

# 2015 Unitary Value-Setting Meeting

May 27, 2015

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**Property Tax Department**  
Dean R. Kinnee, Deputy Director

**State-Assessed Properties Division**  
John K. Thompson, Chief



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CALIFORNIA STATE BOARD OF EQUALIZATION

**STATE BOARD OF EQUALIZATION – STATE-ASSESSED PROPERTIES DIVISION**  
**UNITARY VALUE-SETTING MEETING**  
**LIEN DATE 2015**

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**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Audience Handout - Lien Date 2015**  
**Electric Generation Facilities**

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

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

\* Consent Items

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Audience Handout - Lien Date 2015**  
**Electric Generation Facilities**

[a]	[b]	[c]	[d]	[e]		[f]	[g]
				<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>	
30	*	1134	Otay Mesa Generating Company, LLC				
31		1136	Blythe Energy, Inc.				
32		1137	Sunrise Power Company, LLC				
33	*	1141	Indigo Generation LLC				
34	*	1142	Larkspur Energy LLC				
35	*	1143	Los Esteros Critical Energy Facility, LLC				
36		1145	Harbor Cogeneration Company, LLC				
37	*	1146	CES Placerita, Inc.				
38		1148	Inland Empire Energy Center, LLC				
39	*	1149	AltaGas Sonoran Energy Inc.				
40	*	1150	Midway Power LLC				
41	*	1151	Russell City Energy Company, LLC				
42	*	1152	Panoche Energy Center, LLC				
43		1153	Midway Peaking, LLC				
44	*	1154	Bicent (California) Malburg, LLC				
45		1155	Orange Grove Energy, L.P.				
46	*	1156	Avenal Power Center, LLC				
47	*	1157	NRG Marsh Landing LLC				
48	*	1158	El Segundo Energy Center LLC				
49		1159	Mariposa Energy, LLC				
50	*	1160	CPV Sentinel, LLC				
51	*	1161	Oakley Generating Station				
52		1162	Walnut Creek Energy, LLC				
<b>TOTAL</b>							

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**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Audience Handout - Lien Date 2015**  
**Energy Companies**

[a]	[b]	[c]	[d]	[e]		[f]	[g]	
Item No.	*	SBE No.	Assessee Name	Board-Adopted		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					
22	*	188	Kern River Gas Transmission Company					
23	*	189	Standard Pacific Gas Line, Inc.					
24	*	190	Tuscarora Gas Transmission Company					
25	*	191	Arizona Public Service Company					
26	*	192	Alpine Natural Gas Operating Company No. One LLC					
27	*	193	Southwest Transmission Cooperative, Inc.					

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\* **Consent Items**

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**Energy Companies**

[a] [b] [c]				[d]		[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Value	Penalty	Comments
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					
32		198	Lodi Gas Storage, LLC					

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**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Audience Handout - Lien Date 2015**  
**Pipeline Companies**

[a] [b] [c]				[d]		[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Value	Penalty	Comments
1	*	402	CALNEV Pipe Line LLC					
2	*	407	Valero Refining Company - California					
3	*	409	West Coast Pipe Lines					
4	*	410	Homestake Mining Company of California					
5	*	412	Kings County Canal Company					
6	*	428	CPN Pipeline Company					
7	*	429	Chevron U.S.A., Inc.					
8		435	Natomas Central Mutual Water Company					
9	*	461	SFPP, L.P.					
10	*	462	Tesoro Refining and Marketing Company, LLC					
11	*	464	Ventura Pipeline System - (Ellwood Pipeline, Inc.)					
12	*	465	Plains Pipeline, LP					
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	*	479	Chevron Pipe Line Company					
20	*	480	Phillips 66 Pipeline LLC					
21	*	486	Pacific Pipeline System, LLC					
22	*	488	Plains West Coast Terminals, LLC					
23		489	California Resources Production Corporation					
24	*	490	Crimson California Pipeline, L.P.					
25	*	491	SMF Pipeline					
26	*	492	San Pablo Bay Pipeline Company LLC					
27	*	493	Cardinal Pipeline, LP					
<b>TOTAL</b>								

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**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Audience Handout - Lien Date 2015**  
**Railroad Companies**

[a]	[b]	[c]	[d]	[e]	[f]	[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
1	*	802	Central Oregon & Pacific Railroad			
2	*	804	BNSF Railway Company			
3	*	808	West Isle Line, Inc.			
4	*	810	California Northern Railroad			
5	*	812	Ventura County Railroad			
6	*	813	Pacific Harbor Lines			
7	*	815	Mendocino Railway			
8		817	Tulare Valley Railroad			
9	*	818	Central California Traction Company			
10	*	822	Pacific Sun Railroad, L.L.C.			
11	*	826	Sacramento Valley Railroad, LLC			
12	*	827	Northwestern Pacific Railroad Company			
13	*	831	Santa Cruz & Monterey Bay Railway Company			
14	*	834	LRY, LLC			
15		835	Pacific Imperial Railroad			
16	*	839	Oakland Terminal Railway Company			
17	*	843	Union Pacific Railroad Company			
18	*	850	Modesto & Empire Traction Company			
19	*	857	Richmond Pacific Railroad Corporation			
20	*	861	Quincy Railroad Company			
21	*	865	San Diego & Imperial Valley Railroad Co. Inc.			
22		869	Coast Belle Railroad Corporation			
23	*	878	Stockton Terminal and Eastern Railway			
24	*	882	Trona Railway Co.			
25	*	883	McCloud Railway Company			
26		889	Yreka Western Railroad			
27	*	894	Napa Valley Wine Train, Inc.			

<sup>1</sup> 10 percent penalty per R&T Code section 830 for failure to file, late filing or incomplete filing

<sup>2</sup> 25 percent penalty per R&T Code section 830 for willful failure to file a property statement

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**Unitary Value Setting Audience Handout - Lien Date 2015**  
**Railroad Companies**

	[a]	[b]	[c]	[d]	[e]	[f]	[g]
				<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>	
28	*	896	Santa Cruz Big Trees & Pacific Railway Co.				
29	*	897	San Joaquin Valley Railroad Company				
30	*	898	Sierra Northern Railway				
31	*	899	Arizona & California Railroad Company				
<b>TOTAL</b>							

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Audience Handout - Lien Date 2015**  
**Interexchange Telephone Companies**

[a]	[b]	[c]	[d]	[e]		[f]	[g]
				Board-Adopted			
Item No.	SBE No.	Assessee Name		Value	Penalty	Comments	
1	*	2014	Sprint Communications Company, L.P.				
2	*	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 NetSolutions, Inc.				
8	*	2383	Matrix Telecom, Inc.				
9	*	2416	NOS Communications, Inc.				
10	*	2430	Electric Lightwave, LLC				
11	*	2437	Dialink Corporation				
12	*	2463	CenturyLink Communications LLC				
13	*	2470	Cincinnati Bell Any Distance, Inc.				
14	*	7503	Verizon Select Services, Inc.				
15	*	7512	Frontier Communications of America, Inc.				
16		7516	Cybernet Communications Inc.				
17		7538	Tremcom International, Inc.				
18	*	7544	Telswitch, Inc.				
19	*	7560	XO Communications Services, L.L.C.				
20	*	7571	Network Enhanced Technologies, Inc.				
21	*	7580	Securus Technologies, Inc.				
22	*	7581	ABS-CBN Telecom North America, Inc.				
23	*	7621	SES Americom California, Inc.				
24	*	7631	Worldnet Communications Services Inc.				
25	*	7636	Network Telephone Services, Inc.				
26	*	7638	Integrated Telemanagement Services, Inc.				
27	*	7640	Cox California Telcom, LLC				
28	*	7660	U.S. South Communications, Inc.				
29	*	7690	CCT Telecommunications, Inc.				

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**Interexchange Telephone Companies**

[a]	[b]	[c]	[d]	[e]		[f]	[g]
				Board-Adopted			
Item No.		SBE No.	Assessee Name	Value	Penalty	Comments	
30	*	7699	Legacy Long Distance International, Inc.				
31	*	7706	MegaPath Corporation				
32	*	7732	NTT America, Inc.				
33		7735	Pacific Centrex Services, Inc./TGEC,LLC				
34	*	7757	U.S. TelePacific Corp.				
35	*	7758	BT Americas Inc.				
36	*	7761	Level 3 Communications, LLC				
37	*	7766	KDDI America, Inc.				
38		7769	Airnex Communications, Inc.				
39	*	7778	Zayo Group, LLC				
40	*	7781	KT America, Inc.				
41		7791	O1 Communications, Inc.				
42	*	7792	Point To Point, Inc.				
43	*	7799	Wilshire Connection, LLC				
44	*	7800	Earthlink Business, LLC				
45	*	7811	Public Communications Services, Inc.				
46	*	7813	Advanced Telecom, Inc.				
47	*	7814	PAETEC Communications, Inc.				
48	*	7824	Audeamus				
49	*	7832	Astound Broadband LLC				
50	*	7845	San Carlos Telecom, Inc.				
51		7846	The Telephone Connection Local Services, LLC				
52	*	7852	Telstra Incorporated				
53	*	7866	Telmex USA, LLC				
54	*	7871	Verizon Online LLC				
55	*	7872	Infotech Telecommunications & Network, Inc.				
56	*	7876	Total Call International, Inc.				
57	*	7880	Quick-Tel, Inc.				
58	*	7894	Ponderosa Cablevision				

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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	*	7902	ANPI Business, LLC				
60		7907	Telscape Communications, Inc.				
61	*	7910	CBC Broadband Holdings, LLC				
62	*	7912	Americom Government Services, Inc.				
63		7913	VCOM Solutions, Inc.				
64	*	7914	McLeodUSA Telecommunications Services, Inc.				
65	*	7916	Peak Communications, Inc.				
66		7934	Telecom House Inc.				
67	*	7940	Consumer Telcom, Inc.				
68	*	7945	ZTG, Inc.				
69	*	7948	Astrium Services Government, Inc.				
70	*	7949	Call America, Inc.				
71		7950	ATMC, Inc.				
72		7952	Advanced Tel, Inc.				
73	*	7953	Openpop.com, Inc.				
74	*	7955	Enhanced Communications Network, Inc.				
75	*	7956	Telespan Communications, LLC				
76	*	7959	Airespring, Inc.				
77	*	7960	CallTower, Inc.				
78	*	7961	SureWest Televideo				
79	*	7969	Intelsat Global Service LLC				
80	*	7972	Reliance Globalcom Services, Inc.				
81	*	7973	Alliance Payphone, Inc.				
82	*	7978	Legent Communications Corporation				
83		7980	Teledata Solutions, Inc.				
84	*	7982	Crown Castle NG West, LLC				
85	*	7985	inContact, Inc.				
86	*	7988	Global Tel*Link Corporation				
87	*	7990	ComNet(USA) 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	
88	*	7992	NobelTel, LLC			
89		7993	Clear World Communications Corporation			
90	*	7994	Utility Telephone, Inc.			
91	*	7996	RuralWest - Western Rural Broadband, Inc.			
92	*	7997	Edison Carrier Solutions			
93	*	7998	Norcast Communications Corporation			
94	*	7999	Purple Communications Inc.			
95	*	8002	Neutral Tandem - California, LLC			
96	*	8004	Greenfield Communications, Inc.			
97	*	8005	Vodafone US Inc.			
98	*	8006	Lucky Communications, Inc.			
99	*	8012	RB Communications, Inc.			
100		8013	Worldwide Telecommunications, Inc.			
101	*	8015	China Telecom (Americas) Corporation			
102	*	8017	Locus Telecommunications, Inc.			
103	*	8023	One Phone, Inc.			
104	*	8024	TC Telephone, LLC			
105		8026	Nationwide Telecom, Inc.			
106	*	8027	Blue Casa Telephone LLC			
107	*	8029	IPC Network Services, Inc.			
108	*	8031	Backbone Communications, Inc.			
109	*	8032	BCE Nexxia Corporation			
110	*	8037	CA-CLEC LLC			
111	*	8038	Telecom Carrier Access, LLC			
112		8040	Mission Telecom, Inc.			
113	*	8041	DMR Communications, Inc.			
114	*	8042	Paxio, Inc.			
115		8044	Intermetro Communications, Inc.			
116	*	8046	HyperCube, LLC			

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**Interexchange Telephone Companies**

[a] [b] [c]				[d]		[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Value	Penalty	Comments
117	*	8047	Syniverse Technologies, Inc.					
118	*	8048	Bright House Networks Information Services (California), LLC					
119	*	8049	Cbeyond Communications, LLC					
120	*	8051	Intellectrace, Inc.					
121		8057	Vertex Telecom, Inc.					
122	*	8061	Charter Fiberlink CA-CCO, LLC					
123		8063	Time Warner Cable Information Services (California), LLC					
124		8065	Connecto Communications, Inc.					
125		8066	Calmtel USA, Inc.					
126	*	8067	Sunesys, LLC					
127		8068	North County Communications Corp					
128	*	8071	Verizon Long Distance LLC					
129	*	8072	Cypress Communications, LLC					
130		8074	Silv Communication, Inc.					
131		8075	Trans National Communications International, Inc.					
132	*	8076	OPEX Communications, Inc.					
133	*	8077	NewPath Networks, LLC					
134	*	8078	U.S. Telecom Long Distance, Inc.					
135	*	8079	Cal-Ore Communications, Inc.					
136	*	8080	Ymax Communications Corporation					
137	*	8081	Sonic Telecom, LLC					
138	*	8082	WTI Communications, Inc.					
139	*	8083	Network Expert Group, Inc.					
140	*	8084	T-Netix Telecommunications Services, Inc					
141	*	8086	ANPI, LLC					
142	*	8087	Lighttower Fiber Networks II LLC					
143	*	8089	Conterra Ultra Broadband LLC					
144	*	8090	Telecommunication Systems, Inc.					

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**Interexchange Telephone Companies**

[a] [b] [c] [d] [e] [f] [g]						
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
145	*	8091	Roadway Communications, Inc.			
146	*	8093	Extenet Systems (California) LLC			
147	*	8094	Affiniti, LLC.			
148		8099	Race Telecommunications, Inc.			
149		8100	Dial Long Distance, Inc.			
150		8101	FastBlue Communications, Inc.			
151	*	8102	Ekit.Com, Inc.			
152	*	8104	Transpac Telecom, Inc.			
153	*	8105	Astrium Services Business Communications, Inc.			
154	*	8106	Raw Bandwidth Telecom, Inc.			
155		8107	Convergence Systems			
156	*	8109	Peerless Network of California, LLC			
157	*	8112	Mosaic Networx, LLC			
158	*	8113	Callcatchers, Inc.			
159	*	8115	&TV Communications, Inc.			
160	*	8116	PC Landing Corp.			
161	*	8117	Syniverse ICX Corporation			
162	*	8118	IntelePeer Cloud Communications, LLC			
163		8119	Express Telecommunications Network, Inc.			
164	*	8120	TELUS Communications (U.S.) Inc.			
165	*	8121	Certain Communications Corporation			
166	*	8122	Bandwidth.com CLEC, LLC			
167	*	8124	Impact Telecom, Inc.			
168	*	8127	Zayo Enterprise Networks, LLC			
169	*	8128	Talton Communications, Inc.			
170		8129	Wide Voice, LLC			
171		8130	United Telecom, Inc.			
172		8131	Pacific Lightwave			

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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	
173		8132	Calpop.Com, Inc.				
174	*	8133	Bestel USA, Inc.				
175	*	8135	Broadvox LLC				
176	*	8136	Plumas Sierra Telecommunications				
177	*	8137	SnowCrest Telephone, Inc.				
178		8138	Act Tele, Inc.				
179	*	8139	California Broadband Cooperative, Inc.				
180		8140	California Alliance Telecard, Inc.				
181	*	8141	CENIC Broadband Initiatives LLC				
182	*	8142	Dsi-Iti, LLC				
183	*	8143	Global Internetworking, Inc.				
184	*	8144	GC Pivotal, LLC				
185		8145	Internet Business Services, Inc.				
186		8146	Splice Communications, Inc				
187	*	8148	Digital West Networks, Inc.				
188	*	8149	Ztelephony				
189	*	8150	OpticAccess, LLC				
190	*	8151	CVIN LLC				
191	*	8152	Broadband Dynamics, LLC				
192	*	8153	Advanced Technology Distributors, Inc.				
193	*	8154	Network Innovations, Inc.				
194	*	8155	Time Warner Cable Business LLC				
195	*	8156	Medallion Telecom Inc.				
196	*	8158	RCLEC, Inc.				
197	*	8159	X2 Telecom, Inc.				
198	*	8160	Vodex Communications Corporation				
199	*	8161	Public Interest Telecom of California				
200	*	8162	Citrix Communications LLC				

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**Interexchange Telephone Companies**

[a]	[b]	[c]	[d]	[e]		[f]	[g]
				<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>		
201	*	8163	Broadvox CLEC				
202		8164	NetFortris Acquisition Co., Inc.				
203		8165	One Source Networks CLEC LLC				
204		8166	Global Telco Group Inc.				
205		8167	Inyo Networks, Inc.				
206		8168	Budget Prepay Inc.				
207		8169	Freedom Telecommunications, LLC				
208		8170	Jagat International LLC				
209		8171	Lit San Leandro, LLC				
210		8172	Cebridge Telecom CA LLC				
211		8173	Masergy Communications, Inc.				
212		8174	ACN Communication Services, Inc.				
213		8175	Granite Telecommunications, LLC				
<b>TOTAL</b>							

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 2015**  
**Wireless Telephone Companies**

[a]	[b]	[c]	[d]	[e]		[f]	[g]
				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	*	2605	Nova Cellular West, Inc.				
6	*	2606	AT&T Mobility LLC				
7		2658	Intouch America, Inc.				
8	*	2669	California RSA #4 Partnership				
9	*	2671	California Rural Service Area #1, Inc.				
10	*	2681	Everything Wireless, LLC				
11		2683	Pay-Less Cellular, Inc.				
12	*	2720	Sprint Telephony PCS, L.P.				
13	*	2733	MetroPCS California, LLC				
14	*	2748	T-Mobile West, LLC				
15	*	2760	Fisher Wireless Services, Inc.				
16	*	2772	Globalstar USA, LLC				
17		2773	Accessible Wireless, LLC				
18	*	2775	Nextlink Wireless, LLC				
19	*	2783	Flat West Wireless, LLC				
20		2784	Greatcall, Inc.				
21	*	2785	Public Wireless, Inc.				
22		2787	Mother Lode Internet, LLC				
23	*	2788	NTT Docomo USA, Inc.				
24		2790	UVNV, Inc.				
25	*	2793	Bandwidth.com, Inc.				
26	*	2794	PLDT (US) Mobility, LLC				
27	*	3002	American Messaging Services, LLC				

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\* Consent Items

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Audience Handout - Lien Date 2015**  
**Wireless Telephone Companies**

	[a]	[b]	[c]	[d]	[e] Board-Adopted [f]		[g]
Item No.	*	SBE No.	Assessee Name	Value	Penalty	Comments	
28	*	3039	Fresno Mobile Radio, Inc.				
29	*	3362	Madera Radio Dispatch, Inc.				
30	*	3430	Spok, Inc.				
<b>TOTAL</b>							

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 2015**  
**Local Exchange Companies**

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

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