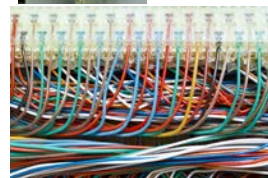


# 2018 Unitary Value-Setting Meeting

May 30, 2018

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State-Assessed Properties Division  
Richard Reisinger, Chief



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## BOARD MEMBERS

**SEN. GEORGE RUNNER (Ret.)**  
First District  
Lancaster

**FIONA MA, CPA**  
Second District  
San Francisco

**JEROME E. HORTON**  
Third District  
Los Angeles County

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Fourth District  
Orange County

**BETTY T. YEE**  
State Controller

**DEAN R. KINNEE**  
Executive Director



**STATE BOARD OF EQUALIZATION – STATE-ASSESSED PROPERTIES DIVISION**  
**UNITARY VALUE-SETTING WORKBOOK**  
**LIEN DATE 2018**

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**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2018**  
**Electric Generation Facilities**

|          |         |   | 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    | Dynegy Moss Landing, LLC                    |               |         |          |
| 5        | 1105    | Dynegy Oakland, LLC                         |               |         |          |
| 6        | 1106    | Cabrillo Power I LLC                        |               |         |          |
| 7        | 1111    | Long Beach Generation LLC                   |               |         |          |
| 8        | 1112    | CXA La Paloma, LLC                          |               |         |          |
| 9        | 1114    | NRG California South LP - Mandalay          |               |         |          |
| 10       | 1115    | NRG California South LP - Ormond Beach      |               |         |          |
| 11       | 1116    | NRG California South LP - Etiwanda          |               |         |          |
| 12       | 1117    | NRG California South LP - Ellwood           |               |         |          |
| 13       | 1122    | AltaGas San Joaquin Energy Inc. - Hanford   |               |         |          |
| 14       | 1123    | AltaGas San Joaquin Energy Inc. - Henrietta |               |         |          |
| 15       | 1124    | AltaGas San Joaquin Energy Inc. - Tracy     |               |         |          |
| 16       | 1126    | Elk Hills Power, LLC                        |               |         |          |
| 17       | 1127    | High Desert Power Trust                     |               |         |          |
| 18       | 1128    | Delta Energy Center, LLC                    |               |         |          |
| 19       | 1129    | Gilroy Energy Center, LLC                   |               |         |          |
| 20       | 1131    | Pastoria Energy Facility, LLC               |               |         |          |
| 21       | 1132    | CCFC Sutter Energy, LLC                     |               |         |          |
| 22       | 1133    | Metcalf Energy Center, LLC                  |               |         |          |
| 23       | 1134    | Otay Mesa Generating Company, LLC           |               |         |          |
| 24       | 1136    | Blythe Energy, Inc.                         |               |         |          |
| 25       | 1137    | Sunrise Power Company, LLC                  |               |         |          |
| 26       | 1141    | Indigo Generation, LLC                      |               |         |          |
| 27       | 1142    | Larkspur Energy, LLC                        |               |         |          |
| 28       | 1143    | Los Esteros Critical Energy Facility, LLC   |               |         |          |
| 29       | 1145    | Harbor Cogeneration Company, LLC            |               |         |          |
| 30       | 1148    | Inland Empire Energy Center, LLC            |               |         |          |
| 31       | 1151    | Russell City Energy Company, LLC            |               |         |          |
| 32       | 1152    | Panoche Energy Center, LLC                  |               |         |          |
| 33       | 1153    | Midway Peaking, LLC                         |               |         |          |
| 34       | 1154    | Bicent (California) Malburg, LLC            |               |         |          |
| 35       | 1155    | Orange Grove Energy, L.P.                   |               |         |          |
| 36       | 1157    | NRG Marsh Landing LLC                       |               |         |          |

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2018**  
**Electric Generation Facilities**

|                 |                |                      |                                  | <b>Board-Adopted</b> |                |                 |
|-----------------|----------------|----------------------|----------------------------------|----------------------|----------------|-----------------|
| <b>Item No.</b> | <b>SBE No.</b> | <b>Assessee Name</b> |                                  | <b>Value</b>         | <b>Penalty</b> | <b>Comments</b> |
| 37              |                | 1158                 | El Segundo Energy Center LLC     |                      |                |                 |
| 38              |                | 1159                 | Mariposa Energy, LLC             |                      |                |                 |
| 39              |                | 1160                 | CPV Sentinel, LLC                |                      |                |                 |
| 40              |                | 1162                 | Walnut Creek Energy, LLC         |                      |                |                 |
| 41              |                | 1163                 | Carlsbad Energy Center LLC       |                      |                |                 |
| 42              |                | 1164                 | Pio Pico Energy Center, LLC      |                      |                |                 |
| 43              |                | 1165                 | Malaga Power, LLC                |                      |                |                 |
| 44              |                | 1166                 | AES Alamitos Energy, LLC         |                      |                |                 |
| 45              |                | 1167                 | AES Huntington Beach Energy, LLC |                      |                |                 |
|                 |                |                      | <b>TOTAL</b>                     |                      |                |                 |

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2018**  
**Energy Companies**

|          |         |               |  | Board-Adopted |         |          |
|----------|---------|---------------|--|---------------|---------|----------|
| Item No. | SBE No. | Assessee Name |  | Value         | Penalty | Comments |
| 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           | DATC Path 15, LLC                                |               |         |          |
| 16       |         | 160           | Valley Electric Association, Inc.                |               |         |          |
| 17       |         | 163           | Liberty Utilities (Calpeco Electric), 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, LLC                     |               |         |          |
| 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           | Arizona Electric Power Cooperative, Inc.         |               |         |          |
| 28       |         | 194           | West Coast Gas Company, Inc.                     |               |         |          |
| 29       |         | 195           | Wild Goose Storage, LLC                          |               |         |          |
| 30       |         | 196           | Questar Southern Trails Pipeline Company         |               |         |          |
| 31       |         | 197           | El Paso Natural Gas Company, LLC                 |               |         |          |
| 32       |         | 198           | Lodi Gas Storage, LLC                            |               |         |          |
|          |         |               | <b>TOTAL</b>                                     |               |         |          |

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2018**  
**Pipeline Companies**

|          |         |               |  | Board-Adopted |         |          |
|----------|---------|---------------|--|---------------|---------|----------|
| Item No. | SBE No. | Assessee Name |  | Value         | Penalty | Comments |
| 1        |         | 402           | CALNEV Pipe Line LLC                             |               |         |          |
| 2        |         | 407           | Valero Refining Company - California             |               |         |          |
| 3        |         | 409           | Torrance Valley Pipeline Company, LLC            |               |         |          |
| 4        |         | 410           | Homestake Mining Company of California           |               |         |          |
| 5        |         | 412           | Kings County Canal Company                       |               |         |          |
| 6        |         | 414           | Torrance Pipeline Company, LLC                   |               |         |          |
| 7        |         | 428           | CPN Pipeline Company                             |               |         |          |
| 8        |         | 429           | Chevron USA, Inc.                                |               |         |          |
| 9        |         | 435           | Natomas Central Mutual Water Company             |               |         |          |
| 10       |         | 461           | SFPP, L.P.                                       |               |         |          |
| 11       |         | 462           | Tesoro Refining and Marketing Company, LLC       |               |         |          |
| 12       |         | 464           | Ventura Pipeline System-(Ellwood Pipeline, Inc.) |               |         |          |
| 13       |         | 467           | Phillips 66 Company                              |               |         |          |
| 14       |         | 468           | Shell California Pipeline Company LLC            |               |         |          |
| 15       |         | 469           | San Ardo Pipeline Company                        |               |         |          |
| 16       |         | 475           | Searles Valley Minerals Inc.                     |               |         |          |
| 17       |         | 476           | Chevron USA, Inc.                                |               |         |          |
| 18       |         | 478           | California Gas Gathering, Inc.                   |               |         |          |
| 19       |         | 480           | Phillips 66 Pipeline LLC                         |               |         |          |
| 20       |         | 486           | Pacific Pipeline System, LLC                     |               |         |          |
| 21       |         | 488           | Plains West Coast Terminals, LLC                 |               |         |          |
| 22       |         | 489           | California Resources Production Corporation      |               |         |          |
| 23       |         | 490           | Crimson California Pipeline, L.P.                |               |         |          |
| 24       |         | 491           | SMF Pipeline                                     |               |         |          |
| 25       |         | 492           | San Pablo Bay Pipeline Company LLC               |               |         |          |
| 26       |         | 493           | Cardinal Pipeline, LP                            |               |         |          |
|          |         |               | <b>TOTAL</b>                                     |               |         |          |

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2018**  
**Railroad Companies**

|              |         |   | Board-Adopted |         |          |
|--------------|---------|---|---------------|---------|----------|
| Item No.     | SBE No. | Assessee Name                                     | Value         | Penalty | Comments |
| 1            |         | 802 Central Oregon & Pacific Railroad             |               |         |          |
| 2            |         | 804 BNSF Railway Company                          |               |         |          |
| 3            |         | 805 Goose Lake Railway, LLC                       |               |         |          |
| 4            |         | 808 West Isle Line, Inc.                          |               |         |          |
| 5            |         | 810 California Northern Railroad                  |               |         |          |
| 6            |         | 812 Ventura County Railroad                       |               |         |          |
| 7            |         | 813 Pacific Harbor Lines                          |               |         |          |
| 8            |         | 815 Mendocino Railway                             |               |         |          |
| 9            |         | 817 Tulare Valley Railroad                        |               |         |          |
| 10           |         | 818 Central California Traction Company           |               |         |          |
| 11           |         | 822 Pacific Sun Railroad, L.L.C.                  |               |         |          |
| 12           |         | 826 Sacramento Valley Railroad, LLC               |               |         |          |
| 13           |         | 827 Northwestern Pacific Railroad Company         |               |         |          |
| 14           |         | 831 Santa Cruz & Monterey Bay Railway Company     |               |         |          |
| 15           |         | 843 Union Pacific Railroad Company                |               |         |          |
| 16           |         | 850 Modesto & Empire Traction Company             |               |         |          |
| 17           |         | 857 Richmond Pacific Railroad Corporation         |               |         |          |
| 18           |         | 861 Quincy Railroad Company                       |               |         |          |
| 19           |         | 865 San Diego & Imperial Valley Railroad Co. Inc. |               |         |          |
| 20           |         | 869 Coast Belle Railroad Co                       |               |         |          |
| 21           |         | 878 Stockton Terminal and Eastern Railway         |               |         |          |
| 22           |         | 882 Trona Railway Company, LLC.                   |               |         |          |
| 23           |         | 883 McCloud Railway Company                       |               |         |          |
| 24           |         | 889 Yreka Western Railroad Co.                    |               |         |          |
| 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                 |               |         |          |
| <b>TOTAL</b> |         |   |               |         |          |

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**

**Unitary Value Setting Workbook - Lien Date 2018**

**Interexchange Telephone Companies**

|          |         |   |  | Board-Adopted |         |          |
|----------|---------|---|--|---------------|---------|----------|
| Item No. | SBE No. | Assessee Name   |  | Value         | Penalty | Comments |
| 1        | 2014    | Sprint Communications Company, L.P.                   |  |               |         |          |
| 2        | 2099    | Smart City Networks LP                                |  |               |         |          |
| 3        | 2274    | MCI Communications Services, Inc.                     |  |               |         |          |
| 4        | 2310    | AT&T Communications                                   |  |               |         |          |
| 5        | 2372    | MCI Metro Access Transmission Services, LLC           |  |               |         |          |
| 6        | 2376    | Working Assets Funding Service, Inc.                  |  |               |         |          |
| 7        | 2381    | Mitel Cloud Services, Inc.                            |  |               |         |          |
| 8        | 2416    | NOS Communications, Inc.                              |  |               |         |          |
| 9        | 2430    | Electric Lightwave, LLC                               |  |               |         |          |
| 10       | 2437    | Dialink Corporation                                   |  |               |         |          |
| 11       | 2463    | CenturyLink Communications LLC                        |  |               |         |          |
| 12       | 2470    | CBTS Technology Solutions, LLC                        |  |               |         |          |
| 13       | 7503    | Verizon Select Services, Inc.                         |  |               |         |          |
| 14       | 7512    | Frontier Communications of America, Inc.              |  |               |         |          |
| 15       | 7516    | Cybernet Communications Inc.                          |  |               |         |          |
| 16       | 7538    | Tremcom International, Inc.                           |  |               |         |          |
| 17       | 7560    | XO Communications Services, L.L.C.                    |  |               |         |          |
| 18       | 7571    | Network Enhanced Technologies, Inc.                   |  |               |         |          |
| 19       | 7580    | Securus Technologies, Inc.                            |  |               |         |          |
| 20       | 7581    | ABS-CBN Telecom North America, Inc.                   |  |               |         |          |
| 21       | 7621    | SES Americom Inc.                                     |  |               |         |          |
| 22       | 7638    | Integrated Telemanagement Services, Inc.              |  |               |         |          |
| 23       | 7640    | Cox California Telcom, LLC                            |  |               |         |          |
| 24       | 7690    | CCT Telecommunications, Inc.                          |  |               |         |          |
| 25       | 7699    | Legacy Long Distance International, Inc.              |  |               |         |          |
| 26       | 7707    | Consolidated Communications Enterprise Services, Inc. |  |               |         |          |
| 27       | 7732    | NTT America, Inc.                                     |  |               |         |          |
| 28       | 7757    | U.S. TelePacific Corp.                                |  |               |         |          |
| 29       | 7758    | BT Americas Inc.                                      |  |               |         |          |
| 30       | 7766    | KDDI America, Inc.                                    |  |               |         |          |
| 31       | 7769    | Airnex Communications, Inc.                           |  |               |         |          |
| 32       | 7778    | Zayo Group, LLC                                       |  |               |         |          |
| 33       | 7781    | KT America, Inc.                                      |  |               |         |          |
| 34       | 7791    | OI Communications, Inc.                               |  |               |         |          |
| 35       | 7792    | Point To Point, Inc.                                  |  |               |         |          |



**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2018**  
**Interexchange Telephone Companies**

|          |         |   |  | Board-Adopted |         |          |
|----------|---------|---|--|---------------|---------|----------|
| Item No. | SBE No. | Assessee Name                               |  | Value         | Penalty | Comments |
| 36       | 7799    | Wilshire Connection, LLC                    |  |               |         |          |
| 37       | 7800    | Earthlink Business, LLC                     |  |               |         |          |
| 38       | 7811    | Public Communications Services, Inc.        |  |               |         |          |
| 39       | 7813    | Advanced Telecom, Inc.                      |  |               |         |          |
| 40       | 7814    | PAETEC Communications, Inc.                 |  |               |         |          |
| 41       | 7824    | Audeamus                                    |  |               |         |          |
| 42       | 7832    | Astound Broadband LLC                       |  |               |         |          |
| 43       | 7845    | San Carlos Telecom, Inc.                    |  |               |         |          |
| 44       | 7852    | Telstra Incorporated                        |  |               |         |          |
| 45       | 7866    | Telmex USA, LLC                             |  |               |         |          |
| 46       | 7871    | Verizon Online LLC                          |  |               |         |          |
| 47       | 7872    | Infotech Telecommunications & Network, Inc. |  |               |         |          |
| 48       | 7894    | Ponderosa Cablevision                       |  |               |         |          |
| 49       | 7902    | ANPI Business, LLC                          |  |               |         |          |
| 50       | 7907    | Telscape Communications, Inc.               |  |               |         |          |
| 51       | 7913    | VCOM Solutions, Inc.                        |  |               |         |          |
| 52       | 7914    | McLeodUSA Telecommunications Services, Inc. |  |               |         |          |
| 53       | 7916    | Peak Communications, Inc.                   |  |               |         |          |
| 54       | 7934    | Telecom House Inc.                          |  |               |         |          |
| 55       | 7945    | ZTG, Inc.                                   |  |               |         |          |
| 56       | 7948    | Comsat, Inc.                                |  |               |         |          |
| 57       | 7953    | Openpop.com, Inc.                           |  |               |         |          |
| 58       | 7955    | Enhanced Communications Network, Inc.       |  |               |         |          |
| 59       | 7956    | Telespan Communications, LLC                |  |               |         |          |
| 60       | 7959    | Airespring, Inc.                            |  |               |         |          |
| 61       | 7960    | CallTower, Inc.                             |  |               |         |          |
| 62       | 7969    | Intelsat Global Service LLC                 |  |               |         |          |
| 63       | 7972    | Reliance Globalcom Services, Inc.           |  |               |         |          |
| 64       | 7978    | Legent Communications Corporation           |  |               |         |          |
| 65       | 7982    | Crown Castle NG West, LLC                   |  |               |         |          |
| 66       | 7985    | inContact, Inc.                             |  |               |         |          |
| 67       | 7988    | Global Tel*Link Corporation                 |  |               |         |          |
| 68       | 7990    | ComNet(USA) LLC                             |  |               |         |          |
| 69       | 7992    | NobelTel, LLC                               |  |               |         |          |

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2018**  
**Interexchange Telephone Companies**

|          |         |  |  | Board-Adopted |         |          |
|----------|---------|--|--|---------------|---------|----------|
| Item No. | SBE No. | Assessee Name  |  | Value         | Penalty | Comments |
| 70       | 7994    | Utility Telecom Group, LLC                                   |  |               |         |          |
| 71       | 7997    | Edison Carrier Solutions                                     |  |               |         |          |
| 72       | 7998    | Norcast Communications Corporation                           |  |               |         |          |
| 73       | 7999    | Purple Communications Inc.                                   |  |               |         |          |
| 74       | 8002    | Neutral Tandem - California, LLC                             |  |               |         |          |
| 75       | 8004    | Greenfield Communications, Inc.                              |  |               |         |          |
| 76       | 8005    | Vodafone US Inc.   |  |               |         |          |
| 77       | 8010    | Advantage Wireless   |  |               |         |          |
| 78       | 8015    | China Telecom (Americas) Corporation                         |  |               |         |          |
| 79       | 8017    | Locus Telecommunications, Inc.                               |  |               |         |          |
| 80       | 8023    | One Phone, Inc.  |  |               |         |          |
| 81       | 8024    | TC Telephone, LLC  |  |               |         |          |
| 82       | 8027    | Blue Casa Telephone LLC                                      |  |               |         |          |
| 83       | 8029    | IPC Network Services, Inc.                                   |  |               |         |          |
| 84       | 8031    | Backbone Communications, Inc.                                |  |               |         |          |
| 85       | 8032    | BCE Nexxia Corporation                                       |  |               |         |          |
| 86       | 8035    | Access One, Inc.   |  |               |         |          |
| 87       | 8037    | Crown Castle CA-CLEC LLC                                     |  |               |         |          |
| 88       | 8038    | Telecom Carrier Access, LLC                                  |  |               |         |          |
| 89       | 8042    | Paxio, Inc.  |  |               |         |          |
| 90       | 8046    | West Telecom Services Holdings LLC                           |  |               |         |          |
| 91       | 8047    | Syniverse Technologies, LLC                                  |  |               |         |          |
| 92       | 8048    | Bright House Networks Information Services (California), LLC |  |               |         |          |
| 93       | 8049    | Birch Communications, Inc.                                   |  |               |         |          |
| 94       | 8051    | Inteltrace, Inc.   |  |               |         |          |
| 95       | 8057    | Vertex Telecom, Inc.   |  |               |         |          |
| 96       | 8061    | Charter Fiberlink CA-CCO, LLC                                |  |               |         |          |
| 97       | 8063    | Time Warner Cable Information Services (California), LLC     |  |               |         |          |
| 98       | 8066    | Calmtel USA, Inc.  |  |               |         |          |
| 99       | 8067    | Sunesys, LLC   |  |               |         |          |
| 100      | 8068    | North County Communications Corp                             |  |               |         |          |
| 101      | 8071    | Verizon Long Distance LLC                                    |  |               |         |          |
| 102      | 8074    | Silv Communication, Inc.                                     |  |               |         |          |
| 103      | 8076    | OPEX Communications, Inc.                                    |  |               |         |          |

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2018**  
**Interexchange Telephone Companies**

|          |         |  |  | Board-Adopted |         |          |
|----------|---------|--|--|---------------|---------|----------|
| Item No. | SBE No. | Assessee Name                            |  | Value         | Penalty | Comments |
| 104      | 8077    | NewPath Networks, LLC                    |  |               |         |          |
| 105      | 8079    | Cal-Ore Communications, Inc.             |  |               |         |          |
| 106      | 8080    | Ymax Communications Corporation          |  |               |         |          |
| 107      | 8081    | Sonic Telecom, LLC                       |  |               |         |          |
| 108      | 8082    | WTI Communications, Inc.                 |  |               |         |          |
| 109      | 8083    | Network Expert Group, Inc.               |  |               |         |          |
| 110      | 8086    | ANPI, LLC                                |  |               |         |          |
| 111      | 8087    | Lighttower Fiber Networks II LLC         |  |               |         |          |
| 112      | 8089    | Conterra Ultra Broadband LLC             |  |               |         |          |
| 113      | 8090    | Telecommunication Systems, Inc.          |  |               |         |          |
| 114      | 8091    | Roadway Communications, Inc.             |  |               |         |          |
| 115      | 8093    | Extenet Systems (California) LLC         |  |               |         |          |
| 116      | 8094    | Affiniti, LLC.                           |  |               |         |          |
| 117      | 8099    | Race Telecommunications, Inc.            |  |               |         |          |
| 118      | 8101    | FastBlue Communications, Inc.            |  |               |         |          |
| 119      | 8102    | Ekit.Com, Inc.                           |  |               |         |          |
| 120      | 8105    | Marlink Inc.                             |  |               |         |          |
| 121      | 8106    | Raw Bandwidth Telecom, Inc.              |  |               |         |          |
| 122      | 8107    | Convergence Systems                      |  |               |         |          |
| 123      | 8109    | Peerless Network of California, LLC      |  |               |         |          |
| 124      | 8112    | Mosaic Networx, LLC                      |  |               |         |          |
| 125      | 8113    | GoDaddy.com                              |  |               |         |          |
| 126      | 8115    | &TV Communications, Inc.                 |  |               |         |          |
| 127      | 8116    | PC Landing Corp.                         |  |               |         |          |
| 128      | 8118    | IntelePeer Cloud Communications, LLC     |  |               |         |          |
| 129      | 8119    | Express Telecommunications Network, Inc. |  |               |         |          |
| 130      | 8120    | TELUS Communications (U.S.) Inc.         |  |               |         |          |
| 131      | 8122    | Bandwidth.com CLEC, LLC                  |  |               |         |          |
| 132      | 8124    | Impact Telecom LLC                       |  |               |         |          |
| 133      | 8127    | Voyant Communications, LLC               |  |               |         |          |
| 134      | 8128    | Talton Communications, Inc.              |  |               |         |          |
| 135      | 8129    | Wide Voice, LLC                          |  |               |         |          |
| 136      | 8130    | United Telecom, Inc.                     |  |               |         |          |
| 137      | 8131    | Pacific Lightwave, Inc.                  |  |               |         |          |

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**

**Unitary Value Setting Workbook - Lien Date 2018**

**Interexchange Telephone Companies**

|          |         |  |  | Board-Adopted |         |          |
|----------|---------|--|--|---------------|---------|----------|
| Item No. | SBE No. | Assessee Name                          |  | Value         | Penalty | Comments |
| 138      | 8133    | Bestel USA, Inc.                       |  |               |         |          |
| 139      | 8136    | Plumas Sierra Telecommunications       |  |               |         |          |
| 140      | 8137    | SnowCrest Telephone, Inc.              |  |               |         |          |
| 141      | 8139    | California Broadband Cooperative, Inc. |  |               |         |          |
| 142      | 8141    | CENIC Broadband Initiatives LLC        |  |               |         |          |
| 143      | 8142    | Dsi-Iti, LLC                           |  |               |         |          |
| 144      | 8143    | GTT Americas, LLC                      |  |               |         |          |
| 145      | 8144    | GC Pivotal, LLC                        |  |               |         |          |
| 146      | 8148    | Digital West Networks, Inc.            |  |               |         |          |
| 147      | 8149    | Ztelephony                             |  |               |         |          |
| 148      | 8151    | CVIN LLC                               |  |               |         |          |
| 149      | 8152    | Broadband Dynamics, LLC                |  |               |         |          |
| 150      | 8153    | Advanced Technology Distributors, Inc. |  |               |         |          |
| 151      | 8154    | Network Innovations, Inc.              |  |               |         |          |
| 152      | 8155    | Time Warner Cable Business LLC         |  |               |         |          |
| 153      | 8156    | Medallion Telecom Inc.                 |  |               |         |          |
| 154      | 8158    | RCLEC, Inc.                            |  |               |         |          |
| 155      | 8159    | X2 Telecom, LLC                        |  |               |         |          |
| 156      | 8160    | Vodex Communications Corporation       |  |               |         |          |
| 157      | 8161    | Public Interest Telecom of California  |  |               |         |          |
| 158      | 8162    | GetGo Communications LLC               |  |               |         |          |
| 159      | 8164    | NetFortris Acquisition Co., Inc.       |  |               |         |          |
| 160      | 8166    | Global Telco Group Inc.                |  |               |         |          |
| 161      | 8167    | Inyo Networks, Inc.                    |  |               |         |          |
| 162      | 8169    | Freedom Telecommunications, LLC        |  |               |         |          |
| 163      | 8170    | Jagat International LLC                |  |               |         |          |
| 164      | 8171    | Lit San Leandro, LLC                   |  |               |         |          |
| 165      | 8172    | Cebridge Telecom CA LLC                |  |               |         |          |
| 166      | 8174    | ACN Communication Services, LLC        |  |               |         |          |
| 167      | 8175    | Granite Telecommunications, LLC        |  |               |         |          |
| 168      | 8176    | Pay Tel Communications, Inc.           |  |               |         |          |
| 169      | 8178    | Onvoy, LLC                             |  |               |         |          |
| 170      | 8180    | Karuk Tribe                            |  |               |         |          |
| 171      | 8181    | Five9, Inc.                            |  |               |         |          |

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2018**  
**Interexchange Telephone Companies**

|          |         |               |  | Board-Adopted |         |          |
|----------|---------|---------------|--|---------------|---------|----------|
| Item No. | SBE No. | Assessee Name |  | Value         | Penalty | Comments |
| 172      |         | 8182          | Ultimate Internet Access, Inc.                 |               |         |          |
| 173      |         | 8184          | Digital Transportation Corp.                   |               |         |          |
| 174      |         | 8185          | Webpass Telecommunications, LLC                |               |         |          |
| 175      |         | 8187          | Network Billings Systems, LLC                  |               |         |          |
| 176      |         | 8188          | LightSpeed Networks, Inc.                      |               |         |          |
| 177      |         | 8189          | OACYS Technology                               |               |         |          |
| 178      |         | 8190          | Sage Communications, Inc.                      |               |         |          |
| 179      |         | 8191          | Windstream KDL, Inc.                           |               |         |          |
| 180      |         | 8192          | Tierzero                                       |               |         |          |
| 181      |         | 8193          | Univoip, Inc.                                  |               |         |          |
| 182      |         | 8194          | IT Management Corporation                      |               |         |          |
| 183      |         | 8195          | Anza Electric Co-operative, Inc.               |               |         |          |
| 184      |         | 8196          | ATC Outdoor DAS, LLC                           |               |         |          |
| 185      |         | 8197          | Modus, LLC                                     |               |         |          |
| 186      |         | 8198          | IFN.com, Inc.                                  |               |         |          |
| 187      |         | 8199          | Fireline Network Solutions, Inc.               |               |         |          |
| 188      |         | 8200          | Magna5 LLC                                     |               |         |          |
| 189      |         | 8201          | Airbus DS Communications, Inc.                 |               |         |          |
| 190      |         | 8202          | California Internet, L. P. dba GeoLinks        |               |         |          |
| 191      |         | 8203          | Tekify Fiber, LLC                              |               |         |          |
| 192      |         | 8204          | Velocity The Greatest Phone Company Ever, Inc. |               |         |          |
|          |         |               | <b>TOTAL</b>                                   |               |         |          |

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2018**  
**Wireless Telephone Companies**

|          |         |   | Board-Adopted |         |          |
|----------|---------|---|---------------|---------|----------|
| Item No. | SBE No. | Assessee Name                               | Value         | Penalty | Comments |
| 1        |         | 2532 Los Angeles SMSA Ltd., Partnership     |               |         |          |
| 2        |         | 2552 Fresno MSA Limited Partnership         |               |         |          |
| 3        |         | 2559 Cellco Partnership                     |               |         |          |
| 4        |         | 2602 Digital Communications Network, Inc.   |               |         |          |
| 5        |         | 2606 AT&T Mobility LLC                      |               |         |          |
| 6        |         | 2658 Intouch America, Inc.                  |               |         |          |
| 7        |         | 2669 California RSA #4 Partnership          |               |         |          |
| 8        |         | 2671 California Rural Service Area #1, Inc. |               |         |          |
| 9        |         | 2681 Everything Wireless, LLC               |               |         |          |
| 10       |         | 2720 Sprint Spectrum LP                     |               |         |          |
| 11       |         | 2748 T-Mobile West, LLC                     |               |         |          |
| 12       |         | 2760 Fisher Wireless Services, Inc.         |               |         |          |
| 13       |         | 2772 Globalstar USA, LLC                    |               |         |          |
| 14       |         | 2773 Accessible Wireless, LLC               |               |         |          |
| 15       |         | 2775 Nextlink Wireless, LLC                 |               |         |          |
| 16       |         | 2780 i-wireless, LLC                        |               |         |          |
| 17       |         | 2783 Flat West Wireless, LLC                |               |         |          |
| 18       |         | 2784 Greatcall, Inc.                        |               |         |          |
| 19       |         | 2787 Mother Lode Internet, LLC              |               |         |          |
| 20       |         | 2790 UVNV, Inc.                             |               |         |          |
| 21       |         | 2793 Bandwidth.com, Inc.                    |               |         |          |
| 22       |         | 2801 Google North America Inc.              |               |         |          |
| 23       |         | 2802 zoomMediaPlus, Inc.                    |               |         |          |
| 24       |         | 2803 Alliant Technologies, LLC              |               |         |          |
| 25       |         | 3002 American Messaging Services, LLC       |               |         |          |
| 26       |         | 3039 Fresno Mobile Radio, Inc.              |               |         |          |
| 27       |         | 3430 Spok, Inc.                             |               |         |          |
|          |         | <b>TOTAL</b>                                |               |         |          |

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2018**  
**Local Exchange Companies**

|             |            |                      |   | <b>Board-Adopted</b> |                |                 |
|-------------|------------|----------------------|---|----------------------|----------------|-----------------|
| <b>Item</b> | <b>SBE</b> |                      |   |                      |                |                 |
| <b>No.</b>  | <b>No.</b> | <b>Assessee Name</b> |   | <b>Value</b>         | <b>Penalty</b> | <b>Comments</b> |
| 1           |            | 201                  | Frontier California Inc.                                |                      |                |                 |
| 2           |            | 202                  | CenturyTel of Eastern Oregon, Inc.                      |                      |                |                 |
| 3           |            | 203                  | Frontier Communications of the Southwest, Inc.          |                      |                |                 |
| 4           |            | 205                  | The Ponderosa Telephone Company                         |                      |                |                 |
| 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                  | Consolidated Communications of California Company       |                      |                |                 |
| 16          |            | 301                  | The Siskiyou Telephone Company                          |                      |                |                 |
| 17          |            | 327                  | Volcano Telephone Company                               |                      |                |                 |
| 18          |            | 328                  | Cal-Ore Telephone Co.                                   |                      |                |                 |
| 19          |            | 330                  | Winterhaven Telephone Company                           |                      |                |                 |
|             |            |                      | <b>TOTAL</b>  |                      |                |                 |