



STATE BOARD
OF EQUALIZATION

450 N Street
Sacramento
California 95814

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First District
San Francisco

BILL LEONARD
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EXECUTIVE DIRECTOR
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2007
Unitary Value-Setting
Meeting

Property and Special Taxes Department

David J. Gau, Deputy Director

State-Assessed Properties Division

Stanley Y. Siu, Chief

May 31, 2007

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

STATE BOARD OF EQUALIZATION – STATE-ASSESSED PROPERTIES DIVISION
UNITARY VALUE-SETTING MEETING
LIEN DATE 2007

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2007
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	LSP Moss Landing, LLC				
5	*	1104	LSP Morro Bay, LLC				
6	*	1105	LSP 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	LSP South Bay, LLC				
20	*	1119	Mountainview Power Company, LLC				
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 - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2007
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	*	1148	Inland Empire Energy Center, LLC			
40		1149	Caithness Blythe II, LLC			
41		1150	Tesla Power Plant			
TOTAL						

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2007
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	Atlantic 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, Incorporated			
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 - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2007
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	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 All American				
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.				
29		490	Crimson California Pipeline, L.P.				

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2007
Railroad Companies

[a]	[b]	[c]	[d]	[e] Board-Adopted [f]		[g]
Item No.	SBE No.	Assessee Name	Value	Penalty	Comments	
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		821	Modoc Northern Railroad Company			
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	Coast Belle Railroad Co			
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						

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2007
Radio Telephone and Paging Companies

[a] [b] [c] [d]				[e] [f]		[g]
				Board-Adopted		
Item No.	SBE No.	Assessee Name		Value	Penalty	Comments
1		3002	American Messaging, Inc.			
2	*	3005	Mobilephone of Humboldt, Inc.			
3	*	3039	Fresno Mobile Radio, Inc.			
4	*	3052	Vincent Communications, Inc.			
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 - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2007
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	*	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, LLC				
17	*	2437	Dialink Corporation				
18	*	2443	National Comtel Network, Inc.				
19	*	2463	Qwest Communications Corporation				
20	*	7503	Verizon Select Services, Inc.				
21	*	7512	Frontier Communications of America, Inc.				
22	*	7517	Vycera Communications, Inc.				
23	*	7522	Time Warner Telecom of California, L.P.				
24	*	7536	Global Crossing North American Networks, Inc.				
25	*	7538	Tremcom International, Inc.				
26	*	7544	Telswitch, Inc.				
27	*	7553	Comcast Phone of California, LLC				
28	*	7560	XO Communications Services, Inc.				
29	*	7571	Network Enhanced Technologies, Inc.				

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Unitary Value Setting Audience Handout - Lien Date 2007
Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e]	[f]	[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
30	*	7577	Qwest Interprise America, Inc.			
31		7580	Evercom Systems, Inc.			
32	*	7581	ABS-CBN Telecom North America, Inc.			
33	*	7588	PNG Telecommunications, Inc.			
34	*	7621	SES Americom California, Inc.			
35		7623	NYNEX Long Distance Company			
36	*	7625	TCAST Communications, Inc.			
37	*	7630	Broadwing Communications, LLC			
38		7631	Worldnet Communications Services Inc.			
39	*	7632	Business Discount Plan, Inc.			
40	*	7636	Network Telephone Services, Inc.			
41	*	7638	Integrated Telemanagement Services, Inc			
42	*	7640	Cox California Telecom, LLC			
43	*	7645	Communications Brokers & Consultants			
44	*	7686	Primus Telecommunications, Inc.			
45	*	7690	CCT Telecommunications, Inc.			
46	*	7699	Legacy Long Distance International			
47	*	7705	Sierra Telephone Long Distance			
48	*	7706	Covad Communications Company			
49	*	7707	SureWest Long Distance			
50		7713	DSI/Inn-Tel, Inc.			
51	*	7723	Opentel Communications, Inc.			
52	*	7729	New Global Telecom, Inc.			
53	*	7732	NTT America, Inc.			
54	*	7735	Pacific Centrex Services, Inc.			
55	*	7740	TRI-M Communications, Inc.			
56	*	7756	Centergistic Solutions, Inc.			
57	*	7757	U.S. TelePacific Corp.			
58	*	7758	BT Americas Inc.			

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Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e]		[f]	[g]
				Board-Adopted			
Item No.	SBE No.	Assessee Name		Value	Penalty	Comments	
59	*	7760	Teleglobe America, Inc.				
60	*	7761	Level 3 Communications, LLC				
61	*	7766	KDDI America, Inc.				
62	*	7769	Airnex Communications, Inc.				
63	*	7775	RCN Telecom Services of California, Inc.				
64	*	7777	Micro General Services Corp.				
65	*	7778	NTI of California, LLC				
66	*	7779	360networks (USA) inc.				
67	*	7781	Korea Telecom America, Inc.				
68	*	7782	Ton Services, Inc.				
69	*	7790	NTC Network, LLC				
70	*	7791	O1 Communications, Inc.				
71	*	7792	Point To Point, Inc.				
72	*	7799	Wilshire Connection, LLC				
73	*	7800	New Edge Networks				
74	*	7811	Public Communications Services, Inc.				
75	*	7813	Advanced TelCom, Inc.				
76	*	7814	PAETEC Communications, Inc.				
77	*	7815	GTC Telecom Corp.				
78	*	7823	U.S. Telestar Communications Group				
79	*	7824	Kertel Communications, Inc.				
80		7831	Dacom America, Inc.				
81		7832	Astound Broadband LLC				
82	*	7834	Pannon Telecom, Inc.				
83	*	7837	AboveNet Communications, Inc.				
84	*	7843	Telemanagement Services, Inc.				
85	*	7845	San Carlos Telecom, Inc.				
86	*	7846	The Telephone Connection Local Services, LLC				
87		7852	Telstra Incorporated				

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Unitary Value Setting Audience Handout - Lien Date 2007
Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
88	*	7859	EAS Communication, Inc.			
89	*	7868	Fones 4 All Corporation			
90		7870	Communications Express, Inc.			
91	*	7871	GTE.NET LLC			
92	*	7872	Infotech Telecommunications & Network, Inc.			
93		7874	Competitive Communications, Inc.			
94		7875	AllCom USA			
95	*	7876	Total Call International, Inc.			
96	*	7880	Quick-Tel, Inc.			
97	*	7885	SBC ASI/SBC ASI P&L L.P.			
98	*	7887	AccessLine Communicaions Corp			
99	*	7892	OnFiber Communications, Inc.			
100	*	7894	Ponderosa Cablevision			
101	*	7899	RGT Utilities of California, Inc.			
102		7902	Zone Telecom, Inc.			
103		7907	Telscape Communications, Inc.			
104	*	7910	Champion Broadband California, LLC			
105		7911	WTI Systems & Services, Inc.			
106	*	7912	Americom Government Services, Inc.			
107	*	7913	VCOM Solutions, Inc.			
108	*	7914	McLeodUSA Network Services, Inc.			
109	*	7916	Peak Communications, Inc.			
110		7917	APEX Telecom, Inc.			
111		7924	BAK Communications, LLC			
112		7925	UCHUB Group, Inc.			
113	*	7927	Rapid Link, Inc.			
114	*	7932	Metro Access Exchange, LLC			
115		7934	Telecom House Inc.			

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2007
Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e]		[f]	[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments	
				Value	Penalty		
116		7935	Winstar Communications, LLC				
117	*	7938	McBlue Telecom, Inc.				
118	*	7939	Samsung Networks America, Inc.				
119	*	7943	Veracom Networks, Inc.				
120		7944	Volonet Technologies, Inc.				
121	*	7945	ZTG, Inc.				
122		7946	Netifice Communications, Inc.				
123	*	7947	IDT America Corporation				
124	*	7948	Telenor Satellite Services, Inc.				
125	*	7949	Anew Telecommunications Corporation				
126	*	7950	ATMC, Inc.				
127	*	7951	SWB Communications Services, Inc.				
128		7952	Advanced Tel, Inc.				
129	*	7953	Openpop.com, Inc.				
130	*	7955	Enhanced Communications Network, Inc.				
131	*	7956	Telespan Communications, LLC				
132		7957	C.F. Communications, LLC				
133	*	7959	Airespring, Inc.				
134		7960	CallTower, Inc.				
135	*	7961	SureWest Televideo				
136	*	7964	Aries Network, Inc.				
137		7965	VizAbility Communications, Inc.				
138		7967	New World Telecom International, Inc.				
139	*	7969	Intelsat Global Service Corporation				
140	*	7972	Yipes Enterprise Services, Inc.				
141	*	7973	Alliance Payphone, Inc.				
142	*	7978	Legent Communications Corporation				
143	*	7980	Teledata Solutions, Inc.				
144	*	7981	Leading Edge Broadband Services, LLC				

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Unitary Value Setting Audience Handout - Lien Date 2007
Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e]	[f]	[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
145	*	7982	NextG Networks Of California			
146	*	7983	LCR Services, Inc.			
147	*	7985	UCN, INC.			
148		7986	Inc21.com Corporation			
149	*	7988	Global Tel*Link Corporation			
150	*	7990	CMTel (USA) LLC			
151	*	7992	NobelTel, LLC			
152	*	7993	Clearworld Communications Corp			
153	*	7994	Utility Telephone, Inc.			
154		7995	IP Networks, Inc.			
155	*	7996	RuralWest - Western Rural Broadband, Inc.			
156	*	7997	Edison Carrier Solutions			
157		7998	Norcast Communications Corporation			
158		7999	Hands On Sign Language Services, Inc.			
159	*	8000	G2 Solutions, LLC			
160	*	8001	Custom Switching Technologies, Inc.			
161	*	8002	Neutral Tandem - California, LLC			
162	*	8003	Creative Interconnect Communications, LLC			
163	*	8004	Greenfield Communications, Inc.			
164	*	8005	Cable and Wireless Americas Operations, Inc.			
165	*	8006	Lucky Communications, Inc.			
166		8007	Asia Talk Telecom, Inc.			
167	*	8008	Volo Communications of California, Inc.			
168	*	8009	France Telecom Corporate Solutions, LLC			
169	*	8011	DelTel, Inc.			
170	*	8012	RB Communications, Inc.			
171	*	8013	Worldwide Telecommunications, Inc.			
172	*	8014	Fonica LLC			
173	*	8015	China Telecom (USA) Corporation			

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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	
174	*	8017	Locus Telecommunications, Inc.			
175		8018	Telewest, Inc.			
176	*	8019	Global Touch Telecom, Inc.			
177	*	8021	EWI Holdings, Inc.			
178	*	8022	Allstate Communications, Inc.			
179	*	8023	One Phone, Inc.			
180	*	8025	FreedomStarr Communications, Inc.			
181		8026	Nationwide Telecom, Inc.			
182	*	8027	Blue Casa Communications, Inc.			
183	*	8028	Mercury Telecom, Inc.			
184	*	8029	IPC Network Services, Inc.			
185	*	8030	Andiamo Telecom, LLC			
186	*	8031	Backbone Communications, Inc.			
187	*	8032	BCE Nexxia Corporation			
188		8033	Telecom Consultants Inc.			
189	*	8034	Phone1, Inc.			
190	*	8035	Access One, Inc.			
191	*	8037	CA-CLEC LLC			
192	*	8038	Telespan Carrier Access, LLC			
193	*	8039	Voicecom Telecommunications, LLC			
194	*	8040	Mission Telecom, Inc.			
195	*	8041	DMR Communications, Inc.			
196		8042	Paxio Inc.			
197	*	8043	Acceris Management and Acquisition, LLC			
198	*	8044	Intermetro Communications, Inc.			
199	*	8045	IDT Spectrum			
200	*	8046	Hypercube LLC			
201	*	8047	Syniverse Technologies, Inc.			
202	*	8049	Cbeyond Communications, LLC			

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Interexchange Telephone Companies

[a]	[b]	[c]	[d]	[e] [f]		[g]
				Board-Adopted		
Item No.		SBE No.	Assessee Name	Value	Penalty	Comments
203		8050	Starvox Communications, Inc.			
204	*	8051	Inteltrace, Inc.			
205		8052	Worldnet Group Telecom, Inc.			
206		8054	G2G Telecom, Inc.			
207	*	8055	Network Pts, Inc.			
208		8056	Myzia Communications, LLC			
209	*	8057	Vertex Telecom, Inc.			
210	*	8058	Computer Network Technology Corp.			
211		8059	AVT Group, Inc.			
212		8060	Comtel Telecom Assets LP			
213		8061	Charter Fiberlink CA-CCO, LLC			
214		8062	Ezequiel Guido			
215		8063	Time Warner Cable Information Services (California), LLC			
216		8064	Best Rate Communication, Inc.			
217		8065	ConnectTo Communications, Inc.			
218		8066	Calmtel USA, Inc.			
219		8067	Sunesys, Inc.			
220		8068	North County Communications Corp			
TOTAL						

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2007
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	AT&T Mobility LLC (fka 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	*	2681	Everything Wireless, L.L.C.				
19		2683	Pay-Less Cellular				
20	*	2687	SLO Cellular, Inc.				
21	*	2720	Sprint PCS				
22	*	2733	Metro PCS California/Florida, Inc.				
23	*	2737	Sprint Nextel Corporation				
24	*	2745	West Coast P.C.S.				
25	*	2746	Alpine PCS, Inc.				
26	*	2748	OmniPoint Communications Inc.				
27	*	2751	Ubiquitel Operating Company, Inc.				
28	*	2753	Edge Wireless, LLC				

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

STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2007
Wireless Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
29	*	2758	Image Paging & Cellular Inc.			
30	*	2760	Fisher Wireless Services, Inc.			
31	*	2762	Cricket Communications, Inc.			
32	*	2764	NTCH-CA, Inc.			
33	*	2767	Virgin Mobile USA, LLC			
34	*	2771	Faith Communications, Inc.			
35	*	2772	Globalstar USA, LLC			
36	*	2773	Accessible Wireless, LLC			
37		2774	Helio, LLC			
38		2775	Nextlink Wireless, Inc.			
39		2776	WDIG Mobile, LLC			
40		2777	Amp'D Mobile, Inc.			
41		2778	Movida Communications, Inc.			
42		2779	Royal Street Communications, LLC			
TOTAL						

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

STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2007
Local Exchange Companies

[a]	[b]	[c]	[d]	[e] Board-Adopted [f]		[g]
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	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						