

State Board of Equalization - State-Assessed Properties Division
Lien Date 2026
Board-Adopted Unitary Values

Item No.	SBE No.	Assessee Name	2026 Board-Adopted Value	2026 Board-Adopted Penalty	2026 Board-Adopted Total
1	102	Bear Valley Electric Service Inc.	169,200,000		169,200,000
2	103	Anza Electric Cooperative, Inc.	31,200,000		31,200,000
3	104	Central Valley Gas Storage LLC	86,800,000		86,800,000
4	105	DCR Transmission, LLC	89,000,000		89,000,000
5	106	PacifiCorp	789,200,000		789,200,000
6	119	Trans Bay Cable LLC	531,600,000		531,600,000
7	121	Gill Ranch Storage, LLC	46,800,000		46,800,000
8	122	LS Power Grid California, LLC	293,200,000	20,000,000	313,200,000
9	125	Terra-Gen Dixie Valley, LLC	2,390,000		2,390,000
10	135	Pacific Gas and Electric Company	54,911,800,000		54,911,800,000
11	141	San Diego Gas & Electric Company	16,549,400,000		16,549,400,000
12	146	Sierra Pacific Power Company	77,700,000		77,700,000
13	148	Southern California Edison Company	40,145,200,000		40,145,200,000
14	149	Southern California Gas Company	14,004,200,000		14,004,200,000
15	152	Southwest Gas Corporation	742,400,000		742,400,000
16	153	Transwestern Pipeline Company	608,000		608,000
17	156	Viridon Path 15, LLC	52,400,000		52,400,000
18	160	Valley Electric Association, Inc.	221,000		221,000
19	161	Horizon West Transmission, LLC	90,400,000		90,400,000
20	163	Liberty Utilities (CalPeco Electric), LLC	414,900,000		414,900,000
21	173	Surprise Valley Electrification Corp.	27,100,000		27,100,000
22	176	Plumas-Sierra Rural Electric Cooperative	84,900,000		84,900,000
23	180	North Baja Pipeline, LLC	47,600,000		47,600,000
24	187	Mojave Pipeline Company, LLC	33,000,000		33,000,000
25	188	Kern River Gas Transmission Company	137,300,000		137,300,000
26	189	Standard Pacific Gas Line, Incorporated	48,800,000		48,800,000
27	190	Tuscarora Gas Transmission Company	48,000,000		48,000,000
28	192	Alpine Natural Gas Operating No. One LLC	546,000		546,000
29	193	Arizona Electric Power Cooperative, Inc.	2,510,000		2,510,000
30	194	West Coast Gas Company, Inc.	379,000		379,000
31	195	Wild Goose Storage, LLC	337,500,000		337,500,000
32	197	El Paso Natural Gas Company, LLC	20,100,000		20,100,000
33	198	Lodi Gas Storage, LLC	206,400,000		206,400,000
34	201	Frontier California, Inc.	2,196,700,000		2,196,700,000
35	202	CenturyTel of Eastern Oregon, Inc.	56,000		56,000
36	203	Frontier Communications of the Southwest, Inc.	23,500,000		23,500,000

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Item No.	SBE No.	Assessee Name	2026 Board-Adopted Value	2026 Board-Adopted Penalty	2026 Board-Adopted Total
37	205	The Ponderosa Telephone Company	53,700,000		53,700,000
38	209	Pinnacles Telephone Co.	3,670,000		3,670,000
39	210	Calaveras Telephone Company	15,000,000		15,000,000
40	228	Ducor Telephone Company	2,370,000		2,370,000
41	235	Foresthill Telephone Co.	16,200,000		16,200,000
42	239	Hornitos Telephone Company	2,450,000		2,450,000
43	240	Happy Valley Telephone Company	7,470,000		7,470,000
44	246	Kerman Telephone Co.	29,200,000		29,200,000
45	279	Pacific Bell Telephone Company	3,470,000,000		3,470,000,000
46	284	Citizens Telecommunications Company of California, Inc.	179,200,000		179,200,000
47	286	Sierra Telephone Company, Inc.	113,600,000		113,600,000
48	294	Consolidated Communications of California Company	163,900,000		163,900,000
49	301	The Siskiyou Telephone Company	89,400,000		89,400,000
50	327	Volcano Telephone Company	58,800,000		58,800,000
51	328	Cal-Ore Telephone Co.	10,400,000		10,400,000
52	330	Winterhaven Telephone Company	1,860,000		1,860,000
53	402	CALNEV Pipe Line LLC	111,000,000		111,000,000
54	407	Valero Refining Company - California	624,000		624,000
55	409	Torrance Valley Pipeline Company, LLC	253,600,000		253,600,000
56	410	Homestake Mining Company of California	101,000		101,000
57	412	Kings County Canal Company	1,020,000		1,020,000
58	414	Torrance Pipeline Company LLC	12,200,000		12,200,000
59	428	CPN Pipeline Company	27,800,000		27,800,000
60	429	Chevron USA, Inc.	99,600,000		99,600,000
61	435	Natomas Central Mutual Water Company	131,000		131,000
62	461	SFPP, L.P.	514,700,000		514,700,000
63	462	Tesoro Refining and Marketing Company, LLC	851,000		851,000
64	467	Phillips 66 Company	433,000		433,000
65	469	San Ardo Pipeline Company	7,000,000		7,000,000
66	475	Searles Valley Minerals Inc.	13,600,000	1,360,000	14,960,000
67	476	Chevron USA, Inc.	3,570,000		3,570,000
68	478	California Gas Gathering, Inc.	3,730,000	373,000	4,103,000
69	480	Phillips 66 Pipeline LLC	17,300,000		17,300,000
70	486	Pacific Pipeline System, LLC	23,700,000		23,700,000
71	489	California Resources Production Corporation	1,020,000		1,020,000
72	490	Crimson California Pipeline L.P.	20,700,000		20,700,000

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73	491	SMF Pipeline	7,890,000		7,890,000
74	492	San Pablo Bay Pipeline Company LLC	31,700,000		31,700,000
75	493	Cardinal Pipeline, LP	440,000		440,000
76	494	Zenith Energy West Coast Terminals LLC	14,600,000		14,600,000
77	802	Central Oregon & Pacific Railroad	7,910,000		7,910,000
78	804	BNSF Railway Company	3,113,800,000		3,113,800,000
79	805	Goose Lake Railway, LLC	518,000		518,000
80	808	West Isle Line, Inc.	362,000		362,000
81	809	Merced County Central Valley Railroad LLC	3,460,000		3,460,000
82	810	California Northern Railroad	41,300,000		41,300,000
83	812	Ventura County Railroad	3,830,000		3,830,000
84	813	Pacific Harbor Line, Inc.	8,510,000		8,510,000
85	815	Mendocino Railway	6,130,000		6,130,000
86	817	Tulare Valley Railroad	486,000	121,500	607,500
87	818	Central California Traction Company	12,600,000		12,600,000
88	824	St. Paul & Pacific Railroad, LLC	210,000		210,000
89	826	Sacramento Valley Railroad, LLC	2,770,000		2,770,000
90	843	Union Pacific Railroad Company	4,722,800,000		4,722,800,000
91	850	Modesto & Empire Traction Company	59,300,000		59,300,000
92	857	Richmond Pacific Railroad Corporation	7,030,000		7,030,000
93	861	Quincy Railroad Company	248,000		248,000
94	865	San Diego & Imperial Valley Railroad Co. Inc.	3,070,000		3,070,000
95	869	Santa Maria Valley Railroad, LLC	14,500,000		14,500,000
96	878	Stockton Terminal and Eastern Railway	12,000,000		12,000,000
97	881	San Francisco Bay Railway, LLC	3,510,000	351,000	3,861,000
98	882	Trona Railway Company LLC	16,400,000	1,640,000	18,040,000
99	883	McCloud Railway Company	441,000	44,100	485,100
100	889	Yreka Railroad Company	572,000	143,000	715,000
101	894	Napa Valley Wine Train, LLC	39,200,000		39,200,000
102	896	Santa Cruz Big Trees & Pacific Railway Co.	2,930,000		2,930,000
103	897	San Joaquin Valley Railroad Company	66,200,000		66,200,000
104	898	Sierra Northern Railway	32,500,000		32,500,000
105	899	Arizona & California Railroad Company	3,860,000		3,860,000
106	1100	AES Alamitos, LLC	62,800,000		62,800,000
107	1102	AES Huntington Beach, LLC	1,500,000		1,500,000
108	1103	Moss Landing Power Company, LLC	230,400,000		230,400,000

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109	1105	Dynegy Oakland, LLC	18,500,000		18,500,000
110	1111	Long Beach Generation LLC	65,400,000		65,400,000
111	1112	CXA La Paloma, LLC	442,700,000		442,700,000
112	1115	Ormond Beach Power, LLC	123,300,000		123,300,000
113	1117	Ellwood Power, LLC	8,720,000		8,720,000
114	1122	MRP San Joaquin Energy, LLC - Hanford	10,100,000		10,100,000
115	1123	MRP San Joaquin Energy, LLC - Henrietta	16,100,000		16,100,000
116	1124	MRP San Joaquin Energy, LLC - Tracy	139,900,000		139,900,000
117	1126	Elk Hills Power, LLC	98,400,000		98,400,000
118	1127	High Desert Power Trust	415,900,000		415,900,000
119	1128	Delta Energy Center, LLC	164,000,000		164,000,000
120	1129	Gilroy Energy Center, LLC	21,600,000		21,600,000
121	1131	Pastoria Energy Facility, LLC	189,400,000		189,400,000
122	1132	CCFC Sutter Energy, LLC	110,700,000		110,700,000
123	1133	Metcalf Energy Center, LLC	113,800,000		113,800,000
124	1134	Otay Mesa Generating Company, LLC	185,600,000		185,600,000
125	1136	Blythe Energy, Inc.	65,800,000		65,800,000
126	1137	Sunrise Power Company, LLC	192,100,000		192,100,000
127	1141	Indigo Generation, LLC	13,500,000		13,500,000
128	1142	Larkspur Energy, LLC	22,500,000		22,500,000
129	1143	Los Esteros Critical Energy Facility, LLC	131,700,000		131,700,000
130	1145	Harbor Cogeneration Company, LLC	3,620,000		3,620,000
131	1151	Russell City Energy Company, LLC	208,500,000		208,500,000
132	1152	Panoche Energy Center, LLC	144,900,000		144,900,000
133	1153	Midway Peaking, LLC	24,600,000		24,600,000
134	1155	Orange Grove Energy, L.P.	37,200,000		37,200,000
135	1157	Marsh Landing LLC	397,100,000		397,100,000
136	1158	El Segundo Energy Center LLC	183,200,000		183,200,000
137	1159	Mariposa Energy, LLC	58,100,000		58,100,000
138	1160	Sentinel Energy Center, LLC	360,100,000		360,100,000
139	1162	Walnut Creek Energy LLC	234,200,000		234,200,000
140	1163	Carlsbad Energy Center LLC	569,000,000		569,000,000
141	1164	Pio Pico Energy Center, LLC	324,800,000		324,800,000
142	1165	Malaga Power, LLC	13,400,000		13,400,000
143	1166	Alamitos Energy Center, LLC	708,900,000		708,900,000
144	1167	Huntington Beach Energy, LLC	690,100,000		690,100,000

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145	1168	Stanton Energy Reliability Center, LLC	126,700,000		126,700,000
146	2099	Smart City Networks, LP	1,490,000		1,490,000
147	2274	MCI Communication Services LLC	522,000,000		522,000,000
148	2310	AT&T Enterprises LLC	402,100,000		402,100,000
149	2372	MCImetro Access Transmission Services LLC	1,624,100,000		1,624,100,000
150	2416	NOS Communications, Inc.	135,000		135,000
151	2437	Dialink Corporation	10,200		10,200
152	2463	Centurylink Communications, LLC	854,200,000		854,200,000
153	2559	Cellco Partnership	3,301,600,000		3,301,600,000
154	2606	AT&T Mobility LLC	2,916,700,000		2,916,700,000
155	2671	California Rural Service Area #1, Inc.	3,730,000		3,730,000
156	2681	Everything Wireless, LLC	80,410	8,041	88,451
157	2748	T-Mobile West, LLC	2,663,300,000		2,663,300,000
158	2760	Fisher Wireless Services, Inc.	866,000		866,000
159	2772	Globalstar USA, LLC	1,420,000		1,420,000
160	2784	Best Buy Health, Inc.	2,400,000		2,400,000
161	2801	Google North America Inc.	1,480,000		1,480,000
162	2804	Comcast OTR1, LLC	821,000		821,000
163	2808	ATC Outdoor DAS, LLC	1,950,000		1,950,000
164	2813	Cox Wireless, LLC	717,000		717,000
165	2814	Nova Labs, Inc	21,700	2,170	23,870
166	2815	Air Voice Wireless, LLC	123,000		123,000
167	3002	American Messaging Services, LLC	146,000		146,000
168	3039	Fresno Mobile Radio, Inc.	618,000		618,000
169	3430	Spok, Inc.	360,000		360,000
170	4000	Hughes Network Systems, LLC	16,000,000		16,000,000
171	4001	smplsolutions	4,700		4,700
172	4003	Telesupply, LLC	5,200		5,200
173	4004	Cedar Wireless, Inc.	8,600		8,600
174	4005	Encartele, Inc.	6,600		6,600
175	4007	Fresno Area Telephone & PBX	7,500		7,500
176	4008	Precision West Telecommunications, Inc.	5,800		5,800
177	4009	Eton InfoComm Technology Inc.	220,000		220,000
178	4010	Single Digits, Inc.	123,000		123,000
179	4011	Orange Business Services U.S., Inc.	868,000		868,000
180	4012	Jive Technology Inc.	29,100	2,910	32,010

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181	4013	Aquablue Corp.	6,300		6,300
182	4014	Wave.Band, LLC	8,300		8,300
183	4015	Telelink Communication LLC	659,000		659,000
184	4016	IT Support Pros, Inc. D.B.A. Excedeo	23,200		23,200
185	4017	Dove Communications Inc.	164,000		164,000
186	4018	Block Line Systems, LLC	179,000		179,000
187	4019	Cal.net, Inc.	12,900,000		12,900,000
188	4021	Inland Premier IT Solutions, Inc.	32,400		32,400
189	4022	Ooma, Inc.	4,350,000		4,350,000
190	4023	Momentum Telecom, Inc.	110,000		110,000
191	4024	Voipia Networks, Inc.	30,400		30,400
192	4025	Zultys, Inc.	7,560,000		7,560,000
193	4026	Velocity Communications, Inc.	4,400		4,400
194	4028	Shammam Consulting Services, Inc.	158,000		158,000
195	4029	Intuitive Technology Inc.	5,100		5,100
196	4030	Telnyx LLC	136,000		136,000
197	4031	Creative Business Solutions, LLC	83,100		83,100
198	4032	Gladly Software, Inc.	20,000	2,000	22,000
199	4033	8x8, Inc.	137,200,000		137,200,000
200	4034	Kumo Cloud Solutions, Inc.	141,000		141,000
201	4035	ALE USA, Inc.	11,500,000		11,500,000
202	4036	CommandLink, LLC	587,000		587,000
203	4037	Dialpad, Inc.	1,630,000		1,630,000
204	4038	Google Fiber North America Inc.	37,400		37,400
205	4039	Telmate, LLC	715,000		715,000
206	4040	Voyant Communications, LLC	8,900		8,900
207	4041	Distributed Computing, Inc. d.b.a. Ten4pdx.com	28,300		28,300
208	4042	Masergy Cloud Communications, Inc.	374,000		374,000
209	4043	ViaSat, Inc.	373,700,000		373,700,000
210	4044	Iprot, Inc	936,000		936,000
211	4045	Konica Minolta Business Solutions U.S.A, Inc.	4,370,000		4,370,000
212	4046	DigitalPath, Inc.	17,700,000		17,700,000
213	4047	Conifer Communications Inc.	1,380,000	138,000	1,518,000
214	4048	U.S. South Communications, Inc.	59,400		59,400
215	4049	TextNow Inc.	34,700		34,700
216	4050	CalTel Connections	658,000		658,000

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217	4051	Atlantis Utility, Inc.	334,000		334,000
218	4052	7G Network, Inc.	7,500		7,500
219	4053	Dutale, Inc.	3,200		3,200
220	4054	Ashby Communications, Inc.	40,400	4,040	44,440
221	4055	Zito Southern California, LLC	426,000	42,600	468,600
222	4056	SmartConnect L.A., Inc.	9,000		9,000
223	4057	VNILA Services, Inc.	1,110,000	111,000	1,221,000
224	4058	Advent Technologies Inc.	30,600	3,060	33,660
225	4059	Aseva LLC	364,000	36,400	400,400
226	4060	Phone.Com	52,600	5,260	57,860
227	4061	Succeed.net	165,000	16,500	181,500
228	4062	Genesys Cloud Services, Inc.	7,230,000	723,000	7,953,000
229	4063	Xobee Networks, LLC	366,000	36,600	402,600
230	4064	EZ Network Systems, Inc.	7,700	770	8,470
231	7503	Verizon Select Services, Inc.	9,200		9,200
232	7512	Frontier Communications of America, Inc.	8,500,000		8,500,000
233	7516	Cybernet Communications Inc.	227,000	56,750	283,750
234	7553	Comcast Phone of California, LLC	2,440,000		2,440,000
235	7580	Securus Technologies, Inc.	6,730,000		6,730,000
236	7621	SES Americom Inc.	5,430,000		5,430,000
237	7640	Cox California Telcom, LLC	10,300,000		10,300,000
238	7690	CCT Telecommunications, Inc.	406,000		406,000
239	7707	Fidium Enterprise Services, LLC	232,500,000	20,000,000	252,500,000
240	7732	NTT America, Inc.	4,980,000		4,980,000
241	7757	U.S. TelePacific Corp.	55,600,000		55,600,000
242	7758	BT Americas Inc.	1,230,000		1,230,000
243	7766	KDDI America, Inc.	5,060,000		5,060,000
244	7778	Zayo Group, LLC	530,100,000		530,100,000
245	7781	KT America, Inc.	11,400		11,400
246	7792	Point To Point, Inc.	603,000		603,000
247	7800	Windstream New Edge, LLC	121,000		121,000
248	7811	Public Communications Services, Inc.	17,300		17,300
249	7814	PAETEC Communications, Inc.	839,000		839,000
250	7824	Audeamus dba Sebastian	7,110,000		7,110,000
251	7832	Astound Broadband LLC	93,700,000		93,700,000
252	7852	Telstra Incorporated	3,050,000		3,050,000

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253	7866	Claro Enterprise Solutions, LLC	1,920,000		1,920,000
254	7894	Ponderosa Cablevision	1,700,000		1,700,000
255	7902	ANPI Business, LLC	10,200		10,200
256	7913	VCOM Solutions, Inc.	157,000	39,250	196,250
257	7914	McLeodUSA Telecommunications Services, Inc.	4,250,000		4,250,000
258	7934	Telecom House Inc.	154,000	38,500	192,500
259	7948	Comsat, Inc.	40,600	4,060	44,660
260	7953	Openpop.com, Inc.	5,200		5,200
261	7955	Enhanced Communications Network, Inc.	4,800		4,800
262	7959	Airespring, Inc.	1,360,000		1,360,000
263	7960	CallTower, Inc.	144,000		144,000
264	7985	inContact, Inc.	539,000	53,900	592,900
265	7988	Global Tel*Link Corporation	50,600,000		50,600,000
266	7994	Utility Telecom Group, LLC	1,960,000		1,960,000
267	7997	Edison Carrier Solutions	118,600,000		118,600,000
268	7999	Purple Communications Inc.	1,480,000		1,480,000
269	8002	Neutral Tandem - California, LLC	2,740,000		2,740,000
270	8004	Greenfield Communications, Inc.	29,200		29,200
271	8005	Vodafone US Inc.	901,000		901,000
272	8010	A+ Wireless, Inc.	4,800	480	5,280
273	8015	China Telecom (Americas) Corporation	7,520,000		7,520,000
274	8029	IPC Network Services, Inc.	12,700	1,270	13,970
275	8035	Access One, Inc.	6,900	690	7,590
276	8042	Paxio, Inc.	4,620,000		4,620,000
277	8049	Fusion Cloud Services, LLC	4,000		4,000
278	8051	Intellectrace, Inc.	15,400	1,540	16,940
279	8061	Spectrum Advanced Services, LLC	102,000		102,000
280	8063	Time Warner Cable Information Services (CA), LLC	213,000		213,000
281	8079	Cal-Ore Communications, Inc.	9,920,000		9,920,000
282	8081	Sonic Telecom, LLC	316,500,000		316,500,000
283	8089	Conterra Ultra Broadband LLC	13,400,000		13,400,000
284	8090	Telecommunication Systems, Inc.	131,000	13,100	144,100
285	8091	Roadway Communications, Inc.	4,000		4,000
286	8093	Extenet Systems (California) LLC	204,300,000		204,300,000
287	8099	Race Telecommunications, LLC	533,300,000		533,300,000
288	8101	FastBlue Communications, Inc.	43,800	4,380	48,180

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289	8106	Raw Bandwidth Telecom, Inc.	23,600		23,600
290	8109	Peerless Network of California, LLC	141,000		141,000
291	8113	GoDaddy.com	1,150,000		1,150,000
292	8116	PC Landing Corp	9,560,000		9,560,000
293	8120	TELUS Communications (U.S.) Inc.	40,700		40,700
294	8122	Bandwidth.com CLEC, LLC	1,400,000		1,400,000
295	8126	Broadview Networks, Inc	2,900		2,900
296	8128	Talton Communications, Inc.	188,000	18,800	206,800
297	8129	Wide Voice, LLC	4,300		4,300
298	8131	Pacific Lightwave, Inc.	146,000	36,500	182,500
299	8136	Plumas Sierra Telecommunications	75,200,000		75,200,000
300	8137	SnowCrest Telephone, Inc.	110,000		110,000
301	8139	California Broadband Cooperative, Inc.	1,390,000		1,390,000
302	8143	GTT Americas, LLC	6,230,000	1,557,500	7,787,500
303	8144	GC Pivotal, LLC	7,360,000	1,840,000	9,200,000
304	8146	Splice Technologies, Inc.	44,100	4,410	48,510
305	8148	Digital West Networks, Inc.	24,800,000		24,800,000
306	8151	CVIN, LLC	300,000,000		300,000,000
307	8153	Advanced Technology Distributors, Inc.	29,200		29,200
308	8154	Network Innovations, Inc.	3,880,000		3,880,000
309	8155	Time Warner Cable Business LLC	65,500		65,500
310	8156	Medallion Telecom Inc.	19,500		19,500
311	8158	RCLEC, INC.	581,000		581,000
312	8161	Alternative Techs Cooperative, Inc.	47,800		47,800
313	8167	Inyo Networks, Inc.	2,180,000		2,180,000
314	8169	Crown Castle Fiber, LLC	1,462,500,000		1,462,500,000
315	8171	LIT San Leandro LLC	5,700		5,700
316	8172	Cebridge Telecom CA LLC	170,000		170,000
317	8173	Masergy Communications, Inc.	809,000		809,000
318	8175	Granite Telecommunications, LLC	292,000	29,200	321,200
319	8178	Onvoy, LLC	3,100		3,100
320	8180	Karuk Tribe	80,600	8,060	88,660
321	8181	Five9, Inc.	31,100,000		31,100,000
322	8182	Ultimate Internet Access, Inc.	9,810,000		9,810,000
323	8184	Digital Transportation Corp.	5,200	520	5,720
324	8185	Webpass Telecommunications, LLC	557,000		557,000

State Board of Equalization - State-Assessed Properties Division
Lien Date 2026
Board-Adopted Unitary Values

Item No.	SBE No.	Assessee Name	2026 Board-Adopted Value	2026 Board-Adopted Penalty	2026 Board-Adopted Total
325	8187	Fusion, LLC	242,000		242,000
326	8188	LightSpeed Networks, Inc.	2,580,000		2,580,000
327	8189	OACYS Technology	5,600,000		5,600,000
328	8190	Sage Communications, Inc.	5,200		5,200
329	8191	Windstream KDL, Inc.	862,000		862,000
330	8193	UniVoip, Inc.	479,000		479,000
331	8194	IT Management Corporation	78,800	7,880	86,680
332	8195	Anza Electric Cooperative, Inc	13,700,000		13,700,000
333	8198	IFN.com, Inc.	1,050,000		1,050,000
334	8199	Fireline Network Solutions, Inc.	2,280,000		2,280,000
335	8200	Magna5 LLC	11,400	1,140	12,540
336	8202	California Internet, L.P.	48,200,000		48,200,000
337	8203	Tekify Fiber, LLC	749,000		749,000
338	8204	Velocity The Greatest Phone Company Ever, Inc.	140,000	14,000	154,000
339	8211	Synergem Technologies, Inc.	820,000		820,000
340	8212	Ridge Communications, Inc.	140,000		140,000
341	8213	Bandwidth IG, LLC	211,000,000		211,000,000
342	8214	LCB Communications, LLC	521,000		521,000
343	8218	Intermountain Infrastructure Group, LLC	30,000,000		30,000,000
344	8220	CallFire, Inc.	208,000		208,000
345	8224	ExteNet Telecom Solutions, Inc.	3,050,000		3,050,000
346	8225	American Dark Fiber, LLC	74,700,000		74,700,000
347	8226	AMCS, LLC	1,650,000		1,650,000
348	8227	Hexvarium Inc. (FKA Open 5G Inc)	6,700		6,700
349	8228	Vero Fiber Networks, LLC	129,200,000		129,200,000
350	8230	Varcomm Broadband, Inc.	7,520,000		7,520,000
351	8231	Bandwidth IG, LLC	2,400,000	240,000	2,640,000
352	8237	Netly Fiber Holdings, LLC	107,600,000		107,600,000
353	8238	Pacific Wyverd, LLC	105,200,000		105,200,000
354	8239	New Horizons Communications Corporation	86,500	8,650	95,150
355	8240	Hunter Communications, Inc.	5,480,000		5,480,000
356	8241	Giggle Fiber, LLC	7,380,000		7,380,000
357	8242	Surfnet Communications, Inc.	2,360,000	236,000	2,596,000
358	8243	HWCA L.P.	25,500,000		25,500,000
359	8244	Cityside Networks, Inc	75,500,000		75,500,000
360	8245	EarthGrid PBC	1,450,000	145,000	1,595,000

State Board of Equalization - State-Assessed Properties Division
Lien Date 2026
Board-Adopted Unitary Values

Item No.	SBE No.	Assessee Name	2026 Board-Adopted Value	2026 Board-Adopted Penalty	2026 Board-Adopted Total
361	8246	Nevada County Fiber Inc	97,300		97,300
362	8247	Atos Public Safety, LLC	411,000		411,000
363	8248	Arcadian Infracom 4, LLC	7,890,000		7,890,000
364	8249	Kcindur Communications, Inc.	37,100	3,710	40,810
365	8250	Arcadian Infracom 2, LLC	9,020,000		9,020,000
366	8251	Arcadian Infracom 3, LLC	3,930,000		3,930,000
367	8252	Ranch Wifi, LLC	1,250,000	125,000	1,375,000
368	8253	Kloud Communications Inc.	203,000		203,000
369	8254	Comcast Business Communications, LLC	6,460,000		6,460,000
370	8255	Wholesale Carrier Services, Inc.	229,000		229,000
371	8256	Personal Network Computing, Inc.	788,000		788,000
372	8257	Kotman Technology, Inc.	22,300		22,300
373	8258	AVX Networks	19,400	1,940	21,340
374	8260	Computer Ware, Inc	30,800		30,800