TO COUNTY ASSESSORS AND COUNTY AUDITOR–CONTROLLERS:

LISTING OF STATE ASSESSEES

Enclosed are two listings of 622 companies whose property is subject to ad valorem tax assessment by the State Board of Equalization (Board) for the lien date 2020. The first list is alphabetical by assessee name. The second list is numerical by assessee SBE number. These listings are current as of July 29, 2020. The State-Assessed Properties Division groups the assessees numerically by industry as follows:

<table>
<thead>
<tr>
<th>Industry</th>
<th>SBE No.</th>
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<tr>
<td>Wireless Telephone Companies</td>
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<td>Long Distance Telephone Companies</td>
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The property of these companies is subject to state assessment pursuant to section 19 of Article XIII of the California Constitution and sections 721 and 721.5 of the Revenue and Taxation Code.

The Board assesses to pipeline companies the property necessary for the mechanical functioning of an intercounty pipeline, flume, canal, ditch, or aqueduct. The assessees in this category have an assessee SBE number in the four hundred series (400-499). This category is property specific; the type of business in which the owner engages is not a determining factor. For pipeline assessment, the Board's jurisdiction does not extend to land interests (fee or easement),
delivery facilities, or personal property unless the personal property is directly related to the proper mechanical functioning of the pipeline.

For all other Board assessees, jurisdiction is related to the line of business in which the entity engages. The Board assesses the property of regulated railway and telecommunication companies, companies operating private railroad cars on railways in the state, and companies transmitting or selling gas or electricity. For the electric generation industry, the Board assesses the electric generation facilities and only the land necessary for the operation of the facility.

The Board may delegate the assessment authority to a County Assessor for property used but not owned by a state assessees and for which the county-assessed owner is responsible for property taxes. When this delegation is made for personal property that is to be assessed locally, the property is reported on form BOE-600-B to the Board's State-Assessed Properties Division. After review, the State-Assessed Properties Division transmits the forms to the appropriate County Assessor for property tax assessment.

The enclosed listing of state assessees should be useful when determining whether to assess property at the county level. Any questions regarding specific state-assessed properties or state assessees should be referred to the State-Assessed Properties Division at 1-916-274-3270.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:sb
Enclosures
<table>
<thead>
<tr>
<th>Company Name</th>
<th>SBE No</th>
<th>DBA</th>
<th>Care Of</th>
<th>Mailing Address</th>
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<td>PO Box 80615</td>
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*State-Assessed Properties Division*
*Listing of State Assessees - Numerical*
*Current as of July 29, 2020*
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<td>Cellspan Inc.</td>
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<td></td>
<td>1725 Windward Concourse, Suite 150</td>
<td>Alpharetta</td>
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<td>Prepaid Wireless Wholesale, LLC</td>
<td>D203</td>
<td></td>
<td>11565 Old Georgetown Road</td>
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<td>EXCESS TELECOM</td>
<td>D204</td>
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<td>PO BOX 69344</td>
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<td>EcoMobile, Inc.</td>
<td>D205</td>
<td>dba EcoMobile</td>
<td>2737 Via Orange Way</td>
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<td>Blue Casa Mobile, LLC</td>
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<td></td>
<td>114 E Haley St, Suite A</td>
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<td>Republic Wireless, Inc</td>
<td>D210</td>
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<td>940 Main Campus Drive, Suite 300</td>
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<td>Wing Tel Inc.</td>
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<td>123 Washington St, Suite 51B</td>
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<td>GoPro Communication, LLC</td>
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<td>25 Broadway, 9th Floor</td>
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<td>Excelcom Communications, LLC</td>
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<td>4511 Highway 58</td>
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<td>Ignition Wireless, LLC</td>
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<td>Charge Communication Inc.</td>
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<td>1501 Mariposa St, #326</td>
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<td>Telecom Service Bureau, Inc.</td>
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<td>4352 SE 95th Street</td>
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<td></td>
<td>1705 South Baltimore Ave</td>
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<td>Konatel, Inc.</td>
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<td>1910 Minno Drive, Suite 210</td>
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<td>PlatinumTel Communications, LLC</td>
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<td>E.T. Telcom Limited Partnership</td>
<td>D224</td>
<td>dba Verizon Wireless</td>
<td>c/o Verizon Property Tax Department</td>
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<td>Visible Service LLC</td>
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<td>Onvoy Spectrum, LLC</td>
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<td>Lunar Labs, Inc.</td>
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<td>3434 Russell St #406</td>
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<td>Spectrum Mobile, LLC</td>
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<td>2600Hz, Inc.</td>
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<td>140 Geary St., floor 3</td>
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<td>CSC Wireless, LLC</td>
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<td>iTalk Mobile Corporation</td>
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<td>1120 S. Capital of Texas Highway, Bldg 3, Ste 110</td>
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<td>Liberty Mobile Wireless LLC</td>
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<td>Mint Mobile, LLC</td>
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<td>1550 Scenic Ave, Suite 100</td>
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<td>Norcell LLC</td>
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<td>Planet Networks CA LLC</td>
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<td>4 Park Place</td>
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<td>STX Group LLC</td>
<td>D240</td>
<td>Twigy</td>
<td>1418 Kensington Square Court, Bldg B</td>
<td>Murfreesboro</td>
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<tr>
<td>American Telecomms. Systems, Inc.</td>
<td>P606</td>
<td></td>
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<td>Custom Network Solutions, Inc.</td>
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<td>LDMI Telecommunications, LLC</td>
<td>P652</td>
<td></td>
<td>210 Route 4 East, Suite 201</td>
<td>Paramus</td>
<td>NJ</td>
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<td>Access Point, Inc.</td>
<td>P840</td>
<td>Tax Department</td>
<td>4001 N Rodney Parham Rd.</td>
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<td>AR</td>
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<td>Advantage Telecommunications Corp.</td>
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<td>dba Adv Telecom</td>
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<td>Network Communications International Corporation</td>
<td>Q064</td>
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<td>606 East Magrill Street</td>
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<td>Enhanced Communications Group, LLC</td>
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<td>TDS Long Distance Corporation</td>
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<td>Siskiyou Long Distance Company</td>
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<td>Long Distance Consolidated Billing Co.</td>
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<td>Reduced Rate Long Distance, Inc.</td>
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<td>SBE No</td>
<td>DBA</td>
<td>Care Of</td>
<td>Mailing Address</td>
<td>City</td>
<td>State</td>
<td>Zip Code</td>
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<td>Metropolitan Telecommunications of CA, Inc.</td>
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<td>dba Met Tel</td>
<td>55 Water Street, 32nd Floor</td>
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<td>Franz, Inc.</td>
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<td>dba Telelight Inc.</td>
<td>3347 St. Vincent Place</td>
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<td>Sage Telecom Communications, LLC</td>
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<td></td>
<td>1149 S Hill Street, Suite H-400</td>
<td>Los Angeles</td>
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<td>Telecom Management, Inc.</td>
<td>Q470</td>
<td>dba Pioneer Telephone</td>
<td>500 Washington Ave, Suite 300</td>
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<td>Wholesale Carrier Services, Inc.</td>
<td>Q478</td>
<td></td>
<td>12350 NW 39th Street</td>
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<td>X2 Comm, Inc.</td>
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<td>dba Direct Connect Communications</td>
<td>270 South Main Street</td>
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<td>Great America Networks, Inc.</td>
<td>Q480</td>
<td>c/o BTI Communications Group, Ltd.</td>
<td>1441 Branding Ave, Suite 200</td>
<td>Downers Grove</td>
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<td>Onelink Communications, Inc.</td>
<td>Q504</td>
<td>dba Firstlink Communications</td>
<td>8400 N University Drive, Suite 204</td>
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<td>National Access Long Distance, Inc.</td>
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<td>19992 Kelly Road</td>
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<td>BCM One, Inc.</td>
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<td>3745 16th Avenue NE, Suite 245</td>
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<td>National Directory Assistance, LLC</td>
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<td>Comcast Business Communications, LLC</td>
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<td>dba Comcast Long Distance</td>
<td>One Comcast Center, 32nd Floor</td>
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<td>Touchtone Communications, Inc.</td>
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<td>BetterWorld Telecom, LLC</td>
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<td>dba BetterWorld Telecom</td>
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<td>Convergia, Inc.</td>
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<td>TCO Network, Inc.</td>
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<td>dba TCO</td>
<td>13400 Bishops Lane, Suite 295</td>
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<td>Easton Telecom Services, LLC</td>
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<td>Threshold Communications, Inc.</td>
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<td>7345 16th Avenue NE, Suite 245</td>
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<td>Advanced Integrated Technologies, Inc.</td>
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<td>Global Phone Corp.</td>
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<td>17 North Washington St., #100</td>
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<td>New Horizons Communications Corporation</td>
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<td>Quasar Communications Corporation</td>
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<td>Tele Circuit Network Corporation</td>
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<td>c/o RTC Associates, LLC</td>
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<td>Communications Network Billing, Inc.</td>
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<td>Dar Communications Corporation</td>
<td>Q746</td>
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<td>First Choice Technology, Inc.</td>
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<td>Global Connection Inc. of America</td>
<td>Q765</td>
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<td>250 Pilot Road, Suite 300</td>
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<td>NV</td>
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<td>Blue Ridge Telecom Systems, LLC</td>
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<td>3535 State Highway 66, Suite 7</td>
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<td>NJ</td>
<td>07753</td>
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<td>Spectrotel, Inc</td>
<td>Q768</td>
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<td>1200 Mt. Kemble Avenue, 3rd Floor</td>
<td>Morristown</td>
<td>NJ</td>
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<tr>
<td>BCN Telecom, Inc.</td>
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<td>Cause Based Commerce, Inc.</td>
<td>Q795</td>
<td>dba The Sienna Group</td>
<td>42 North 52nd St, 3rd Floor</td>
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<td>OH</td>
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<td>CCI Network Services, LLC</td>
<td>Q796</td>
<td>c/o RTC Associates, LLC</td>
<td>56 W 435th Street, 2nd Floor</td>
<td>New York</td>
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<td>Logical Telecom, LP</td>
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<td>Online Savings, Inc.</td>
<td>Q809</td>
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<td>10161 Park Run Dr, Suite 231</td>
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