



STATE BOARD
OF EQUALIZATION

450 N Street
Sacramento
California 95814

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2012
Unitary Value-Setting
Meeting

Property and Special Taxes Department

David J. Gau, Deputy Director

State-Assessed Properties Division

John K. Thompson, Chief

May 30, 2012

This document was created for public distribution and does not contain the Lead Values and Staff Recommendations provided to the Board Members.

STATE BOARD OF EQUALIZATION – STATE-ASSESSED PROPERTIES DIVISION
UNITARY VALUE-SETTING MEETING
LIEN DATE 2012

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2012
Electric Generation Facilities

				Board-Adopted		
[a]	[b]	[c]	[d]	[e]	[f]	[g]
Item No.	SBE No.	Assessee Name	Value	Penalty	Comments	
1	*	1100	AES Alamitos, LLC			
2	*	1101	AES Redondo Beach, LLC			
3	*	1102	AES Huntington Beach, LLC			
4	*	1103	Dynergy Moss Landing, LLC			
5		1104	Dynergy Morro Bay, LLC			
6	*	1105	Dynergy Oakland, LLC			
7	*	1106	Cabrillo Power I LLC			
8		1107	Cabrillo Power II LLC			
9		1108	GenOn Potrero, LLC			
10	*	1109	GenOn Delta, LLC			
11	*	1110	El Segundo Power LLC			
12	*	1111	Long Beach Generation LLC			
13	*	1112	La Paloma Generating Company, LLC.			
14	*	1113	GenOn Energy West, LP - Coolwater			
15	*	1114	GenOn Energy West, LP - Mandalay			
16	*	1115	Genon Energy West, LP - Ormond Beach			
17	*	1116	GenOn Energy West, LP - Etiwanda			
18	*	1117	GenOn Energy West, LP - Ellwood			
19	*	1118	Dynergy South Bay, LLC			
20	*	1122	GWF Energy, LLC - Hanford			
21	*	1123	GWF Energy, LLC - Henrietta			
22		1124	GWF Energy, LLC - Tracy			
23		1126	Elk Hills Power, LLC			
24	*	1127	High Desert Power Trust 2000-A			
25	*	1128	Delta Energy Center, LLC			
26	*	1129	Gilroy Energy Center, LLC			
27	*	1131	Pastoria Energy Facility, LLC			
28	*	1132	Calpine Construction Finance Company, LP			
29	*	1133	Metcalf Energy Center, LLC			
30	*	1134	Otay Mesa Generating Company, LLC			

The shaded areas indicate instances in which the staff value recommendation differs from the lead value or there is no lead value.

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Unitary Value Setting Audience Handout - Lien Date 2012
Electric Generation Facilities

[a]	[b]	[c]	[d]	[e]	[f]	[g]
				Board-Adopted		
Item No.		SBE No.	Assessee Name	Value	Penalty	Comments
31		1136	Blythe Energy, LLC			
32	*	1137	Sunrise Power Company, LLC			
33	*	1141	Indigo Generation, LLC			
34	*	1142	Larkspur Energy LLC			
35	*	1143	Los Esteros Critical Energy Facility, LLC			
36	*	1145	Harbor Cogeneration Company, LLC			
37	*	1146	CES Placerita, Inc.			
38		1148	Inland Empire Energy Center, LLC			
39	*	1149	Caithness Blythe II, LLC			
40	*	1150	Tesla Power Plant			
41	*	1151	Russell City Energy Company, LLC			
42		1152	Panoche Energy Center, LLC			
43	*	1153	Starwood Power-Midway, LLC			
44	*	1154	Bicent (California) Malburg, LLC			
45		1155	Orange Grove Energy, L.P.			
46	*	1156	Avenal Power Center, LLC			
47	*	1157	GenOn Marsh Landing, LLC			
48	*	1158	El Segundo Energy Center LLC			
49		1159	Mariposa Energy, LLC			
50		1160	CPV Sentinel, LLC			
51		1161	Oakley Generating Station			
52		1162	Walnut Creek Energy, LLC			
TOTAL						

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2012
Energy Companies

[a]	[b]	[c]	[d]	[e]	[f]	[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
1	*	101	Golden State Water Company			
2	*	103	Anza Electric Cooperative, Inc.			
3	*	104	Central Valley Gas Storage LLC			
4	*	106	PacifiCorp			
5	*	119	Trans Bay Cable LLC			
6		121	Gill Ranch Storage, LLC			
7	*	125	Terra-Gen Dixie Valley, LLC			
8	*	135	Pacific Gas and Electric Company			
9	*	141	San Diego Gas & Electric Company			
10	*	146	Sierra Pacific Power Company			
11	*	148	Southern California Edison Company			
12	*	149	Southern California Gas Company			
13	*	152	Southwest Gas Corporation			
14	*	153	Transwestern Pipeline Company			
15	*	156	Atlantic Path 15, LLC			
16	*	160	Valley Electric Association, Inc.			
17	*	163	California Pacific Electric Company, LLC			
18	*	173	Surprise Valley Electrification Corp.			
19	*	176	Plumas-Sierra Rural Electric Cooperative			
20	*	180	North Baja Pipeline, LLC			
21	*	187	Mojave Pipeline Company			
22	*	188	Kern River Gas Transmission Company			
23	*	189	Standard Pacific Gas Line, Inc.			
24	*	190	Tuscarora Gas Transmission Company			
25	*	191	Arizona Public Service Company			
26	*	192	Alpine Natural Gas Operating Company No. One LLC			
27	*	193	Southwest Transmission Cooperative, Inc.			
28	*	194	West Coast Gas Company, Inc.			
29		195	Wild Goose Storage, LLC			

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Energy Companies

	[a]	[b]	[c]	[d]	[e]	[f]	[g]
				Board-Adopted			
Item No.		SBE No.	Assessee Name	Value	Penalty	Comments	
30	*	196	Questar Southern Trails Pipeline Company				
31	*	197	El Paso Natural Gas Company				
32		198	Lodi Gas Storage, LLC				
TOTAL							

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
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Pipeline Companies

				Board-Adopted		
[a]	[b]	[c]	[d]	[e]	[f]	[g]
Item No.	SBE No.	Assessee Name	Value	Penalty	Comments	
1	*	402	CALNEV Pipe Line LLC			
2	*	406	CPN Pipeline Company dba Calpine Pittsburg, Inc.			
3	*	407	Valero Refining Company - California			
4	*	409	West Coast Pipe Lines			
5	*	410	Homestake Mining Company of California			
6	*	412	Kings County Canal Company			
7	*	428	CPN Pipeline Company			
8	*	429	Chevron U.S.A., Inc.			
9	*	435	Natomas Central Mutual Water Company			
10	*	461	SFPP, L.P.			
11	*	462	ARCO Midcon LLC			
12	*	464	Ventura Pipeline System			
13	*	465	Plains Pipeline, LP			
14	*	467	ConocoPhillips Company			
15	*	468	Shell California Pipeline Company L.P.			
16	*	469	San Ardo Pipeline Company			
17	*	475	Searles Valley Minerals Operations Inc.			
18	*	476	Chevron USA, Inc.			
19	*	478	California Gas Gathering, Inc.			
20	*	479	Chevron Pipeline Company			
21	*	480	ConocoPhillips Pipe Line Company			
22	*	484	Calpine Pipeline Corporation			
23	*	486	Pacific Pipeline System, LLC			
24	*	488	Plains West Coast Terminals, LLC			
25	*	489	Venoco, Inc.			
26	*	490	Crimson California Pipeline, L.P.			
27	*	491	SMF Pipeline			
28		492	San Pablo Bay Pipeline Company LLC			
29		493	Cardinal Pipeline, LP			
TOTAL						

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
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Railroad Companies

[a]	[b]	[c]	[d]	[e]	[f]	[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
1	*	802	Central Oregon & Pacific Railroad			
2	*	804	BNSF Railway Company			
3	*	808	West Isle Line, Inc.			
4	*	810	California Northern Railroad			
5	*	812	Ventura County Railroad			
6	*	813	Pacific Harbor Lines			
7	*	815	Mendocino Railway			
8	*	817	Tulare Valley Railroad			
9	*	818	Central California Traction Company			
10	*	819	Carrizo Gorge Railway, Inc.			
11	*	822	Pacific Sun Railroad, L.L.C.			
12		826	Sacramento Valley Railroad, LLC			
13	*	834	LRY, LLC			
14	*	839	Oakland Terminal Railway Company			
15	*	843	Union Pacific Railroad Company			
16	*	850	Modesto & Empire Traction Company			
17	*	857	Richmond Pacific Railroad Corporation			
18	*	865	San Diego & Imperial Valley Railroad Co. Inc.			
19	*	869	Coast Belle Railroad Company			
20		878	Stockton Terminal and Eastern Railroad			
21	*	882	Trona Railway Co.			
22		883	McCloud Railway Company			
23	*	889	Yreka Western Railroad Co.			
24	*	894	Napa Valley Wine Train, Inc.			
25	*	896	Santa Cruz Big Trees & Pacific Railway Co.			
26	*	897	San Joaquin Valley Railroad Company			
27	*	898	Sierra Northern Railway			
28		899	Arizona & California Railroad			
TOTAL						

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2012
Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
				Board-Adopted		
Item No.	SBE No.	Assessee Name	Value	Penalty	Comments	
1	*	2014	Sprint Communications Company, L.P.			
2		2043	Pac-West Telecomm, Inc.			
3	*	2054	Spacenet, Inc.			
4	*	2099	Smart City Networks LP			
5		2100	Preferred Long Distance, Inc.			
6	*	2274	MCI Communications Services, Inc.			
7	*	2275	SES Americom, Inc.			
8	*	2310	AT&T Communications			
9	*	2368	Globe Wireless, LLC			
10	*	2372	MCI Metro Access Transmission Services, LLC			
11	*	2376	Working Assets Funding Service, Inc.			
12	*	2383	Matrix Telecom, Inc.			
13	*	2416	NOS Communications, Inc.			
14	*	2430	Electric Lightwave, LLC			
15	*	2437	Dialink Corporation			
16	*	2443	National Comtel Network, Inc.			
17	*	2463	Qwest Communications Company LLC			
18	*	2470	Cincinnati Bell Any Distance, Inc.			
19	*	7503	Verizon Select Services, Inc.			
20	*	7512	Frontier Communications of America, Inc.			
21		7516	Cybernet Communications Inc.			
22	*	7522	tw telecom of california l.p.			
23	*	7538	Tremcom International, Inc.			
24	*	7544	Telswitch, Inc.			
25	*	7560	XO Communications Services, Inc.			
26		7571	Network Enhanced Technologies, Inc.			
27	*	7580	Securus Technologies, Inc.			
28	*	7581	ABS-CBN Telecom North America, Inc.			
29		7588	PNG Telecommunications, Inc.			

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Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e]	[f]	[g]
				Board-Adopted		
Item No.		SBE No.	Assessee Name	Value	Penalty	Comments
30	*	7621	SES Americom California, Inc.			
31	*	7623	Verizon Enterprise Solutions LLC			
32	*	7625	TCast Communications, Inc.			
33	*	7631	Worldnet Communications Services Inc.			
34	*	7632	Business Discount Plan, Inc.			
35	*	7636	Network Telephone Services, Inc.			
36	*	7638	Integrated Telemanagement Services, Inc.			
37	*	7640	Cox California Telecom, LLC			
38	*	7645	Communications Brokers & Consultants, Inc.			
39	*	7660	U.S. South Communications, Inc.			
40	*	7686	Primus Telecommunications, Inc.			
41	*	7690	CCT Telecommunications, Inc.			
42	*	7699	Legacy Long Distance International, Inc.			
43	*	7705	Sierra Telephone Long Distance			
44	*	7706	MegaPath Corporation			
45	*	7707	SureWest Long Distance			
46	*	7732	NTT America, Inc.			
47		7735	Pacific Centrex Services, Inc./TGEC,LLC			
48	*	7740	TRI-M Communications, Inc.			
49	*	7756	Centergistic Solutions, Inc.			
50	*	7757	U.S. TelePacific Corp.			
51	*	7758	BT Americas Inc.			
52	*	7761	Level 3 Communications, LLC			
53	*	7766	KDDI America, Inc.			
54	*	7769	Airnex Communications, Inc.			
55	*	7778	Zayo Bandwidth, LLC			
56	*	7779	360networks (USA) inc.			
57	*	7781	KT America, Inc.			
58	*	7791	O1 Communications, Inc.			

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Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e]	[f]	[g]
				Board-Adopted		
Item No.		SBE No.	Assessee Name	Value	Penalty	Comments
59	*	7792	Point To Point, Inc.			
60	*	7799	Wilshire Connection, LLC			
61	*	7800	New Edge Network, Inc.			
62	*	7811	Public Communications Services, Inc.			
63	*	7813	Advanced Telecom, Inc.			
64	*	7814	PAETEC Communications, Inc.			
65	*	7824	Audeamus			
66	*	7832	Astound Broadband LLC			
67	*	7834	Pannon Telecom, Inc.			
68	*	7837	AboveNet Communications, Inc.			
69	*	7845	San Carlos Telecom, Inc.			
70	*	7846	The Telephone Connection Local Services, LLC			
71	*	7852	Telstra Incorporated			
72	*	7866	Telmex USA, LLC			
73	*	7871	Verizon Online LLC			
74	*	7872	Infotech Telecommunications & Network, Inc.			
75	*	7876	Total Call International, Inc.			
76	*	7880	Quick-Tel, Inc.			
77	*	7894	Ponderosa Cablevision			
78	*	7899	RGT Utilities of California, Inc.			
79	*	7902	Zone Telecom, Inc.			
80	*	7907	Telscape Communications, Inc.			
81	*	7910	CBC Broadband Holdings, LLC			
82	*	7912	Americom Government Services, Inc.			
83	*	7913	VCOM Solutions, Inc.			
84	*	7914	McLeodUSA Telecommunications Services, Inc.			
85	*	7916	Peak Communications, Inc.			
86		7934	Telecom House Inc.			
87		7938	McBlue Telecom, Inc.			

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Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e]	[f]	[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
88	*	7940	Consumer Telcom, Inc.			
89		7945	ZTG, Inc.			
90	*	7948	Vizada, Inc.			
91	*	7949	Call America, Inc.			
92		7950	ATMC, Inc.			
93		7952	Advanced Tel, Inc.			
94	*	7953	Openpop.com, Inc.			
95	*	7955	Enhanced Communications Network, Inc.			
96	*	7956	Telespan Communications, LLC			
97	*	7959	Airespring, Inc.			
98	*	7960	CallTower, Inc.			
99	*	7961	SureWest Televideo			
100	*	7964	Aries Network, Inc.			
101	*	7969	Intelsat Global Service Corporation			
102	*	7972	Reliance Globalcom Services, Inc.			
103		7973	Alliance Payphone, Inc.			
104	*	7978	Legent Communications Corporation			
105		7980	Teledata Solutions, Inc.			
106	*	7981	Leading Edge Communications, Inc.			
107	*	7982	NextG Networks Of California, Inc.			
108	*	7985	inContact, Inc.			
109	*	7988	Global Tel*Link Corporation			
110	*	7990	CMTel (USA) LLC			
111	*	7992	NobelTel, LLC			
112	*	7993	Clear World Communications Corporation			
113	*	7994	Utility Telephone, Inc.			
114	*	7995	IP Networks, Inc.			
115	*	7996	RuralWest - Western Rural Broadband, Inc.			
116	*	7997	Edison Carrier Solutions			

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Unitary Value Setting Audience Handout - Lien Date 2012
Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e] [f]		[g]
				Board-Adopted		
Item No.	SBE No.	Assessee Name		Value	Penalty	Comments
117	*	7998	Norcast Communications Corporation			
118	*	7999	Purple Language Services			
119	*	8002	Neutral Tandem - California, LLC			
120	*	8003	Creative Interconnect Communications, LLC			
121	*	8004	Greenfield Communications, Inc.			
122	*	8005	Cable and Wireless Americas Operations, Inc.			
123	*	8006	Lucky Communications, Inc.			
124	*	8011	DelTel, Inc.			
125	*	8012	RB Communications, Inc.			
126	*	8015	China Telecom (Americas) Corporation			
127	*	8017	Locus Telecommunications, Inc.			
128	*	8022	Allstate Communications, Inc.			
129	*	8023	One Phone, Inc.			
130	*	8024	TC Telephone, LLC			
131		8026	Nationwide Telecom, Inc.			
132	*	8027	Blue Casa Telephone LLC			
133	*	8029	IPC Network Services, Inc.			
134	*	8031	Backbone Communications, Inc.			
135	*	8032	BCE Nexxia Corporation			
136		8033	Telecom Consultants Inc.			
137	*	8037	CA-CLEC LLC			
138	*	8038	Telespan Carrier Access, LLC			
139	*	8040	Mission Telecom, Inc.			
140	*	8041	DMR Communications, Inc.			
141	*	8042	Paxio, Inc.			
142	*	8044	Intermetro Communications, Inc.			
143	*	8046	HyperCube, LLC			
144	*	8047	Syniverse Technologies, Inc.			

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Unitary Value Setting Audience Handout - Lien Date 2012
Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e]	[f]	[g]
				Board-Adopted		
Item No.		SBE No.	Assessee Name	Value	Penalty	Comments
145	*	8048	Bright House Networks Information Services (California), LLC			
146	*	8049	Cbeyond Communications, LLC			
147	*	8051	Inteltrace, Inc.			
148	*	8057	Vertex Telecom, Inc.			
149	*	8061	Charter Fiberlink CA-CCO, LLC			
150	*	8062	Ezequiel Guido			
151	*	8063	Time Warner Cable Information Services (California), LLC			
152		8065	Connecto Communications, Inc.			
153	*	8066	Calmtel USA, Inc.			
154	*	8067	Sunesys, LLC			
155		8068	North County Communications Corp			
156	*	8071	Verizon Long Distance LLC			
157	*	8072	Cypress Communications Operating Co., Inc.			
158	*	8074	Silv Communication, Inc.			
159	*	8075	Trans National Communications International, Inc.			
160	*	8076	OPEX Communications, Inc.			
161	*	8077	NewPath Networks, LLC			
162	*	8078	U.S. Telecom Long Distance, Inc.			
163	*	8079	Cal-Ore Communications, Inc.			
164	*	8080	Ymax Communications Corporation			
165	*	8081	Sonic Telecom, LLC			
166		8082	WTI Communications, Inc.			
167	*	8083	Network Expert Group, Inc.			
168	*	8084	T-Netix Telecommunications Services, Inc			
169	*	8085	Cosmobridge America, Inc.			
170	*	8086	ANPI, LLC			
171	*	8087	Verosity Technology Partners, LLC			
172	*	8088	Super Prepaid, Inc.			
173	*	8089	Conterra Ultra Broadband LLC			

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Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e] [f]		[g]
				Board-Adopted		
Item No.	SBE No.	Assessee Name		Value	Penalty	Comments
174	*	8090	Telecommunication Systems, Inc.			
175	*	8091	Roadway Communications, Inc.			
176	*	8092	Global Telecom LLC			
177	*	8093	Extenet Systems (California) LLC			
178	*	8094	Trillion Partners, Inc.			
179		8099	Race Telecomm			
180		8100	Dial Long Distance, Inc.			
181	*	8101	FastBlue Communications, Inc.			
182	*	8102	Ekit.Com, Inc.			
183	*	8103	LiveTV Airfone, Inc.			
184	*	8104	Transpac Telecom, Inc.			
185	*	8105	Marlink, Inc.			
186	*	8106	Raw Bandwidth Telecom, Inc.			
187		8107	Convergence Systems			
188	*	8108	Radical System Solutions, Inc.			
189	*	8109	Peerless Network of California LLC			
190	*	8112	Mosaic Networx, LLC			
191	*	8113	Callcatchers, Inc.			
192	*	8115	&TV Communications, Inc.			
193	*	8116	PC Landing Corp.			
194	*	8117	Syniverse ICX Corporation			
195	*	8118	IntelePeer, Inc.			
196		8119	Express Telecommunications Network, Inc.			
197	*	8120	TELUS Communications Inc.			
198	*	8121	Certain Communications Corporation			
199		8122	Bandwidth.com CLEC, LLC			
200	*	8123	Blue Rooster Telecom, Inc.			
201	*	8124	Impact Telecom, Inc.			
202	*	8125	IXC Holdings, Inc.			

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Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
203	*	8126	Broadview Networks, Inc.			
204	*	8127	Zayo Enterprise Networks, LLC			
205	*	8128	Talton Communications, Inc.			
206	*	8129	Wide Voice, LLC			
207	*	8130	United Telecom, Inc.			
208		8131	Pacific Lightwave			
209		8132	Calpop.Com, Inc.			
210	*	8133	Bestel USA, Inc.			
211	*	8134	Infotelecom, LLC			
212	*	8135	Broadvox-CLEC, LLC			
213		8136	Plumas Sierra Telecommunications			
214		8137	SnowCrest Telephone, Inc.			
215		8138	Act Tele, Inc.			
216		8139	California Broadband Cooperative, Inc.			
217		8140	California Alliance Telecard, Inc.			
218		8141	CENIC Broadband Initiatives LLC			
219		8142	DSI-ITI LLC			
220		8143	Global Internetworking, Inc.			
221		8144	GC Pivotal, LLC			
222		8145	Internet Business Services, Inc.			
223		8146	Splice Communications, Inc.			
224		8147	Deltacom, Inc.			
225		8148	Digital West Networks, Inc,			
TOTAL						

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
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Wireless Telephone Companies

[a]	[b]	[c]	[d]	[e]	[f]	[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
1	*	2532	Los Angeles SMSA Ltd., Partnership			
2	*	2552	Fresno MSA Limited Partnership			
3	*	2559	Cellco Partnership			
4		2602	Digital Communications Network, Inc.			
5	*	2605	Nova Cellular West, Inc.			
6	*	2606	AT&T Mobility LLC			
7		2658	Intouch America, Inc.			
8	*	2668	California RSA No. 3 Limited Partnership			
9	*	2669	California RSA #4 Partnership			
10	*	2671	California Rural Service Area #1, Inc.			
11	*	2681	Everything Wireless, LLC			
12		2683	Pay-Less Cellular, Inc.			
13	*	2720	Sprint Telephony PCS, L.P.			
14	*	2733	MetroPCS Communications			
15	*	2748	T-Mobile West Corporation			
16	*	2760	Fisher Wireless Services, Inc.			
17	*	2762	Cricket Communications, Inc.			
18	*	2772	Globalstar USA, LLC			
19	*	2773	Accessible Wireless, LLC			
20	*	2775	Nextlink Wireless, Inc.			
21		2778	Movida Communications, Inc.			
22		2782	Velocita Wireless, LLC			
23	*	2783	Flat West Wireless, LLC			
24	*	2784	Greatcall, Inc.			
25	*	2785	Public Wireless, Inc.			
26	*	2786	Simple Mobile, LLC			
27	*	2787	Mother Lode Internet, LLC			

The shaded areas indicate instances in which the staff value recommendation differs from the lead value or there is no lead value.

STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2012
Wireless Telephone Companies

[a]	[b]	[c]	[d]	[e] Board-Adopted [f]		[g]
Item No.	SBE No.	Assessee Name	Value	Penalty	Comments	
28		2788 NTT Docomo USA, Inc.				
29	*	3002 American Messaging Services, LLC				
30	*	3005 Mobilephone of Humboldt, Inc.				
31	*	3039 Fresno Mobile Radio, Inc.				
32	*	3362 Madera Radio Dispatch, Inc.				
33	*	3430 USA Mobility Wireless, Inc.				
34		3434 James R. McKeown				
35	*	3435 ST Network Services, LLC				
36	*	3436 ST Messaging, LLC				
TOTAL						

The shaded areas indicate instances in which the staff value recommendation differs from the lead value or there is no lead value.

STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2012
Local Exchange Companies

[a]	[b]	[c]	[d]	[e] [f]		[g]
				Board-Adopted		
Item No.		SBE No.	Assessee Name	Value	Penalty	Comments
1	*	201	Verizon California, Inc.			
2	*	202	CenturyTel of Eastern Oregon, Inc.			
3	*	203	Frontier Communications of the Southwest, Inc.			
4	*	205	Ponderosa Telephone Co., The			
5	*	209	Pinnacles Telephone Co.			
6	*	210	Calaveras Telephone Company			
7	*	228	Ducor Telephone Company			
8	*	235	Foresthill Telephone Co.			
9	*	239	Hornitos Telephone Company			
10	*	240	Happy Valley Telephone Company			
11	*	246	Kerman Telephone Co.			
12	*	279	Pacific Bell Telephone Company			
13	*	284	Citizens Telecommunications Company of California, Inc.			
14	*	286	Sierra Telephone Company, Inc.			
15	*	294	SureWest Telephone			
16	*	301	Siskiyou Telephone Company, The			
17	*	320	Frontier Communications West Coast, Inc.			
18	*	327	Volcano Telephone Company			
19	*	328	Cal-Ore Telephone Co.			
20	*	330	Winterhaven Telephone Company			
TOTAL						