p><b>4.4</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider must, on the date that this Condition enters into force, publish a Reference Offer in relation to any network access that it is providing as at the date that this Condition enters into force.</p>

<b>4.5 WCT &amp; Interconnection</b>	The Dominant Provider must as soon as reasonably practicable update and publish the Reference Offer in relation to any amendments or in relation to any further network access provided after the date that this Condition enters into force.
<b>4.6 WCT &amp; Interconnection</b>	Publication referred to above shall be effected by placing a copy of the Reference Offer on any relevant publicly accessible website operated or controlled by the Dominant Provider.
<b>4.7 WCT &amp; Interconnection</b>	The Dominant Provider must send a copy of the current version of the Reference Offer to any person at that person's written request (or such parts as have been requested).
<b>4.8 WCT &amp; Interconnection</b>	The Dominant Provider must make such modifications to the Reference Offer as Ofcom may direct from time to time.
<b>4.9 WCT &amp; Interconnection</b>	The Dominant Provider must provide network access at the charges, terms and conditions in the relevant Reference Offer and must not depart therefrom either directly or indirectly.
<b>4.10 WCT &amp; Interconnection</b>	The Dominant Provider must comply with any direction Ofcom may make from time to time under this Condition.
<b>4.11 WCT &amp; Interconnection</b>	In this Condition 4,  "Fault" means a degradation or problem with network access that is identified by the Dominant Provider or a Third Party and which is registered on the Dominant Provider's operational support system.

## Condition 5 - Notification of charges

<b>5.1 Interconnection</b>	Except in so far as Ofcom may from time to time otherwise consent in writing, the Dominant Provider must publish charges and act in the manner set out in this Condition.
<b>5.2 Interconnection</b>	Where it proposes an Access Charge Change, the Dominant Provider must send to every person with which it has entered into an Access Agreement pursuant to Condition 1, an Access Charge Change Notice.
<b>5.3 Interconnection</b>	The obligation in Condition 5.2 will not apply where the Access Charge Change is directed or determined by Ofcom (including pursuant to the setting of an SMP services condition under the power in section 45 of the Act) or required by a notification or enforcement notification issued by Ofcom under sections 96A or 96C of the Act.
<b>5.4 Interconnection</b>	An Access Charge Change Notice in the case of an Access Charge Change must be sent not less than 56 days before any such amendment comes into effect.

<p><b>5.5</b> <b>Interconnection</b></p>	<p>The Dominant Provider must ensure that an Access Charge Change Notice includes:</p> <ul style="list-style-type: none"> <li>a) a description of the associated facility in question;</li> <li>b) a reference to the location in the Dominant Provider’s current Reference Offer of the terms and conditions associated with the provision of that associated facility;</li> <li>c) the date on which, or the period for which, the Access Charge Change will take effect (the “effective date”); and</li> <li>d) the current and proposed new charge.</li> </ul>
<p><b>5.6</b> <b>Interconnection</b></p>	<p>The Dominant Provider must not apply any Access Charge Change identified in an Access Charge Change Notice before the effective date.</p>
<p><b>5.7</b> <b>Interconnection</b></p>	<p>To the extent that the Dominant Provider provides to itself an associated facility that:</p> <ul style="list-style-type: none"> <li>a) is the same, similar or equivalent to that provided to any other person; or</li> <li>b) may be used for a purpose that is the same, similar or equivalent to that provided to any other person,</li> </ul> <p>in a manner that differs from that detailed in an Access Charge Change Notice in relation to the associated facility provided to any other person, the Dominant Provider must ensure that it sends to Ofcom a notice in relation to the associated facility that it provides to itself which includes, where relevant, at least those matters detailed in Conditions 5.5(a) to (d) and where the Dominant Provider amends the charges on which it provides itself with the associated facility, it must ensure it sends to Ofcom a notice equivalent to an Access Charge Change Notice.</p>
<p><b>5.8</b> <b>Interconnection</b></p>	<p>In this Condition 5:</p> <ul style="list-style-type: none"> <li>a) <b>“Access Charge Change Notice”</b> means a notice given by the Dominant Provider of an Access Charge Change;</li> <li>b) <b>“Access Charge Change”</b> means any amendment to the Dominant Provider’s charges for the provision of such associated facilities as are reasonably necessary for the provision of network access pursuant to Condition 1.</li> </ul>

## Condition 6 – Quality of service

<p><b>6.1</b> <b>Interconnection</b></p>	<p>The Dominant Provider must publish all such information as to the quality of service in relation to such associated facilities as are reasonably necessary for the network access provided by the Dominant Provider pursuant to Condition 1, in such manner and form, and including such content, as Ofcom may from time to time direct.</p>
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## Condition 7 – Regulatory financial reporting

### Interpretation

<p><b>7.1</b> <b>WCT &amp;</b> <b>Interconnection</b></p>	<p>In this Condition 7, the following terms shall have the following meanings, and the term “these Conditions” means the conditions included in this Condition 7:</p> <ul style="list-style-type: none"><li>a) <b>“Accounting Methodology Documents”</b> means the documentation maintained by the Dominant Provider setting out in detail the rules, policies, methods, allocations, calculations, assumptions, procedures and Processes used by the Dominant Provider for the purpose of preparing Regulatory Financial Statements in accordance with the Regulatory Accounting Principles;</li><li>b) <b>“Accounting Policies”</b> means the manner in which the Dominant Provider applies the requirements of the Regulatory Accounting Principles in each of the Regulatory Financial Statements;</li><li>c) <b>“Alternative Regulatory Auditor”</b> means any auditor not for the time being appointed as the Dominant Provider’s Regulatory Auditor;</li><li>d) <b>“Additional Procedures”</b> means an engagement under which the Regulatory Auditor or another person independent from the Dominant Provider performs a set of procedures required by Ofcom and based on Ofcom’s specific requirements in relation to the Regulatory Financial Statements, and reports the findings of that work to Ofcom;</li><li>e) <b>“Attribution Methods”</b> means the practices used by the Dominant Provider to attribute revenue (including appropriate Transfer Charges), costs (including appropriate Transfer Charges), assets and liabilities to activities or other attribution layers and on to SMP Wholesale Services, Non-SMP Wholesale Services, and Retail Services;</li><li>f) <b>“Basket”</b> means any group of SMP Wholesale Services (described as a basket) on which the Dominant Provider is required by a direction given under this SMP condition to report;</li><li>g) <b>“Change Control Notification”</b> has the meaning given to it in Condition 7.27;</li><li>h) <b>“Cross Market Ancillary”</b> has the meaning given in Condition 11 of the TAR SMP Conditions Notification;</li><li>i) <b>“Current Year Figures”</b> means, in relation to any set of Regulatory Financial Statements, the amounts relating to the Financial Year to which the statements relate;</li><li>j) <b>“External Wholesale Services”</b> means Wholesale Services available for use by communications providers other than the Dominant Provider (which for the avoidance of doubt may also be available for use by the Dominant Provider as Internal Wholesale Services);</li><li>k) <b>“Financial Year”</b> means a financial year of the Dominant Provider in respect of which the Statutory Financial Statements are required to be (or to have been) prepared and audited in accordance with the requirements of the Companies Act 2006;</li></ul>
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- l) **“ICAEW Guidance”** means guidance issued by the Institute of Chartered Accountants in England & Wales regarding reporting to regulators on regulated accounts;
- m) **“Internal Wholesale Services”** means Wholesale Services available for use by the Dominant Provider only (which for the avoidance of doubt may also be available for use by communications providers other than the Dominant Provider as External Wholesale Services);
- n) **“Market”** means the markets and services to which these Conditions apply;
- o) **“Material Error”** means a deviation from accuracy or correctness which meets the materiality threshold directed by Ofcom from time to time for the purpose of these Conditions;
- p) **“Material Difference”** means a difference identified in a systems reconciliation report which meets the materiality threshold directed by Ofcom from time to time for the purpose of these Conditions;
- q) **“Network Component”** means an element of the network that is used to provide Wholesale Services, as specified in the Network Component List or in any direction given by Ofcom from time to time for the purposes of these Conditions;
- r) **“Network Component List”** means the document published from time to time by the Dominant Provider in accordance with these Conditions, which contains the information specified in Condition 7.24;
- s) **“Network Diagram”** means a schematic or illustration of the networks operated by BT showing how Network Components representing physical parts of the network logically relate to each other, such as exchanges, duct, poles, cables, cabinets, nodes, equipment, and connections to customer premises;
- t) **“Non-SMP Wholesale Services”** means Wholesale Services that are not comprised in a market in which the Dominant Provider has SMP;
- u) **“Prior Year Comparatives”** means, in relation to any set of Regulatory Financial Statements, the amounts relating to the Financial Year immediately preceding the Financial Year to which the Regulatory Financial Statements relate, re-stated if necessary to ensure that such figures are comparable to the Current Year Figures;
- v) **“Process”** means the series of inter-related activities or actions to obtain, record or hold data or information or to carry out any operation or set of operations on the data or information, including:
  - i) organisation, storage, adaptation, or alteration of the data or information;
  - ii) retrieval, consultation, computation or use of the data or information;
  - iii) disclosure of the data or information by transmission, dissemination, or otherwise making available; or
  - iv) alignment, combination, blocking, erasing or destruction of the data or information;
- w) **“Regulatory Accounting Methodology”** means the rules, policies, methods, allocations, calculations, assumptions and processes used by

	<p>the Dominant Provider for the purpose of preparing Regulatory Financial Statements;</p> <p>x) <b>“Regulatory Accounting Principles”</b> means the principles directed by Ofcom and given that name from time to time for the purpose of these Conditions;</p> <p>y) <b>“Regulatory Accounting System”</b> means the set of computerised and manual accounting methods, procedures, processes and controls established to determine and attribute the costs, revenues, assets and liabilities and summarise, interpret, and present the resultant financial data in an accurate and timely manner;</p> <p>z) <b>“Regulatory Auditor”</b> means the auditor for the time being appointed by the Dominant Provider in accordance with these Conditions;</p> <p>aa) <b>“Regulatory Financial Statement”</b> means any financial statement in respect of a Financial Year prepared or required to be prepared by the Dominant Provider in accordance with these Conditions;</p> <p>bb) <b>“Retail Services”</b> means services used by or offered to any end users (including the Dominant Provider);</p> <p>cc) <b>“SMP Wholesale Services”</b> means Wholesale Services that are provided in a market in which the Dominant Provider has SMP;</p> <p>dd) <b>“Statutory Accounting Standards”</b> means the accounting standards, including the requirements of the Companies Act 2006, by reference to which the Dominant Provider is required to prepare the Statutory Financial Statements;</p> <p>ee) <b>“Statutory Auditor”</b> means the auditor for the time being appointed by the Dominant Provider in accordance with the requirements of the Companies Act 2006;</p> <p>ff) <b>“Statutory Financial Statements”</b> means any annual account required to be prepared by the Dominant Provider in accordance with the requirements of the Companies Act 2006;</p> <p>gg) <b>“Transfer Charge”</b> means the charge or price that is applied, or deemed to be applied, within the Dominant Provider by one division or business unit of the Dominant Provider to another for the use or provision of an activity or group of activities. For the avoidance of doubt, such activities or group of activities include, amongst other things, Wholesale Services provided from, to or within the Market and the use of Network Components in the Market;</p> <p>hh) <b>“TAR SMP Conditions Notification”</b> means the notification of SMP services conditions under sections 48 and 79 of the Act at Volume 7 of the statement entitled “Promoting competition and investment in fibre networks: Telecoms Access Review 2026-31”, published by Ofcom on 17 March 2026 (the “TAR Statement”);</p> <p>ii) <b>“Transfer Charge System Methodology”</b> means the methodology of the system employed by the Dominant Provider which enables an activity to use a service or good from another activity and to account for it as though it had purchased that service or good from an unrelated party (including accounting for it at an appropriate amount);</p>
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	<p>jj) <b>“Wholesale Catalogue”</b> means the documentation required to be produced by the Dominant Provider under Condition 7.38;</p> <p>kk) <b>“Wholesale Services”</b> means services related to network access on the Dominant Provider’s network used by or offered to any communications provider (including the Dominant Provider), including services provided in a Market in relation to which the Dominant Provider has SMP and services that are not comprised in a Market in relation to which the Dominant Provider has SMP.</p>
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## General requirements

<b>7.2</b> <b>WCT &amp; Interconnection</b>	The Dominant Provider must maintain a separation for accounting purposes between such different matters relating to network access to the relevant network or the availability of the relevant facilities, as required by Conditions 7.4 to 7.39 including as Ofcom may from time to time direct under those Conditions 7.4 to 7.39.
<b>7.3</b> <b>WCT &amp; Interconnection</b>	The Dominant Provider must comply with such rules made by Ofcom about the use of cost accounting systems as required by Conditions 7.4 to 7.39 and must comply with such requirements about the description to be made available to the public of the cost accounting system as required by Conditions 7.4 to 7.39 in each case including as Ofcom may from time to time direct under Conditions 7.4 to 7.39.
<b>7.4</b> <b>WCT &amp; Interconnection</b>	Except in so far as Ofcom may consent otherwise in writing, the Dominant Provider shall act in the manner set out in these Conditions.
<b>7.5</b> <b>WCT &amp; Interconnection</b>	Ofcom may from time to time make such directions as they consider appropriate in relation to the Dominant Provider’s obligations under these Conditions.
<b>7.6</b> <b>WCT &amp; Interconnection</b>	The Dominant Provider shall comply with any direction Ofcom may make from time to time under these Conditions.
<b>7.7</b> <b>WCT &amp; Interconnection</b>	<p>Where the Dominant Provider is required to comply with:</p> <ul style="list-style-type: none"> <li>a) these Conditions; and</li> <li>b) the Regulatory Accounting Principles,</li> </ul> <p>and it appears to the Dominant Provider that any of these requirements conflict with each other in a particular case, the Dominant Provider must resolve such conflict by giving priority to them in the order in which they are set out above.</p>
<b>7.8</b> <b>WCT &amp; Interconnection</b>	<p>For the purpose of these Conditions, publication shall be effected by:</p> <ul style="list-style-type: none"> <li>a) placing a copy of the relevant information on any relevant publicly available website operated or controlled by the Dominant Provider;</li> </ul> <p>and</p>

	b) sending a copy of the relevant information to any person at that person's written request.
<b>7.9</b> <b>WCT &amp; Interconnection</b>	The Accounting Methodology Documents, Regulatory Financial Statements, reconciliation report and any systems reconciliation report shall be prepared such that it is reasonable to consider that a person with an understanding of regulatory accounting principles has sufficient information, clearly enough presented, to understand them.

## Requirements relating to the preparation, audit, delivery and publication of the Regulatory Financial Statements

<b>7.10</b> <b>WCT &amp; Interconnection</b>	<p>The Dominant Provider shall, for each Financial Year:</p> <ul style="list-style-type: none"> <li>a) prepare Regulatory Financial Statements in accordance with these Conditions, the Regulatory Accounting Principles, the Accounting Methodology Documents (the relevant Accounting Methodology Documents to be identified in the Regulatory Financial Statements by reference to their date) and any relevant directions given by Ofcom from time to time pursuant to these Conditions;</li> <li>b) prepare a reconciliation report as set out in Condition 7.29;</li> <li>c) secure the expression of an audit opinion upon the Regulatory Financial Statements;</li> <li>d) secure the expression of an audit opinion on the reconciliation report as set out in Condition 7.30;</li> <li>e) secure the approval of the Regulatory Financial Statements by the board of directors of the Dominant Provider and secure the signature of the Regulatory Financial Statements by a director of the Dominant Provider for and on behalf of the board of directors;</li> <li>f) deliver to Ofcom copies of the Regulatory Financial Statements, the reconciliation report and all corresponding audit opinions, each and all of which shall be in the form in which they are ultimately to be published, at least two weeks before they are required to be published;</li> <li>g) publish the Regulatory Financial Statements, the reconciliation report and all corresponding audit opinion(s), within four months after the end of the Financial Year to which they relate; and</li> <li>h) publish with the Regulatory Financial Statements any written statement made by Ofcom and provided to the Dominant Provider commenting on the figures in, the notes to or the presentation of any or all of the Regulatory Financial Statements, the reconciliation report and/or the Accounting Methodology Documents.</li> </ul>
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<p><b>7.11</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider shall make such amendments to the form and content of the Regulatory Financial Statements as are necessary to give effect fully to the requirements of these Conditions. The Dominant Provider shall provide to Ofcom particulars of any such amendment, the reasons for it and its effect, when it delivers the Regulatory Financial Statements to Ofcom.</p>
<p><b>7.12</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider shall prepare all Regulatory Financial Statements, explanations or other information required by virtue of these Conditions on a regulatory asset value adjusted current cost basis as directed by Ofcom from time to time and shall be capable of doing so in relation to any period. Such Regulatory Financial Statements, explanations or other information shall be, in the opinion of Ofcom, meaningfully reconcilable to the Statutory Financial Statements.</p>
<p><b>7.13</b> <b>WCT &amp; Interconnection</b></p>	<p>Each Regulatory Financial Statement (with the exception of the reconciliation report required under Condition 7.10) shall include Prior Year Comparatives.</p>
<p><b>7.14</b> <b>WCT &amp; Interconnection</b></p>	<p>The Prior Year Comparatives shall be prepared on a basis consistent with Current Year Figures. The Dominant Provider may depart from this requirement in preparing the Regulatory Financial Statements for a Financial Year if this would be consistent with Statutory Accounting Standards or where agreed with Ofcom. The reasons for the departure shall be disclosed in the Regulatory Financial Statements.</p>

## Requirements relating to audit of the Regulatory Financial Statements

<p><b>7.15</b> <b>WCT &amp; Interconnection</b></p>	<p>The Regulatory Auditor that the Dominant Provider from time to time appoints shall at all times be satisfactory to Ofcom having regard to such matters as Ofcom consider appropriate. The Dominant Provider shall notify Ofcom in writing of the Regulatory Auditor appointed to secure compliance with these Conditions before the Regulatory Auditor carries out any work for that purpose. The Dominant Provider shall notify Ofcom of any proposed change of Regulatory Auditor 28 days before effect is given to that change.</p>
<p><b>7.16</b> <b>WCT &amp; Interconnection</b></p>	<p>In the event that the Regulatory Auditor is in the opinion of Ofcom unsatisfactory, the Dominant Provider shall appoint and instruct an Alternative Regulatory Auditor that is at all times satisfactory to Ofcom having regard to such matters as Ofcom consider appropriate. The Dominant Provider shall ensure that the Alternative Regulatory Auditor:</p> <ul style="list-style-type: none"> <li>a) carries out such on-going duties as are required to secure compliance with these Conditions;</li> <li>b) carries out work or further work, in addition to that performed by the Statutory Auditor and/or by the former Regulatory Auditor, in relation to such matters connected to compliance with these Conditions as are of concern to Ofcom and notified to the Dominant Provider in writing;</li> </ul>

	<p>c) re-performs work previously performed by the Statutory Auditor and/or by the former Regulatory Auditor in relation to such matters connected to compliance with this Condition as are of concern to Ofcom and notified to the Dominant Provider in writing.</p>
<p><b>7.17</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider shall extend to the Alternative Regulatory Auditor such assistance and co-operation as it would extend to the Statutory Auditor and/or to the Regulatory Auditor and, to the extent similar assistance and co-operation may be required from the Statutory Auditor and/or from the former Regulatory Auditor, the Dominant Provider shall use its best endeavours to secure such assistance and co-operation.</p>
<p><b>7.18</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider's letter of engagement appointing the Regulatory Auditor or Alternative Regulatory Auditor shall include such provisions acknowledging the acceptance by the Regulatory Auditor or Alternative Regulatory Auditor of duties and responsibilities to Ofcom in respect of its audit work, audit report and audit opinion as are consistent with the ICAEW Guidance.</p>
<p><b>7.19</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider shall use its best endeavours to obtain from the Regulatory Auditor or Alternative Regulatory Auditor any further explanation and clarification of any audit opinion required under these Conditions and any other information in respect of the matters which are the subject of that audit opinion as Ofcom shall require.</p>

## Requirements relating to Additional Procedures on the Regulatory Financial Statements

<p><b>7.20</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider shall commission Additional Procedures when requested to do by Ofcom.</p>
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## Requirements relating to the Accounting Methodology Documents

<p><b>7.21</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider must prepare, maintain and keep up-to-date the Accounting Methodology Documents in accordance with these Conditions and with the Regulatory Accounting Principles.</p>
<p><b>7.22</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider must include in the Accounting Methodology Documents documentation setting out a description of each of:</p> <ul style="list-style-type: none"> <li>a) its Attribution Methods;</li> <li>b) its Transfer Charge System Methodology;</li> <li>c) its Accounting Policies;</li> <li>d) the valuation principles used to value assets; and</li> <li>e) the Regulatory Accounting System.</li> </ul>

<p><b>7.23</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider must deliver an up-to-date version of the Accounting Methodology Documents to Ofcom when it delivers the Regulatory Financial Statements to Ofcom in accordance with Condition 7.10 and publish such up-to-date version on or before the day of publication of the Regulatory Financial Statements which have been prepared in accordance with such version.</p>
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## Requirements relating to Network Components

<p><b>7.24</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider must publish a Network Component List within four months of the end of the Financial Year:</p> <ul style="list-style-type: none"> <li>a) listing each of the Network Components used in the Regulatory Accounting System;</li> <li>b) providing a description of each such Network Component; and</li> <li>c) providing one or more diagrams showing to which part of the network, or to which activity, each of the Network Components relates (including Network Diagrams where the Network Components relate to physical parts of the network).</li> </ul>
<p><b>7.25</b> <b>WCT &amp; Interconnection</b></p>	<p>Any changes to the Network Component List proposed by the Dominant Provider must be made following the Change Control Notification in accordance with Condition 7.27.</p>
<p><b>7.26</b> <b>WCT &amp; Interconnection</b></p>	<p>Ofcom may direct the Dominant Provider to modify the Network Component List and to use those (and only those), Network Components in its Regulatory Accounting System.</p>

## Requirements relating to changes to the Regulatory Accounting Methodology and the correction of Material Errors

<p><b>7.27</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider must publish and deliver to Ofcom a list of changes to the Regulatory Accounting Methodology by 31 March of the Financial Year in which the change to the Regulatory Accounting Methodology is to be made (the “Change Control Notification”). The Change Control Notification must include the types of changes as directed by Ofcom from time to time.</p> <p>The Change Control Notification must be accompanied by a clear description of each of the changes, the reason for making each of the changes (including by reference to their compliance with the Regulatory Accounting Principles), and where relevant, the impact of each of the changes on the figures at the level of the Markets by setting out the figures which were presented in the previous Financial Year alongside the figures that would have been presented had such changes been made in the previous Financial Year.</p>
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<b>7.28</b> <b>WCT &amp; Interconnection</b>	Where in Ofcom’s opinion any change referred to in Condition 7.27 does not comply with these Conditions or the Regulatory Accounting Principles, the Dominant Provider shall not make such change, if so directed by Ofcom.
<b>7.29</b> <b>WCT &amp; Interconnection</b>	The Dominant Provider must prepare a reconciliation report as referred to in Condition 7.10 and as directed by Ofcom from time to time, which sets out changes to the Regulatory Accounting Methodology, the impact of such changes on the Regulatory Financial Statements, Material Errors corrected in the Regulatory Financial Statements and the impact of such Material Errors on the Regulatory Financial Statements.

## Requirements relating to audit of the reconciliation report

<b>7.30</b> <b>WCT &amp; Interconnection</b>	The Dominant Provider must obtain an audit opinion on the reconciliation report when requested to do so by Ofcom.
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## Requirements relating to the Regulatory Accounting System

<b>7.31</b> <b>WCT &amp; Interconnection</b>	The Dominant Provider’s Regulatory Accounting System must be able to produce the Regulatory Financial Statements in accordance with these Conditions, the Regulatory Accounting Principles and the Accounting Methodology Documents and all applicable directions.
<b>7.32</b> <b>WCT &amp; Interconnection</b>	Where the Dominant Provider replaces the whole or part of its Regulatory Accounting System, or substantially modifies such Regulatory Accounting System, the Dominant Provider must: <ul style="list-style-type: none"> <li>a) notify Ofcom in a timely manner of the replacement or modification, and, where so requested by Ofcom, inform Ofcom of progress towards completion and such other information as Ofcom may reasonably request;</li> <li>b) ensure, to the best of its ability, that the replacement or modification does not cause the figures contained in the Regulatory Financial Statements to be different from the figures that would have been contained in the Regulatory Financial Statements had such Regulatory Financial Statements been prepared using the old or unmodified Regulatory Accounting System;</li> <li>c) in relation to the final Financial Year for which the Regulatory Financial Statements are prepared using the old or unmodified Regulatory Accounting System, prepare a systems reconciliation report, which must: <ul style="list-style-type: none"> <li>i) set out the difference between the Current Year Figures presented in the Regulatory Financial Statements and the Current Year Figures had such Regulatory Financial Statements been prepared on the basis of the new or modified Regulatory Accounting System, expressed as a percentage change; and</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>ii) explain each and every Material Difference between the Current Year Figures presented in the Regulatory Financial Statements and the Current Year Figures had such Regulatory Financial Statements been prepared on the basis of the new or modified Regulatory Accounting System;</li> <li>d) publish and deliver the systems reconciliation report to Ofcom by 31 December of the Financial Year for which the figures will be prepared using the new or modified Regulatory Accounting System for the first time;</li> <li>e) undertake Additional Procedures on the systems reconciliation report, which must report: <ul style="list-style-type: none"> <li>i) whether the figures in the systems reconciliation report referred to in Condition 7.32(c)(i) have been properly extracted from the old or unmodified Regulatory Accounting System and the new or modified Regulatory Accounting System respectively;</li> <li>ii) whether each and every difference in the systems reconciliation report referred to in Condition 7.32(c)(i) has been correctly calculated; and</li> <li>iii) whether the explanation of each and every Material Difference in the systems reconciliation report referred to in Condition 7.32(c)(ii) is an accurate representation of the cause of each such Material Difference;</li> </ul> </li> <li>f) deliver the report required by Condition 7.32(e) to Ofcom when it delivers the systems reconciliation report to Ofcom in accordance with Condition 7.32(d);</li> <li>g) where the systems reconciliation report referred to in Condition 7.32(c) indicates that the replacement or modification causes the Current Year Figures contained in the Regulatory Financial Statements to be significantly different, either individually or in aggregate, from the Current Year Figures that would have been contained in the Regulatory Financial Statements had such Regulatory Financial Statements been prepared using the new or modified Regulatory Accounting System, prepare, if so requested by Ofcom, the Regulatory Financial Statements on a basis consistent with the old or unmodified Regulatory Accounting System.</li> </ul>
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## Requirements relating to deficiencies in the Regulatory Financial Statements and the Accounting Methodology Documents

<p><b>7.33</b> <b>WCT &amp; Interconnection</b></p>	<p>Where Ofcom have reasonable grounds to believe that any or all of the Regulatory Financial Statements and/or Accounting Methodology Documents are deficient, the Dominant Provider shall, where notified by Ofcom, do one or more of the following as specified by Ofcom in the notification:</p>
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	<ul style="list-style-type: none"> <li>a) publish each correction, and reasons for each correction, as necessary to resolve the deficiencies identified by Ofcom;</li> <li>b) amend the Accounting Methodology Documents in order to remedy the deficiencies identified by Ofcom;</li> <li>c) restate the Regulatory Financial Statements identified by Ofcom as requiring restatement in accordance with the Accounting Methodology Documents which have, where necessary, been amended pursuant to Condition 7.33(b);</li> <li>d) prepare a reconciliation report as set out in Condition 7.29, whereby any reference to the Regulatory Financial Statements should be understood as a reference to the restated Regulatory Financial Statements;</li> <li>e) secure in accordance with any relevant notification of Ofcom under this Condition the expression of an audit opinion on the restated Regulatory Financial Statements;</li> <li>f) deliver to Ofcom the restated Regulatory Financial Statements, the reconciliation report and corresponding audit opinion;</li> <li>g) publish the restated Regulatory Financial Statements, the reconciliation report and corresponding audit opinion.</li> </ul>
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## Requirements relating to the maintenance of sufficient accounting records

<b>7.34</b> <b>WCT &amp; Interconnection</b>	The Dominant Provider shall maintain accounting records for a period of six years from the date on which each Regulatory Financial Statement is delivered to Ofcom.
<b>7.35</b> <b>WCT &amp; Interconnection</b>	The Dominant Provider shall maintain the accounting records in accordance with these Conditions, the Regulatory Accounting Principles and the Accounting Methodology Documents.
<b>7.36</b> <b>WCT &amp; Interconnection</b>	<p>The Dominant Provider shall maintain accounting records that show and fully justify, for each of the Markets, Network Components used to provide SMP Wholesale Services, and SMP Wholesale Services,</p> <ul style="list-style-type: none"> <li>a) the attribution of costs, revenues, assets and liabilities; and</li> <li>b) the transactions underlying the costs, revenues, assets and liabilities.</li> </ul>
<b>7.37</b> <b>WCT &amp; Interconnection</b>	<p>The Dominant Provider shall maintain the accounting records so that they are sufficient:</p> <ul style="list-style-type: none"> <li>a) to provide an adequate explanation of each Regulatory Financial Statement;</li> <li>b) to show that any charges in relation to which the Dominant Provider is subject to Condition 3A or 3B are not unduly discriminatory; and</li> <li>c) to show that any charges in relation to which the Dominant Provider is subject to Condition 1 comply with the obligations in that condition.</li> </ul>

## Requirements relating to the preparation and maintenance of a Wholesale Catalogue

<p><b>7.38</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider must prepare, maintain and keep up-to-date a Wholesale Catalogue. Such Wholesale Catalogue should separately identify and describe:</p> <ul style="list-style-type: none"> <li>a) Each SMP Wholesale Service or Basket published in the Regulatory Financial Statements, <ul style="list-style-type: none"> <li>i) where the SMP Wholesale Service or Basket is not a Cross Market Ancillary, arranged by the Market in which each service or Basket appears in the Regulatory Financial Statements; and</li> <li>ii) where the SMP Wholesale Service or Basket is a Cross Market Ancillary, in a schedule for Cross Market Ancillaries.</li> </ul> </li> <li>b) Whether each SMP Wholesale Service published in the Regulatory Financial Statements is internally and/or externally supplied;</li> <li>c) A mapping between each SMP Wholesale Service and/or Basket published in the Regulatory Financial Statements and the Wholesale Services included in the Regulatory Accounting System, including their service codes; and</li> <li>d) A mapping between each SMP Wholesale Service and/or Basket published in the Regulatory Financial Statements and the services in all price lists relating to SMP Wholesale Services that are published by the Dominant Provider.</li> </ul>
<p><b>7.39</b> <b>WCT &amp; Interconnection</b></p>	<p>The Dominant Provider must deliver an up-to-date version of the Wholesale Catalogue to Ofcom when it delivers the Regulatory Financial Statements to Ofcom in accordance with Condition 7.10 and publish such up-to-date version on or before the day of publication of the Regulatory Financial Statements which have been prepared by reference to such version.</p>

## Schedule 2: SMP Conditions (Dominant Providers listed in the Annex to this Schedule)

### Part 1: Application

1. The SMP conditions in Part 3 of this Schedule, except where specified otherwise, apply to each of the Dominant Providers listed in the Annex to this Schedule in the relevant markets, services or areas listed in Column 1 of Table 1 to the extent specified in Column 2 of Table 1.
2. Save as otherwise specified in any condition, each condition will enter into force on 1 April 2026 and shall have effect until the publication of a notification under section 48(1) of the Act revoking such conditions.

**Table 1: Relevant markets, services or areas for the purposes of this Schedule**

Column 1: Relevant market, services or areas	Column 2: Applicable SMP condition as set out in Part 3 of this Schedule 1
Wholesale fixed call termination services that are provided by the Dominant Provider to another communications provider, for the termination of voice calls to (UK) geographic numbers in the area served by the Dominant Provider (WCT) in the United Kingdom (WCT)	Conditions: 1, 2A and 2B

3. The conditions referred to in Column 2 of Table 1 above are entitled as follows—
  - Condition 1: Network access on reasonable request
  - Condition 2A: Wholesale call termination charge control (UK calls)
  - Condition 2B: Wholesale call termination charge control (non-UK calls)

### Part 2 – Interpretation

4. In addition to the definitions set out above in this Notification and in each of the conditions below (where relevant), in this Schedule 1 —
  - (a) **“Consumer Prices Index”** means the index of prices compiled by an agency or a public body on behalf of His Majesty’s Government or a governmental department (which is the Office for National Statistics at the time of publication of this Notification) from time to time in respect of all items;
  - (b) **“Dominant Provider”** means each person named in the Annex to this Schedule 2;
  - (c) **“Third Party”** means a person providing a public electronic communications service or a person providing a public electronic communications network; and
  - (d) **“UK Roaming Agreement”** means an agreement between a provider of a mobile phone service outside of the UK and a provider of a mobile phone service in the UK

that enables a customer of the former to use a mobile phone service of the latter while that customer is in the UK.

## Part 3 – Conditions

### Condition 1 - Network access on reasonable request

1.1	The Dominant Provider must provide network access to a Third Party where that Third Party, in writing, reasonably requests it.
1.2	<p>Except where Condition 1.3 applies, the provision of network access by the Dominant Provider in accordance with this Condition must:</p> <ul style="list-style-type: none"> <li>a) take place as soon as reasonably practicable after receiving the request from a Third Party; and</li> <li>b) be on: <ul style="list-style-type: none"> <li>i) fair and reasonable terms, conditions and charges; and</li> <li>ii) such terms, conditions and charges as Ofcom may from time to time direct.</li> </ul> </li> </ul>
1.3	<p>To the extent that Condition 2A or 2B applies to the provision of network access by the Dominant Provider in accordance with this Condition, such network access must:</p> <ul style="list-style-type: none"> <li>a) take place as soon as reasonably practicable after receiving the request from a Third Party; and</li> <li>b) be on: <ul style="list-style-type: none"> <li>i) fair and reasonable terms and conditions (excluding charges); and</li> <li>ii) such terms and conditions (excluding charges) as Ofcom may from time to time direct.</li> </ul> </li> </ul>
1.4	The provision of network access by the Dominant Provider in accordance with this Condition includes the provision of such associated facilities as are reasonably necessary for the provision of network access and such other entitlements as Ofcom may from time to time direct.
1.5	The Dominant Provider must comply with any direction Ofcom may make from time to time under this Condition.

### Condition 2A - Wholesale call termination charge control (UK calls)

2A.1	The Dominant Provider must ensure that for each Call on any day, during any Relevant Period, the Call Termination Charge (which shall be expressed in pence per minute) does not exceed the Charge Ceiling.
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<p><b>2A.2</b></p>	<p>Except in so far as Ofcom may otherwise direct, for the purposes of Condition 2A.1, the Charge Ceiling is:</p> <ul style="list-style-type: none"> <li>a) for each Call on any day during the First Relevant Period, 0.0365 pence per minute;</li> <li>b) for each Call on any day during the Second Relevant Period, 0.0377 pence per minute;</li> <li>c) for each Call on any day during the Third Relevant Period, calculated by employing the formula <math>0.0377 \times (100\% + CPI_1)</math> expressed as being pence per minute and rounded to four decimal places;</li> <li>d) for each Call on any day during the Fourth Relevant Period, calculated by employing the formula <math>0.0377 \times (100\% + CPI_1) \times (100\% + CPI_2)</math> expressed as being pence per minute and rounded to four decimal places;</li> <li>e) for each Call on any day during the Fifth Relevant Period, calculated by employing the formula <math>0.0377 \times (100\% + CPI_1) \times (100\% + CPI_2) \times (100\% + CPI_3)</math> expressed as being pence per minute and rounded to four decimal places; and</li> <li>f) for each Call on any day during the Sixth Relevant Period, calculated by employing the formula <math>0.0377 \times (100\% + CPI_1) \times (100\% + CPI_2) \times (100\% + CPI_3) \times (100\% + CPI_4)</math> expressed as being pence per minute and rounded to four decimal places.</li> </ul>
<p><b>2A.3</b></p>	<p>The Dominant Provider must comply with any direction Ofcom may make from time to time under this Condition.</p>
<p><b>2A.4</b></p>	<p>In this Condition 2A,</p> <ul style="list-style-type: none"> <li>a) <b>“Call”</b> means a voice call which originates on a public electronic communications network (whether fixed or mobile) in the UK and is terminated to a geographic number in the area served by the Dominant Provider, excluding where the voice call is made by a non-UK mobile number under a UK Roaming Agreement;</li> <li>b) <b>“Call Termination Charge”</b> means the charge or charges made by the Dominant Provider to terminate a Call;</li> <li>c) <b>“CPI<sub>1</sub>”</b> means the amount of the change in the Consumer Prices Index in the period of twelve months ending on 31 December 2026 expressed as a percentage (rounded to one decimal place);</li> <li>d) <b>“CPI<sub>2</sub>”</b> means the amount of the change in the Consumer Prices Index in the period of twelve months ending on 31 December 2027 expressed as a percentage (rounded to one decimal place);</li> <li>e) <b>“CPI<sub>3</sub>”</b> means the amount of the change in the Consumer Prices Index in the period of twelve months ending on 31 December 2028 expressed as a percentage (rounded to one decimal place);</li> <li>f) <b>“CPI<sub>4</sub>”</b> means the amount of the change in the Consumer Prices Index in the period of twelve months ending on 31 December 2029 expressed as a percentage (rounded to one decimal place);</li> </ul>

	<p>g) <b>“pence per minute”</b> means the sum in pence charged for a minute of a Call;</p> <p>h) <b>“Relevant Period”</b> means any of the following:</p> <ul style="list-style-type: none"> <li>i) the period of two months beginning on 1 April 2026 and ending on 31 May 2026 (the “First Relevant Period”);</li> <li>ii) the period of ten months beginning on 1 June 2026 and ending on 31 March 2027 (the “Second Relevant Period”);</li> <li>iii) the period of twelve months beginning on 1 April 2027 and ending on 31 March 2028 (the “Third Relevant Period”);</li> <li>iv) the period of twelve months beginning on 1 April 2028 and ending on 31 March 2029 (the “Fourth Relevant Period”);</li> <li>v) the period of twelve months beginning on 1 April 2029 and ending on 31 March 2030 (the “Fifth Relevant Period”); and</li> <li>vi) the period of twelve months beginning on 1 April 2030 and ending on 31 March 2031 (the “Sixth Relevant Period”).</li> </ul>
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## Condition 2B - Wholesale call termination charge control (non-UK calls)

<b>2B.1</b>	The Dominant Provider must ensure that for each International Call on any day during any Relevant Period the International Call Termination Charge (which shall be expressed in pence per minute) does not exceed the Maximum International Call Termination Charge calculated in accordance with Condition 2B.2.
<b>2B.2</b>	<p>Except in so far as Ofcom may otherwise direct, in respect of each International Communications Provider, the Maximum International Call Termination Charge is an amount expressed in pence per minute which is equal to:</p> <ul style="list-style-type: none"> <li>a) the sum of the Dominant Provider’s Call Termination Charge and the Surcharge (where the Surcharge is a positive number); or</li> <li>b) the Dominant Provider’s Call Termination Charge (where the Surcharge is a negative number).</li> </ul>
<b>2B.3</b>	<p>The Surcharge is the International Communications Provider’s Reciprocal Charge minus the Dominant Provider’s Call Termination Charge.</p> <p>The Surcharge shall be calculated on each of the following dates:</p> <ul style="list-style-type: none"> <li>a) on 1 June 2026, 1 April 2027, 3 April 2028, 3 April 2029 and 1 April 2030; and</li> <li>b) as soon as reasonably practicable after the date of any change to the Reciprocal Charge.</li> </ul>
<b>2B.4</b>	<p>For the purpose of Condition 3B.3, Reciprocal Charge has the following meaning:</p> <ul style="list-style-type: none"> <li>a) Where the International Communications Provider terminates voice calls to non-UK geographic numbers originated in the UK by the Dominant Provider, Reciprocal Charge means the rate which is: <ul style="list-style-type: none"> <li>i) charged by the International Communications Provider, or mandated on it as the maximum rate chargeable (whichever is</li> </ul> </li> </ul>

	<p>the higher), for terminating a voice call to a non-UK geographic number originated in the UK by the Dominant Provider; and</p> <p>ii) expressed in pence per minute, by applying the average of the relevant daily spot exchange rates against sterling published by the Bank of England over the 12 month period ending on the date of the calculation.</p> <p>b) Where the International Communications Provider does not terminate voice calls to non-UK geographic numbers originated in the UK by the Dominant Provider, Reciprocal Charge means the rate which:</p> <p>i) would be applicable to the International Communications Provider as the maximum rate chargeable for terminating a voice call to a non-UK geographic number originated in the UK by the Dominant Provider, should that provider terminate such voice calls; and</p> <p>ii) expressed in pence per minute, by applying the average of the relevant daily spot exchange rates against sterling published by the Bank of England over the 12 month period ending on the date of the calculation.</p>
<p><b>2B.5</b></p>	<p>Without prejudice to Ofcom’s statutory information gathering powers, the Dominant Provider must provide to Ofcom in writing at any time upon reasonable notice any information reasonably required by Ofcom for the Dominant Provider to demonstrate compliance with this Condition.</p>
<p><b>2B.6</b></p>	<p>The Dominant Provider must comply with any direction Ofcom may make from time to time under this Condition.</p>
<p><b>2B.7</b></p>	<p>In this Condition 2B,</p> <p>a) <b>“Call Termination Charge”</b> means the charge or charges made by the Dominant Provider to terminate a Domestic Call;</p> <p>b) <b>“Domestic Call”</b> means a voice call which is originated in the UK and is terminated to a UK geographic number in the area served by the Dominant Provider, excluding where the voice call is made by a non-UK mobile number under a UK Roaming Agreement;</p> <p>c) <b>“International Call”</b> means a voice call which is terminated to a UK geographic number in the area served by the Dominant Provider and it is either:</p> <p>i) originated by an International Communications Provider outside of the UK; or</p> <p>ii) originated in the UK and made by a non-UK mobile number under a UK Roaming Agreement;</p> <p>d) <b>“International Call Termination Charge”</b> means the charge or charges made by a Dominant Provider for terminating an International Call.</p>

	<p>e) <b>“International Communications Provider”</b> means a person who terminates voice calls made to a number outside of the UK and which are originated by the Dominant Provider;</p> <p>f) <b>“Maximum International Call Termination Charge”</b> has the meaning given in Condition 2B.2;</p> <p>g) <b>“pence per minute”</b> means the sum in pence charged for a minute of a voice call;</p> <p>h) <b>“Reciprocal Charge”</b> has the meaning given in Condition 2B.4;</p> <p>i) <b>“Relevant Period”</b> has the meaning given in Condition 2A.4;</p> <p>j) <b>“Surcharge”</b> has the meaning given in Condition 2B.3.</p>
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## Annex to Schedule 2 (list of WCT providers)

**For each of the persons identified below, the SMP designation holds with respect to the registered company identified and any of its subsidiaries or holding companies, or any subsidiary of such holding companies, all as defined by section 1159 of the Companies Act 2006 (or which would fall within that definition were it applied), in so far as they operate as communications providers in the relevant market.**

1. (AQ) Limited, whose registered company number is 03663860 and registered address is 13-15 Hunslet Road, Leeds, West Yorkshire, LS10 1JQ, United Kingdom.
2. 24 Seven Cloud Communications Ltd, whose registered company number is 11710396 and registered address is 1 Victoria Court, Bank Square, Morley, Leeds, West Yorkshire, England, LS27 9SE, United Kingdom.
3. 24 Seven Communications Limited, whose registered company number is 04468566 and registered address is 1 Victoria Court Bank Square, Morley Leeds, West Yorkshire, LS27 9SE, United Kingdom.
4. 4D Interactive Ltd, whose registered company number is 02676756 and registered address is Suite 1, First Floor, 1 Duchess Street, London, England, W1W 6AN, United Kingdom.
5. 8x8 UK Limited, whose registered company number is 05083841 and registered address is Oxford House, Bell Business Park, Smeaton Close, Aylesbury, Buckinghamshire, HP19 8JR, United Kingdom.
6. 9EONS Limited, whose registered company number is 06393882 and registered address is Luminous House, 300 South Row, Milton Keynes, England, MK9 2FR, United Kingdom.
7. Adepto Limited, whose registered company number is 07015559 and registered address is Riverside House Kings Reach Business Park, Yew Street, Stockport, Cheshire, SK4 2HD, United Kingdom.

8. Adviqo UK Limited, whose registered company number is 03487227 and registered address is Anglia House, 6 Central Avenue, St. Andrews Business Park, Norwich, Norfolk, NR7 0HR, United Kingdom.
9. Alnitak GmbH, whose registered entity number is HRB149805 and registered address is Friedrichstr. 78 10117, Berlin, Germany.
10. Aloha Telecommunications Ltd, whose registered company number is 07210905 and registered address is Ty Menter Navigation Park, Abercynon, Mountain Ash, Mid Glamorgan, CF45 4SN, United Kingdom.
11. Alphatak Limited, whose registered company number is 04828811 and registered address is Digbeth Court 162-164 High Street, Deritend, Birmingham, B12 0LD, United Kingdom.
12. Andrews & Arnold (Numbers) Ltd, whose registered company number is 04905897 and registered address is Enterprise Court, Downmill Road, Bracknell, Berkshire, RG12 1QS, United Kingdom.
13. Andrews & Arnold Ltd, whose registered company number is 03342760 and registered address is Enterprise Court, Downmill Road, Bracknell, Berkshire, RG12 1QS, United Kingdom.
14. Annecto Telecom Limited, whose registered company number is 09009330 and registered address is Building 3 566 Chiswick High Road, London, England, W4 5YA, United Kingdom.
15. Antheus Telecom Limited, whose registered company number is 05480084 and registered address is C/O Merlin Accountancy Services Ltd 2nd Floor, 33 Longbrook Street, Exeter, Devon, England, EX4 6AW, United Kingdom.
16. API Telecom Limited, whose registered company number is 07945651 and registered address is Oxford House, Bell Business Park, Smeaton Close, Aylesbury, Buckinghamshire, England, HP19 8JR, United Kingdom.
17. AQL Wholesale Limited, whose registered company number is 05134355 and registered address is 11-15 Hunslet Road, Leeds, LS10 1JQ, United Kingdom.
18. Atlas Interactive Group Limited, whose registered company number is 03249486 and registered address is 46 Albert Street, Fleckney, Leicester, England, LE8 8BA, United Kingdom.
19. Atomstream Limited, whose registered company number is 06746855 and registered address is Unit A, 82a James Carter Road, Mildenhall, IP28 7DE, United Kingdom.
20. AVC One Limited, whose registered company number is 08664236 and registered address is Unit B Fourth Dimension, Fourth Avenue, Letchworth Garden City, England, SG6 2TD, United Kingdom.

21. Barritec Limited, whose registered company number is 03636926 and registered address is 12 Bunch Grove, Yateley, Hampshire, England, GU46 7BB, United Kingdom.
22. Barritel Limited, whose registered company number is 04101655 and registered address is 147a High Street, Waltham Cross, Hertfordshire, England, EN8 7AP, United Kingdom.
23. Beaming Ltd, whose registered company number is 05163715 and registered address is Hanover House, Marine Court, St. Leonards-On-Sea, East Sussex, TN38 0DX, United Kingdom.
24. Belgacom International Carrier Services, whose registered enterprise number is BE0866.977.981 and registered address is Koning AlbertII laan 27, Brussels, BE-BRU, 1030, BE, Belgium.
25. Bicom Systems EURL, whose registered company number is 478 993 967 and registered address is 229 Rue de Solferino, 59000, Lille, France.
26. Bink Broadband Ltd, whose registered company number is 05495621 and registered address is 44a Stepney Street, Llanelli, Wales, SA15 3TR, United Kingdom.
27. Budget Numbers Limited, whose registered company number is 05006466 and registered address is 38 Marshalswick Lane, St Albans, England, AL1 4XG, United Kingdom.
28. Business Broadcast Communications Limited, whose registered company number is 6949556 and registered address is Runway East, Arca, Temple Row, Birmingham, England, B2 5AF, United Kingdom.
29. Buzz Networks Limited, whose registered company number is 03260342 and registered address is 6 Glenmore Business Park Blackhill Road, Holton Heath, Poole, England, BH16 6NL, United Kingdom.
30. C2C Limited, whose registered company number is 04212219 and registered address is Suite 4.01, 4th Floor Capital House, 25 Chapel Street, London, NW1 5DH, United Kingdom.
31. Callable Limited, whose registered company number is 12875347 and registered address is 124 City Road, London, England, EC1V 2NX, United Kingdom.
32. Callitech Limited, whose registered company number is 03894972 and registered address is Money Penny, Western Gateway, Wrexham, Wales, LL13 7ZB, United Kingdom.
33. Callmonitor Limited, whose registered company number is 03844878 and registered address is First Floor Front, 207 Regent Street, London, W1B 4ND, United Kingdom.
34. Calltracks Limited, whose registered company number is 06539973 and registered address is 147a High Street, Waltham Cross, Hertfordshire, England, EN8 7AP, United Kingdom.

35. Ccpro Solutions Limited, whose registered company number is 03637644 and registered address is 167-169 Great Portland Street, 5th Floor, London, England, W1W 5PF, United Kingdom.
36. Central Technology Limited, whose registered company number is 04579191 and registered address is Quantum Point, Sheepbridge Lane, Chesterfield, England, S41 9RX, United Kingdom.
37. CFL Communications Ltd, whose registered company number is 04419749 and registered address is 27 High Street, Horley, England, RH6 7BH, United Kingdom.
38. Chess Limited, whose registered company number is 02797895 and registered address is Bridgford House, Heyes Lane, Alderley Edge, Cheshire, SK9 7JP, United Kingdom.
39. CINOS Limited, whose registered company number is 06414023 and registered address is Unit 4.9, Hitech, Frimley 4 Business Park, Frimley, Camberley, GU16 7SG, United Kingdom.
40. Cirrus Response Limited, whose registered company number is 08700358 and registered address is Cirrus, 3 Brook Business Centre, Cowley Mill Road, Cowley, Uxbridge, England, UB8 2FX, United Kingdom.
41. Citrus Telecommunications Ltd, whose registered company number is 03517870 and registered address is Fryern House, 125 Winchester Road, Chandlers Ford, Hampshire, England, SO53 2DR, United Kingdom.
42. Cloud9 Communications Limited, whose registered company number is 07153956 and registered address is 4th Floor, The Davidson Building, The Forbury, Reading, England, RG1 3EU, United Kingdom.
43. Cloudcall Limited, whose registered company number is 05557457 and registered address is 1 Colton Square, Leicester, LE1 1QH, United Kingdom.
44. Colt Technology Services, whose registered company number is 02452736 and registered address is Colt House, 20 Great Eastern Street, London, England, EC2A 3EH, United Kingdom.
45. Commi Holdings Limited, whose registered company number is 10010319 and registered address is Bridgford House, Heyes Lane, Alderley Edge, Cheshire, England, SK9 7JP, United Kingdom.
46. Connect Telecom UK Limited, whose registered company number 04198443 and registered address is 1 The Green, Richmond, England, TW9 1PL, United Kingdom.
47. Content Guru Limited, whose registered company number is 05653869 and registered address is Radius Court, Eastern Road, Bracknell, Berkshire, RG12 2UP, United Kingdom.

48. Core Telecom Limited, whose registered company number is 05332008 and registered address is Mazhar House 48 Bradford Road, Stanningley, Leeds, West Yorkshire, LS28 6DD, United Kingdom.
49. Daisy Communications Ltd, whose registered company number is 04145329 and registered address is 500 Brook Drive, Reading, RG2 6UU, United Kingdom.
50. Daotec Ltd, whose registered company number is 04296038 and registered address is The Corn Mill, 1 Roydon Road, Stanstead Abbots, England, SG12 8XL, United Kingdom.
51. Dark Group Ltd, whose registered company number is 03766500 and registered address is St Lawrence, 98 Southleigh Road, Havant, Hampshire, England, PO9 2PR, United Kingdom.
52. DATAZERO LTD, whose registered company number is 07390438 and registered address is International House, Cornhill, London, England, EC3V 3NG, United Kingdom.
53. Dial 9 Communications Limited, whose registered company number is 07740921 and registered address is 124 City Road, London, England, EC1V 2NX, United Kingdom.
54. DIDWW Ireland Limited, whose registered company number is 473521 and registered address is 25 North Wall Quay, Dublin 1, D01 H104, Ireland.
55. Digital Mail Limited, whose registered company number is 02661078 and registered address is 5 Burntwood Grange Road, London, England, SW18 3JY, United Kingdom.
56. Digital Select Limited, whose registered company number is 06481372 and registered address is Anglia House 6 Central Avenue, St Andrews Business Park, Thorpe St Andrew, Norwich, Norfolk, NR7 0HR, United Kingdom.
57. Digital Space Group Limited, whose registered company number is 04841830 and registered address is Brunel Business Park, Jessop Close, Newark, Notts, England, NG24 2AG, United Kingdom.
58. Digitech Solutions Global Limited, whose registered company number is 05821246 and registered address is The Business Centre, Unit 1 Finway, Luton, LU1 1TR, United Kingdom.
59. Direct Market Solutions Limited, whose registered company number is 05829714 and registered address is Blue Hq, Brunel Way, Neath, Wales, SA11 2FP, United Kingdom.
60. DRD Communications Limited, whose registered company number is 03545257 and registered address is 71-75 Shelton Street, London, Greater London, England, WC2H 9JQ, United Kingdom.
61. Dynamic Mobile Billing Limited, whose registered company number is 03383285 and registered address is Runway East Arca, Temple Row, Birmingham, England, B2 5AF, United Kingdom.

62. EG Technologies Limited, whose registered company number is 07711109 and registered address is Suite I Windrush Court, Abingdon Business Park, Abingdon, Oxfordshire, OX14 1SY, United Kingdom.
63. Eircom (UK) Limited, whose registered company number is 03478971 and registered address is 1 Park Row, Leeds, LS1 5AB, United Kingdom.
64. Entanet International Limited, whose registered company number is 03274237 and registered address is 15 Bedford Street, London, England, WC2E 9HE, United Kingdom.
65. Essensys (UK) Limited, whose registered company number is 05959557 and registered address is 1 Finsbury Avenue, London, England, EC2M 2PF, United Kingdom.
66. Eve Connect Ltd, whose registered company number is 12899564 and registered address is The Hub, Unit 900 Stonehouse Business Park, Stonehouse, England, GL10 3UT, United Kingdom.
67. Exponential-e Limited, whose registered company number is 04499567 and registered address is 100 Leman Street, London, E1 8EU, United Kingdom.
68. Firstsound Limited, whose registered company number is 02845928 and registered address is 140 Rayne Road, Braintree, England, CM7 2QR, United Kingdom.
69. Flextel Limited, whose registered company number is 02772380 and registered address is Unit 142 Imperial Court, Exchange Street East, Liverpool, England, L2 3AB, United Kingdom.
70. Fluency Communications Limited, whose registered company number is SC390685 and registered address is Commsworld House, Queen Anne Drive, Newbridge, EH28 8LH, United Kingdom.
71. Fuse 2 Communications Ltd, whose registered company number is 09556526 and registered address is Glebe Farm Down Street, Dummer, Basingstoke, England, RG25 2AD, United Kingdom.
72. Gamma Telecom Limited, whose registered company number is 04340834 and registered address is Arbeta, 11 Northampton Road, Manchester, M40 5BP, United Kingdom.
73. GCI Network Solutions Limited, whose registered company number is 04082862 and registered address is Melbourne House Brandy Carr Road, Wakefield, West Yorkshire, WF2 0UG, United Kingdom.
74. Gencom Technologies Ltd, whose registered company number is 06931974 and registered address is 6124 City Road, London, EC1V 2NX, United Kingdom.
75. Global Reach Networks Limited, whose registered company number is 04349826 and registered address is C/O Partners In Enterprise Ltd Ground & Lower Ground Floor, 9 St Georges Place, Brighton, BN1 4GB, United Kingdom.

76. GO Internet Limited, whose registered company number is 07251276 and registered address is 23-25 Fortis House Cothey Way, Ryde, England, PO33 1QT, United Kingdom.
77. Group 3 Technology Limited, whose registered company number is 04127747 and registered address is Hogan House, 20 High Street, Aldridge, West Midlands, WS9 8LZ, United Kingdom.
78. GTT-EMEA Ltd, whose registered company number is 03580993 and registered address is Waterfront House, Beeston Business Park Technology Drive, Beeston, Nottingham, NG9 1LA, United Kingdom.
79. Hello Telecom (UK) Limited, whose registered company number is 04489059 and registered address is Glebe Farm, Down Street, Dummer, Hampshire, RG25 2AD, United Kingdom.
80. Hyperoptic Ltd, whose registered company number is 07222543 and registered address is Kings House, 174 Hammersmith Road, London, England, W6 7JP, United Kingdom.
81. I.T Communications Limited, whose registered company number is 07418692 and registered address is The Seedbed Business Centre, Vanguard Way, Shoeburyness, Essex, SS3 9QY, United Kingdom.
82. ICC Networks Limited, whose registered company number is 05755098 and registered address is Arena The Square, Basing View, Basingstoke, Hampshire, England, RG21 4EB, United Kingdom.
83. ICUK Computing Services Ltd, whose registered company number is 04319375 and registered address is Suite 5 Metropolitan House, 38-40 High Street, Croydon, Surrey, CR0 1YB, United Kingdom.
84. IDT Global Limited, whose registered company number is 03322447 and registered address is The Harley Building, New Cavendish Street, London, England, W1W 6XB, United Kingdom.
85. IM Software Ltd, whose registered company number is 04602389 and registered address is Lygon House, 50 London Road, Bromley, England, BR1 3RA, United Kingdom.
86. iNet Telecoms Ltd, whose registered company number is 05168033 and registered address is 23 St Leonards Road, Bexhill On Sea, East Sussex, TN40 1HH, United Kingdom.
87. Inferno Communications Ltd, whose registered company number is 11502705 and registered address is 142 Bedford Road, Letchworth Garden City, Hertfordshire, SG6 4EA, United Kingdom.
88. Infinity Tracking Limited, whose registered company number is 07192131 and registered address is Seebeck House 1 Seebeck Place, Knowlhill, Milton Keynes, Buckinghamshire, MK5 8FR, United Kingdom.

89. Intercity Telecom Limited, whose registered company number is 02348040 and registered address is 101-114 Holloway Head, Birmingham, West Midlands, B1 1QP, United Kingdom.
90. Internet of Things Limited, whose registered company number is 08092142 and registered address is Sandhills Studios, 51 Sandhills Lane, Liverpool, Merseyside, England, L5 9XJ, United Kingdom.
91. Internetty Ltd, whose registered company number is 09157094 and registered address is Unit1e Harrier Road, Barton Upon Humber, North Lincolnshire, DN18 5RP, United Kingdom.
92. Internexus Networks Limited, whose registered company number is 2037614 and registered address is P.O. Box 986, Hudson Chambers, Road Town, Tortola, British Virgin Islands.
93. "InTouch Communication Services" Limited, whose registered company number is 03606467 and registered address is 29a Woodford Avenue Woodford Avenue, Ilford, England, IG2 6UF, United Kingdom.
94. Invade International Limited, whose registered company number is 03660482 and registered address is Unit 7 Bowling Hill Business Park, Quarry Road, Bristol, BS37 6JL, United Kingdom.
95. Invoco Ltd, whose registered company number is 04465219 and registered address is 11 Avalon Road, Bromsgrove, Worcestershire, B60 2RJ, United Kingdom.
96. Invosys Limited, whose registered company number is 05799390 and registered address is Regus Manchester Airport, Room 120 Manchester Business Park, Aviator Way, Manchester, England, M22 5TG, United Kingdom.
97. IOVOX Limited, whose registered company number is 06057954 and registered address is 4-6 Canfield Place, London, NW6 3BT, United Kingdom.
98. IP Voice Networks LTD, whose registered company number is 10038775 and registered address is 57 High Street, Rowley Regis, West Midlands, England, B65 0EH, United Kingdom.
99. IP Wholesale Limited, whose registered company number is 09070835 and registered address is 7 Stamford Square, Ashton Under Lyne, England, OL6 6QU, United Kingdom.
100. IV Response Limited, whose registered company number is 04318927 and registered address is 57-61 Mortimer Street, London, W1W 8HS, United Kingdom.
101. Jaintel Limited, whose registered company number is 12442251 and registered address is 27 Old Gloucester Street, London, WC1N 3AX, United Kingdom.
102. Jtec UK Limited, whose registered company number is 05054246 and registered address is 15 Hunts Mill, Crispin Place, Wallingford, England, OX10 0DR, United Kingdom.

103. Jurassic Fibre Limited, whose registered company number is 11427267 and registered address is 6th Floor 33 Holborn, London, England, EC1N 2HT, United Kingdom.
104. Kalnet4u Limited, whose registered company number is 04655311 and registered address is 19 Research Way, Derriford, Plymouth, PL6 8BT, United Kingdom.
105. KCOM Group Limited, whose registered company number is 02150618 and registered address is 37 Carr Lane, Hull, East Yorkshire, HU1 3RE, United Kingdom.
106. KDDI Europe Limited, whose registered company number is 02407242 and registered address is 7th Floor, Aldgate Tower, 2 Lemn Street, London, E1 8FA, United Kingdom.
107. Kerv Experience Limited, whose registered company number is 03925996 and registered address is 1 Finsbury Avenue, London, EC2M 2PF, United Kingdom.
108. Lanonyx Telecom Limited, whose registered company number is 07658086 and registered address is Office 8, 19 Lever Street, Manchester, Greater Manchester, M1 1AN, United Kingdom.
109. Linear Telecoms Limited, whose registered company number is 06917811 and registered address is 11c Beecroft Road, London, SE4 2BS, United Kingdom.
110. Liquid 11 Limited, whose registered company number is 04404380 and registered address is 61 Alexandra Road, Lowestoft, Suffolk, NR32 1PL, United Kingdom.
111. Localphone Limited, whose registered company number is 06085990 and registered address is 4 Paradise Street, Sheffield, S1 2DF, United Kingdom.
112. London Central Communications Limited, whose registered company number is 02184289 and registered address is 28 Marshalsea Road, London, England, SE1 1HF, United Kingdom.
113. Lycatel (Ireland) Limited, whose registered company number is 357730 and registered address is Unit 7, 662901, Whitesdown Drive Dublin 24, Dublin 24 Dublin, Ireland.
114. M247 Ltd, whose registered company number is 04968341 and registered address is 71-75 Shelton Street, Covent Garden, London, WC2H 9JQ, United Kingdom.
115. M247 UK Limited, whose registered company number is 04975343 and registered address is Turing House, Archway 5, Manchester, M15 5RL, United Kingdom.
116. Magrathea Telecommunications Limited, whose registered company number is 04260485 and registered address is Unit 5 Commerce Park, Brunel Road, Theale, Reading, RG7 4AB, United Kingdom.
117. Manx Telecom Trading Ltd, whose registered company number is 005629V and registered address is Isle of Man Business Park, Cooil Road, Braddan, IM99 1HX, Isle of Man.

118. Media Hawk Limited, whose registered company number is 04432034 and registered address is 28-31 The Stables, Wrest Park Silsoe, Bedford, MK45 4HR, United Kingdom.
119. MI Telecom Limited, whose registered company number is 02668468 and registered address is 14 Hemmells Laindon, Basildon, Essex, SS15 6ED, United Kingdom.
120. Microtalk Europe Limited, whose registered company number is 05317737 and registered address is Riverbank House, 1 Putney Bridge Approach, London, England, SW6 3JD, United Kingdom.
121. Minotaur Telecom Limited, whose registered company number is 08147848 and registered address is 10 Cheyne Walk, Northampton, NN1 5PT, United Kingdom.
122. Mintaka Limited, whose registered company number is 07064805 and registered address is 2 More London Riverside, London, SE1 2AP, United Kingdom.
123. Nationwide Telephone Assistance Limited, whose registered company number is 04315226 and registered address is Ivy Lodge Farm, 179 Shepherds Hill, Harold Wood, Romford, Essex, RM3 0NR, United Kingdom.
124. Nebula Cloud Limited, whose registered company number is 09687883 and registered address is Unit 4 Riverside Business Park, Walnut Tree Close, Guildford, England, GU1 4UG, United Kingdom.
125. Nectar Cloud Ltd, whose registered company number is 07948894 and registered address is Suite 4a 43 Berkeley Square, London, England, W1J 5AP, United Kingdom.
126. Need More Time Limited, whose registered company number is 03925530 and registered address is Room 73, Wrest House Wrest Park, Silsoe, Bedford, England, MK45 4HR, United Kingdom.
127. Netfuse Telecom Ltd, whose registered company number is 07923863 and registered address is C/O Partners In Enterprise Ltd Ground & Lower Ground Floor, 9 St Georges Place, Brighton, BN1 4GB, United Kingdom.
128. Net-Work Internet Ltd, whose registered company number is 03900685 and registered address is The Carriage House Manor Road, Hoylake, Wirral, CH47 3DE, United Kingdom.
129. Nexbridge Communications Limited, whose registered company number is 07179973 and registered address is 30-32 Hanover House, Charlotte Street, Manchester, England, M1 4FD, United Kingdom.
130. Nextec (UK) Limited, whose registered company number is 06015444 and registered address is Britannia Court, 5 Moor Street, Worcester, England, WR1 3DB, United Kingdom.
131. Nexus Telecommunications Limited, whose registered company number is 03895766 and registered address is Dawson House Matrix Office Park, Buckshaw Village, Chorley, Lancashire, PR7 7NA, United Kingdom.

132. NFON UK Ltd, whose registered company number is 08510507 and registered address is C/O Craufurd Hale Group Ground Floor, Arena Court, Crown Lane, Maidenhead, SL6 8QZ, United Kingdom.
133. Node 4 Limited, whose registered company number is 04759927 and registered address is Unit 1a-1b Millennium Way, Pride Park, Derby, Derbyshire, DE24 8HZ, United Kingdom.
134. Nodemax Limited, whose registered company number is 06127089 and registered address is Swift House, Ground Floor, 18 Hoffmanns Way, Chelmsford, Essex, England, CM1 1GU, United Kingdom.
135. Numbers Telecom Ltd, whose registered company number is 07936388 and registered address is 43 Berkeley Square, Mayfair, London, W1J 5FJ, United Kingdom.
136. Nuso Cloud UK Limited, whose registered company number is 04036526 and registered address is C/O Gowling Wlg (UK) Llp, 4 More London Riverside, London, England, SE1 2AU, United Kingdom.
137. Odigo, whose registered company number is 52903897800118 and registered address is 50 Cours del Île Seguin, Boulogne-Billancourt, 92100, France.
138. Onvoy Communications Limited, whose registered company number is 656282 and registered address is Riverside One, Sir John Rogerson's Quay, Dublin 2, Dublin 2 D02 X576, Ireland.
139. Orange Business Holdings UK Limited, whose registered company number is 03051335 and registered address is 4th Floor, The Porter Building, 1 Brunel Way, Slough, England, SL1 1FQ, United Kingdom.
140. Orbital Net Limited, whose registered company number is 03761505 and registered address is County House Station Approach, Bekesbourne, Canterbury, Kent, CT4 5DT, United Kingdom.
141. Orbtalk Limited, whose registered company number is 05382664 and registered address is Unit 13.02 Sierra Quebec Bravo 77 Marsh Wall, London, England, E14 9SH, United Kingdom.
142. PCI-PAL (UK.) Limited, whose registered company number is 03960535 and registered address is 7 Gamma Terrace, Ransomes Europark, Ipswich, Suffolk, England, IP3 9FF, United Kingdom.
143. Pebbletree Limited, whose registered company number is 05587730 and registered address is Silksworth House Stables, Warden Law Lane, Sunderland, England, SR3 2PD, United Kingdom.
144. Peerless Network UK Limited, whose registered company number is 11224440 and registered address is Citadel House, 58 High Street, Hull, United Kingdom, HU1 1QE, United Kingdom.

145. Phone Co-op Numbering Limited, whose registered company number is 07432108 and registered address is Central House, Queen Street, Lichfield, England, WS13 6QD, United Kingdom.
146. Promotions4All Ltd, whose registered company number is 07046038 and registered address is 124 Livery Street, Birmingham, United Kingdom, B3 1RS, United Kingdom.
147. Public Internet Limited, whose registered company number is 04831797 and registered address is Unit B, Oakfield Industrial Estate, Witney, United Kingdom, OX29 4TH, United Kingdom.
148. Pulsant (Scotland) Limited, whose registered company number is SC236128 and registered address is 1st Floor 4-5 Lochside Avenue, Edinburgh, Scotland, EH12 9DJ, United Kingdom.
149. Pure-IP Limited, whose registered company number is 05024088 and registered address is 89 5th Floor, Albert Embankment, London, SE1 7TP, United Kingdom.
150. Reality Network Services Ltd, whose registered company number is 04267969 and registered address is Morcott Old Rectory Drive, Eastergate, Chichester, West Sussex, England, PO20 3XH, United Kingdom.
151. Red Matter Limited, whose registered company number is 06968219 and registered address is 3rd Floor, 12 Gough Square, London, United Kingdom, EC4A 3DW, United Kingdom.
152. Redcentric Solutions Limited, whose registered company number is 08322856 and registered address is Central House, Beckwith Knowle, Harrogate, North Yorkshire, HG3 1UG, United Kingdom.
153. Redwood Technologies Limited, whose registered company number is 02817863 and registered address is Radius Court, Eastern Road, Bracknell, Berkshire, RG12 2UP, United Kingdom.
154. Relax Telecom Limited, whose registered company number is 06777698 and registered address is 16d Marple Old Road, Stockport, England, SK2 5HQ, United Kingdom.
155. Resilient Limited, whose registered company number is 01403177 and registered address is 8 Bishopsgate 2nd Floor, London, England, EC2N 4BQ, United Kingdom.
156. RingGo Limited, whose registered company number is 03151938 and registered address is Ground Floor East Maplewood, Chineham Business Park, Basingstoke, Hampshire, RG24 8YB, United Kingdom.
157. Served Up Ltd, whose registered company number is 04555918 and registered address is Hartlands, 100 Crouch Hill, London, England, N8 9EA, United Kingdom.

158. Setera UK Limited, whose registered company number is 10590590 and registered address is Hillswood Business Park Hillswood Business Park, 3000 Hillswood Dr, Lyne, Chertsey, Surrey, England, KT16 ORS, United Kingdom.
159. Simple Call Ltd, whose registered company number is 06404115 and registered address is 129 Unit F2, Mile End Road, London, United Kingdom, E1 4BG, United Kingdom.
160. Simwood eSMS Limited, whose registered company number is 03379831 and registered address is Simwood House, Cube M4 Business Park, Old Gloucester Road, Bristol, Gloucestershire, England, BS16 1FX, United Kingdom.
161. SiPalto Ltd, whose registered company number is 07007423 and registered address is 12 Melcombe Place, London, England, NW1 6JJ, United Kingdom.
162. Sipwhale Limited, whose registered company number is 08759040 and registered address is 185 Shakespeare Crescent, London, E12 6NA, United Kingdom.
163. Six Degrees Technology Group Limited, whose registered company number is 03036806 and registered address is Commodity Quay, St Katharine Docks, London, E1W 1AZ, United Kingdom.
164. Sky UK Limited, whose registered company number is 02906991 and registered address is Grant Way, Isleworth, Middlesex, TW7 5QD, United Kingdom.
165. Smartvoice Ltd, whose registered company number is 12149920 and registered address is 63-66 Hatton Garden, London, EC1N 8LE, United Kingdom.
166. Sona Business PVT. Limited, whose registered company number is 10155279 and registered address is 128 City Road, London, EC1V 2NX, United Kingdom.
167. Sound Advertising Limited, whose registered company number is 03218628 and registered address is Aston House, Cornwall Avenue, London, N3 1LF, United Kingdom.
168. Spacetel UK Limited, whose registered company number is 3036383 and registered address is 790 Uxbridge Road, Hayes, Middlesex, UB4 0RS, United Kingdom.
169. Spectrum Fibre Limited, whose registered company number is 12883320 and registered address is Hodge House, 114-116 St. Mary Street, Cardiff, Wales, CF10 1DY, United Kingdom.
170. Spitfire Network Services Limited, whose registered company number is 02657590 and registered address is 1st Floor Gallery Court, 28 Arcadia Avenue, London, N3 2FG, United Kingdom.
171. Square Systems Limited, whose registered company number is 03047595 and registered address is Pembroke House Stanmoor Road, Burrowbridge, Bridgwater, England, TA7 0RX, United Kingdom.

172. Square 1 Communications Limited, whose registered company number is 04541344 and registered address is Wessex House Wessex House, Station Road, Westbury, Wiltshire, BA13 3JN, United Kingdom.
173. Stour Marine Limited, whose registered company number is 05914603 and registered address is Good Easter House, Good Easter, Chelmsford, Essex, CM1 4RS, United Kingdom.
174. Subtopia Ltd, whose registered company number is 08784460 and registered address is Faraday Wharf Innovation Birmingham Campus, Holt Street, Birmingham, England, B7 4BB, United Kingdom.
175. Supported Business Limited, whose registered company number is 08254365 and registered address is Rivermead House, Bishop Hall Lane, Chelmsford, England, CM1 1RP, United Kingdom.
176. Suretec Systems Limited, whose registered company number is SC258005 and registered address is 1 Berry Street, Aberdeen, Aberdeenshire, Scotland, AB25 1HF, United Kingdom.
177. Swiftnet Limited, whose registered company number is 02469394 and registered address is Olympia House, Armitage Road, London, England, NW11 8RQ, United Kingdom.
178. Syntec Limited, whose registered company number is 03529985 and registered address is Telford House, Corner Hall, Hemel Hempstead, England, HP3 9HN, United Kingdom.
179. Syntura Group Limited, whose registered company number is 03935705 and registered address is Ground Floor, 50 Leman Street, London, England, E1 8HQ, United Kingdom.
180. Sysconfig Ltd, whose registered company number is 06908001 and registered address is Suite 4 The Mill Brimscombe Hill, Brimscombe, Stroud, England, GL5 2QG, United Kingdom.
181. Tabsoft Limited, whose registered company number is 05846429 and registered address is Swift House, Ground Floor, 18 Hoffmanns Way, Chelmsford, Essex, England, CM1 1GU, United Kingdom.
182. Talk Numbers Limited, whose registered company number is 05972811 and registered address is Suite 4a 43 Berkeley Square, London, England, W1J 5AP, United Kingdom.
183. TalkTalk Telecom Group Limited, whose registered company number is 07105891 and registered address is Soapworks, Ordsall Lane, Salford, M5 3TT, United Kingdom.
184. Tango Networks UK Ltd, whose registered company number is 07051067 and registered address is Morwick Hall York Road, Mortec Park Unit 2.8, Leeds, England, LS15 4TA, United Kingdom.
185. Tap Gateway Limited, whose registered company number is 12175970 and registered address is 1 St. Michaels, Gonvena Hill, Wadebridge, Cornwall, PL27 6DQ, United Kingdom.

186. Tata Communications (UK) Limited, whose registered company number is 05272339 and registered address is Level 6, 155 Bishopsgate, London, EC2M 3TQ, United Kingdom.
187. Telappliant Limited, whose registered company number is 04632756 and registered address is Unit 13.02 Sierra Quebec Bravo 77 Marsh Wall, London, England, E14 9SH, United Kingdom.
188. Telecom2 Limited, whose registered company number is 06926334 and registered address is Cotswold House, 219 Marsh Wall, London, England, E14 9FJ, United Kingdom.
189. Telecoms World Direct Limited, whose registered company number is 05861680 and registered address is 2 Kingfisher House, Crayfields Business Park New Mill Road, Orpington, Kent, BR5 3QG, United Kingdom.
190. Telecoms World Limited, whose registered company number is 03576847 and registered address is Unit 2, Kingfisher House Crayfields Business Park, New Mill Road, Orpington, Kent, BR5 3QG, United Kingdom.
191. Telemix Limited, whose registered company number is 05245040 and registered address is Aston House, Cornwall Avenue, London, N3 1LF, United Kingdom.
192. Telet Research (N.I.) Limited, whose registered company number is NI642439 and registered address is Forsyth House, Cromac Square, Belfast, Antrim, Northern Ireland, BT2 8LA, United Kingdom.
193. TELNG Limited whose registered company number is 05503631 and registered address is 27 Old Gloucester Street, London, England, WC1N 3AX, United Kingdom.
194. TELNYX UK Limited, whose registered company number is 10432089 and registered address is 71-75 Shelton Street, Covent Garden, London, WC2H 9JQ, United Kingdom.
195. TelXL Limited, whose registered company number is 04249562 and registered address is Unit 3, Centech Park Fringe Meadow Road, Moons Moat North Industrial Estate, Redditch, Worcestershire, England, B98 9NR, United Kingdom.
196. TGL Services (UK) Limited, whose registered company number is 09293520 and registered address is 14 Old Queen Street, London, England, SW1H 9HP, United Kingdom.
197. The real pbx Limited, whose registered company number is 10471487 and registered address is 3 Willow Close, Holborough Lakes, Snodland, Kent, England, ME6 5FA, United Kingdom.
198. Tismi B.V., whose registered company number is 32081827 and registered address is De Corridor 5, 3621 ZA, Breukelen, The Netherlands.
199. TP Global Operations Limited, whose registered company number is 14109189 and registered address is 109-111 Farringdon Road, London, England, United Kingdom.

200. Truespeed Communications Ltd, whose registered company number is 09187893 and registered address is Pinesgate East, Lower Bristol Road, Bath, Lower Bristol Road, Bath, England, BA2 3DP, United Kingdom.
201. TTNC Limited, whose registered company number is 05256607 and registered address is Bridgford House, Heyes Lane, Alderley Edge, Cheshire, England, SK9 7JP, United Kingdom.
202. Twelve Telecom Limited, whose registered company number is 07846351 and registered address is 250 Imperial Drive, Harrow, England, HA2 7HJ, United Kingdom.
203. Twilio Ireland Limited, whose registered company number is 557454 and registered address is 70 Sir Jon Rogerson's Quay, Dublin, Dublin 2, D02R296, Ireland.
204. UK Number Store Limited, whose registered company number is 02883497 and registered address is 27 Frederick Street, Birmingham, B1 3HH, United Kingdom.
205. USIC Internet Services Limited, whose registered company number is 06667997 and registered address is Martland Buildings Mart Lane, Burscough, Ormskirk, Lancashire, L40 0SD, United Kingdom.
206. Vectone Mobile Limited, whose registered company number is 04553934 and registered address is Level18, 40 Bank Street, London, England, E14 5NR, United Kingdom.
207. Verizon UK Limited, whose registered company number is 02776038 and registered address is Reading International Business, Park Basingstoke Road, Reading, Berkshire, RG2 6DA, United Kingdom.
208. VMED O2 Limited, whose registered company number is 12580944 and registered address is 500 Brook Drive, Reading, RG2 6UU, United Kingdom.
209. Visional Media Limited, whose registered company number is 04247285 and registered address is Calder & Co, 30 Orange Street, London, WC2H 7HF, United Kingdom.
210. Vodafone Limited, whose registered company number is 01471587 and registered address is Vodafone House, The Connection, Newbury, Berkshire, RG14 2FN, United Kingdom.
211. Voiceflex Limited, whose registered company number is 03544845 and registered address is Lumaneri House Blythe Gate, Blythe Valley Park, Solihull, West Midlands, B90 8AH, United Kingdom.
212. VoiceHost Limited, whose registered company number is 05851537 and registered address is 63 Thorpe Road, Norwich, England, NR1 1UD, United Kingdom.
213. Voiceserve Limited, whose registered company number is 04401935 and registered address is 169 Farmer Road, London, England, E10 5DJ, United Kingdom.
214. Voicetec-Systems Limited, whose registered company number is 03948745 and registered address is 790 Uxbridge Road, Hayes, England, UB4 0RS, United Kingdom.

215. VOIP-Un Limited, whose registered company number is 05225497 and registered address is 6 Albany Business Park, Cabot Lane, Poole, Dorset, England, BH17 7BX, United Kingdom.
216. Vonage Business Limited, whose registered company number is 03602868 and registered address is C/O Corporation Service Company (UK) Limited 5 Churchill Place, 10th Floor, London, E14 5HU, United Kingdom.
217. Voxbone SA, whose registered company number is 0478.928.788 and registered address is Louizalaan 231, 1050 Elsene, Belgium.
218. Voxyonder Network Services UK Ltd, whose registered company number is 11784210 and registered address is Ty Menter Navigation Park, Abercynon, Mountain Ash, CF45 4SN, United Kingdom.
219. VTSL Limited, whose registered company number is 02705136 and registered address is 5 Nickols Walk, London, SW18 1BZ, United Kingdom.
220. Wavecrest Networks Limited, whose registered company number is 03290227 and registered address is 71-75 Shelton Street, London, England, WC2H 9JQ, United Kingdom.
221. Welltel (UK) Limited, whose registered company number is NI666237 and registered address is 17 Clarendon Road, Belfast, Northern Ireland, BT1 3BG, United Kingdom.
222. Whypay? Ltd, whose registered company number is 10362056 and registered address is 30-32 Hanover House, Charlotte Street, Manchester, England, M1 4FD, United Kingdom.
223. Wifinity Limited, whose registered company number is 03921568 and registered address is 5th Floor, The Grange 100 High Street, Southgate, London, England, N14 6BN, United Kingdom.
224. Wightfibre Limited, whose registered company number is 05470659 and registered address is 56 Love Lane, Cowes, Isle of Wight, PO31 7EU, United Kingdom.
225. Wi-Manx, whose registered company number is 030949B and address is Elite House, Cooil Road, Braddan, IM2 2SR, Isle of Man
226. Windsor Telecom Limited, whose registered company number is 03752620 and registered address is Wey Court West, Union Road, Farnham, Surrey, GU9 7PT, United Kingdom.
227. Wizaner Limited, whose registered company number is 02530183 and registered address is 61 Charlotte Street, Birmingham, West Midlands, B3 1PX, United Kingdom.
228. Wordwatch Ltd, whose registered company number is 04391287 and registered address is Techspace, 140 Goswell Road, London, England, EC1V 7DY, United Kingdom.

229. X-on Health Limited whose registered company number is 02578478 and registered address is Glebe Farm Down Street, Dummer, Basingstoke, Hampshire, England, RG25 2AD, United Kingdom.
230. Xoom Ltd, whose registered company number is 03997742 and registered address is Elm Park House, Elm Park Court, Pinner, Middlesex, HA5 3NN, United Kingdom.
231. XoverX Ltd, whose registered company number is 08319701 and registered address is 46 Ilford Hill, Ilford, Essex, IG1 2AT, United Kingdom.
232. YayYay Limited, whose registered company number is 08738610 and registered address is Unit 4 Riverside Business Park, Walnut Tree Close, Guildford, Surrey, England, GU1 4UG, United Kingdom.
233. Yemot Hamoshiach UK Ltd, whose registered company number is 14126868 and registered address is 15 Grosvenor Way, London, England, E5 9ND, United Kingdom.
234. York Data Services Limited, whose registered company number is 04753514 and registered address is Wynyard Park House, Wynyard Park, Billingham, Teesside, England, TS22 5TB, United Kingdom.
235. Zapappi Ltd, whose registered company number is 08711432 and registered address is Horizon Honey Lane, Hurley, Maidenhead, England, SL6 6RJ, United Kingdom.
236. Zestel Ltd, whose registered company number is 08235267 and registered address is 15 Hunts Mill, Crispin Place, Wallingford, Oxon, OX10 0DR, United Kingdom.
237. Ziron Ltd, whose registered company number is 07597853 and registered address is Unit 4 Riverside Business Park, Walnut Tree Close, Guildford, England, GU1 4UG, United Kingdom.