916-327-4975

**Contact: Executive Office** 

For Immediate Release May 27, 2020

# Board of Equalization Sets Utility Property Values for Fiscal Year 2020-2021

**Sacramento** – Local governments will receive approximately \$1.82 billion in tax revenue in the upcoming fiscal year because of the California State Board of Equalization's (BOE) assessment of privately owned public utilities and railroads. The values for these properties for Fiscal Year 2020-21 were set at \$120.5 billion by the BOE at its May 27, 2020 meeting in Sacramento by unanimous vote.

Total values are \$8.83 billion more than the \$111.7 billion (after appeals) adopted by the Board last year and will generate approximately \$133 million more in taxes for local governments than in the current fiscal year. Values were set for 346 companies with property in California, which include telephone (long distance, local, and wireless), gas and electric companies, independent power producers, railroads, and inter-county pipelines.

Privately held public utilities are assessed by the BOE statewide. These properties are not subject to Proposition 13 and are reappraised annually at their market value. The market value is a "unitary value" that includes improvements, personal property, and land. A unitary valuation applies to properties owned or used by public utilities and railroads which are considered necessary to their operation.

"The BOE's annual assessment of these properties plays an important role in California's property tax administration system and contributes significantly to local governments throughout the state," stated Chairman Antonio Vazquez. "County governments rely on the assessed values of these public utilities and railroads in their work to levy property taxes that fund local services that benefit the people they serve."

The BOE determines the fair market value on January 1st of each year by considering market conditions, use of the property, income generated by the property, replacement costs, investments in the property, regulatory climate, depreciation, and other factors.

The values set by the BOE are used by county governments to levy local property taxes, which help support county governments, cities, special districts, and schools. Penalties are assessed for late or incomplete filings, or failure to file with the BOE.

More information on the BOE's State-Assessed Properties Program is available at <a href="https://www.boe.ca.gov/proptaxes/sappcont.htm">www.boe.ca.gov/proptaxes/sappcont.htm</a>.

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The Board of Equalization is the only elected tax board in the country. Its five members include four equalization district members, and the State Controller. Under its constitutional mandate, the BOE oversees the assessment practices of the state's 58 county assessors, who are charged with establishing values for over 13 million assessments each year. In addition, the BOE assesses the property of regulated railroads and specific public utilities and assesses and collects the private railroad car tax. The BOE's monthly meetings offer taxpayers and other interested parties opportunities to participate in the formulation of rules and regulations adopted by the Board. For more information on the BOE, visit www.boe.ca.gov.

Please respond to this email if you would like to be removed from this list.

#### Lien Date 2020

			2020	2020	2020
Item	SBE		Board-Adopted	Board-Adopted	<b>Board-Adopted</b>
No.	No.	Assessee Name	Value	Penalty	Total
1	101	Golden State Water Company	1,001,200,000	-	1,001,200,000
2	103	Anza Electric Cooperative, Inc.	14,000,000	-	14,000,000
3	104	Central Valley Gas Storage LLC	28,600,000	-	28,600,000
4	106	PacifiCorp	222,000,000	-	222,000,000
5	119	Trans Bay Cable LLC	461,600,000	20,000,000	481,600,000
6	121	Gill Ranch Storage, LLC	17,900,000	-	17,900,000
7	125	Terra-Gen Dixie Valley, LLC	3,020,000	-	3,020,000
8	135	Pacific Gas and Electric Company	31,712,000,000	-	31,712,000,000
9	141	San Diego Gas & Electric Company	11,488,800,000	-	11,488,800,000
10	146	Sierra Pacific Power Company	79,900,000	-	79,900,000
11	148	Southern California Edison Company	29,802,900,000	-	29,802,900,000
12		Southern California Gas Company	8,306,100,000	-	8,306,100,000
13	152	Southwest Gas Corporation	386,300,000	-	386,300,000
14	153	Transwestern Pipeline Company	620,000	-	620,000
15	156	DATC Path 15, LLC	88,900,000	-	88,900,000
16	160	Valley Electric Association, Inc.	262,000	-	262,000
17	161	Horizon West Transmission, LLC	55,300,000	5,530,000	60,830,000
18	163	Liberty Utilities (Calpeco Electric), LLC	186,700,000	-	186,700,000
19	173	Surprise Valley Electrification Corp.	18,200,000	-	18,200,000
20		Plumas-Sierra Rural Electric Cooperative	72,600,000	-	72,600,000
21		North Baja Pipeline, LLC	68,900,000	-	68,900,000
22		Mojave Pipeline Company, LLC	47,600,000	-	47,600,000
23		Kern River Gas Transmission Company	149,300,000	-	149,300,000
24	189	Standard Pacific Gas Line, Inc.	39,400,000	-	39,400,000
25	190	Tuscarora Gas Transmission Company	66,500,000	-	66,500,000
26	191	Arizona Public Service Company	1,750,000	-	1,750,000
27	192	Alpine Natural Gas Operating Company No. One LLC	847,000	-	847,000
28	193	Arizona Electric Power Cooperative, Inc.	1,510,000	-	1,510,000
29	194	West Coast Gas Company, Inc.	527,000	-	527,000
30	195	Wild Goose Storage, LLC	106,800,000	-	106,800,000
31		Questar Southern Trails Pipeline Company	3,370,000	-	3,370,000
32	197	El Paso Natural Gas Company, LLC	38,800,000	-	38,800,000
33		Lodi Gas Storage, LLC	58,500,000	-	58,500,000
34	201	Frontier California, Inc.	1,946,000,000	-	1,946,000,000
35	202	CenturyTel of Eastern Oregon, Inc.	27,700	-	27,700
36	203	Frontier Communications of the Southwest, Inc.	7,440,000	-	7,440,000
37	205	The Ponderosa Telephone Company	35,200,000	-	35,200,000
38	209	Pinnacles Telephone Co.	1,110,000	-	1,110,000
39	210	Calaveras Telephone Company	10,500,000	-	10,500,000
40	228	Ducor Telephone Company	4,230,000	-	4,230,000
41	235	Foresthill Telephone Co.	16,500,000	-	16,500,000
42	239	Hornitos Telephone Company	1,640,000	-	1,640,000
43	240	Happy Valley Telephone Company	1,980,000	-	1,980,000
44	246	Kerman Telephone Co.	25,100,000	2,510,000	27,610,000
45		Pacific Bell Telephone Company	4,600,300,000	-	4,600,300,000
46	284	Citizens Telecommunications Company of California, Inc.	47,700,000	-	47,700,000
47	286	Sierra Telephone Company, Inc.	62,300,000	-	62,300,000
48	294	Consolidated Communications of California Company	110,500,000	-	110,500,000
49	301	The Siskiyou Telephone Company	68,700,000	-	68,700,000
50	327	Volcano Telephone Company	31,900,000	-	31,900,000
51	328	Cal-Ore Telephone Co.	7,600,000	-	7,600,000

#### Lien Date 2020

			2020	2020	2020
Item	SBE		Board-Adopted	<b>Board-Adopted</b>	<b>Board-Adopted</b>
No.	No.	Assessee Name	Value	Penalty	Total
52	330	Winterhaven Telephone Company	1,440,000	-	1,440,000
53	402	CALNEV Pipe Line LLC	96,400,000	-	96,400,000
54	407	Valero Refining Company - California	652,000	=	652,000
55	409	Torrance Valley Pipeline Company, LLC	242,100,000	=	242,100,000
56	410	Homestake Mining Company of California	40,000	=	40,000
57	412	Kings County Canal Company	972,000	-	972,000
58		Torrance Pipeline Company, LLC	11,400,000	-	11,400,000
59	428	CPN Pipeline Company	25,300,000	=	25,300,000
60	429	Chevron USA, Inc.	93,500,000	=	93,500,000
61	435	Natomas Central Mutual Water Company	131,000	=	131,000
62		SFPP, L.P.	480,700,000	-	480,700,000
63	462	Tesoro Refining and Marketing Company, LLC	939,000	-	939,000
64		Phillips 66 Company	412,000	-	412,000
65	468	Shell California Pipeline Company LLC	5,240,000	-	5,240,000
66	469	San Ardo Pipeline Company	9,530,000	-	9,530,000
67	475	Searles Valley Minerals Inc.	12,900,000	-	12,900,000
68	476	Chevron USA, Inc.	5,440,000	-	5,440,000
69	478	California Gas Gathering, Inc.	150,000	-	150,000
70	480	Phillips 66 Pipeline LLC	114,600,000	-	114,600,000
71	486	Pacific Pipeline System, LLC	34,200,000	-	34,200,000
72	488	Plains West Coast Terminals, LLC	41,900,000	-	41,900,000
73	489	California Resources Production Corporation	5,830,000	-	5,830,000
74	490	Crimson California Pipeline, L.P.	81,500,000	-	81,500,000
75	491	SMF Pipeline	7,720,000	-	7,720,000
76	492	San Pablo Bay Pipeline Company LLC	65,100,000	-	65,100,000
77	493	Cardinal Pipeline, LP	2,080,000	-	2,080,000
78	802	Central Oregon & Pacific Railroad	3,780,000	378,000	4,158,000
79	804	BNSF Railway Company	2,625,900,000	-	2,625,900,000
80	805	Goose Lake Railway, LLC	237,000	-	237,000
81	808	West Isle Line, Inc.	172,000	-	172,000
82	810	California Northern Railroad	30,500,000	3,050,000	33,550,000
83	812	Ventura County Railroad	5,460,000	546,000	6,006,000
84	813	Pacific Harbor Lines	16,400,000	-	16,400,000
85	815	Mendocino Railway	1,140,000	-	1,140,000
86	817	Tulare Valley Railroad	389,000	97,250	486,250
87	818	Central California Traction Company	9,530,000	953,000	10,483,000
88	822	Pacific Sun Railroad, LLC	1,330,000	-	1,330,000
89		St. Paul & Pacific Railroad, LLC	241,000	-	241,000
90	826	Sacramento Valley Railroad, LLC	6,100,000	-	6,100,000
91	827	Northwestern Pacific Railroad Company	2,110,000	-	2,110,000
92	843	Union Pacific Railroad Company	3,291,700,000	-	3,291,700,000
93	849	International Transportation Association LLC	3,800,000	380,000	4,180,000
94	850	Modesto & Empire Traction Company	48,800,000	-	48,800,000
95	857	Richmond Pacific Railroad Corporation	3,070,000	-	3,070,000
96	861	Quincy Railroad Company	213,000	-	213,000
97	865	San Diego & Imperial Valley Railroad Co. Inc.	3,110,000	311,000	3,421,000
98	869	Coast Belle Rail Corporation	912,000	228,000	1,140,000
99	878	Stockton Terminal and Eastern Railway	5,570,000	-	5,570,000
100	881	San Francisco Bay Railway, LLC	3,860,000	-	3,860,000
101	882	Trona Railway Company LLC	15,500,000	-	15,500,000
102	883	McCloud Railway Company	138,000	13,800	151,800

#### Lien Date 2020

			2020	2020	2020
Item	SBE		Board-Adopted	<b>Board-Adopted</b>	<b>Board-Adopted</b>
No.	No.	Assessee Name	Value	Penalty	Total
103	889	Yreka Railroad Company	429,000	42,900	471,900
104		Napa Valley Wine Train, LLC	36,500,000	-	36,500,000
105		Santa Cruz Big Trees & Pacific Railway Co.	2,130,000	-	2,130,000
106	897	San Joaquin Valley Railroad Company	13,300,000	1,330,000	14,630,000
107	898	Sierra Northern Railway	6,990,000	-	6,990,000
108		Arizona & California Railroad Company	7,130,000	713,000	7,843,000
109		AES Alamitos, LLC	7,870,000	-	7,870,000
110		AES Redondo Beach, LLC	51,600,000	-	51,600,000
111	1102	AES Huntington Beach, LLC	3,050,000	-	3,050,000
112	1103	Dynegy Moss Landing, LLC	150,900,000	-	150,900,000
113	1105	Dynegy Oakland, LLC	3,430,000	-	3,430,000
114	1111	Long Beach Generation LLC	19,800,000	-	19,800,000
115	1112	CXA La Paloma, LLC	64,800,000	=	64,800,000
116	1115	GenOn California South LP - Ormond Beach	59,900,000	-	59,900,000
117	1117	GenOn California South LP - Ellwood	2,830,000	-	2,830,000
118	1122	MRP San Joaquin Energy, LLC - Hanford	15,100,000	-	15,100,000
119	1123	MRP San Joaquin Energy, LLC - Henrietta	18,900,000	-	18,900,000
120	1124	MRP San Joaquin Energy, LLC - Tracy	138,700,000	-	138,700,000
121	1126	Elk Hills Power, LLC	359,700,000	-	359,700,000
122	1127	High Desert Power Trust	99,400,000	-	99,400,000
123	1128	Delta Energy Center, LLC	140,000,000	-	140,000,000
124	1129	Gilroy Energy Center, LLC	24,800,000	-	24,800,000
125	1131	Pastoria Energy Facility, LLC	297,000,000	-	297,000,000
126	1132	CCFC Sutter Energy, LLC	39,200,000	-	39,200,000
127	1133	Metcalf Energy Center, LLC	163,100,000	-	163,100,000
128	1134	Otay Mesa Generating Company, LLC	237,400,000	-	237,400,000
129	1136	Blythe Energy, Inc.	127,400,000	-	127,400,000
130	1137	Sunrise Power Company, LLC	189,400,000	-	189,400,000
131	1141	Indigo Generation, LLC	22,300,000	-	22,300,000
132	1142	Larkspur Energy, LLC	18,000,000	-	18,000,000
133	1143	Los Esteros Critical Energy Facility, LLC	232,100,000	-	232,100,000
134	1145	Harbor Cogeneration Company, LLC	3,355,163	335,516	3,690,679
135	1151	Russell City Energy Company, LLC	381,400,000	-	381,400,000
136	1152	Panoche Energy Center, LLC	191,300,000	-	191,300,000
137	1153	Midway Peaking, LLC	40,500,000	-	40,500,000
138	1154	Bicent (California) Malburg, LLC	55,400,000	-	55,400,000
139	1155	Orange Grove Energy, L.P.	48,000,000	-	48,000,000
140	1157	Marsh Landing LLC	415,800,000	-	415,800,000
141	1158	El Segundo Energy Center LLC	327,900,000	-	327,900,000
142		Mariposa Energy, LLC	93,000,000	-	93,000,000
143	1160	Sentinel Energy Center, LLC	476,300,000	-	476,300,000
144	1162	Walnut Creek Energy, LLC	348,800,000	-	348,800,000
145	1163	Carlsbad Energy Center LLC	600,100,000	-	600,100,000
146		Pio Pico Energy Center, LLC	327,800,000	-	327,800,000
147	1165	Malaga Power, LLC	19,400,000	-	19,400,000
148	1166	AES Alamitos Energy, LLC	759,100,000	-	759,100,000
149	1167	AES Huntington Beach Energy, LLC	788,700,000	-	788,700,000
150	1168	Stanton Energy Reliability Center, LLC	111,600,000	-	111,600,000
151	2014	Sprint Communications Company, L.P.	134,200,000	-	134,200,000
152		Smart City Networks LP	6,160,000	-	6,160,000
153	2274	MCI Communications Services, Inc.	411,200,000	-	411,200,000

#### Lien Date 2020

			2020	2020	2020
Item	SBE		Board-Adopted	<b>Board-Adopted</b>	<b>Board-Adopted</b>
No.	No.	Assessee Name	Value	Penalty	Total
154	2310	AT&T Communications	541,200,000	-	541,200,000
155	2366	Value-Added Communications, Inc.	8,100	-	8,100
156	2372	MCI Metro Access Transmission Services, Corp	373,900,000	-	373,900,000
157	2376	Working Assets Funding Service, Inc.	354,000	-	354,000
158	2381	Mitel Cloud Services, Inc.	717,000	71,700	788,700
159	2416	NOS Communications, Inc.	341,000	-	341,000
160	2437	Dialink Corporation	15,800	1,580	17,380
161	2463	CenturyLink Communications LLC	873,000,000	-	873,000,000
162	2470	CBTS Technology Solutions, LLC	235,000	-	235,000
163	2532	Los Angeles SMSA Ltd., Partnership	1,268,400,000	-	1,268,400,000
164	2552	Fresno MSA Limited Partnership	131,100,000	-	131,100,000
165	2559	Cellco Partnership	1,685,300,000	-	1,685,300,000
166	2602	Digital Communications Network, Inc.	2,900	-	2,900
167	2606	AT&T Mobility LLC	2,920,600,000	-	2,920,600,000
168	2658	Intouch America, Inc.	22,700	2,270	24,970
169	2669	California RSA #4 Partnership	21,800,000	-	21,800,000
170	2671	California Rural Service Area #1, Inc.	26,700,000	-	26,700,000
171	2681	Everything Wireless, LLC	77,400	-	77,400
172		Sprint Spectrum LP	1,237,400,000	-	1,237,400,000
173		T-Mobile West, LLC	1,774,800,000	-	1,774,800,000
174		Fisher Wireless Services, Inc.	1,200,000	-	1,200,000
175		Globalstar USA, LLC	1,120,000	-	1,120,000
176		i-wireless, LLC	2,300	-	2,300
177		Flat West Wireless, LLC	87,800	8,780	96,580
178		Greatcall, Inc.	15,500,000	-	15,500,000
179		UVNV, Inc.	1,580,000	-	1,580,000
180		Bandwidth.com, Inc.	2,100	-	2,100
181	2801	Google North America Inc.	1,830,000	-	1,830,000
182		zoomMediaplus, Inc.	10,000	1,000	11,000
183		Alliant Technologies, LLC	5,700	570	6,270
184		Comcast OTR1, LLC	154,000	-	154,000
185		Gen Mobile, Inc	5,100	-	5,100
186		STS Media, Inc.	15,700	1,570	17,270
187	2807	dba thinQ Communications, Inc.	5,990,000	599,000	6,589,000
188		ATC Outdoor DAS, LLC	1,160,000	-	1,160,000
189		American Messaging Services, LLC	392,000	-	392,000
190		Fresno Mobile Radio, Inc.	179,000	-	179,000
191		Spok, Inc.	947,000	-	947,000
192		Verizon Select Services, Inc.	8,000	-	8,000
193		Frontier Communications of America, Inc.	45,200,000	-	45,200,000
194		Cybernet Communications Inc.	227,000	56,750	283,750
195		Securus Technologies, Inc.	1,460,000	-	1,460,000
196		SES Americom Inc.	2,380,000	-	2,380,000
197		Integrated Telemanagement Services, Inc.	4,900	-	4,900
198		Cox California Telcom, LLC	43,400,000	-	43,400,000
199		CCT Telecommunications, Inc.	163,000	-	163,000
200		Legacy Long Distance International, Inc.	447,000	44,700	491,700
201		Consolidated Communications Enterprise Services, Inc.	70,500,000	-	70,500,000
202		NTT America, Inc.	15,100,000	-	15,100,000
203		U.S. TelePacific Corp.	130,600,000	-	130,600,000
204		BT Americas Inc.	4,470,000	-	4,470,000

#### Lien Date 2020

			2020	2020	2020
Item	SBE		Board-Adopted	<b>Board-Adopted</b>	<b>Board-Adopted</b>
No.	No.	Assessee Name	Value	Penalty	Total
205		KDDI America, Inc.	6,730,000	-	6,730,000
206		Airnex Communications, Inc.	7,400	740	8,140
207		Zayo Group, LLC	468,000,000	-	468,000,000
208		KT America, Inc.	9,700	-	9,700
209		O1 Communications, Inc.	140,000	14,000	154,000
210		Point To Point, Inc.	700,000	-	700,000
211		Earthlink Business, LLC	811,000	-	811,000
212		Public Communications Services, Inc.	53,100	-	53,100
213	7814	PAETEC Communications, Inc.	2,920,000	-	2,920,000
214	7824	Audeamus	8,420,000	842,000	9,262,000
215	7832	Astound Broadband LLC	66,000,000	=	66,000,000
216	7845	San Carlos Telecom, Inc.	25,000	-	25,000
217	7852	Telstra Incorporated	6,920,000	-	6,920,000
218	7866	Claro Enterprise Solutions, LLC	1,970,000	-	1,970,000
219	7871	Verizon Online LLC	38,100	-	38,100
220	7894	Ponderosa Cablevision	1,740,000	-	1,740,000
221	7902	ANPI Business, LLC	15,900	-	15,900
222	7913	VCOM Solutions, Inc.	189,000	18,900	207,900
223	7914	McLeodUSA Telecommunications Services, Inc.	7,750,000	=	7,750,000
224	7916	Peak Communications, Inc.	4,100	410	4,510
225	7934	Telecom House Inc.	154,000	=	154,000
226	7948	Comsat, Inc.	2,160,000	-	2,160,000
227		Openpop.com, Inc.	10,800	-	10,800
228		Enhanced Communications Network, Inc.	18,500	_	18,500
229		Telespan Communications, LLC	639,000	-	639,000
230		Airespring, Inc.	1,250,000	-	1,250,000
231		CallTower, Inc.	391,000	39,100	430,100
232		inContact, Inc.	3,380,000	-	3,380,000
233		Global Tel*Link Corporation	10,900,000	_	10,900,000
234		ComNet(USA) LLC	44,000	_	44,000
235		Utility Telecom Group, LLC	2,200,000	_	2,200,000
236		Edison Carrier Solutions	122,000,000	_	122,000,000
237		Norcast Communications Corporation	227,000	_	227,000
238		Purple Communications Inc.	4,410,000	-	4,410,000
239		Neutral Tandem - California, LLC	3,190,000	-	3,190,000
240		Greenfield Communications, Inc.	80,100	-	80,100
241		Vodafone US Inc.	2,790,000	_	2,790,000
242		A+ Wireless, Inc.	10,800	1,080	11,880
243		China Telecom (Americas) Corporation	22,400,000	-	22,400,000
244		One Phone, Inc.	19,500	1,950	21,450
245		Blue Casa LLC	95,200	-	95,200
246		IPC Network Services, Inc.	112,000		112,000
247		Backbone Communications, Inc.	30,300		30,300
248		Access One, Inc.	15,000		15,000
249		Paxio, Inc.	5,630,000	-	5,630,000
250		West Telecom Services Holdings LLC	104,000	-	104,000
251		Bright House Networks Information Services (California), LLC	4,600		4,600
252		Fusion Communications, LLC.	793,000		793,000
253		Intelletrace, Inc.	149,000		149,000
254		Vertex Telecom, Inc.	1,000,000	100,000	1,100,000
255		Spectrum Advanced Services, LLC	57,500,000	100,000	57,500,000
233	0001	spectrum Auvanced services, LLC	37,300,000	=	37,300,000

#### Lien Date 2020

			2020	2020	2020
Item	SBE		Board-Adopted	<b>Board-Adopted</b>	<b>Board-Adopted</b>
No.	No.	Assessee Name	Value	Penalty	Total
256	8063	Time Warner Cable Information Services (California), LLC	124,600,000	=	124,600,000
257	8068	North County Communications Corp	123,000	30,750	153,750
258	8071	Verizon Long Distance LLC	44,400	=	44,400
259	8074	Silv Communication, Inc.	48,300	12,075	60,375
260	8076	OPEX Communications, Inc.	34,800	3,480	38,280
261	8079	Cal-Ore Communications, Inc.	4,080,000	408,000	4,488,000
262	8081	Sonic Telecom, LLC	71,400,000	=	71,400,000
263	8082	WTI Communications, Inc.	44,400	4,440	48,840
264	8086	ANPI, LLC	12,700	=	12,700
265	8089	Conterra Ultra Broadband LLC	18,100,000	-	18,100,000
266	8090	Telecommunication Systems, Inc.	651,000	-	651,000
267	8091	Roadway Communications, Inc.	9,900	-	9,900
268	8093	Extenet Systems (California) LLC	227,300,000	-	227,300,000
269	8094	Affiniti, LLC.	407,000	40,700	447,700
270	8099	Race Telecommunications, Inc.	56,100,000	-	56,100,000
271	8101	FastBlue Communications, Inc.	41,300	4,130	45,430
272	8106	Raw Bandwidth Telecom, Inc.	60,300	-	60,300
273	8109	Peerless Network of California, LLC	572,000	-	572,000
274	8112	Mosaic Networx, LLC	12,500	-	12,500
275	8113	GoDaddy.com	6,820,000	682,000	7,502,000
276	8115	&TV Communications, Inc.	82,500	=	82,500
277		PC Landing Corp.	9,080,000	=	9,080,000
278		IntelePeer Cloud Communications, LLC	53,200	=	53,200
279		TELUS Communications (U.S.) Inc.	215,000	=	215,000
280	8122	Bandwidth.com CLEC, LLC	1,760,000	-	1,760,000
281		Impact Telecom LLC	121,000	-	121,000
282	8126	Broadview Networks, Inc.	15,000	-	15,000
283	8128	Talton Communications, Inc.	23,100	-	23,100
284	8129	Wide Voice, LLC	37,700	-	37,700
285	8131	Pacific Lightwave, Inc.	146,000	14,600	160,600
286		Bestel USA, Inc.	29,300	2,930	32,230
287	8136	Plumas Sierra Telecommunications	15,400,000	-	15,400,000
288		SnowCrest Telephone, Inc.	97,000	9,700	106,700
289		California Broadband Cooperative, Inc.	16,800,000	-	16,800,000
290	8141	CENIC Broadband Initiatives LLC	20,000	-	20,000
291	8142	Dsi-Iti, LLC	17,400	-	17,400
292	8143	GTT Americas, LLC	6,230,000	623,000	6,853,000
293		GC Pivotal, LLC	7,360,000	736,000	8,096,000
294		Splice Communications, Inc	3,900	390	4,290
295		Digital West Networks, Inc.	6,060,000	-	6,060,000
296		CVIN LLC	70,300,000	-	70,300,000
297		Broadband Dynamics, LLC	7,100	-	7,100
298		Advanced Technology Distributors, Inc.	71,100	-	71,100
299		Network Innovations, Inc.	165,000	16,500	181,500
300		Time Warner Cable Business LLC	4,330,000	-	4,330,000
301		Medallion Telecom Inc.	4,400	-	4,400
302		RCLEC, Inc.	525,000	-	525,000
303		Vodex Communications Corporation	6,100	-	6,100
304		Public Interest Telecom of California	156,000	-	156,000
305		GetGo Communications LLC	170,000	17,000	187,000
306	8164	NetFortris Acquisition Co., Inc.	1,520,000	-	1,520,000

### Lien Date 2020

			2020	2020	2020
Item	SBE		Board-Adopted	Board-Adopted	<b>Board-Adopted</b>
No.	No.	Assessee Name	Value	Penalty	Total
307	8167	Inyo Networks, Inc.	2,670,000	-	2,670,000
308	8169	Crown Castle Fiber, LLC	748,100,000	-	748,100,000
309	8171	LIT San Leandro, LLC	22,600	-	22,600
310	8172	Cebridge Telecom CA LLC	269,000	-	269,000
311	8174	ACN Communication Services, LLC	4,500	=	4,500
312	8175	Granite Telecommunications, LLC	900,000	=	900,000
313		Pay Tel Communications, Inc.	26,400	2,640	29,040
314		Onvoy, LLC	46,400	-	46,400
315	8180	Karuk Tribe	113,000	-	113,000
316	8181	Five9, Inc.	10,200,000	=	10,200,000
317	8182	Ultimate Internet Access, Inc.	2,380,000	238,000	2,618,000
318	8184	Digital Transportation Corp.	15,500	=	15,500
319	8185	Webpass Telecommunications, LLC	1,790,000	-	1,790,000
320	8187	Fusion, LLC	108,000	-	108,000
321	8188	LightSpeed Networks, Inc.	1,390,000	139,000	1,529,000
322	8189	OACYS Technology	1,500,000	-	1,500,000
323	8190	Sage Communications, Inc.	11,100	-	11,100
324	8191	Windstream KDL, Inc.	1,090,000	-	1,090,000
325	8193	Univoip, Inc.	744,000	-	744,000
326	8194	IT Management Corporation	93,400	-	93,400
327	8195	Anza Electric Cooperative, Inc.	10,300,000	-	10,300,000
328	8197	Modus, LLC	116,000	11,600	127,600
329	8198	IFN.com, Inc.	148,000	-	148,000
330	8199	Fireline Network Solutions, Inc.	901,000	-	901,000
331	8200	Magna5 LLC	120,000	-	120,000
332	8202	California Internet, L.P.	9,020,000	-	9,020,000
333	8203	Tekify Fiber, LLC	560,000	56,000	616,000
334	8204	Velocity The Greatest Phone Company Ever, Inc.	97,600	-	97,600
335	8206	Mobilitie Management, LLC	72,200	7,220	79,420
336	8207	Call One, Inc	5,600	-	5,600
337	8208	Atherton Fiber, LLC	4,420,000	-	4,420,000
338	8209	Sun Microwave, Inc.	132,000	-	132,000
339	8211	Synergem Technologies, Inc.	31,000	3,100	34,100
340	8212	Ridge Communications, Inc.	195,000	19,500	214,500
341	8213	Silica Networks, LLC	4,700,000	<u> </u>	4,700,000
342	8214	LCB Communications, LLC	516,000	51,600	567,600
343	8215	BullsEye Telecom, Inc.	114,000	<u> </u>	114,000
344	8217	Netly, LLC	876,000	-	876,000
345	8218	Intermountain Infrastructure Group, LLC	3,680,000	-	3,680,000
346	8219	Jive Communications, Inc.	104,000	-	104,000
		Grand Total	120,495,861,163	41,358,921	120,537,220,084