

EXHIBIT B

ACCESS INTEGRATED NETWORKS, INC. and BIRCH TELECOM, INC. SUBSIDIARIES INTERNATIONAL 214 AUTHORIZATIONS

Access Integrated Networks, Inc. holds global resale authority pursuant to FCC rules (ITC-214-19970926-00584). FRN: 0005044375

Birch Telecom of Oklahoma, Inc. holds domestic interstate authority and international 214 authority granted in file nos. ITC-214-20010418-00248 (May 16, 2001) and ITC-ASG-20060221-00112 (April 10, 2006). FRN: 0003732328.

Birch Telecom of Missouri, Inc. holds domestic interstate authority and international 214 authority granted in file nos. ITC-214-19990701-00441 (August 11, 1999) and ITC-ASG-20060221-00111 (April 10, 2006). FRN: 0003732294.

Birch Telecom of Kansas, Inc. holds domestic interstate authority and operates under the international 214 authority granted to Birch Telecom of Missouri, Inc. FRN: 0003732260.

Birch Telecom of Texas Ltd., L.L.P. holds domestic interstate authority and operates under the international 214 authority granted to Birch Telecom of Missouri, Inc. FRN: 0003732336.

Birch Telecom of the South, Inc. holds domestic interstate authority and operates under the international 214 authority of Birch Telecom of Oklahoma, Inc. FRN: 0004319299.

Ionex Communications, Inc. holds domestic interstate authority and international 214 authority granted in file nos. ITC-214-19980312-00187 (May 1, 1998) and ITC-ASG-20060221-00113 (April 10, 2006). FRN: 0005027453.

Ionex Communications South, Inc. holds domestic interstate authority and international 214 authority granted in file nos. ITC-214-19980317-00192 (May 7, 1998) and ITC-ASG-20060221-00115 (April 10, 2006). FRN: 0005027420.

Ionex Communications North, Inc. holds domestic interstate authority and international 214 authority granted in file nos. ITC-214-19980211-00098 (April 2, 1998) and ITC-ASG-20060221-00114 (April 10, 2006). FRN: 0005027305.

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