

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**

**Lien Date 2016**

**Board-Adopted Unitary Values**

| <b>Item No.</b> | <b>SBE No.</b> | <b>Assessee Name</b>                                    | <b>2016 Board-Adopted Value</b> | <b>2016 Board-Adopted Penalty</b> | <b>2016 Board-Adopted Total</b> |
|-----------------|----------------|---|---------------------------------|-----------------------------------|---------------------------------|
| 1               | 101            | Golden State Water Company                              | 726,700,000                     | -                                 | 726,700,000                     |
| 2               | 103            | Anza Electric Cooperative, Inc.                         | 14,200,000                      | -                                 | 14,200,000                      |
| 3               | 104            | Central Valley Gas Storage LLC                          | 69,300,000                      | -                                 | 69,300,000                      |
| 4               | 106            | PacifiCorp  | 201,200,000                     | -                                 | 201,200,000                     |
| 5               | 119            | Trans Bay Cable LLC                                     | 504,200,000                     | -                                 | 504,200,000                     |
| 6               | 121            | Gill Ranch Storage, LLC                                 | 114,700,000                     | -                                 | 114,700,000                     |
| 7               | 125            | Terra-Gen Dixie Valley, LLC                             | 3,460,000                       | -                                 | 3,460,000                       |
| 8               | 135            | Pacific Gas and Electric Company                        | 27,933,000,000                  | -                                 | 27,933,000,000                  |
| 9               | 141            | San Diego Gas & Electric Company                        | 8,169,200,000                   | -                                 | 8,169,200,000                   |
| 10              | 146            | Sierra Pacific Power Company                            | 75,700,000                      | -                                 | 75,700,000                      |
| 11              | 148            | Southern California Edison Company                      | 23,197,300,000                  | -                                 | 23,197,300,000                  |
| 12              | 149            | Southern California Gas Company                         | 5,056,600,000                   | -                                 | 5,056,600,000                   |
| 13              | 152            | Southwest Gas Corporation                               | 268,700,000                     | -                                 | 268,700,000                     |
| 14              | 153            | Transwestern Pipeline Company                           | 486,000                         | -                                 | 486,000                         |
| 15              | 156            | DATC Path 15, LLC                                       | 97,100,000                      | -                                 | 97,100,000                      |
| 16              | 160            | Valley Electric Association, Inc.                       | 196,000                         | -                                 | 196,000                         |
| 17              | 163            | Liberty Utilities (Calpeco Electric), LLC               | 167,200,000                     | -                                 | 167,200,000                     |
| 18              | 173            | Surprise Valley Electrification Corp.                   | 15,400,000                      | -                                 | 15,400,000                      |
| 19              | 176            | Plumas-Sierra Rural Electric Cooperative                | 67,500,000                      | -                                 | 67,500,000                      |
| 20              | 180            | North Baja Pipeline, LLC                                | 63,300,000                      | -                                 | 63,300,000                      |
| 21              | 187            | Mojave Pipeline Company, LLC                            | 57,900,000                      | -                                 | 57,900,000                      |
| 22              | 188            | Kern River Gas Transmission Company                     | 197,800,000                     | -                                 | 197,800,000                     |
| 23              | 189            | Standard Pacific Gas Line, Inc.                         | 33,100,000                      | -                                 | 33,100,000                      |
| 24              | 190            | Tuscarora Gas Transmission Company                      | 56,400,000                      | -                                 | 56,400,000                      |
| 25              | 191            | Arizona Public Service Company                          | 2,050,000                       | -                                 | 2,050,000                       |
| 26              | 192            | Alpine Natural Gas Operating Company No. One LLC        | 1,220,000                       | -                                 | 1,220,000                       |
| 27              | 193            | Southwest Transmission Cooperative, Inc.                | 728,000                         | -                                 | 728,000                         |
| 28              | 194            | West Coast Gas Company, Inc.                            | 744,000                         | -                                 | 744,000                         |
| 29              | 195            | Wild Goose Storage, LLC                                 | 147,900,000                     | -                                 | 147,900,000                     |
| 30              | 196            | Questar Southern Trails Pipeline Company                | 5,900,000                       | -                                 | 5,900,000                       |
| 31              | 197            | El Paso Natural Gas Company, LLC                        | 30,300,000                      | -                                 | 30,300,000                      |
| 32              | 198            | Lodi Gas Storage, LLC                                   | 124,200,000                     | -                                 | 124,200,000                     |
| 33              | 201            | Verizon California, Inc.                                | 2,611,300,000                   | -                                 | 2,611,300,000                   |
| 34              | 202            | CenturyTel of Eastern Oregon, Inc.                      | 23,700                          | -                                 | 23,700                          |
| 35              | 203            | Frontier Communications of the Southwest, Inc.          | 6,720,000                       | -                                 | 6,720,000                       |
| 36              | 205            | The Ponderosa Telephone Company                         | 27,900,000                      | -                                 | 27,900,000                      |
| 37              | 209            | Pinnacles Telephone Co.                                 | 1,070,000                       | -                                 | 1,070,000                       |
| 38              | 210            | Calaveras Telephone Company                             | 12,800,000                      | -                                 | 12,800,000                      |
| 39              | 228            | Ducor Telephone Company                                 | 4,110,000                       | -                                 | 4,110,000                       |
| 40              | 235            | Foresthill Telephone Co.                                | 17,000,000                      | -                                 | 17,000,000                      |
| 41              | 239            | Hornitos Telephone Company                              | 696,000                         | -                                 | 696,000                         |
| 42              | 240            | Happy Valley Telephone Company                          | 1,250,000                       | -                                 | 1,250,000                       |
| 43              | 246            | Kerman Telephone Co.                                    | 25,200,000                      | -                                 | 25,200,000                      |
| 44              | 279            | Pacific Bell Telephone Company                          | 5,903,100,000                   | -                                 | 5,903,100,000                   |
| 45              | 284            | Citizens Telecommunications Company of California, Inc. | 72,100,000                      | -                                 | 72,100,000                      |
| 46              | 286            | Sierra Telephone Company, Inc.                          | 50,000,000                      | -                                 | 50,000,000                      |
| 47              | 294            | Consolidated Communications of California Company       | 139,800,000                     | -                                 | 139,800,000                     |
| 48              | 301            | The Siskiyou Telephone Company                          | 55,200,000                      | -                                 | 55,200,000                      |
| 49              | 327            | Volcano Telephone Company                               | 27,400,000                      | -                                 | 27,400,000                      |
| 50              | 328            | Cal-Ore Telephone Co.                                   | 7,290,000                       | -                                 | 7,290,000                       |
| 51              | 330            | Winterhaven Telephone Company                           | 1,540,000                       | -                                 | 1,540,000                       |

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## Board-Adopted Unitary Values

| Item No. | SBE No. | Assessee Name                                    | 2016 Board-Adopted Value | 2016 Board-Adopted Penalty | 2016 Board-Adopted Total |
|----------|---------|--|--------------------------|----------------------------|--------------------------|
| 52       | 402     | CALNEV Pipe Line LLC                             | 63,500,000               | -                          | 63,500,000               |
| 53       | 407     | Valero Refining Company - California             | 768,000                  | 76,800                     | 844,800                  |
| 54       | 409     | West Coast Pipe Lines                            | 193,000,000              | -                          | 193,000,000              |
| 55       | 410     | Homestake Mining Company of California           | 32,800                   | -                          | 32,800                   |
| 56       | 412     | Kings County Canal Company                       | 1,210,000                | -                          | 1,210,000                |
| 57       | 428     | CPN Pipeline Company                             | 34,700,000               | -                          | 34,700,000               |
| 58       | 429     | Chevron USA, Inc.                                | 94,800,000               | -                          | 94,800,000               |
| 59       | 435     | Natomas Central Mutual Water Company             | 131,000                  | 13,100                     | 144,100                  |
| 60       | 461     | SFPP, L.P.                                       | 477,600,000              | -                          | 477,600,000              |
| 61       | 462     | Tesoro Refining and Marketing Company, LLC       | 1,190,000                | -                          | 1,190,000                |
| 62       | 464     | Ventura Pipeline System-(Ellwood Pipeline, Inc.) | 916,000                  | -                          | 916,000                  |
| 63       | 467     | Phillips 66 Company                              | 446,000                  | -                          | 446,000                  |
| 64       | 468     | Shell California Pipeline Company LLC            | 4,970,000                | -                          | 4,970,000                |
| 65       | 469     | San Ardo Pipeline Company                        | 12,200,000               | -                          | 12,200,000               |
| 66       | 475     | Searles Valley Minerals Inc.                     | 2,860,000                | -                          | 2,860,000                |
| 67       | 476     | Chevron USA, Inc.                                | 7,470,000                | -                          | 7,470,000                |
| 68       | 478     | California Gas Gathering, Inc.                   | 43,500                   | -                          | 43,500                   |
| 69       | 479     | Chevron Pipe Line Company                        | 23,700,000               | -                          | 23,700,000               |
| 70       | 480     | Phillips 66 Pipeline LLC                         | 91,600,000               | -                          | 91,600,000               |
| 71       | 486     | Pacific Pipeline System, LLC                     | 65,700,000               | -                          | 65,700,000               |
| 72       | 488     | Plains West Coast Terminals, LLC                 | 3,640,000                | -                          | 3,640,000                |
| 73       | 489     | California Resources Production Corporation      | 3,140,000                | 314,000                    | 3,454,000                |
| 74       | 490     | Crimson California Pipeline, L.P.                | 18,500,000               | -                          | 18,500,000               |
| 75       | 491     | SMF Pipeline                                     | 5,200,000                | -                          | 5,200,000                |
| 76       | 492     | San Pablo Bay Pipeline Company LLC               | 85,700,000               | -                          | 85,700,000               |
| 77       | 493     | Cardinal Pipeline, LP                            | 9,420,000                | -                          | 9,420,000                |
| 78       | 802     | Central Oregon & Pacific Railroad                | 2,930,000                | -                          | 2,930,000                |
| 79       | 804     | BNSF Railway Company                             | 1,618,000,000            | -                          | 1,618,000,000            |
| 80       | 808     | West Isle Line, Inc.                             | 159,000                  | -                          | 159,000                  |
| 81       | 810     | California Northern Railroad                     | 37,200,000               | -                          | 37,200,000               |
| 82       | 812     | Ventura County Railroad                          | 4,010,000                | -                          | 4,010,000                |
| 83       | 813     | Pacific Harbor Lines                             | 29,100,000               | -                          | 29,100,000               |
| 84       | 815     | Mendocino Railway                                | 912,000                  | -                          | 912,000                  |
| 85       | 817     | Tulare Valley Railroad                           | 308,000                  | 77,000                     | 385,000                  |
| 86       | 818     | Central California Traction Company              | 8,250,000                | 825,000                    | 9,075,000                |
| 87       | 822     | Pacific Sun Railroad, L.L.C.                     | 1,290,000                | -                          | 1,290,000                |
| 88       | 826     | Sacramento Valley Railroad, LLC                  | 2,490,000                | -                          | 2,490,000                |
| 89       | 827     | Northwestern Pacific Railroad Company            | 2,690,000                | -                          | 2,690,000                |
| 90       | 831     | Santa Cruz & Monterey Bay Railway Company        | 1,150,000                | -                          | 1,150,000                |
| 91       | 834     | LRY, LLC   | 215,000                  | -                          | 215,000                  |
| 92       | 835     | Pacific Imperial Railroad                        | 5,780,000                | 578,000                    | 6,358,000                |
| 93       | 839     | The Oakland Terminal Railway Company             | 7,100                    | -                          | 7,100                    |
| 94       | 843     | Union Pacific Railroad Company                   | 2,412,500,000            | -                          | 2,412,500,000            |
| 95       | 850     | Modesto & Empire Traction Company                | 37,400,000               | -                          | 37,400,000               |
| 96       | 857     | Richmond Pacific Railroad Corporation            | 1,850,000                | -                          | 1,850,000                |
| 97       | 861     | Quincy Railroad Company                          | 383,000                  | -                          | 383,000                  |
| 98       | 865     | San Diego & Imperial Valley Railroad Co. Inc.    | 5,410,000                | -                          | 5,410,000                |
| 99       | 869     | Coast Belle Railroad Corporation                 | 653,000                  | 163,250                    | 816,250                  |
| 100      | 878     | Stockton Terminal and Eastern Railway            | 5,120,000                | -                          | 5,120,000                |
| 101      | 882     | Trona Railway Co.                                | 16,100,000               | -                          | 16,100,000               |
| 102      | 883     | McCloud Railway Company                          | 346,000                  | 34,600                     | 380,600                  |

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|----------|---------|---|--------------------------|----------------------------|--------------------------|
| 103      | 889     | Yreka Western Railroad                      | 212,000                  | 53,000                     | 265,000                  |
| 104      | 894     | Napa Valley Wine Train, Inc.                | 22,400,000               | -                          | 22,400,000               |
| 105      | 896     | Santa Cruz Big Trees & Pacific Railway Co.  | 2,860,000                | -                          | 2,860,000                |
| 106      | 897     | San Joaquin Valley Railroad Company         | 21,500,000               | -                          | 21,500,000               |
| 107      | 898     | Sierra Northern Railway                     | 5,680,000                | -                          | 5,680,000                |
| 108      | 899     | Arizona & California Railroad Company       | 3,270,000                | -                          | 3,270,000                |
| 109      | 1100    | AES Alamitos, LLC                           | 134,000,000              | -                          | 134,000,000              |
| 110      | 1101    | AES Redondo Beach, LLC                      | 108,100,000              | -                          | 108,100,000              |
| 111      | 1102    | AES Huntington Beach, LLC                   | 55,800,000               | -                          | 55,800,000               |
| 112      | 1103    | Dynegy Moss Landing, LLC                    | 322,500,000              | -                          | 322,500,000              |
| 113      | 1104    | Dynegy Morro Bay, LLC                       | 13,200,000               | -                          | 13,200,000               |
| 114      | 1105    | Dynegy Oakland, LLC                         | 2,370,000                | -                          | 2,370,000                |
| 115      | 1106    | Cabrillo Power I LLC                        | 76,100,000               | -                          | 76,100,000               |
| 116      | 1107    | Cabrillo Power II LLC                       | 5,010,000                | -                          | 5,010,000                |
| 117      | 1108    | NRG Potrero, LLC                            | 18,700,000               | -                          | 18,700,000               |
| 118      | 1109    | NRG Delta, LLC                              | 63,200,000               | -                          | 63,200,000               |
| 119      | 1110    | El Segundo Power LLC                        | 12,600,000               | -                          | 12,600,000               |
| 120      | 1111    | Long Beach Generation LLC                   | 48,300,000               | -                          | 48,300,000               |
| 121      | 1112    | La Paloma Generating Company, LLC           | 168,800,000              | -                          | 168,800,000              |
| 122      | 1113    | NRG California South LP - Coolwater         | 7,580,000                | -                          | 7,580,000                |
| 123      | 1114    | NRG California South LP - Mandalay          | 27,800,000               | -                          | 27,800,000               |
| 124      | 1115    | NRG California South LP - Ormond Beach      | 50,900,000               | -                          | 50,900,000               |
| 125      | 1116    | NRG California South LP - Etiwanda          | 23,500,000               | -                          | 23,500,000               |
| 126      | 1117    | NRG California South LP - Ellwood           | 7,050,000                | -                          | 7,050,000                |
| 127      | 1122    | AltaGas San Joaquin Energy Inc. - Hanford   | 47,800,000               | -                          | 47,800,000               |
| 128      | 1123    | AltaGas San Joaquin Energy Inc. - Henrietta | 48,500,000               | -                          | 48,500,000               |
| 129      | 1124    | AltaGas San Joaquin Energy Inc. - Tracy     | 277,500,000              | -                          | 277,500,000              |
| 130      | 1126    | Elk Hills Power, LLC                        | 315,500,000              | -                          | 315,500,000              |
| 131      | 1127    | High Desert Power Trust                     | 224,800,000              | -                          | 224,800,000              |
| 132      | 1128    | Delta Energy Center, LLC                    | 259,000,000              | -                          | 259,000,000              |
| 133      | 1129    | Gilroy Energy Center, LLC                   | 39,600,000               | -                          | 39,600,000               |
| 134      | 1131    | Pastoria Energy Facility, LLC               | 361,400,000              | -                          | 361,400,000              |
| 135      | 1132    | CCFC Sutter Energy, LLC                     | 110,400,000              | -                          | 110,400,000              |
| 136      | 1133    | Metcalf Energy Center, LLC                  | 189,000,000              | -                          | 189,000,000              |
| 137      | 1134    | Otay Mesa Generating Company, LLC           | 353,200,000              | -                          | 353,200,000              |
| 138      | 1136    | Blythe Energy, Inc.                         | 305,700,000              | -                          | 305,700,000              |
| 139      | 1137    | Sunrise Power Company, LLC                  | 171,700,000              | -                          | 171,700,000              |
| 140      | 1141    | Indigo Generation LLC                       | 39,000,000               | -                          | 39,000,000               |
| 141      | 1142    | Larkspur Energy LLC                         | 34,300,000               | -                          | 34,300,000               |
| 142      | 1143    | Los Esteros Critical Energy Facility, LLC   | 267,600,000              | -                          | 267,600,000              |
| 143      | 1145    | Harbor Cogeneration Company, LLC            | 4,040,000                | -                          | 4,040,000                |
| 144      | 1146    | CES Placerita, Inc.                         | 442,000                  | -                          | 442,000                  |
| 145      | 1148    | Inland Empire Energy Center, LLC            | 253,800,000              | -                          | 253,800,000              |
| 146      | 1149    | AltaGas Sonoran Energy Inc.                 | 1,500,000                | -                          | 1,500,000                |
| 147      | 1150    | Midway Power LLC                            | 3,750,000                | -                          | 3,750,000                |
| 148      | 1151    | Russell City Energy Company, LLC            | 512,700,000              | -                          | 512,700,000              |
| 149      | 1152    | Panoche Energy Center, LLC                  | 272,900,000              | -                          | 272,900,000              |
| 150      | 1153    | Midway Peaking, LLC                         | 70,300,000               | -                          | 70,300,000               |
| 151      | 1154    | Bicent (California) Malburg, LLC            | 74,300,000               | -                          | 74,300,000               |
| 152      | 1155    | Orange Grove Energy, L.P.                   | 58,300,000               | -                          | 58,300,000               |
| 153      | 1157    | NRG Marsh Landing LLC                       | 642,800,000              | -                          | 642,800,000              |

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|-----------------|----------------|---|---------------------------------|-----------------------------------|---------------------------------|
| 154             | 1158           | El Segundo Energy Center LLC                | 552,700,000                     | -                                 | 552,700,000                     |
| 155             | 1159           | Mariposa Energy, LLC                        | 151,500,000                     | -                                 | 151,500,000                     |
| 156             | 1160           | CPV Sentinel, LLC                           | 643,300,000                     | -                                 | 643,300,000                     |
| 157             | 1161           | Oakley Generating Station                   | 5,390,000                       | -                                 | 5,390,000                       |
| 158             | 1162           | Walnut Creek Energy, LLC                    | 483,700,000                     | -                                 | 483,700,000                     |
| 159             | 1164           | Pio Pico Energy Center, LLC                 | 210,000,000                     | -                                 | 210,000,000                     |
| 160             | 1165           | Malaga Power, LLC                           | 20,100,000                      | -                                 | 20,100,000                      |
| 161             | 2014           | Sprint Communications Company, L.P.         | 171,400,000                     | -                                 | 171,400,000                     |
| 162             | 2099           | Smart City Networks LP                      | 5,830,000                       | 583,000                           | 6,413,000                       |
| 163             | 2274           | MCI Communications Services, Inc.           | 398,500,000                     | -                                 | 398,500,000                     |
| 164             | 2310           | AT&T Communications                         | 658,900,000                     | -                                 | 658,900,000                     |
| 165             | 2372           | MCI Metro Access Transmission Services, LLC | 87,400,000                      | -                                 | 87,400,000                      |
| 166             | 2376           | Working Assets Funding Service, Inc.        | 286,000                         | -                                 | 286,000                         |
| 167             | 2381           | Mitel NetSolutions, Inc.                    | 125,000                         | -                                 | 125,000                         |
| 168             | 2383           | Matrix Telecom, Inc.                        | 134,000                         | -                                 | 134,000                         |
| 169             | 2416           | NOS Communications, Inc.                    | 786,000                         | -                                 | 786,000                         |
| 170             | 2430           | Electric Lightwave, LLC                     | 66,500,000                      | -                                 | 66,500,000                      |
| 171             | 2437           | Dialink Corporation                         | 16,100                          | 1,610                             | 17,710                          |
| 172             | 2463           | CenturyLink Communications LLC              | 164,400,000                     | -                                 | 164,400,000                     |
| 173             | 2470           | Cincinnati Bell Any Distance, Inc.          | 6,000                           | -                                 | 6,000                           |
| 174             | 2532           | Los Angeles SMSA Ltd., Partnership          | 1,101,700,000                   | -                                 | 1,101,700,000                   |
| 175             | 2552           | Fresno MSA Limited Partnership              | 113,800,000                     | -                                 | 113,800,000                     |
| 176             | 2559           | Cellco Partnership                          | 1,448,600,000                   | -                                 | 1,448,600,000                   |
| 177             | 2602           | Digital Communications Network, Inc.        | 8,200                           | -                                 | 8,200                           |
| 178             | 2606           | AT&T Mobility LLC                           | 3,104,400,000                   | -                                 | 3,104,400,000                   |
| 179             | 2658           | Intouch America, Inc.                       | 38,600                          | 3,860                             | 42,460                          |
| 180             | 2669           | California RSA #4 Partnership               | 17,900,000                      | -                                 | 17,900,000                      |
| 181             | 2671           | California Rural Service Area #1, Inc.      | 33,800,000                      | -                                 | 33,800,000                      |
| 182             | 2681           | Everything Wireless, LLC                    | 150,000                         | -                                 | 150,000                         |
| 183             | 2683           | Pay-Less Cellular, Inc.                     | 62,100                          | 15,525                            | 77,625                          |
| 184             | 2720           | Sprint Telephony PCS, L.P.                  | 1,138,200,000                   | -                                 | 1,138,200,000                   |
| 185             | 2748           | T-Mobile West, LLC                          | 1,652,900,000                   | -                                 | 1,652,900,000                   |
| 186             | 2760           | Fisher Wireless Services, Inc.              | 1,510,000                       | -                                 | 1,510,000                       |
| 187             | 2772           | Globalstar USA, LLC                         | 2,720,000                       | -                                 | 2,720,000                       |
| 188             | 2773           | Accessible Wireless, LLC                    | 380,000                         | 38,000                            | 418,000                         |
| 189             | 2775           | Nextlink Wireless, LLC                      | 1,180,000                       | -                                 | 1,180,000                       |
| 190             | 2780           | i-wireless, LLC                             | 6,300                           | -                                 | 6,300                           |
| 191             | 2783           | Flat West Wireless, LLC                     | 1,410,000                       | 141,000                           | 1,551,000                       |
| 192             | 2784           | Greatcall, Inc.                             | 4,150,000                       | -                                 | 4,150,000                       |
| 193             | 2785           | Public Wireless, Inc.                       | 195,000                         | 19,500                            | 214,500                         |
| 194             | 2787           | Mother Lode Internet, LLC                   | 57,800                          | 5,780                             | 63,580                          |
| 195             | 2788           | NTT Docomo USA, Inc.                        | 59,200                          | -                                 | 59,200                          |
| 196             | 2790           | UVNV, Inc.                                  | 1,660,000                       | 166,000                           | 1,826,000                       |
| 197             | 2793           | Bandwidth.com, Inc.                         | 23,300                          | 2,330                             | 25,630                          |
| 198             | 2794           | PLDT (US) Mobility, LLC                     | 146,000                         | 14,600                            | 160,600                         |
| 199             | 2797           | Stream Communications, LLC                  | 119,000                         | -                                 | 119,000                         |
| 200             | 3002           | American Messaging Services, LLC            | 716,000                         | -                                 | 716,000                         |
| 201             | 3039           | Fresno Mobile Radio, Inc.                   | 282,000                         | -                                 | 282,000                         |
| 202             | 3362           | Madera Radio Dispatch, Inc.                 | 401,000                         | -                                 | 401,000                         |
| 203             | 3430           | Spok, Inc.                                  | 1,560,000                       | -                                 | 1,560,000                       |
| 204             | 7503           | Verizon Select Services, Inc.               | 2,530,000                       | -                                 | 2,530,000                       |

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|----------|---------|---|--------------------------|----------------------------|--------------------------|
| 205      | 7512    | Frontier Communications of America, Inc.              | 2,010,000                | -                          | 2,010,000                |
| 206      | 7516    | Cybernet Communications Inc.                          | 227,000                  | 22,700                     | 249,700                  |
| 207      | 7538    | Tremcom International, Inc.                           | 15,400                   | 1,540                      | 16,940                   |
| 208      | 7544    | Telswitch, Inc.                                       | 4,400                    | 440                        | 4,840                    |
| 209      | 7560    | XO Communications Services, L.L.C.                    | 57,300,000               | -                          | 57,300,000               |
| 210      | 7571    | Network Enhanced Technologies, Inc.                   | 10,000                   | -                          | 10,000                   |
| 211      | 7580    | Securus Technologies, Inc.                            | 1,240,000                | -                          | 1,240,000                |
| 212      | 7581    | ABS-CBN Telecom North America, Inc.                   | 71,700                   | -                          | 71,700                   |
| 213      | 7621    | SES Americom California, Inc.                         | 3,070,000                | -                          | 3,070,000                |
| 214      | 7631    | Worldnet Communications Services Inc.                 | 2,300                    | -                          | 2,300                    |
| 215      | 7638    | Integrated Telemangement Services, Inc.               | 56,700                   | -                          | 56,700                   |
| 216      | 7640    | Cox California Telcom, LLC                            | 56,900,000               | -                          | 56,900,000               |
| 217      | 7660    | U.S. South Communications, Inc.                       | 733,000                  | -                          | 733,000                  |
| 218      | 7690    | CCT Telecommunications, Inc.                          | 8,500                    | -                          | 8,500                    |
| 219      | 7699    | Legacy Long Distance International, Inc.              | 499,000                  | -                          | 499,000                  |
| 220      | 7707    | Consolidated Communications Enterprise Services, Inc. | 92,400                   | -                          | 92,400                   |
| 221      | 7732    | NTT America, Inc.                                     | 20,200,000               | -                          | 20,200,000               |
| 222      | 7735    | Pacific Centrex Services, Inc.                        | 70,100                   | 17,525                     | 87,625                   |
| 223      | 7757    | U.S. TelePacific Corp.                                | 109,100,000              | -                          | 109,100,000              |
| 224      | 7758    | BT Americas Inc.                                      | 8,150,000                | -                          | 8,150,000                |
| 225      | 7761    | Level 3 Communications, LLC                           | 585,700,000              | -                          | 585,700,000              |
| 226      | 7766    | KDDI America, Inc.                                    | 8,000,000                | -                          | 8,000,000                |
| 227      | 7769    | Airnex Communications, Inc.                           | 7,400                    | 740                        | 8,140                    |
| 228      | 7778    | Zayo Group, LLC                                       | 240,700,000              | -                          | 240,700,000              |
| 229      | 7781    | KT America, Inc.                                      | 131,000                  | -                          | 131,000                  |
| 230      | 7791    | O1 Communications, Inc.                               | 680,000                  | 68,000                     | 748,000                  |
| 231      | 7792    | Point To Point, Inc.                                  | 1,220,000                | -                          | 1,220,000                |
| 232      | 7799    | Wilshire Connection, LLC                              | 7,270,000                | -                          | 7,270,000                |
| 233      | 7800    | Earthlink Business, LLC                               | 3,350,000                | -                          | 3,350,000                |
| 234      | 7811    | Public Communications Services, Inc.                  | 340,000                  | -                          | 340,000                  |
| 235      | 7813    | Advanced Telecom, Inc.                                | 27,500                   | -                          | 27,500                   |
| 236      | 7814    | PAETEC Communications, Inc.                           | 7,570,000                | -                          | 7,570,000                |
| 237      | 7824    | Audeamus  | 8,790,000                | -                          | 8,790,000                |
| 238      | 7832    | Astound Broadband LLC                                 | 54,700,000               | -                          | 54,700,000               |
| 239      | 7845    | San Carlos Telecom, Inc.                              | 43,900                   | -                          | 43,900                   |
| 240      | 7846    | The Telephone Connection Local Services, LLC          | 3,400                    | 340                        | 3,740                    |
| 241      | 7852    | Telstra Incorporated                                  | 7,850,000                | 785,000                    | 8,635,000                |
| 242      | 7866    | Telmex USA, LLC                                       | 8,920,000                | -                          | 8,920,000                |
| 243      | 7871    | Verizon Online LLC                                    | 158,500,000              | -                          | 158,500,000              |
| 244      | 7872    | Infotech Telecommunications & Network, Inc.           | 22,900                   | -                          | 22,900                   |
| 245      | 7876    | Total Call International, Inc.                        | 72,800                   | 7,280                      | 80,080                   |
| 246      | 7880    | Quick-Tel, Inc.                                       | 2,300                    | 230                        | 2,530                    |
| 247      | 7894    | Ponderosa Cablevision                                 | 5,370,000                | -                          | 5,370,000                |
| 248      | 7902    | ANPI Business, LLC                                    | 80,500                   | -                          | 80,500                   |
| 249      | 7907    | Telscape Communications, Inc.                         | 1,380,000                | 345,000                    | 1,725,000                |
| 250      | 7913    | VCOM Solutions, Inc.                                  | 143,000                  | 14,300                     | 157,300                  |
| 251      | 7914    | McLeodUSA Telecommunications Services, Inc.           | 900,000                  | -                          | 900,000                  |
| 252      | 7916    | Peak Communications, Inc.                             | 8,500                    | -                          | 8,500                    |
| 253      | 7934    | Telecom House Inc.                                    | 91,200                   | 22,800                     | 114,000                  |
| 254      | 7940    | Consumer Telcom, Inc.                                 | 2,700                    | -                          | 2,700                    |
| 255      | 7945    | ZTG, Inc.   | 7,800                    | -                          | 7,800                    |

## STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION

Lien Date 2016

## Board-Adopted Unitary Values

| Item No. | SBE No. | Assessee Name  | 2016 Board-Adopted Value | 2016 Board-Adopted Penalty | 2016 Board-Adopted Total |
|----------|---------|--|--------------------------|----------------------------|--------------------------|
| 256      | 7948    | Satcom Direct Government, Inc.                               | 2,840,000                | -                          | 2,840,000                |
| 257      | 7949    | Call America, Inc.   | 28,000                   | -                          | 28,000                   |
| 258      | 7950    | ATMC, Inc.   | 6,100                    | 1,525                      | 7,625                    |
| 259      | 7952    | Advanced Tel, Inc.   | 4,000                    | 400                        | 4,400                    |
| 260      | 7953    | Openpop.com, Inc.  | 133,000                  | -                          | 133,000                  |
| 261      | 7955    | Enhanced Communications Network, Inc.                        | 47,900                   | -                          | 47,900                   |
| 262      | 7956    | Telespan Communications, LLC                                 | 32,500                   | -                          | 32,500                   |
| 263      | 7959    | Airespring, Inc.   | 733,000                  | -                          | 733,000                  |
| 264      | 7960    | CallTower, Inc.  | 520,000                  | 52,000                     | 572,000                  |
| 265      | 7961    | SureWest Televideo   | 112,400,000              | -                          | 112,400,000              |
| 266      | 7969    | Intelsat Global Service LLC                                  | 8,890,000                | -                          | 8,890,000                |
| 267      | 7972    | Reliance Globalcom Services, Inc.                            | 3,710,000                | -                          | 3,710,000                |
| 268      | 7973    | Alliance Payphone, Inc.                                      | 16,300                   | -                          | 16,300                   |
| 269      | 7978    | Legent Communications Corporation                            | 7,600                    | 760                        | 8,360                    |
| 270      | 7980    | Teledata Solutions, Inc.                                     | 214,000                  | 53,500                     | 267,500                  |
| 271      | 7982    | Crown Castle NG West, LLC                                    | 184,200,000              | -                          | 184,200,000              |
| 272      | 7985    | inContact, Inc.  | 5,410,000                | -                          | 5,410,000                |
| 273      | 7988    | Global Tel*Link Corporation                                  | 21,300,000               | -                          | 21,300,000               |
| 274      | 7990    | ComNet(USA) LLC  | 344,000                  | -                          | 344,000                  |
| 275      | 7992    | NobelTel, LLC  | 14,300                   | -                          | 14,300                   |
| 276      | 7993    | Clear World Communications Corporation                       | 12,900                   | 1,290                      | 14,190                   |
| 277      | 7994    | Utility Telecom Group, LLC                                   | 2,230,000                | -                          | 2,230,000                |
| 278      | 7996    | RuralWest - Western Rural Broadband, Inc.                    | 200,000                  | 20,000                     | 220,000                  |
| 279      | 7997    | Edison Carrier Solutions                                     | 74,300,000               | -                          | 74,300,000               |
| 280      | 7998    | Norcast Communications Corporation                           | 967,000                  | -                          | 967,000                  |
| 281      | 7999    | Purple Communications Inc.                                   | 7,040,000                | -                          | 7,040,000                |
| 282      | 8002    | Neutral Tandem - California, LLC                             | 3,540,000                | -                          | 3,540,000                |
| 283      | 8004    | Greenfield Communications, Inc.                              | 328,000                  | 32,800                     | 360,800                  |
| 284      | 8005    | Vodafone US Inc.   | 1,650,000                | -                          | 1,650,000                |
| 285      | 8006    | Lucky Communications, Inc.                                   | 6,300                    | -                          | 6,300                    |
| 286      | 8010    | Advantage Wireless   | 110,000                  | -                          | 110,000                  |
| 287      | 8013    | Worldwide Telecommunications, Inc.                           | 2,000                    | -                          | 2,000                    |
| 288      | 8015    | China Telecom (Americas) Corporation                         | 19,900,000               | -                          | 19,900,000               |
| 289      | 8017    | Locus Telecommunications, Inc.                               | 154,000                  | 15,400                     | 169,400                  |
| 290      | 8023    | One Phone, Inc.  | 42,400                   | -                          | 42,400                   |
| 291      | 8024    | TC Telephone, LLC  | 5,200                    | -                          | 5,200                    |
| 292      | 8026    | Nationwide Telecom, Inc.                                     | 43,400                   | 4,340                      | 47,740                   |
| 293      | 8027    | Blue Casa Telephone LLC                                      | 34,300                   | -                          | 34,300                   |
| 294      | 8029    | IPC Network Services, Inc.                                   | 182,000                  | -                          | 182,000                  |
| 295      | 8031    | Backbone Communications, Inc.                                | 88,400                   | -                          | 88,400                   |
| 296      | 8032    | BCE Nexxia Corporation                                       | 40,300                   | -                          | 40,300                   |
| 297      | 8037    | CA-CLEC LLC  | 5,450,000                | -                          | 5,450,000                |
| 298      | 8038    | Telecom Carrier Access, LLC                                  | 16,200                   | -                          | 16,200                   |
| 299      | 8041    | DMR Communications, Inc.                                     | 109,000                  | -                          | 109,000                  |
| 300      | 8042    | Paxio, Inc.  | 1,650,000                | -                          | 1,650,000                |
| 301      | 8044    | Intermetro Communications, Inc.                              | 274,000                  | 27,400                     | 301,400                  |
| 302      | 8046    | West Telecom Services Holdings LLC                           | 1,130,000                | -                          | 1,130,000                |
| 303      | 8047    | Syniverse Technologies, Inc.                                 | 408,000                  | -                          | 408,000                  |
| 304      | 8048    | Bright House Networks Information Services (California), LLC | 18,900                   | -                          | 18,900                   |
| 305      | 8049    | Birch Communications, Inc.                                   | 3,490,000                | -                          | 3,490,000                |
| 306      | 8051    | Inteltrace, Inc.   | 326,000                  | -                          | 326,000                  |

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**

**Lien Date 2016**

**Board-Adopted Unitary Values**

| <b>Item No.</b> | <b>SBE No.</b> | <b>Assessee Name</b>                                     | <b>2016 Board-Adopted Value</b> | <b>2016 Board-Adopted Penalty</b> | <b>2016 Board-Adopted Total</b> |
|-----------------|----------------|--|---------------------------------|-----------------------------------|---------------------------------|
| 307             | 8057           | Vertex Telecom, Inc.                                     | 346,000                         | 34,600                            | 380,600                         |
| 308             | 8061           | Charter Fiberlink CA-CCO, LLC                            | 20,300,000                      | -                                 | 20,300,000                      |
| 309             | 8063           | Time Warner Cable Information Services (California), LLC | 110,700,000                     | -                                 | 110,700,000                     |
| 310             | 8065           | Connectto Communications, Inc.                           | 9,700                           | 970                               | 10,670                          |
| 311             | 8066           | Calmtel USA, Inc.  | 11,300                          | 1,130                             | 12,430                          |
| 312             | 8067           | Sunesys, LLC   | 128,000,000                     | -                                 | 128,000,000                     |
| 313             | 8068           | North County Communications Corp                         | 123,000                         | 30,750                            | 153,750                         |
| 314             | 8071           | Verizon Long Distance LLC                                | 54,200                          | -                                 | 54,200                          |
| 315             | 8072           | Cypress Communications, LLC                              | 79,000                          | 7,900                             | 86,900                          |
| 316             | 8074           | Silv Communication, Inc.                                 | 48,300                          | 4,830                             | 53,130                          |
| 317             | 8075           | TCNI Operating Company, LLC                              | 2,130,000                       | -                                 | 2,130,000                       |
| 318             | 8076           | OPEX Communications, Inc.                                | 61,100                          | -                                 | 61,100                          |
| 319             | 8077           | NewPath Networks, LLC                                    | 29,600,000                      | -                                 | 29,600,000                      |
| 320             | 8078           | U.S. Telecom Long Distance, Inc.                         | 6,400                           | -                                 | 6,400                           |
| 321             | 8079           | Cal-Ore Communications, Inc.                             | 1,340,000                       | -                                 | 1,340,000                       |
| 322             | 8080           | Ymax Communications Corporation                          | 27,900                          | -                                 | 27,900                          |
| 323             | 8081           | Sonic Telecom, LLC                                       | 17,100,000                      | -                                 | 17,100,000                      |
| 324             | 8082           | WTI Communications, Inc.                                 | 62,200                          | -                                 | 62,200                          |
| 325             | 8083           | Network Expert Group, Inc.                               | 27,900                          | 2,790                             | 30,690                          |
| 326             | 8086           | ANPI, LLC  | 655,000                         | -                                 | 655,000                         |
| 327             | 8087           | Lighttower Fiber Networks II LLC                         | 18,200                          | -                                 | 18,200                          |
| 328             | 8089           | Conterra Ultra Broadband LLC                             | 11,900,000                      | -                                 | 11,900,000                      |
| 329             | 8090           | Telecommunication Systems, Inc.                          | 210,000                         | -                                 | 210,000                         |
| 330             | 8091           | Roadway Communications, Inc.                             | 18,800                          | -                                 | 18,800                          |
| 331             | 8093           | Extenet Systems (California) LLC                         | 56,800,000                      | -                                 | 56,800,000                      |
| 332             | 8094           | Affiniti, LLC.   | 402,000                         | -                                 | 402,000                         |
| 333             | 8099           | Race Telecommunications, Inc.                            | 24,700,000                      | -                                 | 24,700,000                      |
| 334             | 8100           | Dial Long Distance, Inc.                                 | 5,300                           | 1,325                             | 6,625                           |
| 335             | 8101           | FastBlue Communications, Inc.                            | 51,600                          | 5,160                             | 56,760                          |
| 336             | 8102           | Ekit.Com, Inc.   | 120,000                         | -                                 | 120,000                         |
| 337             | 8104           | Transpac Telecom, Inc.                                   | 2,000                           | 200                               | 2,200                           |
| 338             | 8106           | Raw Bandwidth Telecom, Inc.                              | 201,000                         | -                                 | 201,000                         |
| 339             | 8107           | Convergence Systems                                      | 53,400                          | 13,350                            | 66,750                          |
| 340             | 8109           | Peerless Network of California, LLC                      | 1,650,000                       | -                                 | 1,650,000                       |
| 341             | 8112           | Mosaic Networx, LLC                                      | 26,900                          | 2,690                             | 29,590                          |
| 342             | 8113           | Calcatchers, Inc.  | 634,000                         | 63,400                            | 697,400                         |
| 343             | 8115           | &TV Communications, Inc.                                 | 606,000                         | 60,600                            | 666,600                         |
| 344             | 8116           | PC Landing Corp.   | 15,300,000                      | -                                 | 15,300,000                      |
| 345             | 8117           | Syniverse ICX Corporation                                | 3,270,000                       | -                                 | 3,270,000                       |
| 346             | 8118           | IntelePeer Cloud Communications, LLC                     | 215,000                         | -                                 | 215,000                         |
| 347             | 8119           | Express Telecommunications Network, Inc.                 | 3,700                           | 925                               | 4,625                           |
| 348             | 8120           | TELUS Communications (U.S.) Inc.                         | 899,000                         | -                                 | 899,000                         |
| 349             | 8122           | Bandwidth.com CLEC, LLC                                  | 847,000                         | 84,700                            | 931,700                         |
| 350             | 8124           | Impact Telecom, Inc.                                     | 42,400                          | 4,240                             | 46,640                          |
| 351             | 8127           | Zayo Enterprise Networks, LLC                            | 13,800                          | -                                 | 13,800                          |
| 352             | 8128           | Talton Communications, Inc.                              | 58,900                          | -                                 | 58,900                          |
| 353             | 8129           | Wide Voice, LLC  | 176,000                         | 17,600                            | 193,600                         |
| 354             | 8130           | United Telecom, Inc.                                     | 44,900                          | 4,490                             | 49,390                          |
| 355             | 8131           | Pacific Lightwave  | 76,000                          | 19,000                            | 95,000                          |
| 356             | 8133           | Bestel USA, Inc.   | 78,800                          | -                                 | 78,800                          |
| 357             | 8136           | Plumas Sierra Telecommunications                         | 12,900,000                      | -                                 | 12,900,000                      |

## STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION

Lien Date 2016

## Board-Adopted Unitary Values

| Item No. | SBE No. | Assessee Name                          | 2016 Board-Adopted Value | 2016 Board-Adopted Penalty | 2016 Board-Adopted Total |
|----------|---------|--|--------------------------|----------------------------|--------------------------|
| 358      | 8137    | SnowCrest Telephone, Inc.              | 248,000                  | -                          | 248,000                  |
| 359      | 8138    | Act Tele, Inc.                         | 2,600                    | 260                        | 2,860                    |
| 360      | 8139    | California Broadband Cooperative, Inc. | 45,000,000               | -                          | 45,000,000               |
| 361      | 8140    | California Alliance Telecard, Inc.     | 44,500                   | 11,125                     | 55,625                   |
| 362      | 8141    | CENIC Broadband Initiatives LLC        | 184,000                  | -                          | 184,000                  |
| 363      | 8142    | Dsi-Iti, LLC                           | 46,500                   | -                          | 46,500                   |
| 364      | 8143    | GTT Americas, LLC                      | 7,310,000                | -                          | 7,310,000                |
| 365      | 8144    | GC Pivotal, LLC                        | 13,700,000               | -                          | 13,700,000               |
| 366      | 8145    | Internet Business Services, Inc.       | 13,900                   | 1,390                      | 15,290                   |
| 367      | 8146    | Ssplice Communications, Inc            | 31,900                   | 3,190                      | 35,090                   |
| 368      | 8148    | Digital West Networks, Inc.            | 4,060,000                | -                          | 4,060,000                |
| 369      | 8149    | Ztelephony                             | 5,700                    | -                          | 5,700                    |
| 370      | 8151    | CVIN LLC                               | 76,100,000               | -                          | 76,100,000               |
| 371      | 8152    | Broadband Dynamics, LLC                | 54,000                   | -                          | 54,000                   |
| 372      | 8153    | Advanced Technology Distributors, Inc. | 38,600                   | -                          | 38,600                   |
| 373      | 8154    | Network Innovations, Inc.              | 75,800                   | -                          | 75,800                   |
| 374      | 8155    | Time Warner Cable Business LLC         | 45,000,000               | -                          | 45,000,000               |
| 375      | 8156    | Medallion Telecom Inc.                 | 13,200                   | -                          | 13,200                   |
| 376      | 8158    | RCLEC, Inc.                            | 617,000                  | -                          | 617,000                  |
| 377      | 8159    | X2 Telecom, Inc.                       | 3,530,000                | 353,000                    | 3,883,000                |
| 378      | 8160    | Vodex Communications Corporation       | 41,600                   | -                          | 41,600                   |
| 379      | 8161    | Public Interest Telecom of California  | 74,400                   | -                          | 74,400                   |
| 380      | 8162    | Citrix Communications LLC              | 238,000                  | -                          | 238,000                  |
| 381      | 8164    | NetFortris Acquisition Co., Inc.       | 3,120,000                | -                          | 3,120,000                |
| 382      | 8166    | Global Telco Group Inc.                | 13,800                   | -                          | 13,800                   |
| 383      | 8167    | Inyo Networks, Inc.                    | 43,100                   | -                          | 43,100                   |
| 384      | 8169    | Freedom Telecommunications, LLC        | 47,400,000               | -                          | 47,400,000               |
| 385      | 8170    | Jagat International LLC                | 3,800                    | -                          | 3,800                    |
| 386      | 8171    | Lit San Leandro, LLC                   | 150,000                  | -                          | 150,000                  |
| 387      | 8172    | Cebridge Telecom CA LLC                | 217,000                  | -                          | 217,000                  |
| 388      | 8173    | Masergy Communications, Inc.           | 643,000                  | -                          | 643,000                  |
| 389      | 8174    | ACN Communication Services, LLC        | 7,600                    | 760                        | 8,360                    |
| 390      | 8175    | Granite Telecommunications, LLC        | 917,000                  | -                          | 917,000                  |
| 391      | 8176    | Pay Tel Communications, Inc.           | 7,800                    | 780                        | 8,580                    |
| 392      | 8177    | Kingstone Telecommunications, Inc.     | 15,000                   | -                          | 15,000                   |
| 393      | 8178    | Onvoy, LLC                             | 272,000                  | -                          | 272,000                  |
| 394      | 8179    | DSCI Corporation                       | 15,500                   | -                          | 15,500                   |
| 395      | 8180    | Karuk Tribe                            | 125,000                  | -                          | 125,000                  |
| 396      | 8181    | Five9, Inc.                            | 8,000,000                | -                          | 8,000,000                |
| 397      | 8182    | Ultimate Internet Access, Inc.         | 531,000                  | -                          | 531,000                  |
| 398      | 8183    | NovaTel Ltd., Inc.                     | 185,000                  | -                          | 185,000                  |
| 399      | 8184    | Digital Transportation Corp.           | 62,700                   | 6,270                      | 68,970                   |
| 400      | 8185    | Webpass Telecommunications, LLC        | 199,000                  | 19,900                     | 218,900                  |
|          |         | <b>Grand Total</b>                     | <b>102,684,384,800</b>   | <b>5,378,590</b>           | <b>102,689,763,390</b>   |