STATE BOARD
OF EQUALIZATION

450 N Street
Sacramento
California 95814

**BOARD MEMBERS**

BETTY T. YEE
Acting Member, First District
San Francisco

BILL LEONARD
Second District
Ontario

CLAUDE PARRISH
Third District
Long Beach

JOHN CHIANG
Fourth District
Los Angeles

STEVE WESTLY
State Controller
Sacramento

**EXECUTIVE DIRECTOR**
RAMON J. HIRSIG

# *2005*

# *Unitary Value-Setting Meeting*

## Property and Special Taxes Department

David J. Gau, Deputy Director

## Valuation Division

Stanley Y. Siu, Chief

**May 24, 2005**

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 – VALUATION DIVISION
## UNITARY VALUE-SETTING MEETING
### LIEN DATE 2005


| INDUSTRY CLASSIFICATION | PAGE NUMBER |
|---|---|
| Electric Generation Facilities (1100 – 1199) | 1 – 2 |
| Energy Companies (100 – 199) | 3 |
| Pipeline Companies (400 – 499) | 4 |
| Railroad Companies (800 – 899) | 5 |
| Radio Telephone and Paging Companies (3000 – 3999) | 6 |
| Interexchange Telephone Companies (2000 – 2499 and 7500 – 8999) | 7 – 14 |
| Wireless Telephone Companies (2500 – 2799) | 15 – 16 |
| Local Exchange Telephone Companies (200 – 399) | 17 |

**STATE BOARD OF EQUALIZATION-VALUATION DIVISION**
**Unitary Value Setting Audience Handout - Lien Date 2005**
**Electric Generation Facilities**

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| 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 | Duke Energy Moss Landing, LLC | | | |
| 5 | * | 1104 | Duke Energy Morro Bay LLC | | | |
| 6 | * | 1105 | Duke Energy Oakland, LLC | | | |
| 7 | * | 1106 | Cabrillo Power I LLC | | | |
| 8 | * | 1107 | Cabrillo Power II LLC | | | |
| 9 | * | 1108 | Mirant Potrero, LLC | | | |
| 10 | * | 1109 | Mirant Delta, LLC | | | |
| 11 | * | 1110 | El Segundo Power LLC | | | |
| 12 | | 1111 | Long Beach Generation LLC | | | |
| 13 | * | 1112 | La Paloma Generating Company, LLC | | | |
| 14 | * | 1113 | Reliant Energy Coolwater, Inc. | | | |
| 15 | * | 1114 | Reliant Energy Mandalay, Inc. | | | |
| 16 | * | 1115 | Reliant Energy Ormond Beach, Inc. | | | |
| 17 | | 1116 | Reliant Energy Etiwanda, Inc. | | | |
| 18 | | 1117 | Reliant Energy Ellwood, Inc. | | | |
| 19 | * | 1118 | Duke Energy South Bay, LLC | | | |
| 20 | * | 1119 | Mountainview Power Company, LLC | | | |
| 21 | * | 1122 | GWF Energy, LLC-Hanford | | | |
| 22 | * | 1123 | GWF ENERGY, LLC-Hernietta | | | |
| 23 | * | 1124 | GWF Energy, LLC-Tracy | | | |
| 24 | * | 1126 | Elk Hills Power, LLC | | | |
| 25 | * | 1127 | High Desert Power Trust 2000-A | | | |
| 26 | * | 1128 | Delta Energy Center, LLC | | | |
| 27 | * | 1129 | Gilroy Energy Center, LLC | | | |
| 28 | * | 1131 | Pastoria Energy Facility, LLC | | | |
| 29 | * | 1132 | Calpine Construction Finance Company, LP | | | |
| 30 | * | 1133 | Metcalf Energy Center, LLC | | | |

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

*** Consent Agenda Items**

**STATE BOARD OF EQUALIZATION-VALUATION DIVISION**
**Unitary Value Setting Audience Handout - Lien Date 2005**
**Electric Generation Facilities**

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| Item No. | | SBE No. | Assessee Name | Value | Penalty | Comments |
| 31 | * | 1134 | Otay Mesa Generating Company, LLC | | | |
| 32 | * | 1136 | Blythe Energy, LLC | | | |
| 33 | * | 1137 | Sunrise Power Company, LLC | | | |
| 34 | | 1141 | Indigo Generation LLC | | | |
| 35 | | 1142 | Larkspur Energy LLC | | | |
| 36 | * | 1143 | Los Esteros Critical Energy Facility, LLC | | | |
| 37 | * | 1145 | Harbor Cogeneration Company | | | |
| 38 | * | 1146 | AES Placerita, Inc. | | | |
| 39 | | 1147 | Palomar Energy, LLC | | | |
| | | | **TOTAL** | | | |

* **Consent Agenda Items**

**STATE BOARD OF EQUALIZATION-VALUATION DIVISION**
**Unitary Value Setting Audience Handout - Lien Date 2005**
**Energy Companies**

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| Item No. | | SBE No. | Assessee Name | Value | Penalty | Comments |
| 1 | * | 101 | Southern California Water Company | | | |
| 2 | * | 103 | Anza Electric Cooperative, Inc. | | | |
| 3 | * | 106 | PacifiCorp | | | |
| 4 | * | 135 | Pacific Gas & Electric Company | | | |
| 5 | * | 141 | San Diego Gas & Electric Company | | | |
| 6 | | 146 | Sierra Pacific Power Company | | | |
| 7 | * | 148 | Southern California Edison Company | | | |
| 8 | * | 149 | Southern California Gas Company | | | |
| 9 | * | 152 | Southwest Gas Corporation | | | |
| 10 | * | 153 | Transwestern Pipeline Company | | | |
| 11 | | 156 | Trans-Elect NTD Path 15, LLC | | | |
| 12 | * | 160 | Valley Electric Association, Inc. | | | |
| 13 | * | 173 | Surprise Valley Electrification Corp. | | | |
| 14 | * | 176 | Plumas-Sierra Rural Electric Cooperative | | | |
| 15 | * | 180 | North Baja Pipeline, LLC | | | |
| 16 | * | 184 | Avista Corporation | | | |
| 17 | * | 185 | Mountain Utilities | | | |
| 18 | * | 187 | Mojave Pipeline Company | | | |
| 19 | * | 188 | Kern River Gas Transmission Company | | | |
| 20 | * | 189 | Standard Pacific Gas Line, Inc. | | | |
| 21 | * | 190 | Tuscarora Gas Transmission Company | | | |
| 22 | * | 191 | Arizona Public Service Company | | | |
| 23 | * | 192 | Alpine Natural Gas Operating Company No. One LLC | | | |
| 24 | * | 193 | Southwest Transmission Cooperative, Inc. | | | |
| 25 | * | 194 | West Coast Gas Company, Inc. | | | |
| 26 | * | 195 | Wild Goose Storage, Inc. | | | |
| 27 | * | 196 | Questar Southern Trails Pipeline Company | | | |
| 28 | * | 197 | El Paso Natural Gas Company | | | |
| 29 | * | 198 | Lodi Gas Storage, LLC | | | |
| | | | **TOTAL** | | | |

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



* **Consent Agenda Items**

**STATE BOARD OF EQUALIZATION-VALUATION DIVISION**
**Unitary Value Setting Audience Handout - Lien Date 2005**
**Intercounty Pipeline Companies**

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| Item No. | | SBE No. | Assessee Name | Value | Penalty | Comments |
| 1 | * | 400 | Standard Gas Company | | | |
| 2 | * | 402 | CALNEV Pipe Line LLC | | | |
| 3 | | 406 | Calpine Pittsburg, Inc. | | | |
| 4 | * | 407 | Valero Refining Company - California | | | |
| 5 | * | 409 | West Coast Pipe Lines | | | |
| 6 | * | 410 | Homestake Mining Company of California | | | |
| 7 | * | 412 | Kings County Canal Company | | | |
| 8 | | 428 | CPN Pipeline Company | | | |
| 9 | * | 429 | Chevron U.S.A., Inc. | | | |
| 10 | * | 432 | Equilon Enterprises LLC | | | |
| 11 | * | 435 | Natomas Central Mutual Water Company | | | |
| 12 | * | 461 | SFPP, L.P. | | | |
| 13 | * | 462 | ARCO Midcon LLC | | | |
| 14 | * | 464 | Ventura Pipeline System | | | |
| 15 | * | 465 | Plains Pipeline, L.P. | | | |
| 16 | * | 467 | ConocoPhillips Company | | | |
| 17 | * | 468 | Shell California Pipeline Company L.P. | | | |
| 18 | * | 469 | San Ardo Pipeline Company | | | |
| 19 | * | 475 | Searles Valley Minerals Operations Inc. | | | |
| 20 | * | 476 | Chevron USA, Inc. | | | |
| 21 | * | 477 | Union Island Pipeline Company | | | |
| 22 | * | 478 | California Gas Gathering, Inc. | | | |
| 23 | * | 479 | Chevron Pipeline Company | | | |
| 24 | * | 480 | UNOCAP | | | |
| 25 | * | 483 | Mobil Pacific Pipeline Company | | | |
| 26 | | 484 | Calpine Pipeline Corporation | | | |
| 27 | * | 486 | Pacific Pipeline System, LLC | | | |
| 28 | * | 488 | Pacific Terminals LLC | | | |
| | | | **TOTAL** | | | |

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

*** Consent Agenda Items**

**STATE BOARD OF EQUALIZATION-VALUATION DIVISION**
**Unitary Value Setting Audience Handout - Lien Date 2005**
**Railroad Companies**

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| Item No. | | SBE No. | Assessee Name | Value | Penalty | Comments |
| 1 | * | 800 | Alameda Belt Line | | | |
| 2 | * | 801 | Amador Central Railroad | | | |
| 3 | * | 802 | Central Oregon & Pacific Railroad | | | |
| 4 | * | 804 | BNSF Railway Company | | | |
| 5 | * | 808 | West Isle Line, Inc. | | | |
| 6 | * | 810 | California Northern Railroad | | | |
| 7 | * | 812 | Ventura County Railroad | | | |
| 8 | * | 813 | Pacific Harbor Lines | | | |
| 9 | * | 815 | Mendocino Railway | | | |
| 10 | * | 817 | Tulare Valley Railroad | | | |
| 11 | * | 818 | Central California Traction Company | | | |
| 12 | | 819 | Carrizo Gorge Railway, Inc. | | | |
| 13 | * | 834 | Lake County Railroad | | | |
| 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 | Santa Maria Valley 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 | * | 892 | Almanor Railroad Company | | | |
| 25 | * | 894 | Napa Valley Wine Train, Inc. | | | |
| 26 | * | 896 | Santa Cruz Big Trees & Pacific Railway Co. | | | |
| 27 | * | 897 | San Joaquin Valley Railroad Company | | | |
| 28 | * | 898 | Sierra Northern Railway | | | |
| 29 | * | 899 | Arizona & California Railroad | | | |
| | | | **TOTAL** | | | |

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

*** Consent Agenda Items**

**STATE BOARD OF EQUALIZATION-VALUATION DIVISION**
**Unitary Value Setting Audience Handout - Lien Date 2005**
**Radio Telephone and Paging Companies**

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| Item No. | | SBE No. | Assessee Name | Value | Penalty | Comments |
| 1 | * | 3005 | Mobilephone of Humboldt, Inc. | | | |
| 2 | * | 3039 | Fresno Mobile Radio, Inc. | | | |
| 3 | * | 3052 | Vincent Communications, Inc. | | | |
| 4 | | 3342 | High Sierra Mobilfone | | | |
| 5 | * | 3362 | Madera Radio Dispatch, Inc. | | | |
| 6 | * | 3369 | Cal-Autofone | | | |
| 7 | * | 3374 | Radio Electronics Products Corp. | | | |
| 8 | | 3427 | Access Paging Company, Inc. | | | |
| 9 | * | 3430 | Metrocall, Inc. | | | |
| 10 | * | 3432 | Point BTA 79 LLC | | | |
| 11 | * | 3433 | Point BTA 371 LLC | | | |
| | | | TOTAL | | | |

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

*** Consent Agenda Items**

## STATE BOARD OF EQUALIZATION-VALUATION DIVISION
### Unitary Value Setting Audience Handout - Lien Date 2005
### 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 Co., L.P. | | | |
| 2 | * | 2038 | Verizon Airfone Inc. | | | |
| 3 | * | 2043 | Pac-West Telecomm, Inc. | | | |
| 4 | * | 2054 | Spacenet, Inc. | | | |
| 5 | * | 2063 | Extelcom, Inc. | | | |
| 6 | * | 2099 | Smart City Networks LP | | | |
| 7 | * | 2207 | Global Crossing Telecommunications, Inc. | | | |
| 8 | * | 2274 | MCIWorldCom Network Services, Inc. | | | |
| 9 | * | 2275 | SES Americom, Inc. | | | |
| 10 | | 2310 | AT&T Communications, Inc. | | | |
| 11 | * | 2329 | Intellicall Operator Services, Inc. | | | |
| 12 | * | 2366 | Value-Added Communications, Inc. | | | |
| 13 | * | 2368 | Globe Wireless, LLC | | | |
| 14 | * | 2372 | MCI Metro Access Transmission Services, LLC | | | |
| 15 | * | 2376 | Working Assets Funding Service, Inc. | | | |
| 16 | | 2391 | Arrival Communications, Inc. | | | |
| 17 | * | 2416 | NOS Communications, Inc. | | | |
| 18 | * | 2430 | Electric Lightwave, Inc. | | | |
| 19 | * | 2437 | Dialink Corporation | | | |
| 20 | * | 2443 | National Comtel Network, Inc. | | | |
| 21 | * | 2462 | ICG Communications, Inc. | | | |
| 22 | * | 2463 | Qwest Communications Corporation | | | |
| 23 | * | 2475 | VarTec Telecom, Inc. | | | |
| 24 | * | 7503 | Verizon Select Services, Inc. | | | |
| 25 | * | 7512 | Frontier Communications of America, Inc. | | | |
| 26 | * | 7517 | Vycera Communications, Inc. | | | |
| 27 | * | 7522 | Time Warner Telecom of California, L.P. | | | |
| 28 | * | 7536 | Global Crossing North American Networks, Inc. | | | |
| 29 | * | 7538 | Tremcom International, Inc. | | | |

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

* **Consent Agenda Items**

## STATE BOARD OF EQUALIZATION-VALUATION DIVISION
### Unitary Value Setting Audience Handout - Lien Date 2005
### Interexchange Telephone Companies

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| Item No. | | SBE No. | Assessee Name | Value | Penalty | Comments |
| 30 | * | 7544 | Telswitch, Inc. | | | |
| 31 | * | 7553 | Comcast Phone of California, LLC | | | |
| 32 | * | 7560 | XO Communications Services, Inc. | | | |
| 33 | * | 7571 | Network Enhanced Technologies, Inc. | | | |
| 34 | * | 7577 | Qwest Interprise America, Inc. | | | |
| 35 | | 7580 | Evercom Systems, Inc. | | | |
| 36 | * | 7581 | ABS-CBN Telecom North America, Inc. | | | |
| 37 | * | 7588 | PNG Telecommunications, Inc. | | | |
| 38 | * | 7621 | SES Americom California, Inc. | | | |
| 39 | * | 7625 | TCAST Communications, Inc. | | | |
| 40 | * | 7630 | Broadwing Communications, LLC | | | |
| 41 | | 7632 | Business Discount Plan, Inc | | | |
| 42 | * | 7636 | Network Telephone Services, Inc. | | | |
| 43 | * | 7638 | Integrated Telemanagement Services, Inc. | | | |
| 44 | * | 7640 | Cox California Telecom, LLC | | | |
| 45 | * | 7642 | Time Warner Cable, Inc. | | | |
| 46 | | 7645 | Communications Brokers & Consultants | | | |
| 47 | * | 7677 | Talk America, Inc. | | | |
| 48 | * | 7686 | Primus Telecommunications, Inc. | | | |
| 49 | * | 7690 | California Catalog & Technology, Inc. | | | |
| 50 | | 7699 | Legacy Long Distance International | | | |
| 51 | | 7703 | Transcommunications, Inc. | | | |
| 52 | * | 7705 | Sierra Telephone Long Distance | | | |
| 53 | * | 7706 | Covad Communications Company | | | |
| 54 | * | 7707 | SureWest Long Distance | | | |
| 55 | | 7713 | DSI/Inn-Tel, Inc. | | | |
| 56 | * | 7715 | Teligent Services, Inc. | | | |
| 57 | * | 7723 | Opentel Communications, Inc. | | | |
| 58 | * | 7724 | Mpower Communications Corporation | | | |

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

* **Consent Agenda Items**

## STATE BOARD OF EQUALIZATION-VALUATION DIVISION
### Unitary Value Setting Audience Handout - Lien Date 2005
### Interexchange Telephone Companies

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| Item No. | | SBE No. | Assessee Name | Value | Penalty | Comments |
| 59 | * | 7727 | Sprint Services, Inc. | | | |
| 60 | * | 7729 | New Global Telecom, Inc. | | | |
| 61 | * | 7732 | NTT America, Inc. | | | |
| 62 | * | 7735 | Pacific Centrex Services, Inc. | | | |
| 63 | * | 7740 | TRI-M Communications, Inc. | | | |
| 64 | * | 7747 | TGEC Communications, Co., LLC | | | |
| 65 | * | 7754 | World Network Communications, Inc. | | | |
| 66 | * | 7755 | Real Navigation Systems Corporation | | | |
| 67 | * | 7756 | Centergistic Solutions, Inc. | | | |
| 68 | | 7757 | U.S. TelePacific Corp. | | | |
| 69 | | 7758 | BT Americas Inc. | | | |
| 70 | * | 7759 | Focal Communications Corp. of California | | | |
| 71 | * | 7760 | Teleglobe America, Inc. | | | |
| 72 | * | 7761 | Level 3 Communications, LLC | | | |
| 73 | * | 7762 | Telco Network Services, Inc. | | | |
| 74 | * | 7764 | Diamond Link, Inc. | | | |
| 75 | * | 7766 | KDDI America, Inc. | | | |
| 76 | * | 7769 | Airnex Communications, Inc. | | | |
| 77 | | 7772 | QuantumShift Communications, Inc. | | | |
| 78 | * | 7775 | RCN Telecom Services of California, Inc. | | | |
| 79 | * | 7776 | SmartStop Inc. | | | |
| 80 | * | 7777 | Micro General Services Corp. | | | |
| 81 | * | 7778 | NTI of California, LLC | | | |
| 82 | * | 7779 | 360networks (USA) inc. | | | |
| 83 | * | 7781 | Korea Telecom America, Inc. | | | |
| 84 | * | 7782 | Ton Services, Inc. | | | |
| 85 | * | 7785 | McLeodUSA Telecommunications Services, Inc. | | | |
| 86 | * | 7790 | NTC Network, LLC | | | |
| 87 | * | 7791 | O1 Communications, Inc. | | | |

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



* **Consent Agenda Items**

## STATE BOARD OF EQUALIZATION-VALUATION DIVISION
### Unitary Value Setting Audience Handout - Lien Date 2005
### Interexchange Telephone Companies

| [a] Item No. | [b] | [c] SBE No. | [d] Assessee Name | [e] Board-Adopted Value | [f] Board-Adopted Penalty | [g] Comments |
|---|---|---|---|---|---|---|
| 88 | | 7792 | Point to Point, Inc. | | | |
| 89 | * | 7798 | United States Advanced Network, Inc. | | | |
| 90 | * | 7799 | Wilshire Connection, LLC | | | |
| 91 | * | 7800 | New Edge Network, Inc. | | | |
| 92 | * | 7811 | Public Communications Services, Inc. | | | |
| 93 | * | 7813 | Delaware Advanced TelCom, Inc. | | | |
| 94 | * | 7814 | PaeTec Communications, Inc. | | | |
| 95 | * | 7815 | GTC Telecom Corp. | | | |
| 96 | * | 7819 | WilTel Communications, LLC | | | |
| 97 | * | 7823 | U.S. Telestar Communications Group | | | |
| 98 | * | 7824 | Kertel Communications, Inc. | | | |
| 99 | | 7831 | Dacom America, Inc. | | | |
| 100 | | 7832 | Seren Innovations, Inc. | | | |
| 101 | * | 7834 | Pannon Telecom, Inc. | | | |
| 102 | * | 7837 | AboveNet Communications, Inc. | | | |
| 103 | * | 7843 | Telemanagement Services, Inc. | | | |
| 104 | * | 7845 | San Carlos Telecom, Inc. | | | |
| 105 | * | 7846 | The Telephone Connection Local Services, LLC | | | |
| 106 | * | 7850 | Sempra Fiber Links | | | |
| 107 | * | 7852 | Telstra Incorporated | | | |
| 108 | | 7855 | Enhanced Global Convergence Services, Inc. | | | |
| 109 | * | 7859 | EAS Communication, Inc. | | | |
| 110 | * | 7861 | Looking Glass Networks, Inc. | | | |
| 111 | | 7862 | Bigzoo.com Corporation | | | |
| 112 | * | 7866 | Telmex USA, LLC | | | |
| 113 | * | 7867 | The Telephone Connection IXC Services, LLC | | | |
| 114 | * | 7868 | Fones 4 All Corporation | | | |
| 115 | * | 7870 | Communications Express, Inc. | | | |
| 116 | * | 7871 | GTE.NET LLC | | | |

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

* **Consent Agenda Items**

## STATE BOARD OF EQUALIZATION-VALUATION DIVISION
### Unitary Value Setting Audience Handout - Lien Date 2005
### Interexchange Telephone Companies

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| Item No. | | SBE No. | Assessee Name | Value | Penalty | Comments |
| 117 | * | 7872 | Infotech Telecommunications & Network, Inc. | | | |
| 118 | * | 7874 | Competitive Communications, Inc. | | | |
| 119 | | 7875 | AllCom USA | | | |
| 120 | * | 7876 | Total Call International, Inc. | | | |
| 121 | * | 7880 | Quick-Tel, Inc. | | | |
| 122 | * | 7885 | SBC ASI/SBC ASI P&L L.P. | | | |
| 123 | | 7887 | AccessLine Communications Corp | | | |
| 124 | * | 7892 | OnFiber Communications, Inc. | | | |
| 125 | * | 7894 | Ponderosa Cablevision | | | |
| 126 | * | 7898 | United States Telesis, Inc. | | | |
| 127 | * | 7899 | RGT Utilities of California, Inc. | | | |
| 128 | * | 7904 | MercedNet, Inc. | | | |
| 129 | * | 7905 | KMC Millennium, LLC | | | |
| 130 | * | 7907 | Telscape Communications, Inc. | | | |
| 131 | * | 7910 | Champion Broadband California, LLC | | | |
| 132 | * | 7911 | WTI Systems & Services, Inc. | | | |
| 133 | * | 7912 | Americom Government Services, Inc. | | | |
| 134 | * | 7913 | VCOM Solutions, Inc. | | | |
| 135 | * | 7914 | McLeodUSA Network Services, Inc. | | | |
| 136 | * | 7916 | Peak Communications, Inc. | | | |
| 137 | | 7917 | APEX Telecom, Inc. | | | |
| 138 | * | 7919 | Verizon Avenue Corp. | | | |
| 139 | * | 7924 | BAK Communications, LLC | | | |
| 140 | | 7925 | UCHUB Group, Inc | | | |
| 141 | | 7926 | DSLnet Communications, LLC | | | |
| 142 | * | 7927 | Dial Thru International Corporation | | | |
| 143 | | 7932 | Metro Access Exchange, LLC | | | |
| 144 | * | 7933 | Acceris Communications Solutions | | | |
| 145 | * | 7934 | Telecom House Inc. | | | |

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



* **Consent Agenda Items**

## STATE BOARD OF EQUALIZATION-VALUATION DIVISION
### Unitary Value Setting Audience Handout - Lien Date 2005
### Interexchange Telephone Companies

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| Item No. | | SBE No. | Assessee Name | Value | Penalty | Comments |
| 146 | * | 7938 | McBlue Telecom, Inc. | | | |
| 147 | * | 7939 | Samsung Networks America, Inc. | | | |
| 148 | * | 7943 | Veracom Networks, Inc. | | | |
| 149 | * | 7944 | Volonet Technologies, Inc. | | | |
| 150 | * | 7945 | ZTG, Inc. | | | |
| 151 | * | 7946 | Netifice Communications, Inc. | | | |
| 152 | * | 7947 | IDT America, Corp. | | | |
| 153 | * | 7948 | Telenor Satellite Services, Inc. | | | |
| 154 | * | 7949 | Anew Telecommunications Corporation | | | |
| 155 | * | 7950 | ATMC, Inc. | | | |
| 156 | * | 7951 | SWB Communications Services, Inc. | | | |
| 157 | | 7952 | Advanced Tel, Inc. | | | |
| 158 | * | 7953 | Openpop.com, Inc. | | | |
| 159 | * | 7955 | Enhanced Communications Network, Inc. | | | |
| 160 | * | 7956 | Telespan Communications, LLC | | | |
| 161 | * | 7957 | C.F. Communications, LLC | | | |
| 162 | * | 7959 | Airespring, Inc. | | | |
| 163 | | 7960 | CallTower, Inc. | | | |
| 164 | * | 7961 | SureWest Televideo | | | |
| 165 | * | 7962 | KMC Funding Corporation | | | |
| 166 | * | 7963 | KMC Telecom XI, LLC | | | |
| 167 | | 7964 | Aries Network, Inc. | | | |
| 168 | | 7965 | VizAbility Communications, Inc. | | | |
| 169 | * | 7969 | Intelsat Global Service Corporation | | | |
| 170 | * | 7972 | Yipes Enterprise Services, Inc. | | | |
| 171 | * | 7973 | Alliance Payphone, Inc. | | | |
| 172 | * | 7976 | Local Fiber, LLC | | | |
| 173 | * | 7978 | Legent Communications Corporation | | | |
| 174 | | 7980 | Teledata Solutions, Inc. | | | |

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



* **Consent Agenda Items**

## STATE BOARD OF EQUALIZATION-VALUATION DIVISION
### Unitary Value Setting Audience Handout - Lien Date 2005
### Interexchange Telephone Companies

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| Item No. | | SBE No. | Assessee Name | Value | Penalty | Comments |
| 175 | * | 7981 | Leading Edge Broadband Services, LLC | | | |
| 176 | | 7982 | NextG Networks Of California | | | |
| 177 | * | 7983 | LCR Services, Inc. | | | |
| 178 | * | 7984 | 360networks (USA 2) L.P. | | | |
| 179 | * | 7985 | UCN, INC. | | | |
| 180 | * | 7986 | Inc21.com Corporation | | | |
| 181 | * | 7987 | KMC Telecom Solutions, LLC | | | |
| 182 | * | 7988 | Global Tel*Link Corporation | | | |
| 183 | * | 7989 | Option One Telecom, Inc. | | | |
| 184 | * | 7990 | CMTel (USA) LLC | | | |
| 185 | * | 7991 | Telemex International | | | |
| 186 | * | 7992 | NobelTel, LLC | | | |
| 187 | * | 7993 | Clearworld Communications Corporation | | | |
| 188 | * | 7994 | Utility Telephone, Inc. | | | |
| 189 | * | 7995 | IP Networks, Inc. | | | |
| 190 | * | 7996 | RuralWest-Western Rural Broadband, Inc. | | | |
| 191 | * | 7997 | Edison Carrier Solutions | | | |
| 192 | * | 7998 | Norcast Communications Corporation | | | |
| 193 | * | 7999 | Hands On Sign Language Services, Inc. | | | |
| 194 | * | 8000 | G2 Solutions, LLC | | | |
| 195 | | 8001 | Custom Switching Technologies, Inc. | | | |
| 196 | | 8002 | Neutral Tandem - California, LLC | | | |
| 197 | | 8003 | Creative Interconnect Communications, LLC | | | |
| 198 | | 8004 | Greenfield Communications, Inc. | | | |
| 199 | | 8005 | Cable and Wireless Americas Operations, Inc. | | | |
| 200 | | 8006 | Lucky Communications, Inc. | | | |
| 201 | | 8007 | Asia Talk Telecom, Inc. | | | |
| 202 | | 8008 | Volo Communications of California, Inc. | | | |
| 203 | | 8009 | France Telecom Corporate Solutions, LLC | | | |

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



* **Consent Agenda Items**

# STATE BOARD OF EQUALIZATION-VALUATION DIVISION
## Unitary Value Setting Audience Handout - Lien Date 2005
## Interexchange Telephone Companies

| [a] Item No. | [b] | [c] SBE No. | [d] Assessee Name | [e] Board-Adopted Value | [f] Board-Adopted Penalty | [g] Comments |
|---|---|---|---|---|---|---|
| 204 | | 8010 | A+ Wireless | | | |
| 205 | | 8011 | Deltel, Inc. | | | |
| 206 | | 8012 | RB Communications, Inc. | | | |
| 207 | | 8013 | Worldwide Telecommunications, Inc. | | | |
| 208 | | 8014 | Fonica LLC | | | |
| 209 | | 8015 | China Telecom (USA) Corporation | | | |
| 210 | | 8016 | Call Center Management, Inc. | | | |
| 211 | | 8017 | Locus Telecommunications, Inc. | | | |
| 212 | | 8018 | Telewest, Inc. | | | |
| 213 | | 8019 | Global Touch Telecom, Inc. | | | |
| 214 | | 8020 | GVN Services | | | |
| 215 | | 8021 | EWI Holdings, Inc. | | | |
| 216 | | 8022 | ACI Communications Holdings, Inc. | | | |
| 217 | | 8023 | One Phone, Inc. | | | |
| 218 | | 8024 | TC Telephone, LLC | | | |
| 219 | | 8025 | FreedomStarr Communications, Inc. | | | |
| 220 | | 8026 | Nationwide Telecom Inc. | | | |
| 221 | | 8027 | Blue Casa Communications, Inc. | | | |
| 222 | | 8028 | Mercury Telecom, Inc. | | | |
| 223 | | 8029 | IPC Network Services, Inc. | | | |
| 224 | | 8030 | Andiamo Telecom, LLC | | | |
| 225 | | 8031 | Backbone Communications, Inc. | | | |
| 226 | | 8032 | BCE Nexxia Corporation | | | |
| | | | TOTAL | | | |

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



* **Consent Agenda Items**

## STATE BOARD OF EQUALIZATION-VALUATION DIVISION
### Unitary Value Setting Audience Handout - Lien Date 2005
### Wireless Telephone Companies

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| Item No. | | SBE No. | Assessee Name | Value | Penalty | Comments |
| 1 | * | 2512 | Verizon Wireless (VAW) LLC | | | |
| 2 | * | 2513 | Sacramento Valley Limited Partnership | | | |
| 3 | * | 2532 | Los Angeles SMSA Ltd. Partnership | | | |
| 4 | * | 2552 | Fresno MSA L.P. | | | |
| 5 | * | 2559 | GTE Mobilnet of California, Ltd. Partnership | | | |
| 6 | * | 2602 | Digital Communications Network, Inc. | | | |
| 7 | * | 2605 | Nova Cellular West, Inc. | | | |
| 8 | * | 2606 | Cingular Wireless, LLC | | | |
| 9 | * | 2627 | GTE Mobilnet of Santa Barbara L.P. | | | |
| 10 | * | 2649 | Action Cellular Rent-A-Phone, Inc. | | | |
| 11 | | 2658 | Intouch America, Inc. | | | |
| 12 | * | 2659 | Cal-One Cellular L. P. | | | |
| 13 | * | 2665 | WWC License LLC | | | |
| 14 | * | 2667 | Cellco Partnership | | | |
| 15 | * | 2668 | California RSA No. 3 Limited Partnership | | | |
| 16 | * | 2669 | California RSA #4 Partnership | | | |
| 17 | * | 2671 | California Rural Service Area #1, Inc. | | | |
| 18 | | 2680 | ComTelesis, LLC | | | |
| 19 | * | 2681 | Everything Wireless, L.L.C. | | | |
| 20 | * | 2683 | Pay-Less Cellular | | | |
| 21 | * | 2687 | SLO Cellular, Inc. | | | |
| 22 | * | 2715 | Worldwide Cellular, Inc. | | | |
| 23 | * | 2720 | Sprint Telephony PCS, L.P. | | | |
| 24 | * | 2722 | Sprint Spectrum L.P. | | | |
| 25 | | 2732 | Nextwave Telecom, Inc. | | | |
| 26 | * | 2733 | MetroPCS California/Florida, Inc. | | | |
| 27 | * | 2737 | Nextel of California, Inc. | | | |
| 28 | * | 2745 | West Coast P.C.S. | | | |

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

*** Consent Agenda Items**

## STATE BOARD OF EQUALIZATION-VALUATION DIVISION
### Unitary Value Setting Audience Handout - Lien Date 2005
### Wireless Telephone Companies

| [a] | [b] | [c] | [d] | [e] | [f] | [g] |
|---|---|---|---|---|---|---|
| | | | | Board-Adopted | | |
| Item No. | | SBE No. | Assessee Name | Value | Penalty | Comments |
| 29 | * | 2746 | Alpine PCS, Inc. | | | |
| 30 | * | 2748 | Pacific Bell Wireless, LLC | | | |
| 31 | * | 2750 | Verisign, Inc. | | | |
| 32 | * | 2751 | Ubiquitel Operating Company, Inc. | | | |
| 33 | * | 2753 | Edge Wireless, LLC | | | |
| 34 | * | 2754 | Metro One Telecommunications, Inc. | | | |
| 35 | * | 2758 | Image Paging & Cellular | | | |
| 36 | * | 2760 | Fisher Wireless Services, Inc. | | | |
| 37 | * | 2761 | OmniPoint Communications Inc. | | | |
| 38 | * | 2762 | Cricket Communications, Inc. | | | |
| 39 | * | 2763 | Irridigital, LLC | | | |
| 40 | * | 2764 | NTCH-CA, Inc. | | | |
| 41 | * | 2767 | Virgin Mobile USA, LLC | | | |
| 42 | | 2770 | Aircell, Inc. | | | |
| | | | TOTAL | | | |

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

* Consent Agenda Items

## STATE BOARD OF EQUALIZATION-VALUATION DIVISION
### Unitary Value Setting Audience Handout - Lien Date 2005
### Local Exchange Telephone 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 | * | 205 | Ponderosa Telephone Co., The | | | |
| 4 | * | 209 | Pinnacles Telephone Co. | | | |
| 5 | * | 210 | Calaveras Telephone Company | | | |
| 6 | * | 228 | Ducor Telephone Company | | | |
| 7 | * | 229 | Global Valley Networks, Inc. | | | |
| 8 | * | 235 | Foresthill Telephone Co. | | | |
| 9 | * | 239 | Hornitos Telephone Company | | | |
| 10 | * | 240 | Happy Valley Telephone Company | | | |
| 11 | * | 246 | Kerman Telephone Co. | | | |
| 12 | * | 270 | Citizens Telecommunications Company of Golden State, Inc. | | | |
| 13 | | 279 | Pacific Bell Telephone Company | | | |
| 14 | * | 284 | Citizens Telecommunications Company of California, Inc. | | | |
| 15 | * | 286 | Sierra Telephone Company, Inc. | | | |
| 16 | * | 294 | SureWest Telephone | | | |
| 17 | * | 301 | The Siskiyou Telephone Company | | | |
| 18 | * | 311 | Citizens Telecommunications Company of Tuolumne, Inc. | | | |
| 19 | * | 320 | Verizon West Coast Inc. | | | |
| 20 | * | 327 | Volcano Telephone Company | | | |
| 21 | * | 328 | Cal-Ore Telephone Co. | | | |
| 22 | * | 330 | Winterhaven Telephone Company | | | |
| | | | TOTAL | | | |

* Consent Agenda Items