



STATE BOARD
OF EQUALIZATION

450 N Street
Sacramento
California 95814

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RAMON J. HIRSIG

2006

Unitary Value-Setting Meeting

Property and Special Taxes Department

David J. Gau, Deputy Director

Valuation Division

Stanley Y. Siu, Chief

May 17, 2006

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 2006

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STATE BOARD OF EQUALIZATION-VALUATION DIVISION
Unitary Value Setting Audience Handout - Lien Date 2006
Electric Generation Facilities

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
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			
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, L.L.C.			
21		1122	GWF Energy, LLC-Hanford			
22		1123	GWF Energy, LLC-Henrietta			
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.

STATE BOARD OF EQUALIZATION-VALUATION DIVISION
Unitary Value Setting Audience Handout - Lien Date 2006
Electric Generation Facilities

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
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			
40		1148	Inland Empire Energy Center, LLC			
TOTAL						

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STATE BOARD OF EQUALIZATION-VALUATION DIVISION

Unitary Value Setting Audience Handout - Lien Date 2006

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	*	106	PacifiCorp			
4	*	135	Pacific Gas and Electric Company			
5	*	141	San Diego Gas & Electric Company			
6	*	146	Sierra Pacific Power Company			
7	*	148	Southern California Edison Co.			
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	*	185	Mountain Utilities			
17	*	187	Mojave Pipeline Company			
18	*	188	Kern River Gas Transmission Company			
19	*	189	Standard Pacific Gas Line, Inc.			
20	*	190	Tuscarora Gas Transmission Company			
21	*	191	Arizona Public Service Company			
22	*	192	Alpine Natural Gas Operating Company No. One LLC			
23	*	193	Southwest Transmission Cooperative, Inc			
24	*	194	West Coast Gas Company, Inc.			
25	*	195	Wild Goose Storage, Inc.			
26	*	196	Questar Southern Trails Pipeline Company			
27	*	197	El Paso Natural Gas Company			
28	*	198	Lodi Gas Storage, LLC			
TOTAL						

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STATE BOARD OF EQUALIZATION-VALUATION DIVISION

Unitary Value Setting Audience Handout - Lien Date 2006

Pipeline Companies

[a]	[b]	[c]	[d]	[e]	[f]	[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
1	*	400	Standard Gas Company			
2	*	402	CALNEV Pipe Line LLC			
3	*	406	CPN Pipeline Company			
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, LP			
16	*	467	ConocoPhillips Company			
17	*	468	Shell California Pipeline Company LLC			
18	*	469	San Ardo Pipeline Company			
19	*	475	Searles Valley Minerals Operations, Inc.			
20	*	476	Chevron USA, Inc.			
21	*	478	California Gas Gathering, Inc.			
22	*	479	Chevron Pipeline Company			
23		480	ConocoPhillips Pipe Line Company			
24	*	483	Mobil Pacific Pipeline Company			
25	*	484	CPN Pipeline Company			
26	*	486	Pacific Pipeline System, LLC			
27	*	488	Pacific Terminal LLC			
28		489	Venoco, Inc.			
TOTAL						

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STATE BOARD OF EQUALIZATION-VALUATION DIVISION

Unitary Value Setting Audience Handout - Lien Date 2006

Railroad Companies

[a]	[b]	[c]	[d]	[e]	[f]	[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
1	*	800	Alameda Belt Line			
2	*	802	Central Oregon & Pacific Railroad			
3	*	804	BNSF Railway Company			
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		819	Carrizo Gorge Railway, Inc.			
12	*	834	Lake County Railroad			
13	*	839	Oakland Terminal Railway Company			
14	*	843	Union Pacific Railroad Company			
15	*	850	Modesto & Empire Traction Company			
16	*	857	Richmond Pacific Railroad Corporation			
17	*	865	San Diego & Imperial Valley Railroad Co. Inc.			
18	*	869	Santa Maria Valley Railroad Company			
19	*	878	Stockton Terminal and Eastern Railroad			
20	*	882	Trona Railway Co.			
21	*	883	McCloud Railway Company			
22	*	889	Yreka Western Railroad Co.			
23	*	892	Almanor Railroad Company			
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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* Consent Agenda Items

STATE BOARD OF EQUALIZATION-VALUATION DIVISION

Unitary Value Setting Audience Handout - Lien Date 2006

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		3427	Access Paging Company, Inc			
7	*	3430	Metrocall, Inc.			
8	*	3432	Point BTA 79 LLC			
9		3434	James R. McKeown			
TOTAL						

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STATE BOARD OF EQUALIZATION-VALUATION DIVISION
Unitary Value Setting Audience Handout - Lien Date 2006
Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
1	*	2014	Sprint Communications Co., L.P.			
2	*	2038	Verizon Airfone Inc.			
3	*	2043	Pac-West Telecomm, Inc.			
4	*	2054	Spacenet, Inc.			
5	*	2099	Smart City Networks LP			
6	*	2207	Global Crossing Telecommunications, Inc.			
7	*	2274	MCI Communications Services, Inc.			
8	*	2275	SES Americom, Inc.			
9		2310	AT&T Communications, Inc.			
10	*	2366	Value-Added Communications, Inc.			
11	*	2368	Globe Wireless, LLC			
12	*	2372	MCI Metro Access Transmission Services, LLC.			
13	*	2376	Working Assets Funding Service, Inc.			
14		2391	Arrival Communications, Inc.			
15	*	2416	NOS Communications, Inc.			
16	*	2430	Electric Lightwave, Inc.			
17	*	2437	Dialink Corporation			
18	*	2443	National Comtel Network, Inc.			
19	*	2463	Qwest Communications Corporation			
20	*	2475	VarTec Telecom, Inc.			
21	*	7503	Verizon Select Services, Inc.			
22	*	7512	Frontier Communications of America, Inc.			
23	*	7517	Vycera Communications, Inc.			
24	*	7522	Time Warner Telecom of California, L.P.			
25	*	7536	Global Crossing North American Networks, Inc.			
26	*	7538	Tremcom International, Inc.			
27	*	7544	Telswitch, Inc.			
28	*	7553	Comcast Phone of California, LLC			
29	*	7560	XO Communications Services, Inc.			

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STATE BOARD OF EQUALIZATION-VALUATION DIVISION
Unitary Value Setting Audience Handout - Lien Date 2006
Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
30	*	7571	Network Enhanced Technologies, Inc.			
31	*	7577	Qwest Interprise America, Inc.			
32		7580	Evercom Systems, Inc.			
33	*	7581	ABS-CBN Telecom North America, Inc.			
34	*	7588	PNG Telecommunications, Inc.			
35	*	7621	SES Americom California, Inc.			
36	*	7625	TCAST Communications, Inc.			
37	*	7630	Broadwing Communications, LLC			
38	*	7632	Business Discount Plan, Inc			
39	*	7636	Network Telephone Services, Inc.			
40	*	7638	Integrated Telemanagement Services, Inc.			
41	*	7640	Cox California Telecom, LLC			
42		7645	Communications Brokers & Consultants			
43	*	7686	Primus Telecommunications, Inc.			
44	*	7690	California Catalog & Technology, Inc.			
45	*	7699	Legacy Long Distance International			
46	*	7705	Sierra Telephone Long Distance			
47	*	7706	Covad Communications Company			
48	*	7707	SureWest Long Distance			
49		7713	DSI/Inn-Tel, Inc.			
50	*	7723	Opentel Communications, Inc.			
51	*	7724	Mpower Communications Corporation			
52	*	7727	Sprint Services, Inc.			
53	*	7729	New Global Telecom, Inc.			
54	*	7732	NTT America, Inc.			
55	*	7735	Pacific Centrex Services, Inc.			
56	*	7740	TRI-M Communications, Inc.			
57		7747	TGEC Communications Co., LLC			
58	*	7755	Real Navigation Systems Corporation			

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STATE BOARD OF EQUALIZATION-VALUATION DIVISION
Unitary Value Setting Audience Handout - Lien Date 2006
Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
59	*	7756	Centergistic Solutions, Inc.			
60		7757	U.S. TelePacific Corp.			
61	*	7758	BT Americas Inc.			
62	*	7760	Teleglobe America, Inc.			
63	*	7761	Level 3 Communications, LLC			
64	*	7762	Telco Network Services, Inc.			
65	*	7766	KDDI America, Inc.			
66	*	7769	Airnex Communications, Inc.			
67	*	7775	RCN Telecom Services of California, Inc.			
68	*	7777	Micro General Services Corp.			
69	*	7778	NTI of California, LLC			
70	*	7779	360networks (USA) inc.			
71	*	7781	Korea Telecom America, Inc.			
72	*	7782	Ton Services, Inc.			
73	*	7785	McLeodUSA Telecommunications Services, Inc.			
74	*	7790	NTC Network, LLC			
75	*	7791	O1 Communications, Inc.			
76	*	7792	Point To Point, Inc.			
77	*	7799	Wilshire Connection, LLC			
78	*	7800	New Edge Network, Inc.			
79		7811	Public Communications Services, Inc.			
80	*	7813	Advanced TelCom, Inc.			
81	*	7814	PAETEC Communications, Inc.			
82	*	7815	GTC Telecom Corp.			
83	*	7823	U.S. Telestar Communications Group			
84	*	7824	Kertel Communications, Inc.			
85		7831	Dacom America, Inc.			
86	*	7832	Astound Broadband LLC			
87	*	7834	Pannon Telecom, Inc.			

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STATE BOARD OF EQUALIZATION-VALUATION DIVISION
Unitary Value Setting Audience Handout - Lien Date 2006
Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
88	*	7837	AboveNet Communications, Inc.			
89	*	7843	Telemanagement Services, Inc.			
90	*	7845	San Carlos Telecom, Inc.			
91	*	7846	The Telephone Connection Local Services, LLC			
92	*	7852	Telstra Incorporated			
93	*	7859	EAS Communication, Inc.			
94	*	7861	Looking Glass Networks, Inc.			
95		7866	Telmex USA, LLC			
96	*	7867	The Telephone Connection IXC Services, LLC			
97	*	7868	Fones 4 All Corporation			
98	*	7870	Communications Express, Inc.			
99	*	7871	GTE.NET LLC			
100	*	7872	Infotech Telecommunications & Network, Inc.			
101		7874	Competitive Communications, Inc.			
102		7875	AllCom USA			
103	*	7876	Total Call International, Inc.			
104	*	7880	Quick-Tel, Inc.			
105	*	7885	SBC ASI/SBC ASI P&L L.P.			
106	*	7887	AccessLine Communications Corp.			
107	*	7892	OnFiber Communications, Inc.			
108	*	7894	Ponderosa Cablevision			
109	*	7898	United States Telesis, Inc.			
110	*	7899	RGT Utilities of California, Inc.			
111	*	7907	Telscape Communications, Inc.			
112	*	7910	Champion Broadband California, LLC			
113		7911	WTI Systems & Services, Inc.			
114	*	7912	Americom Government Services, Inc.			
115	*	7913	VCOM Solutions, Inc.			
116	*	7914	McLeodUSA Network Services, Inc.			

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STATE BOARD OF EQUALIZATION-VALUATION DIVISION
Unitary Value Setting Audience Handout - Lien Date 2006
Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
117	*	7916	Peak Communications, Inc.			
118		7917	APEX Telecom, Inc.			
119	*	7919	Verizon Avenue Corp.			
120		7924	BAK Communications, LLC			
121		7925	UCHUB Group, Inc.			
122		7926	DSL.net, Inc.			
123	*	7927	Rapid Link, Inc.			
124	*	7932	Metro Access Exchange, LLC			
125	*	7934	Telecom House Inc.			
126		7935	Winstar Communications, LLC			
127	*	7938	McBlue Telecom, Inc.			
128	*	7939	Samsung Networks America, Inc.			
129	*	7943	Veracom Networks, Inc.			
130		7944	Volonet Technologies, Inc			
131	*	7945	ZTG, Inc.			
132	*	7946	Netifice Communications, Inc.			
133	*	7947	IDT America, Corp.			
134	*	7948	Telenor Satellite Services, Inc.			
135	*	7949	Anew Telecommunications Corporation			
136	*	7950	ATMC, Inc.			
137	*	7951	SWB Communications Services, Inc.			
138		7952	Advanced Tel, Inc.			
139	*	7953	Openpop.com, Inc.			
140	*	7955	Enhanced Communications Network, Inc.			
141	*	7956	Telespan Communications, LLC			
142		7957	C.F. Communications, LLC			
143	*	7959	Airespring, Inc.			
144		7960	CallTower, Inc.			
145	*	7961	SureWest Televideo			

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STATE BOARD OF EQUALIZATION-VALUATION DIVISION
Unitary Value Setting Audience Handout - Lien Date 2006
Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e]		[f]	[g]
				Board-Adopted			
Item No.	SBE No.	Assessee Name		Value	Penalty	Comments	
146		7964	Aries Network, Inc.				
147		7967	New World Telecom International, Inc.				
148	*	7969	Intelsat Global Service Corporation				
149	*	7972	Yipes Enterprise Services, Inc.				
150	*	7973	Alliance Payphone, Inc.				
151	*	7976	Local Fiber, LLC				
152	*	7978	Legent Communications Corporation				
153		7980	Teledata Solutions, Inc.				
154	*	7981	Leading Edge Broadband Services, LLC				
155		7982	NextG Networks of California				
156	*	7983	LCR Services, Inc.				
157		7984	360networks (USA 2) L.P.				
158	*	7985	UCN, INC.				
159	*	7988	Global Tel*Link Corporation				
160	*	7989	Option One Telecom, Inc.				
161	*	7990	CMTel (USA) LLC				
162		7991	Telemex International				
163	*	7992	NobelTel, LLC				
164	*	7993	Clearworld Communications Corp				
165	*	7994	Utility Telephone, Inc.				
166		7995	IP Networks, Inc.				
167	*	7996	Rural West - Western Rural Broadband, Inc.				
168	*	7997	Edison Carrier Solutions				
169		7998	Norcast Communications Corporation				
170		7999	Hands On Sign Language Services, Inc.				
171	*	8000	G2 Solutions, LLC				
172	*	8001	Custom Switching Technologies, Inc.				
173	*	8002	Neutral Tandem - California LLC				
174	*	8003	Creative Interconnect Communications, LLC				

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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	
175	*	8004	Greenfield Communications, Inc.			
176	*	8005	Cable and Wireless Americas Operations, Inc.			
177	*	8006	Lucky Communications, Inc.			
178		8007	Asia Talk Telecom, Inc.			
179	*	8008	Volo Communications of California, Inc.			
180	*	8009	France Telecom Corporate Solutions, LLC			
181	*	8010	A+ Wireless			
182	*	8011	DelTel, Inc.			
183	*	8012	RB Communications, Inc.			
184	*	8013	Worldwide Telecommunications, Inc.			
185	*	8014	Fonica, LLC			
186	*	8015	China Telecom (USA) Corporation			
187	*	8016	Call Center Management, Inc.			
188		8017	Locus Telecommunications, Inc.			
189	*	8018	Telewest, Inc.			
190	*	8019	Global Touch Telecom, Inc.			
191	*	8020	GVN Services			
192	*	8021	EWI Holdings, Inc.			
193	*	8022	ACI Communications Holdings, Inc.			
194	*	8023	One Phone, Inc.			
195	*	8024	TC Telephone, LLC			
196	*	8025	FreedomStarr Communications, Inc.			
197	*	8026	Nationwide Telecom, Inc.			
198	*	8027	Blue Casa Communications, Inc.			
199	*	8028	Mercury Telecom, Inc.			
200	*	8029	IPC Network Services, Inc.			
201	*	8030	Andiamo Telecom, LLC			
202	*	8031	Backbone Communications, Inc.			
203	*	8032	BCE Nexxia Corporation			

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STATE BOARD OF EQUALIZATION-VALUATION DIVISION
Unitary Value Setting Audience Handout - Lien Date 2006
Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e]		[f]	[g]
				Board-Adopted			
Item No.	SBE No.	Assessee Name	Value	Penalty	Comments		
204	8033	Telecom Consultants, Inc.					
205	8034	Phone1, Inc.					
206	8035	Access One, Inc.					
207	8036	Miracle Communications, Inc.					
208	8037	CA-CLEC LLC					
209	8038	Telespan Carrier Access, LLC					
210	8039	Voicecom Telecommunications, LLC					
211	8040	Mission Telecom, Inc.					
212	8041	DMR Communications, INC.					
213	8042	Paxio Inc.					
214	8043	Acceris Management and Acquisition, LLC					
215	8044	Intermetro Communications, Inc.					
216	8045	IDT Spectrum					
217	8046	Hypercube LLC					
218	8047	Syniverse Technologies, Inc.					
219	8048	Bright House Networks Information Services (California), LLC					
220	8049	Cbeyond Communications, LLC					
221	8050	Starvox Communications, Inc.					
222	8051	Intelletrace Inc.					
223	8052	Worldnet Group Telecom, Inc.					
224	8053	First Point Telecom, LLC					
225	8054	G2G Telecom, Inc.					
226	8055	Network Pts, Inc.					
227	8056	Myzia Communications, LLC					
228	8057	Vertex Telecom, Inc.					
229	8058	Computer Network Technology Corp.					
TOTAL							

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STATE BOARD OF EQUALIZATION-VALUATION DIVISION
Unitary Value Setting Audience Handout - Lien Date 2006
Wireless Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
1	*	2512	Verizon Wireless (VAW) LLC			
2	*	2513	Sacramento Valley Limited Partnership			
3	*	2532	Los Angeles SMSA Ltd. Partnership			
4	*	2552	Fresno MSA Limited Partnership			
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		2720	Sprint PCS			
23	*	2733	Metro PCS California/Florida, Inc.			
24	*	2737	Sprint Nextel Corporation			
25	*	2745	West Coast P.C.S.			
26	*	2746	Alpine PCS, Inc.			
27		2748	OmniPoint Communications Inc.			
28	*	2750	Verisign, Inc.			

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-VALUATION DIVISION
Unitary Value Setting Audience Handout - Lien Date 2006
Wireless Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
29	*	2751	Ubiquitel Operating Company, Inc.			
30	*	2753	Edge Wireless, LLC			
31	*	2754	Metro One Telecommunications, Inc.			
32	*	2758	Image Paging & Cellular			
33	*	2760	Fisher Wireless Services, Inc.			
34	*	2762	Cricket Communications, Inc.			
35	*	2764	NTCH-CA, Inc.			
36	*	2767	Virgin Mobile USA, LLC			
37		2771	Faith Communications, Inc			
38		2772	Globalstar USA, LLC			
39		2773	Accessible Wireless, 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-VALUATION DIVISION

Unitary Value Setting Audience Handout - Lien Date 2006

Local Exchange Telephone Companies

[a]	[b]	[c]	[d]	[e]	[f]	[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
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	Siskiyou Telephone Company, The			
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						