

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

XTERA COMMUNICATIONS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 16-12577 (KJC)

(Jointly Administered)

**GLOBAL NOTES, METHODOLOGY, AND SPECIFIC
DISCLOSURES REGARDING THE DEBTORS' SUPPLEMENTAL SCHEDULES OF
ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

INTRODUCTION

Xtera Communications, Inc.; Xtera Communications, Ltd.; Xtera Communications Canada, Inc.; Xtera Communications Hong Kong Ltd.; PMX Holdings, Ltd.; Azea Networks, Inc.; Neovus, Inc.; Xtera Asia Holdings, LLC; and Xtera Comunicacoes do Brasil LTDA, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”), with the assistance of their advisors, filed their respective Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “Statements” and, together with the Schedules, the “Schedules and Statements”) with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), pursuant to section 521 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 1007 of the Federal Rules of Bankruptcy Procedure and Rule 1007-1 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the District of Delaware (collectively, the “Bankruptcy Rules”) on Friday, January 20, 2017.

Xtera Communications, Inc.; Azea Networks, Inc.; and Neovus, Inc. hereby supplement the Schedules and Statements (the “Supplemental Schedules and Statements”) to include addendums previously, inadvertently omitted.

These Global Notes, Methodology, and Specific Disclosures Regarding the Debtors’ Schedules of Assets and Liabilities and Statements of Financial Affairs (the “Global Notes”) pertain to, are incorporated by reference in, and comprise an integral part of all of each Debtor’s Schedules and Statements. The Global Notes should be referred to, considered, and reviewed in connection with any review of the Schedules and Statements.

¹

The Debtors in these Chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are as follows: Xtera Communications, Inc. (4611); Xtera Communications, Ltd. (4611); Xtera Communications Canada, Inc. (9560); Xtera Communications Hong Kong Ltd. (4611); PMX Holdings, Ltd (4611); Azea Networks, Inc. (7821); Neovus, Inc. (2940); Xtera Asia Holdings, LLC (4611); and Xtera Comunicacoes do Brasil LTDA (0174). The mailing address for the Debtors, solely for purposes of notices and communications, is 500 W. Bethany Drive, Suite 100, Allen, TX 75013.

The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“GAAP”), nor are they intended to be fully reconciled with the financial statements of each Debtor. Additionally, the Schedules and Statements contain unaudited information that is subject to further review and potential adjustment, and reflect the Debtors’ reasonable best efforts to report the assets and liabilities of each Debtor on an unconsolidated basis.

The Debtors and their agents, attorneys and financial advisors do not guarantee or warrant the accuracy or completeness of the data that is provided herein and shall not be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating or delivering the information contained herein. While every effort has been made to provide accurate and complete information herein, inadvertent errors or omissions may exist. The Debtors and their agents, attorneys and financial advisors expressly do not undertake any obligation to update, modify, revise or re-categorize the information provided herein, or to notify any third party should the information be updated, modified, revised or re-categorized. In no event shall the Debtors or their agents, attorneys and financial advisors be liable to any third party for any direct, indirect, incidental, consequential or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business or lost profits), whether foreseeable or not and however caused, even if the Debtors or their agents, attorneys and financial advisors are advised of the possibility of such damages.

Given, among other things, the uncertainty surrounding the valuation of certain assets and the valuation and nature of certain liabilities, to the extent that a Debtor shows more assets than liabilities, this is not an admission that such Debtor was solvent at the Petition Date or at any time prior to the Petition Date. Likewise, to the extent that a Debtor shows more liabilities than assets, it is not an admission that such Debtor was insolvent at the Petition Date or any time prior to the Petition Date.

Joseph R. Chinnici, the Chief Financial Officer of Xtera Communications Inc., has signed the Schedules and Statements on behalf of Xtera Communications Inc.; Azea Networks, Inc.; Xtera Asia Holdings, LLC; and Neovus, Inc. Mr. Chinnici is an authorized signatory for Xtera Communications Inc.; Azea Networks, Inc.; Xtera Asia Holdings, LLC; and Neovus, Inc. In reviewing and signing the Schedules and Statements, Mr. Chinnici necessarily has relied upon the efforts, statements, and representations of various personnel employed by the Debtors and their advisors. Mr. Chinnici has not (and could not have) personally verified the accuracy of each statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors, classification of such amounts, and creditor addresses.

Jon Hopper, the Chief Executive Officer of Xtera Communications Inc., has signed the Schedules and Statements on behalf of Xtera Communications Canada, Inc.; Xtera Communications Ltd.; PMX Holdings Ltd.; and Xtera Communications Hong Kong Ltd. Mr. Hopper is an authorized signatory for Xtera Communications Canada, Inc.; Xtera Communications Ltd.; PMX Holdings Ltd.; and Xtera Communications Hong Kong Ltd. In reviewing and signing the Schedules and Statements, Mr. Hopper necessarily has relied upon the

efforts, statements, and representations of various personnel employed by the Debtors and their advisors. Mr. Hopper has not (and could not have) personally verified the accuracy of each statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors, classification of such amounts, and creditor addresses.

Marcelo de Sottomaio Santini, the Director of Xtera Comunicacoes do Brasil LTDA, has signed the Schedules and Statements on behalf of Xtera Comunicacoes do Brasil LTDA. Mr. Santini is an authorized signatory for Xtera Comunicacoes do Brasil LTDA. In reviewing and signing the Schedules and Statements, Mr. Santini necessarily has relied upon the efforts, statements, and representations of various personnel employed by the Debtors and their advisors. Mr. Santini has not (and could not have) personally verified the accuracy of each statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors, classification of such amounts, and creditor addresses.

GLOBAL NOTES AND OVERVIEW OF METHODOLOGY

1. **Reservation of Rights.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, without limitation, the right to amend the Schedules and Statements with respect to any claim (“Claim”) description, designation, or Debtor against which the Claim is asserted; dispute or otherwise assert offsets or defenses to any Claim reflected in the Schedules and Statements as to amount, liability, priority, status, or classification; subsequently designate any Claim as “disputed,” “contingent,” or “unliquidated;” or object to the extent, validity, enforceability, priority, or avoidability of any Claim. Any failure to designate a Claim in the Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by the Debtors that such Claim or amount is not “disputed,” “contingent,” or “unliquidated.” Listing a Claim does not constitute an admission of liability by the Debtor against which the Claim is listed or against any of the Debtors. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to the Debtors’ chapter 11 cases, including, without limitation, issues involving Claims, substantive consolidation, defenses, equitable subordination, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation of rights contained elsewhere in the Global Notes does not limit in any respect the general reservation of rights contained in this paragraph. Notwithstanding the foregoing, the Debtors shall not be required to update the Schedules and Statements.
2. **Description of Cases and “As Of” Information Date.** On November 15 and 23, 2016 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

On November 18 and December 5, 2016, the Bankruptcy Court entered an order directing procedural consolidation and joint administration of the Debtors' chapter 11 cases [Docket Nos. 42, 95]. No party has requested the appointment of a trustee or examiner in these chapter 11 cases. On November 23, 2016, the United States Trustee for the District of Delaware appointed an official committee of unsecured creditors in these chapter 11 cases [Docket No. 61].

The asset and liability information provided herein represents the asset and liability data of the Debtors as of the close of business on November 15, 2016, except for those related to Debtor Xtera Comunicacoes do Brasil LTDA, which represents the asset and liability data as of close of business on November 23, 2016.

3. **Net Book Value of Assets.** It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate resources for the Debtors to obtain current market valuations for all of their assets. Accordingly, unless otherwise indicated, the Debtors' Schedules and Statements reflect net book values as of the respective Petition Date. Additionally, because the book values of assets, including those such as intellectual property, may materially differ from their fair market values, they may be listed as undetermined amounts as of the Petition Date. Furthermore, values for assets that have been fully depreciated or were expensed for accounting purposes may not appear in these Schedules and Statements or may be listed with a value of \$0 as they have no net book value.
4. **Recharacterization.** Notwithstanding the Debtors' reasonable best efforts to properly characterize, classify, categorize, or designate certain Claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements, the Debtors may nevertheless have improperly characterized, classified, categorized, designated, or omitted certain items due to the complexity and size of the Debtors' businesses. Accordingly, the Debtors reserve all of their rights to re-characterize, reclassify, recategorize, redesignate, add, or delete items reported in the Schedules and Statements at a later time as is necessary or appropriate as additional information becomes available, including, without limitation, whether contracts or leases listed herein were deemed executory or unexpired as of the Petition Date and remain executory and unexpired post-petition.
5. **Liabilities.** The Debtors have sought to allocate liabilities between the prepetition and post-petition periods based on the information and research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between the prepetition and post-petition periods may change. Accordingly, the Debtors reserve all of their rights to amend, supplement, or otherwise modify the Schedules and Statements as is necessary or appropriate.

The liabilities listed on the Schedules do not reflect any analysis of Claims under section 503(b)(9) of the Bankruptcy Code. Accordingly, the Debtors reserve all of their rights to dispute or challenge the validity of any asserted Claims under section 503(b)(9) of the Bankruptcy Code or the characterization of the structure of any such transaction or any document or instrument related to any creditor's Claim.

6. **Excluded Assets and Liabilities.** The Debtors have excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including, without limitation, goodwill, accrued salaries and employee benefit accruals. The Debtors also have excluded rejection damage Claims of counterparties to executory contracts and unexpired leases that may be rejected, to the extent such damage Claims exist or are anticipated to or may accrue at some time in the future. In addition, certain immaterial assets and liabilities may have been excluded.

The Bankruptcy Court has authorized the Debtors to pay, in their discretion, certain outstanding pre-Petition Date Claims post-petition. Prepetition liabilities that have been or may be paid post-petition under existing authorizations or any authorization that may be approved by the Bankruptcy Court after the date hereof may have been excluded from the Schedules and Statements.

7. **Insiders.** For purposes of the Schedules and Statements, the Debtors defined “insiders” pursuant to section 101(31) of the Bankruptcy Code as (a) directors, (b) officers, (c) persons in control of the Debtors, (d) affiliates, and (e) relatives of the Debtors’ directors, officers or persons in control of the Debtors. Persons listed as “insiders” have been included for informational purposes only and by including them in the Schedules, shall not constitute an admission that those persons are insiders for purposes of section 101(31) of the Bankruptcy Code or otherwise under applicable law. Moreover, the Debtors do not take any position with respect to (a) any insider’s or Person’s influence over the control of the Debtors, (b) the management responsibilities or functions of any such insider, (c) the decision making or corporate authority of any such insider, or (d) whether the Debtors or any such insider could successfully argue that he or she is not an “insider” under applicable law or with respect to any theories of liability or for any other purpose.
8. **Intellectual Property Rights.** Exclusion or omission of certain intellectual property shall not be construed as an admission that such intellectual property rights do not exist, have been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction.

In addition, although the Debtors have made diligent efforts to attribute intellectual property to the rightful Debtor entity, in certain instances, intellectual property owned by one Debtor may, in fact, be owned by another. Furthermore, the Debtors have made diligent efforts to discern whether any Debtor owns intellectual property outright or whether all or a portion of any intellectual property is licensed from a third party. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all such intellectual property rights.

9. **Executory Contracts.** Although the Debtors made diligent attempts to identify contracts and leases as executory and unexpired within the scope of section 365 of the Bankruptcy Code and to attribute an executory contract to its rightful Debtor, in certain instances, the Debtors may have inadvertently failed to do so due to the complexity and size of the Debtors’ businesses. Accordingly, the Debtors reserve all of their rights with respect to the inclusion

or exclusion of executory contracts and unexpired leases, as well as the named parties to any and all executory contracts and unexpired leases, including the right to amend Schedule G.

10. Classifications. Listing a Claim on (a) Schedule D as “secured,” (b) Schedule E as “priority,” (c) Schedule F as “unsecured,” or (d) listing a contract or lease on Schedule G as “executory” or “unexpired,” does not constitute an admission by the Debtors of the legal rights of the claimant or a waiver of the Debtors’ rights to re-characterize or reclassify such Claim or contract or lease or to setoff of such Claims.

11. Claims Description. Schedules D, E, and F permit each of the Debtors to designate a Claim as “disputed,” “contingent,” and “unliquidated.” Any failure to designate a Claim on a given Debtor’s Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by that Debtor that liability for and amount of such Claim is not “disputed,” “contingent,” or “unliquidated,” or that such Claim is not subject to objection. The Debtors reserve all of their rights to dispute, or assert offsets or defenses to, any Claim reflected on their respective Schedules and Statements on any grounds, including liability, amount or classification. Additionally, the Debtors expressly reserve all of their rights to subsequently designate such Claims as “disputed,” “contingent” or “unliquidated.” Moreover, listing a Claim does not constitute an admission of liability by the Debtors. Finally, listing a Claim that has been or may be paid post-Petition Date does not negate the effect of the payment of such Claim, or entitle the holder of any such Claim to double payment on account of such Claim.

12. Causes of Action. Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third-parties as assets in the Schedules and Statements, including, without limitation, causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. The Debtors reserve all of their rights with respect to any cause of action (including avoidance actions), controversy, right of setoff, cross claim, counterclaim, or recoupment and any claim on contracts or for breaches of duties imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license, and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity, or pursuant to any other theory of law (collectively, “Causes of Action”) they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any claims or Causes of Action or in any way prejudice or impair the assertion of such claims or Causes of Action, nor may the Schedules and Statements be used in any litigation in these or related to these chapter 11 cases.

13. Summary of Significant Reporting Policies. The following is a summary of significant reporting policies:

- a. Undetermined Amounts. The description of an amount or value as “unknown,” “TBD” or “undetermined” is not

intended to reflect upon the materiality of such amount or value.

- b. Totals. All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.
- c. Paid Claims. The Debtors were authorized (but not directed) to pay certain outstanding prepetition Claims pursuant to various orders entered by the Bankruptcy Court. Accordingly, certain outstanding liabilities may have been reduced or satisfied by post-petition payments made on account of prepetition liabilities. To the extent the Debtors pay any of the Claims listed in the Schedules and Statements pursuant to any orders entered by the Bankruptcy Court, the Debtors reserve all of their rights to amend or supplement the Schedules and Statements or take other action as is necessary or appropriate to avoid overpayment of or duplicate payments for any such liabilities.
- d. Liens. Property and equipment listed in the Schedules and Statements are presented without consideration of any liens that may attach (or have attached) to such property and equipment.

14. Currency. Unless otherwise indicated, all amounts are reflected in U.S. dollars. Where amounts are held by or otherwise reflected in the Debtors' books and records in foreign currency, the exchange rate used is the applicable exchange rate as of the Petition Date.

15. Intercompany. Intercompany payables and receivables between the Debtors are set forth on Schedules E/F and A/B, as applicable. Capital contributions, dividends and other payments between parent companies and subsidiaries are not included in the Schedules and Statements.

16. Setoffs. The Debtors incur certain offsets and other similar rights during the ordinary course of business. Offsets in the ordinary course can result from various items, including, without limitation, intercompany transactions, pricing discrepancies, returns, refunds, rebates, warranties, debit memos, contract allowances, credits, and other disputes between the Debtors and their suppliers or customers. These offsets and other similar rights are consistent with the ordinary course of business in the Debtors' industry and are not tracked separately. Therefore, although such offsets and other similar rights may have been accounted for when certain amounts were included in the Schedules, offsets are not independently accounted for, and as such, are or may be excluded from the Debtors' Schedules and Statements.

17. Employee Addresses. Employee addresses have been removed from entries listed on Schedules E, F and G and the Statements, where applicable.

18. Global Notes Control. In the event that the Schedules and Statements differ from the foregoing Global Notes, the Global Notes shall control.

SPECIFIC DISCLOSURES WITH RESPECT TO THE DEBTORS' SCHEDULES

Schedules A/B.

Part 1. Details with respect to the Debtors' cash management system and bank accounts are provided in the *Motion of the Debtors for Entry of Interim and Final Orders (I) Authorizing the Continued Use of the Debtors Cash Management System, Existing Bank Accounts, and Business Forms, and (II) Extending the Time to Comply with the Requirements of Section 345(b) of the Bankruptcy Code*, filed on November 15, 2016 [Docket No. 6] and the *Final Order (I) Authorizing the Continued Use of the Debtors' Cash Management System, Existing Bank Accounts and Business Forms, and (II) Extending the Time to Comply with the Requirements of Section 345(b) of the Bankruptcy Code* [Docket No. 127].

Funds in the bank accounts listed for Xtera Communications Ltd. are restricted funds and not available to the Debtors.

Part 2. Additional information regarding the insurance policies listed on Schedule A/B is available in the *Motion of the Debtors for Entry of an Interim and Final Orders (I) Authorizing the Debtors to (A) Maintain Existing Insurance Policies and Pay All Obligations Arising Thereunder, and (B) Renew, Revise, Extend, Supplement, Change, or Enter into New Insurance Policies and (II) Granting Certain Related Relief*, filed on November 15, 2016 [Docket No. 7].

As disclosed in the *Debtors' Application for an Order Pursuant to Sections 327 and 330 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016 Authorizing the Retention and Employment of DLA Piper LLP (US) as Attorneys for the Debtors and Debtors in Possession nunc pro tunc to the Petition Date* [Docket No. 79], counsel to the Debtors', DLA Piper LLP (US), holds \$100,000 in trust for the benefit of the Debtors.

Part 11. In the ordinary course of their businesses, the Debtors may have accrued, or may subsequently accrue, certain rights to counter claims, cross-claims, setoffs, refunds with their customers and suppliers or potential warranty claims against their suppliers. Additionally, certain of the Debtors may be a party to pending litigation in which the Debtors have asserted, or may assert, claims or cross-claims as a plaintiff or counter claims as a defendant. Because such claims are unknown to the Debtors and not quantifiable as of the Petition Date, they are not listed on Schedule A/B.

The Debtor has net operating loss carryforwards ("NOLs") available to offset future taxable income for federal purposes. For presentation purposes, the Debtors include in their Schedules amounts under limitations set forth in section 382 of title 26 of the United States Code. The Debtor does not represent that any such that any such NOLs have, may have or will represent any material value to a buyer.

Schedule D. Except as otherwise agreed pursuant to a stipulation or order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset

of a secured creditor listed on Schedule D of any Debtor. Moreover, except as otherwise agreed pursuant to a stipulation or order entered by the Bankruptcy Court, the Debtors reserve all of their rights to dispute or challenge the secured nature of any such creditor's Claim or the characterization of the structure of any such transaction or any document or instrument related to such creditor's Claim. The descriptions provided in Schedule D are solely intended to be a summary—and not an admission—of liability.

Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of liens. The secured debt is a liability of the Debtors as listed, whether as a borrower or guarantor, and as such the full amount of the liability has been listed on each Debtor's Schedules and Statements. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. Except as specifically stated on Schedule D, real property lessors, utility companies, and other parties that may hold security deposits have not been listed on Schedule D. The Debtors reserve all of their rights to amend Schedule D to the extent that the Debtors determine that any Claims associated with such agreements should be reported on Schedule D. Nothing herein shall be construed as an admission by the Debtors of the legal rights of the claimant or a waiver of the Debtors' rights to re-characterize or reclassify such Claim or contract.

Moreover, the Debtors have not included on Schedule D parties that may believe their Claims are secured through setoff rights or inchoate statutory lien rights. The amounts outstanding under the Debtors' prepetition secured credit facilities reflect approximate amounts as of the Petition Date.

Deferred charges, deferred liabilities, accruals, general reserves, or post-petition accrued monthly payments may not be included in the Schedules and Statements.

Schedule E. The Bankruptcy Court has authorized the Debtors, in their discretion, to pay certain liabilities that may be entitled to priority under the applicable provisions of the Bankruptcy Code. For example, on November 18 and December 15, 2016, the Bankruptcy Court entered the *Interim Order Authorizing Debtors to Pay Prepetition Wages, Compensation, and Employee Benefits* [Docket No. 49] and the *Final Order Authorizing Debtors to Pay Prepetition Wages, Compensation, and Employee Benefits* [Docket No. 128], respectively, authorizing the Debtors to pay or honor certain prepetition obligations with respect to employee wages, salaries and other compensation, reimbursable employee expenses and similar benefits. To the extent such claims have been paid or may be paid pursuant to further Bankruptcy Court orders, they may not be included on Schedule E.

In addition, on November 18 and December 15, 2016, the Bankruptcy Court entered the *Interim Order Authorizing the Debtors to Pay Certain Prepetition Taxes and Fees Sales, Use and Other Such Trust Fund Taxes and Related Obligations* [Docket No. 47] and *Final Order Authorizing the Debtors to Pay Certain Prepetition Taxes and Fees Sales, Use and Other Such Trust Fund Taxes and Related Obligations* [Docket No. 126], authorizing the Debtors to pay certain prepetition taxes. To the extent such taxes have been paid or may be paid, they may not be included on Schedule E.

Schedule F. The Debtors have used best efforts to report all general unsecured Claims against the Debtors on Schedule F based upon the Debtors' existing books and records as of the Petition Date. The Debtors reserve all of their rights with respect to any credits and allowances including the right to assert objections and/or setoffs with respect to same. Schedule F does not include certain deferred charges, deferred liabilities, accruals, or general reserves. Such amounts are, however, reflected on the Debtors' books and records as required in accordance with GAAP. Such accruals are general estimates of liabilities and do not represent specific Claims as of the Petition Date. The Debtors have made every effort to include as contingent, unliquidated, or disputed the Claim of any vendor not included on the Debtors' open accounts payable that is associated with an account that has an accrual or receipt not invoiced.

The Claims listed in Schedule F arose or were incurred on various dates. In certain instances, the date on which a Claim arose is an open issue of fact. Determining the date upon which each Claim in Schedule F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors do not list a date for each Claim listed on Schedule F. Furthermore, claims listed on Schedule F have been aggregated by creditor and may include several dates of incurrence for the aggregate balance listed.

Schedule F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption or assumption and assignment of an executory contract or unexpired lease. Additionally, Schedule F does not include potential rejection damage Claims, if any, of the counterparties to executory contracts and unexpired leases that may be rejected.

Schedule G. Although the Debtors' existing books, records, and financial systems have been relied upon to identify and schedule executory contracts at each of the Debtors and diligent efforts have been made to ensure the accuracy of each Debtor's Schedule G, inadvertent errors, omissions, or over inclusions may have occurred. Certain information, such as the contact information of the counterparty, may not be included where such information could not be obtained using the Debtors' reasonable efforts. Listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease or that such contract or agreement was in effect on the Petition Date or is valid or enforceable. The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contract, agreement, or lease set forth on Schedule G and to amend or supplement Schedule G as necessary. Certain of the leases and contracts listed on Schedule G may contain certain renewal options, guarantees of payment, indemnifications, options to purchase, rights of first refusal, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth separately on Schedule G.

Certain confidentiality and non-disclosure agreements may not be listed on Schedule G notwithstanding that any such agreement may be executory. The Debtors reserve all of their rights with respect to such agreements.

Certain of the contracts and agreements listed on Schedule G may consist of several parts, including, purchase orders, amendments, restatements, waivers, contract variations, letters, and other documents that may not be listed on Schedule G or that may be listed as a single entry. The Debtors expressly reserve their rights to challenge whether such related materials constitute

an executory contract, a single contract or agreement or, multiple, severable, or separate contracts.

The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, memoranda, and other documents, instruments, and agreements that may not be listed therein despite the Debtors' use of reasonable efforts to identify such documents. Further, unless otherwise specified on Schedule G, each executory contract or unexpired lease listed therein shall be deemed to include all exhibits, schedules, riders, modifications, declarations, amendments, supplements, attachments, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such executory contract or unexpired lease, without respect to whether such agreement, instrument, or other document is listed therein. In some cases, the same supplier or provider appears multiple times on Schedule G. This multiple listing is intended to reflect distinct agreements between the applicable Debtor and such counterparty.

The Debtors reserve all of their rights, claims, and Causes of Action with respect to the contracts and leases on Schedule G, including the right to dispute or challenge the characterization of the structure of any transaction or any document or instrument related to a creditor's Claim.

In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their businesses, such as subordination, nondisturbance, and attornment agreements, supplemental agreements, settlement agreements, amendments/letter agreements, title agreements and confidentiality agreements. Such documents may not be set forth on Schedule G. Further, the Debtors reserve all of their rights to alter or amend these Schedules to the extent that additional information regarding the Debtor obligor to such executory contracts becomes available. Certain of the executory agreements may not have been memorialized and could be subject to dispute, including the defense of the statute of frauds. Executory agreements that are oral in nature have not been included on Schedule G.

Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contract or agreement is not impaired by the omission.

The listing of any contract on Schedule G does not constitute an admission by the Debtors as to the validity or enforceability of any such contract or that such contract is an executory contract or unexpired lease. The Debtors reserve all of their rights to dispute the effectiveness of any contract or lease listed on Schedule G or to amend Schedule G at any time to remove any contract.

Schedule H. For purposes of Schedule H, the Debtor that is either the principal obligor or guarantor under the prepetition secured credit facilities is listed as a Co-Debtor on Schedule H. The Debtors may not have identified certain guarantees associated with the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. The Debtors reserve all of their rights to amend Schedule H to the extent or in the event that

additional guarantees are identified or such guarantees are discovered to have expired or be unenforceable.

In the ordinary course of their businesses, the Debtors may be involved in pending or threatened litigation. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-Claims and counter-Claims against other parties. Because all such Claims are contingent, disputed, or unliquidated, such Claims have not been set forth individually on Schedule H. Litigation matters can be found on each Debtor's Schedule F and Statement 7, as applicable.

SPECIFIC DISCLOSURES WITH RESPECT TO THE DEBTORS' STATEMENTS

Statement 2. Due to the international nature of the Debtors' businesses, the Debtors may hold cash in different currencies. The amounts reflected on Statement 2 do not include the revenue recognized or losses realized from currency fluctuations.

Statement 10. The Debtors may occasionally incur losses for a variety of reasons, including property damage. The Debtors, however, may not have records of such losses to the extent such losses do not have a material impact on the Debtors' business or are not reported for insurance purposes. Therefore, some losses may have been excluded.

Statement 26d. Debtor Xtera Communications Inc., the ultimate parent company of all Debtors, filed quarterly and annual reports with the Securities and Exchange Commission ("SEC"). Financial information is publicly available and may have been used by banks, customers, governmental authorities, suppliers, rating agencies and various other interested parties.

*** * * END OF GLOBAL NOTES * * ***

*** * * SCHEDULES OR STATEMENTS BEGIN ON THE FOLLOWING PAGE * * ***

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the: _____ District of Delaware

Case number (If known): 16-12577 (State)

☐ Check if this is an amended filing

Official Form 206Sum**Summary of Assets and Liabilities for Non-Individuals**

12/15

Part 1: Summary of Assets**1. Schedule A/B: Assets—Real and Personal Property** (Official Form 206A/B)

1a. Real property: Copy line 88 from <i>Schedule A/B</i>	\$ 0.00
1b. Total personal property: Copy line 91A from <i>Schedule A/B</i>	\$ 244,953,412.72
1c. Total of all property: Copy line 92 from <i>Schedule A/B</i>	\$ 244,953,412.72

Part 2: Summary of Liabilities**2. Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)

Copy the total dollar amount listed in Column A, <i>Amount of claim</i> , from line 3 of <i>Schedule D</i>	\$ 19,039,657.91
--	------------------

3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)

3a. Total claim amounts of priority unsecured claims: Copy the total claims from Part 1 from line 5a of <i>Schedule E/F</i>	\$ 1,889,760.50
3b. Total amount of claims of nonpriority amount of unsecured claims: Copy the total of the amount of claims from Part 2 from line 5b of <i>Schedule E/F</i>	+ \$ 25,655,339.36

4. Total liabilities Lines 2 + 3a + 3b	\$ 46,584,757.77
--	------------------

Fill in this information to identify the case:Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the: _____ District of Delaware

(State)

Case number (if known): 16-12577☐ Check if this is an amended filing**Official Form 206A/B****Schedule A/B: Assets — Real and Personal Property**

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents**1. Does the debtor have any cash or cash equivalents?**

- ☐ No. Go to Part 2.
- ☒ Yes. Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor**Current value of debtor's interest****2. Cash on hand**\$ 0.00**3. Checking, savings, money market, or financial brokerage accounts (Identify all)** 3.3 through 3.9 Continued on Page 9

Name of institution (bank or brokerage firm)

Type of account

Last 4 digits of account number

3.1. Square 1 BankOperating4 2 1 2\$ 70,100.063.2. Square 1 BankFlex/Medical - ZBA Account5 3 4 5\$ (46,278.14)**4. Other cash equivalents (Identify all)**

4.1. _____ \$ _____

4.2. _____ \$ _____

5. Total of Part 1\$ 469,693.97

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

Part 2: Deposits and prepayments**6. Does the debtor have any deposits or prepayments?**

- ☐ No. Go to Part 3.
- ☒ Yes. Fill in the information below.

Current value of debtor's interest**7. Deposits, including security deposits and utility deposits** 7.3 through 7.4 Continued on additional page at the end

Description, including name of holder of deposit

7.1. DLA Piper, LLP (US) - holding retainer on behalf of debtor\$ 100,000.007.2. Spur Ridge Real Estate, 500 West Bethany Dr., Ste 100, Allen, TX 75013 Office Lease Security Deposit held\$ 79,376.00

8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent 8.3 through 8.43 Continued added page

Description, including name of holder of prepayment

8.1. Wells Fargo prepayment insurance MAXA5OMC0001841	\$ 8,482.25
8.2. Wells Fargo prepayment insurance ZE 0124749	\$ 1,446.14

9. Total of Part 2.

Add lines 7 through 8. Copy the total to line 81.

\$ 3,887,125.32

Part 3: Accounts receivable**10. Does the debtor have any accounts receivable?**

- ☐ No. Go to Part 4.
- ☒ Yes. Fill in the information below.

Current value of debtor's interest**11. Accounts receivable**

11a. 90 days old or less:	426,703.40	-	0.00	=	 →	\$ 426,703.40
	face amount		doubtful or uncollectible accounts			
11b. Over 90 days old:	12,323,217.31	-	9,465,706.90	=	 →	\$ 2,857,510.41
	face amount		doubtful or uncollectible accounts			

12. Total of Part 3

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$ 3,284,213.81

Part 4: Investments**13. Does the debtor own any investments?**

- ☐ No. Go to Part 5.
- ☒ Yes. Fill in the information below.

Valuation method used for current value**Current value of debtor's interest****14. Mutual funds or publicly traded stocks not included in Part 1**

Name of fund or stock:

14.1. _____	_____	\$ _____
14.2. _____	_____	\$ _____

15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture

See Additional Page for 15.1 through 15.3 detail

Name of entity:	% of ownership:		
15.1. _____	_____ %	_____	\$ _____
15.2. _____	_____ %	_____	\$ _____

16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1

Describe:

16.1. _____	_____	\$ _____
16.2. _____	_____	\$ _____

17. Total of Part 4

Add lines 14 through 16. Copy the total to line 83.

\$ 6,187,687.22

Part 5: Inventory, excluding agriculture assets**18. Does the debtor own any inventory (excluding agriculture assets)?**

- ☐ No. Go to Part 6.
- ☒ Yes. Fill in the information below.

General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19. Raw materials				
Raw Materials	08/31/2016 MM / DD / YYYY	\$ 1,406,030.11	Lower of Cost or Market	\$ 1,406,030.11
20. Work in progress				
N/A	08/31/2016 MM / DD / YYYY	\$		\$
21. Finished goods, including goods held for resale				
Finished Goods	08/31/2016 MM / DD / YYYY	\$ 10,193,072.98	Lower of Cost or Market	\$ 10,193,072.98
22. Other inventory or supplies				
N/A	08/31/2016 MM / DD / YYYY	\$		\$
23. Total of Part 5				\$ 11,599,103.09
Add lines 19 through 22. Copy the total to line 84.				

24. Is any of the property listed in Part 5 perishable?

- ☒ No
- ☐ Yes

25. Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?

- ☒ No
- ☐ Yes. Book value _____ Valuation method _____ Current value _____

26. Has any of the property listed in Part 5 been appraised by a professional within the last year?

- ☒ No
- ☐ Yes

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)**27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?**

- ☒ No. Go to Part 7.
- ☐ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
28. Crops—either planted or harvested			
	\$		\$
29. Farm animals <i>Examples:</i> Livestock, poultry, farm-raised fish			
	\$		\$
30. Farm machinery and equipment (Other than titled motor vehicles)			
	\$		\$
31. Farm and fishing supplies, chemicals, and feed			
	\$		\$
32. Other farming and fishing-related property not already listed in Part 6			
	\$		\$

33. **Total of Part 6.**

Add lines 28 through 32. Copy the total to line 85.

\$ 0.00

34. **Is the debtor a member of an agricultural cooperative?**☐ No☐ Yes. Is any of the debtor's property stored at the cooperative?☐ No☐ Yes35. **Has any of the property listed in Part 6 been purchased within 20 days before the bankruptcy was filed?**☐ No☐ Yes. Book value \$ _____ Valuation method _____ Current value \$ _____36. **Is a depreciation schedule available for any of the property listed in Part 6?**☐ No☐ Yes37. **Has any of the property listed in Part 6 been appraised by a professional within the last year?**☐ No☐ Yes**Part 7: Office furniture, fixtures, and equipment; and collectibles**38. **Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**☐ No. Go to Part 8.☒ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39. Office furniture See Fixed Asset detail report attached	\$ 2,509.89	Book value	\$ 2,509.89
40. Office fixtures See Fixed Asset detail report attached	\$ 229,811.91	Book value	\$ 229,811.91
41. Office equipment, including all computer equipment and communication systems equipment and software See Fixed Asset detail report attached	\$ 476,900.62	Book value	\$ 476,900.62
42. Collectibles <i>Examples:</i> Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles			
42.1 _____	\$ _____	_____	\$ _____
42.2 _____	\$ _____	_____	\$ _____
42.3 _____	\$ _____	_____	\$ _____

43. **Total of Part 7.**

Add lines 39 through 42. Copy the total to line 86.

\$ 709,222.42

44. **Is a depreciation schedule available for any of the property listed in Part 7?**☐ No☒ Yes45. **Has any of the property listed in Part 7 been appraised by a professional within the last year?**☒ No☐ Yes

Part 8: Machinery, equipment, and vehicles**46. Does the debtor own or lease any machinery, equipment, or vehicles?**

- ☐ No. Go to Part 9.
- ☒ Yes. Fill in the information below.

General description Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
47. Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles			
47.1 _____	\$ _____	_____	\$ _____
47.2 _____	\$ _____	_____	\$ _____
47.3 _____	\$ _____	_____	\$ _____
47.4 _____	\$ _____	_____	\$ _____
48. Watercraft, trailers, motors, and related accessories Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels			
48.1 _____	\$ _____	_____	\$ _____
48.2 _____	\$ _____	_____	\$ _____
49. Aircraft and accessories			
49.1 _____	\$ _____	_____	\$ _____
49.2 _____	\$ _____	_____	\$ _____
50. Other machinery, fixtures, and equipment (excluding farm machinery and equipment)			
See Machinery and equipment on detailed Fixed Asset report	\$ 2,447,489.02	_____	\$ 2,447,489.02
51. Total of Part 8. Add lines 47 through 50. Copy the total to line 87.			\$ 2,447,489.02

52. Is a depreciation schedule available for any of the property listed in Part 8?

- ☐ No
- ☒ Yes

53. Has any of the property listed in Part 8 been appraised by a professional within the last year?

- ☒ No
- ☐ Yes

Part 9: Real property**54. Does the debtor own or lease any real property?**

- ☒ No. Go to Part 10.
- ☐ Yes. Fill in the information below.

55. Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest

Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
55.1 _____	_____	\$ _____	_____	\$ _____
55.2 _____	_____	\$ _____	_____	\$ _____
55.3 _____	_____	\$ _____	_____	\$ _____
55.4 _____	_____	\$ _____	_____	\$ _____
55.5 _____	_____	\$ _____	_____	\$ _____
55.6 _____	_____	\$ _____	_____	\$ _____

56. Total of Part 9.

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets. Copy the total to line 88.

\$ 0.00

57. Is a depreciation schedule available for any of the property listed in Part 9?

- ☐ No
- ☐ Yes

58. Has any of the property listed in Part 9 been appraised by a professional within the last year?

- ☐ No
- ☐ Yes

Part 10: Intangibles and intellectual property**59. Does the debtor have any interests in intangibles or intellectual property?** See Intangibles detail on additional Pages. NBV=\$6.4M

- ☐ No. Go to Part 11.
- ☒ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60. Patents, copyrights, trademarks, and trade secrets _____	\$ _____	Unknown	\$ _____
61. Internet domain names and websites _____	\$ _____	Unknown	\$ _____
62. Licenses, franchises, and royalties _____	\$ _____	_____	\$ _____
63. Customer lists, mailing lists, or other compilations _____	\$ _____	_____	\$ _____
64. Other intangibles, or intellectual property _____	\$ _____	_____	\$ _____
65. Goodwill _____	\$ _____	_____	\$ _____

66. Total of Part 10.

Add lines 60 through 65. Copy the total to line 89.

\$ _____

67. Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A) and 107)?

- ☒ No
☐ Yes

68. Is there an amortization or other similar schedule available for any of the property listed in Part 10?

- ☒ No
☐ Yes

69. Has any of the property listed in Part 10 been appraised by a professional within the last year?

- ☒ No
☐ Yes

Part 11: All other assets

70. Does the debtor own any other assets that have not yet been reported on this form? See NOL carryforward schedules on page added at the end

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- ☐ No. Go to Part 12.
☒ Yes. Fill in the information below.

Current value of
debtor's interest

71. Notes receivable

Description (include name of obligor)

_____ — _____ = → \$ _____
Total face amount doubtful or uncollectible amount

72. Tax refunds and unused net operating losses (NOLs)

Description (for example, federal, state, local)

Federal tax, unused net operating losses (Fiscal years 1998-2015)

Federal tax, fiscal year estimated net operating loss through 9/30/2016

Federal tax, current fiscal year estimated net operating loss from 10/01/2016 - 11/15/2016

Tax year	_____	\$ 211,361,251.17
Tax year	2016	\$ 2,257,911.79
Tax year	2017	\$ 2,485,628.38

73. Interests in insurance policies or annuities

_____ \$ _____

74. Causes of action against third parties (whether or not a lawsuit has been filed)

_____ \$ _____

Nature of claim _____

Amount requested \$ _____

75. Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims

_____ \$ _____

Nature of claim _____

Amount requested \$ _____

76. Trusts, equitable or future interests in property

_____ \$ _____

77. Other property of any kind not already listed Examples: Season tickets, Membership costs were expensed on XCI's books. country club membership

Barton Creek Country Club membership for Jon Hopper

\$ 5,000.00

Stonebridge Country Club memberships for Gary OTake and Andrew Dismukes

\$ 16,000.00

78. Total of Part 11.

Add lines 71 through 77. Copy the total to line 90.

\$ 216,368,877.87

79. Has any of the property listed in Part 11 been appraised by a professional within the last year?

- ☒ No
☐ Yes

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form.

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1.</i>	\$ 469,693.97	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$ 3,887,125.32	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$ 3,284,213.81	
83. Investments. <i>Copy line 17, Part 4.</i>	\$ 6,187,687.22	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$ 11,599,103.09	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$ 0.00	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$ 709,222.42	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$ 2,447,489.02	
88. Real property. <i>Copy line 56, Part 9.</i>	→	\$ 0.00
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$ Current value is unknown. NBV = \$6.4M	
90. All other assets. <i>Copy line 78, Part 11.</i>	+ \$ 216,368,877.87	
91. Total. Add lines 80 through 90 for each column..... 91a.	\$ 244,953,412.72	+ 91b. \$ 0.00
92. Total of all property on Schedule A/B. Lines 91a + 91b = 92.		\$ 244,953,412.72

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206A/B

Schedule A/B: Assets --- Real and Personal Property**Part 1: Cash and cash equivalents****3. (Continued)** Checking, savings, money market, or financial brokerage accounts (*identify all*)

		Last 4 digits of account number	Current value of debtor's interest (USD)
Name of institution (bank or brokerage firm)	Type of account		
3.3 Square 1 Bank	Controlled Disbursement Account	5 4 4 8	\$0.00
3.4 Square 1 Bank	Limited Operating Account	4 3 1 5	\$0.00
3.5 Square 1 Bank	Money Market Business Account	2 4 3 4	\$0.00
3.6 Silicon Valley Bank	Operating Account	0 3 8 7	\$257,621.87
3.7 Silicon Valley Bank	Cash Collateral Account	0 3 7 2	\$0.00
3.8 Silicon Valley Bank	Collateral Money Market Account – GBI	5 7 0 3	\$171,094.62
3.9 Bank of Montreal	Operating Account (Canadian Dollar)	1 4 4 0	\$17,155.56
			<u>\$445,872.05</u>
5. Total of Part 1			<u>\$469,693.97</u>

7. (Continued) Deposits, including security deposits and utility deposits

	Description, including name of holder of prepayment	Amount
7.3	945 Lincoln East Group LLC, 945 Lincoln Ave., East, Cranford, NJ Office Lease Security Deposit held	\$1,700.00
7.4	The Lofts at Watters Creek, 935 Garden Park Dr, Allen, TX 75013 J. Hopper, CEO and President Apartment Lease Security Deposit	\$75.00

Part 10: Intangibles and Intellectual property**60. Patents, copyrights, trademarks, and trade secrets**

List of trademarks owned by Xtera Communications, Inc.

Mark	Country	Class	Filing Date	Application No.	Grant, Regn Date	Registration No.	Renewal Due	Net book value debtor's interest	Valuation	
									method used for current value	Current value of debtor's interest
XTERA	Canada	Class 9	9/21/2000	1075678	6/12/2003	TMA583609	6/12/2018	-	Unknown	-
XTERA	China	Class 9	3/30/2010	8162760	6/28/2011	8162760	6/27/2021	-	Unknown	-
XTERA	European Union	Classes 9, 38 and 42	9/25/2000	1870609	3/29/2005	1870609	9/25/2020	-	Unknown	-
XTERA	Japan	Class 9	9/18/2000	2000-101699	2/8/2002	4542731	2/8/2022	-	Unknown	-
XTERA & Device	United States of America	Class 9	5/24/2000	76011575	8/12/2003	2750767	8/12/2023	-	Unknown	-
XTERA	United States of America	Class 9	11/29/1999	75859955	11/25/2003	2786774	11/25/2023	-	Unknown	-

List of patent licenses owned by Xtera Communications, Inc.

Description	Type	Party
License Agreement between Xtera Communications, Inc. and the Regents of the University of Michigan dated October 1, 2002	Patent License	The Regents of the University of Michigan University of Michigan, Treasurer's Office Wolverine Tower, Room 10090 Ann Arbor, Michigan 48109
First Amendment to License Agreement amends the License Agreement by Xtera Communications, Inc. and the Regents of the University of Michigan, dated as of October 1, 2002, effective as of October 2, 2015	Amendment to Patent License	The Regents of the University of Michigan University of Michigan, Treasurer's Office Wolverine Tower, Room 10090 Ann Arbor, Michigan 48109

List of domain names owned or controlled by Xtera Communications, Inc.

Domain Name	Expiry Date
ascenvision.com	5/11/2018
meriton.com	9/20/2019
xtera-ip.com	10/3/2019
xtera.com	7/18/2020
xtera.co.uk	4/30/2017
xtera.jp	5/22/2017
xtera.net.cn	4/30/2017
xtera.org.cn	4/30/2017
xtera.us	4/29/2017

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206A/B

Schedule A/B: Assets --- Real and Personal Property**8. (Continued) Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**

Description, including name of holder of prepayment	Current value of Debtor's interest
8.3 Wells Fargo prepayment insurance 6306452P596	\$15,908.87
8.4 Wells Fargo prepayment insurance ZPL12S86614	\$7,892.20
8.5 Wells Fargo prepayment insurance UB648P240	\$4,516.17
8.6 Wells Fargo prepayment insurance CUP711P047	\$4,786.83
8.7 Wells Fargo prepayment insurance BA6478P944	\$562.92
8.8 Wells Fargo prepayment insurance IL Nat Ins (EMP)	\$4,831.17
8.9 Wells Fargo prepayment insurance IL Nat Ins (FID)	\$736.46
8.10 Wells Fargo prepayment insurance Kidnapping	\$646.04
8.11 Wells Fargo prepayment insurance ECO1757108313	\$2,984.69
8.12 Wells Fargo prepayment insurance B0180PC1603543	\$25,593.75
8.13 Wells Fargo prepayment insurance Salesforce.com	\$25,572.30
8.14 Wells Fargo prepayment insurance Cadence	\$69,875.35
8.15 Wells Fargo prepayment insurance Corelis	\$5,625.00
8.16 Wells Fargo prepayment insurance Mentor Graphics	\$713.23
8.17 Wells Fargo prepayment insurance Oracle	\$1,198.60
8.18 Wells Fargo prepayment insurance Sage	\$3,549.00
8.19 Wells Fargo prepayment insurance SWK	\$2,313.51
8.20 Wells Fargo prepayment insurance Spectral Logic	\$854.37
8.21 Wells Fargo prepayment insurance SHI	\$32,145.36
8.22 Wells Fargo prepayment insurance US Bank	\$2,240.55
8.23 Wells Fargo prepayment insurance Softchoice	\$2,911.99
8.24 Wells Fargo prepayment insurance Microsoft	\$2,416.66
8.25 Wells Fargo prepayment insurance Boardvantage	\$2,704.95
8.26 Prepaid Facility Rent – Spur Ridge Real Estate	\$49,431.13
8.27 Prepaid Materials – Saudi Electric	\$189,207.66
8.28 Prepaid Materials – MainOne Cable	\$358,457.56
8.29 Prepaid Materials – AAE-1	\$1,116,288.72
8.30 Prepaid Materials – GlobeNet	\$10,870.99
8.31 Prepaid Materials – SRG	\$547,500.00
8.32 Prepaid Materials – Cinia Cloud	\$215,883.54
8.33 Prepaid Materials - Other	\$878,890.01
8.34 Prepaid-Other – State Grid	\$23,053.03
8.35 Prepaid-Other – OVUM	\$2,220.84
8.36 Prepaid-Other – Halekulani (PTC)	\$2,000.00
8.37 Prepaid-Other – ATIS	\$1,091.67
8.38 Prepaid-Other – Descartes	\$373.11
8.39 Prepaid-Other – Thomson Reuters	\$674.13
8.40 Prepaid-Other – Nasdaq	\$13,750.00
8.41 Prepaid-Other – Robert Half Management Resources	\$51,897.50
8.42 Prepaid-Other – International Telecommunications Union (CHF)	\$12,352.19
8.43 Prepaid-Other – OND Membership (GBP)	\$1,523.88

9. Total of Part 2 - Add lines 7 through 8.**\$3,887,125.32**

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206A/B

Schedule A/B: Assets --- Real and Personal Property15. *(Continued)* interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture

Name of entity:	% of ownership:	Valuation method	Current value of debtor's interest
		used for current value	
15.1 Azea Networks, Inc.	100%	Book value	\$6,163,936.28
15.2 Xtera Comunicacoes do Brasil Ltda	5%	Book value	\$23,750.00
15.3 Xtera Communications Canada, Inc.	100%	Book value	\$0.94
			<u>\$6,187,687.22</u>

Fill in this information to identify the case: Debtor name <u>Xtera Communications, Inc.</u> United States Bankruptcy Court for the _____ District of <u>Delaware</u> Case number: <u>16-12577</u>
--

Official Form 206A/B

Schedule A/B: Assets --- Real and Personal Property**Part 10: Intangibles and Intellectual property****60. Patents, copyrights, trademarks, and trade secrets**

List of trademarks owned by Xtera Communications, Inc.

Mark	Country	Class	Filing Date	Application No.	Grant, Regn Date	Registration No.	Renewal Due	Valuation method used for current value	Current value of debtor's interest
XTERA	Canada	Class 9	9/21/2000	1075678	6/12/2003	TMA583609	6/12/2018	Unknown	Unknown
XTERA	China	Class 9	3/30/2010	8162760	6/28/2011	8162760	6/27/2021	Unknown	Unknown
XTERA	European Union	Classes 9, 38 and 42	9/25/2000	1870609	3/29/2005	1870609	9/25/2020	Unknown	Unknown
XTERA	Japan	Class 9	9/18/2000	2000-101699	2/8/2002	4542731	2/8/2022	Unknown	Unknown
XTERA & Device	United States of America	Class 9	5/24/2000	76011575	8/12/2003	2750767	8/12/2023	Unknown	Unknown
XTERA	United States of America	Class 9	11/29/1999	75859955	11/25/2003	2786774	11/25/2023	Unknown	Unknown

List of patent licenses owned by Xtera Communications, Inc.

Description	Type	Party
License Agreement between Xtera Communications, Inc. and the Regents of the University of Michigan dated October 1, 2002	Patent License	The Regents of the University of Michigan University of Michigan, Treasurer's Office Wolverine Tower, Room 10090 Ann Arbor, Michigan 48109
First Amendment to License Agreement amends the License Agreement by Xtera Communications, Inc. and the Regents of the University of Michigan, dated as of October 1, 2002. effective as of October 2, 2015	Amendment to Patent License	The Regents of the University of Michigan University of Michigan, Treasurer's Office Wolverine Tower, Room 10090 Ann Arbor, Michigan 48109

List of domain names owned or controlled by Xtera Communications, Inc.

Domain Name	Expiry Date
ascenvision.com	5/11/2018
meriton.com	9/20/2019
xtera-ip.com	10/3/2019
xtera.com	7/18/2020
xtera.co.uk	4/30/2017
xtera.jp	5/22/2017
xtera.net.cn	4/30/2017
xtera.org.cn	4/30/2017
xtera.us	4/29/2017

Net book value of debtor's interest in intangibles as of 11/15/2016

\$6,385,889.35

Current Value of debtor's interest in intangibles as of 11/15/2016

UNKNOWN

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206A/B

Schedule A/B: Assets --- Real and Personal Property

Part 11: All other assets

72. Support for tax refunds and unused net operating losses (NOLs)

50 - Book to Tax Reconciliation

100 - Federal Trial Balance

Xtera Communications, Inc.

Form 1120

NOL & Carryforwards

w/p .5 - NOL & Carryforwards

NOL	Original NOL Per Returns	Amount Limited Under § 382	NOL Remaining	AMT			
				Xtera AMT Adjustment	Original NOL per Returns	382 Limitation	NOL Remaining
9/30/1998	414,826	-	414,826		414,826	-	414,826
9/30/1999	372,072	-	372,072	(6,173)	365,899	-	365,899
9/30/1999	744,144	-	744,144		744,144	-	744,144
9/30/2000	3,898,025	-	3,898,025	(25,932)	3,872,093	-	3,872,093
9/30/2001	22,966,778	18,573,845	4,392,933	(401,185)	22,565,593	18,573,845	3,991,748
9/30/2002	61,989,374	61,554,374	435,000	(763,118)	61,226,256	61,554,374	(328,118)
9/30/2003	26,400,472	25,965,472	435,000	(528,378)	25,872,094	25,965,472	(93,378)
9/30/2003	1,369,477	-	1,369,477		1,369,477	-	1,369,477
9/30/2004	19,327,318	-	19,327,318		19,327,318	-	19,327,318
9/30/2005	20,170,682	-	20,170,682	(8,995)	20,161,687	-	20,161,687
9/30/2006	6,997,567	-	6,997,567	(36,648)	6,960,919	-	6,960,919
9/30/2007	9,524,202	-	9,524,202	(66,827)	9,457,375	-	9,457,375
9/30/2008	17,844,564	-	17,844,564	(58,678)	17,785,886	-	17,785,886
9/30/2009	12,831,639	-	12,831,639	-	12,831,639	-	12,831,639
9/30/2010	10,069,908	-	10,069,908	(18,014)	10,051,894	-	10,051,894
9/30/2011	41,535,518	-	41,535,518	10,924	41,546,442	-	41,546,442
9/30/2012	21,971,381	-	21,971,381	(393,623)	21,577,758	-	21,577,758
9/30/2013	(B) 17,524,855	-	17,524,855	-	17,524,855	-	17,524,855
9/30/2014	14,768,334	-	14,768,334	-	14,768,334	-	14,768,334
9/30/2015	9,030,454	-	9,030,454	-	9,030,454	-	9,030,454
	319,751,589	106,093,691	213,657,898	(2,296,647)	317,454,942	106,093,691	211,361,251

R&D Credits	Original Per Returns	Meriton's Portion	Limited Under §382	Credits Remaining	As Reported on Tax Return
9/30/1998					
9/30/1999					
9/30/1999					
9/30/2000	63,510	16,921	46,589	-	46,589
9/30/2001	1,022,031	1,022,031		-	
9/30/2002	3,196,238	3,190,979	5,259	-	5,259
9/30/2003	1,848,093	1,848,093		-	
9/30/2003	95,867	95,867		-	
9/30/2004	1,716,868	1,716,868		-	
9/30/2005	3,018,659	2,547,839		470,820	470,820
9/30/2006	1,136,475			1,136,475	1,136,475
9/30/2007	758,540	756,917		1,623	1,623
9/30/2008	606,345	257,970		348,375	348,375
9/30/2009	505,292	235,911		269,381	269,381
9/30/2010	668,238	52,271		615,967	615,967
9/30/2011	-	-	-	-	-
9/30/2012	-	-	-	-	-
9/30/2013	-	-	-	-	-
9/30/2014	-	-	-	-	-
9/30/2015	-	-	-	-	-
	14,636,156	11,741,667	51,848	2,842,641	2,894,489
			34%	34%	
	26,377,823		152,494	8,360,709	

GS does not have a place to report 382 limits for R&D. We will report the Credit carryforward net of the 382 limit on the tax return.

For presentation purposes, we will include the amounts limited under Section 382 on the amount of unused GBC to carryforward.

(B) There was a PPA for \$3,618,265 that effects book income. The adjustment was made on the M-2 and the NOL was adjusted to reflect this adjustment. See additional explanation on wkpr 7500.

Schedule A/B, Line 72:

Federal tax - unused NOLs	211,361,251.17
Federal tax - current fiscal year 2016 NOL estimate	2,257,911.79
Federal tax - current year NOL estimate	2,485,628.38
	<u>\$216,104,791.34</u>

Official Form 206A/B

Schedule A/B: Assets --- Real and Personal Property

Part 11: All other assets

72. Support for tax refunds and unused net operating losses (NOLs)

Xtera Communications, Inc.

11/15/2016

2.0 - CURRENT TAX PROVISION ESTIMATE

Description:		Reference	Acct. Number		Current Provision 11/15/2016
Net Income Per Books					(3,640,400)
Addback Federal Income Taxes		PBC TB	92010		38,153
Pre-Tax Book Income					(3,602,247)
Permanent Differences:					
Meals & Entertainment - 50%		PY	66040 and 66050	179,952	89,976
Meals & Entertainment - 100%		PY	66050-00-625-000	56,792	56,792
Meals & Entertainment - 50%		PY	67100	21,215	10,608
Meals & Entertainment - 50%		PY	66080	-	-
Club Dues		PY	67080	15,204	15,204
Write-Off of Goodwill					-
Stock Options		PY	60015		35,751
Foreign Withholding Tax Deduction					0
ISO - Disqualifying Dispositions					208,331
Total Permanent Differences					
Book Taxable Income					(3,393,916)
Temporary adjustments:					
Accrued Vacation - BOY		PY Tax Wkpr	25030	485,187	
amount paid within 2.5 months		PY Tax Wkpr		53,216	
Accrued Vacation - EOY		PBC TB	25030	485,187	
assume amount paid within 2.5 months				53,216	(0)
Warranty Reserve - BOY		PY Tax Wkpr	23010	1,335,276	
Warranty Reserve - EOY		PBC TB	23010	1,335,276	0
Bad Debt - BOY		PY Tax Wkpr	11030	51,465	
Bad Debt - EOY			11030	51,465	J
Bad Debt - 10/01/2016 Write-off of AAE-1 Project balance sheet			69010	(768,910)	J
Items (project cancelled)					
Bad Debt - 10/27/2016 Paid G2A Project Performance Bond				2,812,079	J
(restricted cash) due to default					
Bad Debt - 10/27/2016 Paid AAE-1 Project Performance Bond				442,459	J
(restricted cash) Project is now cancelled					
Inventory Reserve - BOY		PY Tax Wkpr	12100	10,964,408	
Inventory Reserve - EOY		PBC TB	12100	10,964,408	0
Depreciation - BOOK		PY	63010, 63020, 63030, 63040, 63045	1,337,175	
Depreciation - TAX		PY		1,114,677	222,498
Accrued Sales Tax - BOY		PY TB	25020	-	
Accrued Sales Tax - EOY			25020	-	G
Gain/Loss on Sale of assets - BOOK			90050	-	
Gain/Loss on Sale of assets - TAX				-	
Accrued Commissions - BOY		PY Tax Wkpr	25120	27,742	
amount paid within 2.5 months		PY Tax Wkpr		27,742	
Accrued Commissions - EOY		PY	25120	27,742	
assume amount paid within 2.5 months		PY		27,742	D
Accrued Payroll - PY		PY Tax Wkpr	25040	-	
amount paid within 2.5 months		PY Tax Wkpr		-	
Accrued Payroll - CY			25040	-	E
assume amount paid within 2.5 months				-	
Impairment on Note Receivable					-
Accrued Foxconn Inventory Purchase - PY		PY Tax Wkpr		-	
amount paid within 8.5 months			25110	-	F
Accrued Foxconn Inventory Purchase - CY				-	
assume amount paid within 8.5 months				-	
Acacia Accrual - PY				-	
amount paid within 8.5 months			25110	-	F
Acacia Accrual - CY				-	
assume amount paid within 8.5 months				-	
Stock Options - NQO Expense Tax					H
Stock Options - NQO Expense Books		PY		2,508	

Description:	Reference	Acct. Number	Current Provision 11/15/2016	
				2,508
Amortization of Start-up costs			-	
Goodwill Amortization	PY		(167,729)	
Organizational Costs			-	
Charitable Contributions		67050	-	I
Developed Technologies Amortization	PY	63070	1,078,728	not deducted for tax
Customer Relationships Amortization			(1)	
Capital loss deduction			-	in an overall loss so no deduction allowed
Write-off accrued location				
Dividends in Excess of E&P from Foreign Entities				
COD Income				
Total temporary adjustments			1,136,004	
Bad Debt - 10/01/2016 Write-off of AAE-1 Project balance sheet items (project cancelled)		69010	768,910	L
Bad Debt - 10/27/2016 Paid G2A Project Performance Bond (restricted cash) due to default			(2,812,079)	L
Bad Debt - 10/27/2016 Paid AAE-1 Project Performance Bond (restricted cash) Project is now cancelled			(442,459)	L
NET INCOME (LOSS) PER TAX			(4,743,540)	
NOL			4,743,540	
CURRENT YEAR TAXABLE INCOME			-	
effective tax rate			34%	
Estimated Regular Tax Expense			-	
AMT Calculation				
CURRENT YEAR TAXABLE INCOME (pre-NOL)			(4,743,540)	
Add AMT Adjustments (Depreciation & G/L)	PY		57,708	
Less AMT Adjustments (Charitable Contributions)			(4,685,832)	
AMTI before NOL			-	
AMT NOL Available			(40,000)	
Statutory Allowance			(4,725,832)	
AMTI after NOL Utilization and \$40k allowance			(4,725,832)	
Less: AMT 199 Deduction				
AMTI			(4,725,832)	
Tentative Minimum Tax			-	

A: A portion of the stock option expense is related to an ISO plan. We will use PY numbers as an estimate for CY provision purposes
B: Per our review of PY tax return workpapers, and our discussion with Jack Owen, Xtera Controller, this account is 100% non-deductible. Confirmed in CY with Julie Garvey, Xtera Revenue and Compliance Manager.
C: We will use a percentage based on the prior year tax return for provision purposes for accrued vacation paid within 2 and 1/2 months of year end.
D: Historically, full amount is paid out within 2.5 months of year end, accordingly, we will use PY balances for provision purposes as it would not create an adjustment in any case.
E: There was no accrued payroll (bonus) accrued as of 9/30/15, none expected for 9/30/16.
F: Per our review of the detail of account 25110, "Accrued Other," no additional adjustments are required as of 9/30/15.
G: Per our review of the PBC TS, there is no accrued sales tax payable amount as of 9/30/15. Would expect none as of 9/30/16. Accordingly, there is no adjustment necessary.
H: Any adjustment would be immaterial in nature. No adjustment estimated for provision purposes.
I: Any adjustment would be immaterial in nature. No adjustment estimated for provision purposes.
J: No change in PY and Fiscal year 2016 (9/30/2016).
K: Any adjustment would be immaterial in nature. No adjustment estimated for provision purposes.
L: Reported material bad debt expenses recorded between 10/01/2016 - 11/15/2016 (Petition date) related to AAE-1 and G2A Projects for provision purposes through Petition date.

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of Delaware

Case number: 16-12577

Official Form 206A/B

Schedule A/B: Assets --- Real and Personal Property

77. Other property of any kind not already listed

Demo equipment - 500 West Bethany Dr, Ste 100, Allen, TX 75013

\$243,086.53

78. Total of Part 11

\$216,368,877.87

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1700000000000									
000729	12 GB/S ERROR PERFORMANCE ANALYZER 000	01/01/01	00 00	\$ 427,649.00	02/28/15	\$ 427,649.00	\$ 0.00	100.00%	02/28/2015
000992	Error Performance Analyzer 000	03/31/02	00 00	165,976.00	02/28/15	165,976.00	0.00	100.00%	02/28/2015
000676	DEILPACK/SOL2 ILLUMINATOR PACKAGE 000	01/01/01	00 00	13,200.00	01/31/11	13,200.00	0.00	100.00%	01/01/2011
000698	SBC MPC8260 000	01/01/01	00 00	11,380.00	01/31/11	11,380.00	0.00	100.00%	01/01/2011
000699	MODULAR DEV PLTFRM BRD PRO PPC8XX/5XX 000	01/01/01	00 00	1,610.00	01/31/11	1,610.00	0.00	100.00%	01/01/2011
000700	MPC850 INTERCHANGEABLE CPU MODULE 000	01/01/01	00 00	850.00	01/31/11	850.00	0.00	100.00%	01/01/2011
000747	OSE SOFTKERNEL AND SOFTENVIRONMENT FLOATING LICENSES 000	01/01/01	00 00	14,625.00	01/31/11	14,625.00	0.00	100.00%	01/01/2011
000775	USB ANALYZER INCLUDING USER INTERFACE SOFTWARE 000	02/01/01	00 00	3,500.00	01/31/11	3,500.00	0.00	100.00%	01/01/2011
000798	QUASAR 1723 23DB GAIN 17DBM OUTPUT POWER SC 000	04/01/01	00 00	96,500.00	09/30/10	96,500.00	0.00	100.00%	09/14/2010
000782	FIBER PATCH CABLE -SC/SC DUPLEX 000	02/01/01	00 00	286.80	09/30/10	286.80	0.00	100.00%	09/09/2010
000807	PRODUCT SUPPORT 000	04/01/01	00 00	649.88	09/30/10	649.88	0.00	100.00%	09/09/2010
000808	UPDATES SUBSCRIPTION SERVICE 000	04/01/01	00 00	1,636.88	09/30/10	1,636.88	0.00	100.00%	09/09/2010
000743	CONCEPT(R) HDL EXPERT 000	01/01/01	00 00	69,128.00	08/31/10	69,128.00	0.00	100.00%	08/27/2010
000744	PCB LIBRARIAN EXPERT 000	01/01/01	00 00	30,236.00	08/31/10	30,236.00	0.00	100.00%	08/27/2010
000745	ALLEGRO(R) VIEWER 000	01/01/01	00 00	4,314.00	08/31/10	4,314.00	0.00	100.00%	08/27/2010
000746	PCB DESIGN EXPERT 000	01/01/01	00 00	112,322.00	08/31/10	112,322.00	0.00	100.00%	08/27/2010
000774	HP DESIGNJET 750C+ D SIZE PLOTTER 000	02/01/01	00 00	5,655.63	08/31/10	5,655.63	0.00	100.00%	08/27/2010
000791	PRO/ENGINEER FOUNDATION 000	04/01/01	00 00	22,380.00	08/31/10	22,380.00	0.00	100.00%	08/27/2010
000792	PRO/INTRALINK WORKSHOP MANAGER 000	04/01/01	00 00	14,380.00	08/31/10	14,380.00	0.00	100.00%	08/27/2010
000677	SUN ULTRA ENTERPRISE 450 000	01/01/01	00 00	19,626.90	08/31/10	19,626.90	0.00	100.00%	08/27/2010
000678	SUN 400MHZ/4MB CPU 000	01/01/01	00 00	34,565.44	08/31/10	34,565.44	0.00	100.00%	08/27/2010
000679	512MB RAM KIT6 2X256MB DIMM 000	01/01/01	00 00	48,440.00	08/31/10	48,440.00	0.00	100.00%	08/27/2010
000680	SUN 18GB HD DISK 000	01/01/01	00 00	5,190.00	08/31/10	5,190.00	0.00	100.00%	08/27/2010
000681	SUN E450 DISK EXPANSION BAY 000	01/01/01	00 00	3,949.80	08/31/10	3,949.80	0.00	100.00%	08/27/2010
000682	SUN 18GB HD DISK 000	01/01/01	00 00	20,760.00	08/31/10	20,760.00	0.00	100.00%	08/27/2010
000683	SECOND POWER SUPPLY FOR E450								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1700000000000									
000684	000	01/01/01	00 00	2,554.90	08/31/10	2,554.90	0.00	100.00%	08/27/2010
	SUN GIGABIT ETHERNET NIC								
000685	000	01/01/01	00 00	3,016.80	08/31/10	3,016.80	0.00	100.00%	08/27/2010
	OPT INT PCI ULTRASCSI DIFF CRD								
000686	000	01/01/01	00 00	2,073.60	08/31/10	2,073.60	0.00	100.00%	08/27/2010
	SUN ULTRA ENTERPRISE 420R								
000687	000	01/01/01	00 00	6,344.78	08/31/10	6,344.78	0.00	100.00%	08/27/2010
	450MHZ ULTRA SPARC CPU								
000688	000	01/01/01	00 00	19,030.00	08/31/10	19,030.00	0.00	100.00%	08/27/2010
	512MB RAM KIT6 2X256MB DIMM								
000689	000	01/01/01	00 00	12,110.00	08/31/10	12,110.00	0.00	100.00%	08/27/2010
	SUN OPT INT DISK 36.4/10K USCSI								
000690	000	01/01/01	00 00	4,584.50	08/31/10	4,584.50	0.00	100.00%	08/27/2010
	REDUNDANT POWER SUPPLY								
000691	000	01/01/01	00 00	604.65	08/31/10	604.65	0.00	100.00%	08/27/2010
	OPT INT PCI ULTRASCSI DIFF CRD								
000692	000	01/01/01	00 00	1,036.80	08/31/10	1,036.80	0.00	100.00%	08/27/2010
	SUN GIGABIT ETHERNET NIC								
000693	000	01/01/01	00 00	1,579.40	08/31/10	1,579.40	0.00	100.00%	08/27/2010
	SUN SPARK EXTERNAL								
000694	000	01/01/01	00 00	26,436.00	08/31/10	26,436.00	0.00	100.00%	08/27/2010
	SUN SPARC								
000695	000	01/01/01	00 00	3,432.00	08/31/10	3,432.00	0.00	100.00%	08/27/2010
	SUN SPARC EXTERNAL								
000696	000	01/01/01	00 00	26,988.00	08/31/10	26,988.00	0.00	100.00%	08/27/2010
	SUN SPARC INTERNAL								
000697	000	01/01/01	00 00	7,290.00	08/31/10	7,290.00	0.00	100.00%	08/27/2010
	SUN SPARC								
000757	000	01/01/01	00 00	1,716.00	08/31/10	1,716.00	0.00	100.00%	08/27/2010
	3122-09161 RATIONAL CLEARCASE UNIX LICENSE								
000758	000	01/01/01	00 00	5,000.00	08/31/10	5,000.00	0.00	100.00%	08/27/2010
	3122-09161 RATIONAL CLEARCASE UNIX LICENSE								
000759	000	01/01/01	00 00	5,960.00	08/31/10	5,960.00	0.00	100.00%	08/27/2010
	3121-08497 RATIONAL CLEARQUEST LICENSE FLOATING								
000760	000	01/01/01	00 00	19,995.00	08/31/10	19,995.00	0.00	100.00%	08/27/2010
	3121-08497 RATIONAL CLEARQUEST LICENSE FLOATING								
000776	000	01/01/01	00 00	6,312.50	08/31/10	6,312.50	0.00	100.00%	08/27/2010
	SUN SPARC EXTERNAL								
000777	000	02/01/01	00 00	26,436.01	08/31/10	26,436.01	0.00	100.00%	08/27/2010
	SUN SPARC								
000778	000	02/01/01	00 00	3,507.00	08/31/10	3,507.00	0.00	100.00%	08/27/2010
	SUN SPARC INTERNAL								
000703	000	02/01/01	00 00	3,077.00	08/31/10	3,077.00	0.00	100.00%	08/27/2010
	SONY F580 PIII 650 64/12 LAPTOPS								
000704	000	01/01/01	00 00	30,536.00	08/31/10	30,536.00	0.00	100.00%	08/27/2010
	SONY F580 PIII 650 64/12								
000705	000	01/01/01	00 00	36,750.00	08/31/10	36,750.00	0.00	100.00%	08/27/2010
	DELL 800 MHZ 133 GX 110 MINI TOWER								
000706	000	01/01/01	00 00	2,064.00	08/31/10	2,064.00	0.00	100.00%	08/27/2010
	DELL 866MHZ/133 GX110 MINI TOWER 4MB INT VID								
	000	01/01/01	00 00	10,120.00	08/31/10	10,120.00	0.00	100.00%	08/27/2010

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1700000000000									
000707	SUN A22UKC1A9L-C256 000	01/01/01	00 00	21,170.00	08/31/10	21,170.00	0.00	100.00%	08/27/2010
000708	BREECE HILL Q450 HVD DLT8000 TAPE LIBRARY 000	01/01/01	00 00	16,012.00	08/31/10	16,012.00	0.00	100.00%	08/27/2010
000709	QUANTUM DLT7000HVD DRIVE 000	01/01/01	00 00	21,604.00	08/31/10	21,604.00	0.00	100.00%	08/27/2010
000710	LEGATO NETWORK EDITION V5.5 FOR UNIX 000	01/01/01	00 00	6,293.00	08/31/10	6,293.00	0.00	100.00%	08/27/2010
000711	AUTOCHANGER LIC UNIX 1-32 SLOTS W/ UPDATES 000	01/01/01	00 00	5,244.00	08/31/10	5,244.00	0.00	100.00%	08/27/2010
000712	NETWORKER CLIENT PACK V5.5 FOR NETWORK APP 000	01/01/01	00 00	3,166.00	08/31/10	3,166.00	0.00	100.00%	08/27/2010
000713	MATRIX 5000 VA UPS LINEINT 208/240IN 000	01/01/01	00 00	4,239.00	08/31/10	4,239.00	0.00	100.00%	08/27/2010
000714	CABLES TO GO 1978 STEEL RACK 000	01/01/01	00 00	798.00	08/31/10	798.00	0.00	100.00%	08/27/2010
000715	CISCO 1600/2600/3600 1 PORT 000	01/01/01	00 00	1,552.00	08/31/10	1,552.00	0.00	100.00%	08/27/2010
000719	COMPAQ PROLIANT DL 380 000	01/01/01	00 00	3,438.00	08/31/10	3,438.00	0.00	100.00%	08/27/2010
000720	9.1 PLUGGABLE ULTAWIDE SCSI 000	01/01/01	00 00	1,976.00	08/31/10	1,976.00	0.00	100.00%	08/27/2010
000721	REDUNDANT POWER SUPPLY MODULE 000	01/01/01	00 00	346.00	08/31/10	346.00	0.00	100.00%	08/27/2010
000722	COMPAQ P3-733 256K PROCESSOR KIT 000	01/01/01	00 00	824.00	08/31/10	824.00	0.00	100.00%	08/27/2010
000723	SMARTARRAY 431 RAID CONTROLLER 000	01/01/01	00 00	1,648.00	08/31/10	1,648.00	0.00	100.00%	08/27/2010
000724	COMPAQ PROLIANT DL380 000	01/01/01	00 00	6,876.00	08/31/10	6,876.00	0.00	100.00%	08/27/2010
000725	COMPAQ P3-733 256K PROCESSOR OPTION KIT 000	01/01/01	00 00	1,648.00	08/31/10	1,648.00	0.00	100.00%	08/27/2010
000726	9.1 PLUGGABLE ULTAWIDE SCSI 000	01/01/01	00 00	1,976.00	08/31/10	1,976.00	0.00	100.00%	08/27/2010
000727	SMARTARRAY 431 RAID CONTROLLER 000	01/01/01	00 00	1,648.00	08/31/10	1,648.00	0.00	100.00%	08/27/2010
000728	REDUNDANT POWER SUPPLY MODULE 000	01/01/01	00 00	692.00	08/31/10	692.00	0.00	100.00%	08/27/2010
000784	LAP SONY F580K P3/650 12/64/DVD/56K 15.0 TFT 000	02/01/01	00 00	3,183.90	08/31/10	3,183.90	0.00	100.00%	08/27/2010
000796	DEL 866 MHZ/133 GX110 MINI TOWER 4MB INT VID 10/100 NIC 000	04/01/01	00 00	3,963.00	08/31/10	3,963.00	0.00	100.00%	08/27/2010
000797	DEL 866 MHZ/133 GX110 MINI TOWER 4MB INT VID 10/100 NIC 000	04/01/01	00 00	5,963.75	08/31/10	5,963.75	0.00	100.00%	08/27/2010
000799	SUN-A22UKC1A9L-C128CP ULTRA 10 4440 MHZ 3D GRAPHICS 128MB 9GB DR 000	04/01/01	00 00	59,970.00	08/31/10	59,970.00	0.00	100.00%	08/27/2010
000800	SUN-X7037A 128MB RAM KIT FOR ULTRA 5 (2X64MB) 000	04/01/01	00 00	5,550.00	08/31/10	5,550.00	0.00	100.00%	08/27/2010
000801	SUN-X3872A VIDEO CONNECTOR ADAPTER HD-15 000	04/01/01	00 00	457.50	08/31/10	457.50	0.00	100.00%	08/27/2010
000802	SUN-A23-ULD2-9L-512AQ SUN ULTRA 60/2X450MHZ/512MB/								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1700000000000									
000803	000	04/01/01	00 00	60,530.00	08/31/10	60,530.00	0.00	100.00%	08/27/2010
	SUN-X7004A 256MB RAM KIT 2X128 KIT								
000804	000	04/01/01	00 00	44,130.00	08/31/10	44,130.00	0.00	100.00%	08/27/2010
	SUN-X6166A SUN OPT. CD 32X FOR U30/U60								
000805	000	04/01/01	00 00	1,090.00	08/31/10	1,090.00	0.00	100.00%	08/27/2010
	SUN-X6004A MANUAL EJECT FLOPPY DRIVE								
000806	000	04/01/01	00 00	545.00	08/31/10	545.00	0.00	100.00%	08/27/2010
	ORACLE DATABASE STANDARD EDITION - UNIVERSAL POWER UNIT								
000819	000	04/01/01	00 00	9,292.50	08/31/10	9,292.50	0.00	100.00%	08/27/2010
	SUN-A22-UKC1A9L-C256CP								
001722	000	05/01/01	00 00	66,796.40	08/31/10	66,796.40	0.00	100.00%	08/27/2010
	SUN -X7136A SUN 21" FLAT SCREEN COLOR MONITOR								
001724	000	01/01/01	00 00	5,440.00	08/31/10	5,440.00	0.00	100.00%	08/27/2010
	SUN-X7135A 19" FD AG COLOR MONITOR								
001725	000	04/01/01	00 00	7,830.00	08/31/10	7,830.00	0.00	100.00%	08/27/2010
	SUN-X7135A 19" FD AG COLOR MONITOR								
001726	000	04/01/01	00 00	2,762.50	08/31/10	2,762.50	0.00	100.00%	08/27/2010
	SUN-X7135A 19" FD AG COLOR MONITOR								
000742	000	05/01/01	00 00	10,490.00	08/31/10	10,490.00	0.00	100.00%	08/27/2010
	SONY VAIO ALL-IN-ONE NOTEBOOK PCG-F580								
000730	000	01/01/01	00 00	3,198.00	08/31/10	3,198.00	0.00	100.00%	08/11/2010
	Q FACTOR AND EYE CONTOUR APPLICATION								
000731	000	01/01/01	00 00	12,087.00	12/31/16	12,087.00	0.00	100.00%	
	AQ8203 MODULAR MAINFRAME								
000732	000	01/01/01	00 00	6,600.00	12/31/16	6,600.00	0.00	100.00%	
	OPTICAL ATTENUATOR MODULE								
000733	000	01/01/01	00 00	8,900.00	12/31/16	8,900.00	0.00	100.00%	
	OPTICAL POWER METER								
000734	000	01/01/01	00 00	8,720.00	12/31/16	8,720.00	0.00	100.00%	
	ASSEMBLY UNIT ZH-8-1-1-H/AC								
000735	000	01/01/01	00 00	14,660.00	12/31/16	14,660.00	0.00	100.00%	
	RECIRCULATING HUMIDITY WATER SUPPLY SYSTEM								
000736	000	01/01/01	00 00	1,060.00	12/31/16	1,060.00	0.00	100.00%	
	FUSION SPLICER V2000								
000737	000	01/01/01	00 00	20,000.00	12/31/16	20,000.00	0.00	100.00%	
	HIGH STRENGTH CLEAVER								
000738	000	01/01/01	00 00	3,560.00	12/31/16	3,560.00	0.00	100.00%	
	HIGH STRENGTH PM SPLICER								
000739	000	01/01/01	00 00	51,500.00	12/31/16	51,500.00	0.00	100.00%	
	EXTERNAL CAVITY LASER 1450-1550NM								
000740	000	01/01/01	00 00	138,000.00	12/31/16	138,000.00	0.00	100.00%	
	WAVELENGTH SELECTION 1450 1550NM								
000741	000	01/01/01	00 00	21,600.00	12/31/16	21,600.00	0.00	100.00%	
	RF MODULATION								
000785	000	01/01/01	00 00	20,320.00	12/31/16	20,320.00	0.00	100.00%	
	INFINIUM DCA OSCILLOSCOPE MAINFRAME								
000786	000	02/01/01	00 00	16,500.00	12/31/16	16,500.00	0.00	100.00%	
	12.5 GHZ TRIGGER BANDWIDTH								
000787	000	02/01/01	00 00	5,000.00	12/31/16	5,000.00	0.00	100.00%	
	OPTIC&ELEC PLUG-IN 980-1625NM SMF								
	000	02/01/01	00 00	18,000.00	12/31/16	18,000.00	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1700000000000									
000788	9953 & 2488 MB/S RECEIVER FILTERS 000	02/01/01	00 00	3,000.00	12/31/16	3,000.00	0.00	100.00%	
000789	10 GB/S LIGHTWAVE RECEIVER BOX # 25872 000	02/01/01	00 00	55,000.00	12/31/16	55,000.00	0.00	100.00%	
000790	AQ6317B OPTICAL SPECTRUM ANALYZER 000	02/01/01	00 00	85,000.00	12/31/16	85,000.00	0.00	100.00%	
000810	AQ6140 MULTI WAVELENGTH METER 000	05/01/01	00 00	22,900.00	12/31/16	22,900.00	0.00	100.00%	
000811	AQ6140 MULTI WAVELENGTH METER 000	05/01/01	00 00	3,300.00	12/31/16	3,300.00	0.00	100.00%	
000812	AQ8201-418 1X8 OSW MODULE 000	05/01/01	00 00	9,720.00	12/31/16	9,720.00	0.00	100.00%	
000822	EXTERNAL CAVITY LASER 1510 - 1590 NM 000	05/01/01	00 00	26,000.00	12/31/16	26,000.00	0.00	100.00%	
000823	RF MODULATION 000	05/01/01	00 00	5,600.00	12/31/16	5,600.00	0.00	100.00%	
000824	EXTERNAL CAVITY LASER 1470-1550 NM 000	05/01/01	00 00	26,000.00	12/31/16	26,000.00	0.00	100.00%	
000825	WAVELENGTH SELECTION 1470-1550 NM 000	05/01/01	00 00	3,700.00	12/31/16	3,700.00	0.00	100.00%	
000826	RF MODULATION 000	05/01/01	00 00	5,600.00	12/31/16	5,600.00	0.00	100.00%	
001723	19" SYSTEM RACK 000	01/01/01	00 00	4,000.00	12/31/16	4,000.00	0.00	100.00%	
000674	USB ANALYZER INCLUDING USER INTERFACE SOFTWARE FOR WIN95/98/NT 000	01/01/01	00 00	5,500.00	12/31/16	5,500.00	0.00	100.00%	
000701	500 CFM CHAMBER 000	01/01/01	00 00	8,300.00	12/31/16	8,300.00	0.00	100.00%	
000702	MANOMETER PANEL 000	01/01/01	00 00	1,000.00	12/31/16	1,000.00	0.00	100.00%	
000751	FPGA ADVANTAGE VLOG AP SW 000	01/01/01	00 00	72,000.00	12/31/16	72,000.00	0.00	100.00%	
000752	RENOIR AP SW-F 000	01/01/01	00 00	33,600.00	12/31/16	33,600.00	0.00	100.00%	
000753	MODEL SIM SE/VLOG AP SW 000	01/01/01	00 00	30,400.00	12/31/16	30,400.00	0.00	100.00%	
000754	FPGA ADVANTAGE VLOG AP SW-BASELINE 000	01/01/01	00 00	11,472.00	12/31/16	11,472.00	0.00	100.00%	
000755	RENOIR AP SW-F BASELINE (UPDATE) 000	01/01/01	00 00	4,632.00	12/31/16	4,632.00	0.00	100.00%	
000756	MODEL SIM SE/VLOG AP SW-BASELINE 000	01/01/01	00 00	4,080.00	12/31/16	4,080.00	0.00	100.00%	
000764	EMULATION MODULE PRODUCTS 000	02/01/01	00 00	3,145.50	12/31/16	3,145.50	0.00	100.00%	
000765	EMULATION MODULE PRODUCTS 000	02/01/01	00 00	3,415.50	12/31/16	3,415.50	0.00	100.00%	
000766	MOTOROLA POWERQUICC II ANALYSIS PROBE 000	02/01/01	00 00	900.00	12/31/16	900.00	0.00	100.00%	
000767	SOURCE CORRELATION TOOL SET 000	02/01/01	00 00	3,672.00	12/31/16	3,672.00	0.00	100.00%	
000768	HIGH DENSITY TERMINATION ADAPTER								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1700000000000									
000769	000	02/01/01	00 00	5,256.00	12/31/16	5,256.00	0.00	100.00%	
	LOGIC ANALYSIS SYSTEM FRAME								
000770	000	02/01/01	00 00	24,480.00	12/31/16	24,480.00	0.00	100.00%	
	2M 333MHZ STATE/2GHZ TIMING CARD								
000771	000	02/01/01	00 00	35,100.00	12/31/16	35,100.00	0.00	100.00%	
	2M 135 STATE / 500MHZ TIMING CARD								
000772	000	02/01/01	00 00	64,800.00	12/31/16	64,800.00	0.00	100.00%	
	DIGITALIZING OSCILLOSCOPE CARD								
000773	000	02/01/01	00 00	17,374.50	12/31/16	17,374.50	0.00	100.00%	
	TESTMOBILE								
000779	000	02/01/01	00 00	1,800.00	12/31/16	1,800.00	0.00	100.00%	
	CONSUMABLES STARTER KIT ZP100								
000794	000	02/01/01	00 00	2,000.00	12/31/16	2,000.00	0.00	100.00%	
	WO ZOO43478/1 ASSEMBLY UNIT ZH-32-2-2-H/AC								
000795	000	04/01/01	00 00	19,205.00	12/31/16	19,205.00	0.00	100.00%	
	RECIRC HUMIDITY WATER SUPPLY								
000815	000	04/01/01	00 00	1,060.00	12/31/16	1,060.00	0.00	100.00%	
	AQ8201-21 OPTICAL POWER METER								
000816	000	05/01/01	00 00	8,720.00	12/31/16	8,720.00	0.00	100.00%	
	AQ8201-31 OPTICAL ATTENUATOR								
000817	000	05/01/01	00 00	9,100.00	12/31/16	9,100.00	0.00	100.00%	
	AQ8201-422 DUAL 2X2 OSW MODULE								
000818	000	05/01/01	00 00	6,900.00	12/31/16	6,900.00	0.00	100.00%	
	AQ8203 MODULAR MAINFRAME								
000838	000	05/01/01	00 00	6,600.00	12/31/16	6,600.00	0.00	100.00%	
	ANDO CORPORATION INVOICE #002164A 05/31/01								
001429	000	07/01/01	00 00	43,239.18	12/31/16	43,239.18	0.00	100.00%	
	Error Performance Analyzer								
000675	000	06/05/02	00 00	162,152.72	12/31/16	162,152.72	0.00	100.00%	
	TEN DEVELOPER OSE SINGLE PROJECT LICENSE BUNDLE								
000748	000	01/01/01	00 00	34,800.00	12/31/16	34,800.00	0.00	100.00%	
	WEB SERVER-TEN DEVELOPER OSE SINGLE PROJECT DEVELOPMENT								
000749	000	01/01/01	00 00	2,400.00	12/31/16	2,400.00	0.00	100.00%	
	C/C++ COMPILER ASSM/LINK MULTI W/ OSE SERV								
000761	000	01/01/01	00 00	71,200.00	12/31/16	71,200.00	0.00	100.00%	
	VISION ICE BUNDLE FOR TORNADO & VISION CLICK WIN/PC								
000762	000	01/01/01	00 00	12,920.00	12/31/16	12,920.00	0.00	100.00%	
	VISION ICE BUNDLE FOR TORNADO & VXD UNIX/PPC82XX								
000763	000	01/01/01	00 00	8,025.00	12/31/16	8,025.00	0.00	100.00%	
	VISION ICE BUNDLE FOR TORNADO & VXD UNIX/								
000793	000	01/01/01	00 00	7,505.00	12/31/16	7,505.00	0.00	100.00%	
	VISIONICE BUNDLE FOR TORNADO & VISIONCLICK WIN/PPC								
000809	000	04/01/01	00 00	6,300.00	12/31/16	6,300.00	0.00	100.00%	
	AQ6140 MULTI WAVELENGTH METER								
000813	000	05/01/01	00 00	22,900.00	12/31/16	22,900.00	0.00	100.00%	
	AQ8203 MODULAR MAINFRAME								
000814	000	05/01/01	00 00	3,300.00	12/31/16	3,300.00	0.00	100.00%	
	AQ8201-21 OPTICAL POWER METER								
000820	000	05/01/01	00 00	4,360.00	12/31/16	4,360.00	0.00	100.00%	
	FFP-TF TUNABLE FILTER 1510-037G110-2.5								
	000	05/01/01	00 00	10,400.00	12/31/16	10,400.00	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1700000000000									
000821	110V CONTROLLER S/N: 971 972 000	05/01/01	00 00	4,600.00	12/31/16	4,600.00	0.00	100.00%	
000827	EXTERNAL CAVITY TUNABLE LASER 1470-1550 NM 000	05/01/01	00 00	95,280.00	12/31/16	95,280.00	0.00	100.00%	
000828	WAVELENGTH SELECTION 1470-1550NM 000	05/01/01	00 00	16,000.00	12/31/16	16,000.00	0.00	100.00%	
000829	POLARIZATION MAINTAINING FIBER 000	05/01/01	00 00	28,000.00	12/31/16	28,000.00	0.00	100.00%	
000830	RF MODULATION - 1 TO 400MHZ 000	05/01/01	00 00	22,400.00	12/31/16	22,400.00	0.00	100.00%	
000831	ADVANCED NETW TESTER 000	07/01/01	00 00	268,800.00	12/31/16	268,800.00	0.00	100.00%	
000832	JITTER TX & RX 000	07/01/01	00 00	45,000.00	12/31/16	45,000.00	0.00	100.00%	
000833	JITTERGENERATOR 000	07/01/01	00 00	3,769.00	12/31/16	3,769.00	0.00	100.00%	
000834	ELECTRICAL INTERFACE 000	07/01/01	00 00	4,000.00	12/31/16	4,000.00	0.00	100.00%	
000835	CHROMATIC DISPERSION TEST SOLUTION 000	07/01/01	00 00	191,000.00	12/31/16	191,000.00	0.00	100.00%	
000836	OPTICAL LOSS ANALYZER 000	07/01/01	00 00	22,280.15	12/31/16	22,280.15	0.00	100.00%	
000837	ADDITIONAL 81521B #001 WITH LOW PDL 000	07/01/01	00 00	3,600.35	12/31/16	3,600.35	0.00	100.00%	
000839	CATS DWOM SW: F. COMBINATION ANT - 10/20 000	07/01/01	00 00	5,562.27	12/31/16	5,562.27	0.00	100.00%	
000840	WANDER ANALYZER 10GBIT/S 000	07/01/01	00 00	6,000.00	12/31/16	6,000.00	0.00	100.00%	
000841	WANDER ANALYZER 10GBIT/S 000	07/01/01	00 00	3,000.00	12/31/16	3,000.00	0.00	100.00%	
000842	DROP & INSERT 000	07/01/01	00 00	4,000.00	12/31/16	4,000.00	0.00	100.00%	
000843	ADD SDH 000	07/01/01	00 00	8,127.73	12/31/16	8,127.73	0.00	100.00%	
001728	19" SYSTEM RACK W/ GP-IB & POWER SUPPLY 000	05/01/01	00 00	4,000.00	12/31/16	4,000.00	0.00	100.00%	
000716	CATALYST 4000GB MODULE CTRLR SERVER 000	01/01/01	00 00	7,746.00	12/31/16	7,746.00	0.00	100.00%	
000717	CATALYST 4000 10/100 AUTO MODULE & NBSP 48 PORTS 000	01/01/01	00 00	3,483.00	12/31/16	3,483.00	0.00	100.00%	
000718	CATALYST 4000 AC POWER SUPPLY (SPARE) 000	01/01/01	00 00	772.00	12/31/16	772.00	0.00	100.00%	
000750	CATALYST 4006 RMON AGENT LICENSE 000	01/01/01	00 00	1,078.00	12/31/16	1,078.00	0.00	100.00%	
000780	CISCO 3548 10/100 ETHERNET SWITCH 000	02/01/01	00 00	35,451.50	12/31/16	35,451.50	0.00	100.00%	
000781	CISCO GBIC SC-CS 000	02/01/01	00 00	8,650.76	12/31/16	8,650.76	0.00	100.00%	
000783	CISCO 4006 GB MODULE 000	02/01/01	00 00	2,455.00	12/31/16	2,455.00	0.00	100.00%	
001727	19" SYSTEM RACK W/ GPIB & POWER SUPPLY								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170000000000									
	000	05/01/01	00 00	4,000.00	12/31/16	4,000.00	0.00	100.00%	
003033	New Asset for Capitalized Equipment								
	000	08/01/15	01 07	178,396.71	12/31/16	84,242.89	94,153.82	47.22%	
003050	WS-C4507R+E								
	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003051	CON-SNT-C4510R+E								
	000	09/18/15	03 09	5,071.23	12/31/16	1,267.81	3,803.42	25.00%	
003052	WS-X45-SUP8-E								
	000	09/18/15	03 09	5,706.91	12/31/16	1,426.73	4,280.18	25.00%	
003053	WS-X4748-RJ45-E								
	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003054	WS-X4748-RJ45-E								
	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003055	WS-X4748-RJ45-E								
	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003056	WS-X4748-RJ45-E								
	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003057	WS-X4748-RJ45-E								
	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003058	WS-X4748-RJ45-E								
	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003059	WS-X4748-RJ45-E								
	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003060	PWR-C45-2800ACV								
	000	09/18/15	03 09	569.40	12/31/16	142.35	427.05	25.00%	
003061	PWR-C45-2800ACV/2								
	000	09/18/15	03 09	569.40	12/31/16	142.35	427.05	25.00%	
003062	SFP-10G-SR								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003063	SFP-10G-SR								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003064	WS-X45-SUP8-E/2								
	000	09/18/15	03 09	6,251.01	12/31/16	1,562.75	4,688.26	25.00%	
003065	WS-C4510R+E								
	000	09/18/15	03 09	2,852.74	12/31/16	713.19	2,139.55	25.00%	
003066	CON-SNT-C4510R+E								
	000	09/18/15	03 09	5,071.23	12/31/16	1,267.81	3,803.42	25.00%	
003067	WS-X45-SUP8-E								
	000	09/18/15	03 09	5,706.91	12/31/16	1,426.73	4,280.18	25.00%	
003068	WS-X4748-RJ45-E								
	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003069	WS-X4748-RJ45-E								
	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003070	WS-X4748-RJ45-E								
	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003071	WS-X4748-RJ45-E								
	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003072	PWR-C45-2800ACV								
	000	09/18/15	03 09	569.40	12/31/16	142.35	427.05	25.00%	
003073	PWR-C45-2800ACV/2								
	000	09/18/15	03 09	569.40	12/31/16	142.35	427.05	25.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1700000000000									
003074	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003075	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003076	WS-X45-SUP8-E/2 000	09/18/15	03 09	6,251.01	12/31/16	1,562.75	4,688.26	25.00%	
003077	WS-C4507R+E 000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003078	CON-SNT-C4507R+E 000	09/18/15	03 09	2,666.01	12/31/16	666.50	1,999.51	25.00%	
003079	WS-X45-SUP8-E 000	09/18/15	03 09	5,706.91	12/31/16	1,426.73	4,280.18	25.00%	
003080	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003081	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003082	WS-X4748-RJ45-E 000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003083	WS-4712-SFP+E 000	09/18/15	03 09	7,704.82	12/31/16	1,926.20	5,778.62	25.00%	
003084	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003085	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003086	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003087	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003088	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003089	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003090	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003091	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003092	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003093	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003094	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003095	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003096	WS-4712-SFP+E 000	09/18/15	03 09	7,704.82	12/31/16	1,926.20	5,778.62	25.00%	
003097	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003098	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003099	SFP-10G-SR								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170000000000									
003100	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003101	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003102	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003103	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003104	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003105	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003106	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003107	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003108	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003109	000	09/18/15	03 09	7,704.82	12/31/16	1,926.20	5,778.62	25.00%	
	WS-4712-SFP+E								
003110	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003111	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003112	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003113	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003114	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003115	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003116	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003117	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003118	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003119	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003120	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003121	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003122	000	09/18/15	03 09	569.40	12/31/16	142.35	427.05	25.00%	
	PWR-C45-2800ACV								
003123	000	09/18/15	03 09	569.40	12/31/16	142.35	427.05	25.00%	
	PWR-C45-2800ACV/2								
003124	000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
	WS-X4748-RJ45-E								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1700000000000									
003125	WS-X45-SUP8-E/2 000	09/18/15	03 09	6,251.01	12/31/16	1,562.75	4,688.26	25.00%	
003126	WS-C4507R+E 000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003127	CON-SNT-C4507R+E 000	09/18/15	03 09	2,666.01	12/31/16	666.50	1,999.51	25.00%	
003128	WS-X45-SUP8-E 000	09/18/15	03 09	5,706.91	12/31/16	1,426.73	4,280.18	25.00%	
003129	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003130	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003131	WS-X4748-RJ45-E 000	09/18/15	03 09	1,996.50	12/31/16	499.13	1,497.37	25.00%	
003132	WS-4712-SFP+E 000	09/18/15	03 09	7,704.82	12/31/16	1,926.20	5,778.62	25.00%	
003133	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003134	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003135	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003136	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003137	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003138	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003139	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003140	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003141	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003142	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003143	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003144	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003145	WS-4712-SFP+E 000	09/18/15	03 09	7,704.82	12/31/16	1,926.20	5,778.62	25.00%	
003146	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003147	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003148	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003149	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003150	SFP-10G-SR								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1700000000000									
003151	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003152	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003153	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003154	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003155	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003156	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003157	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003158	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	WS-4712-SFP+E								
003159	000	09/18/15	03 09	7,704.82	12/31/16	1,926.20	5,778.62	25.00%	
	SFP-10G-SR								
003160	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003161	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003162	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003163	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003164	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003165	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003166	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003167	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003168	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003169	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003170	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	SFP-10G-SR								
003171	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
	PWR-C45-2800ACV								
003172	000	09/18/15	03 09	569.40	12/31/16	142.35	427.05	25.00%	
	PWR-C45-2800ACV/2								
003173	000	09/18/15	03 09	569.40	12/31/16	142.35	427.05	25.00%	
	WS-X45-SUP8-E/2								
003174	000	09/18/15	03 09	6,251.01	12/31/16	1,562.75	4,688.26	25.00%	
	C6807-XL								
003175	000	09/18/15	03 09	4,281.26	12/31/16	1,070.31	3,210.95	25.00%	
	CON-SNT-C6807XLC								
	000	09/18/15	03 09	5,325.27	12/31/16	1,331.31	3,993.96	25.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1700000000000									
003176	C6807-XL-FAN 000	09/18/15	03 09	142.71	12/31/16	35.68	107.03	25.00%	
003177	CAB-CONSOLE-USB 000	09/18/15	03 09	8.56	12/31/16	2.14	6.42	25.00%	
003178	VS-S2T-10G 000	09/18/15	03 09	7,991.67	12/31/16	1,997.91	5,993.76	25.00%	
003179	C6800-16P10G 000	09/18/15	03 09	7,135.42	12/31/16	1,783.85	5,351.57	25.00%	
003180	C6800-XL-3KW-AC 000	09/18/15	03 09	856.25	12/31/16	214.06	642.19	25.00%	
003181	C6800-XL-3KW-AC 000	09/18/15	03 09	856.25	12/31/16	214.06	642.19	25.00%	
003182	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003183	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003184	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003185	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003186	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003187	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003188	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003189	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003190	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003191	SFP-10G-SR 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003192	S2TISK9-15201SY 000	09/18/15	03 09	2,854.16	12/31/16	713.54	2,140.62	25.00%	
003193	GLC-LH-SMD 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003194	GLC-LH-SMD 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003195	X2-10GB-T 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003196	X2-10GB-T 000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003197	C6807-XL 000	09/18/15	03 09	4,281.26	12/31/16	1,070.31	3,210.95	25.00%	
003198	CON-SNT-C6807XLC 000	09/18/15	03 09	5,325.27	12/31/16	1,331.31	3,993.96	25.00%	
003199	C6807-XL-FAN 000	09/18/15	03 09	142.71	12/31/16	35.68	107.03	25.00%	
003200	CAB-CONSOLE-USB 000	09/18/15	03 09	8.52	12/31/16	2.13	6.39	25.00%	
003201	VS-S2T-10G								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1700000000000									
	000	09/18/15	03 09	7,991.67	12/31/16	1,997.91	5,993.76	25.00%	
003202	C6800-16P10G								
	000	09/18/15	03 09	7,135.42	12/31/16	1,783.85	5,351.57	25.00%	
003203	C6800-XL-3KW-AC								
	000	09/18/15	03 09	856.25	12/31/16	214.06	642.19	25.00%	
003204	C6800-XL-3KW-AC								
	000	09/18/15	03 09	856.25	12/31/16	214.06	642.19	25.00%	
003205	SFP-10G-SR								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003206	SFP-10G-SR								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003207	SFP-10G-SR								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003208	SFP-10G-SR								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003209	SFP-10G-SR								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003210	SFP-10G-SR								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003211	SFP-10G-SR								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003212	SFP-10G-SR								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003213	SFP-10G-SR								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003214	SFP-10G-SR								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003215	S2TISK9-15201SY								
	000	09/18/15	03 09	2,854.16	12/31/16	713.54	2,140.62	25.00%	
003216	GLC-LH-SMD								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003217	GLC-LH-SMD								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003218	X2-10GB-T								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
003219	X2-10GB-T								
	000	09/18/15	03 09	283.99	12/31/16	71.00	212.99	25.00%	
G/L Asset Acct No = 1700000000000				\$ 4,377,960.19		\$ 4,103,463.52	\$ 274,496.67	93.73%	
Less disposals and transfers				(1,789,708.82)		(1,789,708.82)	0.00	100.00%	
Count = 87									
Net Subtotal				\$ 2,588,251.37		\$ 2,313,754.70	\$ 274,496.67	89.39%	
Count = 263									

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1701000000000									
000123	PROXIMA X350 DATA PROJECTOR-MARKETING 000	04/25/01	00 00	\$ 4,537.81	04/30/12	\$ 4,537.81	\$ 0.00	100.00%	04/26/2012
000141	FAMILY ROOM POOL TABLE FOOSBALL EQUIPMT 000	11/30/00	00 00	2,332.79	04/30/12	2,332.79	0.00	100.00%	04/26/2012
000126	AV SLIDE PROJECTOR FOR PC'S 000	10/11/00	00 00	5,986.23	04/30/12	5,986.23	0.00	100.00%	04/26/2012
000138	(9) TELEPHONES (1) PORT STATION CARD 000	08/24/99	00 00	3,467.82	04/30/12	3,467.82	0.00	100.00%	04/26/2012
000331	COMDIAL SPEAKERS PHONES (15) & PORT DST (16) 000	06/20/01	00 00	6,209.22	04/30/12	6,209.22	0.00	100.00%	04/26/2012
000333	CABLING FOR PHONE SYSTEM 000	06/11/01	00 00	2,508.69	04/30/12	2,508.69	0.00	100.00%	04/26/2012
000469	Exterior Neon Xtera Sign 000	11/30/00	00 00	5,517.92	04/30/12	5,517.92	0.00	100.00%	04/26/2012
001101	REMOVE EXISTING GATE AT DOCK AND INSTALL HINGED SWINGING GATE AND DOCK BUMPERS 000	04/25/02	00 00	1,244.10	04/30/12	1,244.10	0.00	100.00%	04/26/2012
001102	COMDIAL 16 PORT SMALL DISPLAY CARD 000	04/25/02	00 00	6,026.07	04/30/12	6,026.07	0.00	100.00%	04/26/2012
001430	Comdial 16 Port Speakerphone 000	01/07/02	00 00	7,054.10	04/30/12	7,054.10	0.00	100.00%	04/26/2012
001536	COMDIAL SMALL DISPLAY SPEAKER PHONES PER QUOTE#00011134 000	10/24/02	00 00	1,695.20	04/30/12	1,695.20	0.00	100.00%	04/26/2012
001657	SHARP AR-M350U/ INCLUDES AR-D14 THREE PAPER TRAY DESK UNIT AR-DU3 DUPLEX UNIT 000	09/30/06	00 00	3,242.09	04/30/12	2,624.56	617.53	80.95%	04/26/2012
000121	LATERAL FIRE FILE 000	02/20/01	00 00	8,289.79	09/30/10	8,289.79	0.00	100.00%	09/14/2010
001509	NETAPPS DS14 STORAGE UPGRADE - AS PER QUOTE 000	09/27/02	00 00	30,619.90	09/30/10	30,619.90	0.00	100.00%	09/14/2010
000120	VERTICAL FIRE FILE 000	02/20/01	00 00	3,382.81	09/30/10	3,382.81	0.00	100.00%	09/09/2010
000473	12 CUBICLES 000	08/29/01	00 00	57,600.29	09/30/08	57,600.29	0.00	100.00%	09/03/2008
000332	COMDIAL IMPACT 12LN SPEAKER PHONES (19) 000	06/11/01	00 00	8,216.49	06/30/08	8,216.49	0.00	100.00%	06/30/2008
000122	CUSTOM LAB BENCH & CHAIRS 000	02/09/01	00 00	1,618.28	12/31/16	1,618.28	0.00	100.00%	
000124	AV RACK & EQUIPMENT - BOARD/TRAINING RM 000	10/19/00	00 00	69,106.26	12/31/16	69,106.26	0.00	100.00%	
000125	LIGHTED EXTERIOR XTERA SIGN 000	11/30/00	00 00	5,701.94	12/31/16	5,701.94	0.00	100.00%	
000127	CUBICLE FURNITURE 000	10/25/00	00 00	283,327.55	12/31/16	283,327.55	0.00	100.00%	
000128	CUBICLE FURNITURE 000	10/25/00	00 00	66,658.67	12/31/16	66,658.67	0.00	100.00%	
000129	FAMILY ROOM CHAIRS 000	11/30/00	00 00	6,089.06	12/31/16	6,089.06	0.00	100.00%	
000130	FAMILY ROOM & PRIVATE OFFICE FUNITURE/FILES 000	02/12/01	00 00	429,227.60	12/31/16	429,227.60	0.00	100.00%	
000131	OFFICE FURNITURE AND FILES 000	04/10/01	00 00	16,163.83	12/31/16	16,163.83	0.00	100.00%	
000132	CUBICLE FURNITURE								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170100000000									
000133	000	05/31/01	00 00	128,990.26	12/31/16	128,990.26	0.00	100.00%	
	(2) 4-DRAWER LATERAL FILES								
000134	000	04/19/01	00 00	4,881.60	12/31/16	4,881.60	0.00	100.00%	
	LAB FURNITURE & RACKS								
000135	000	10/19/00	00 00	24,925.79	12/31/16	24,925.79	0.00	100.00%	
	LAB FURNITURE & RACKS								
000136	000	11/28/00	00 00	12,335.79	12/31/16	12,335.79	0.00	100.00%	
	LAB FURNITURE & RACKS								
000137	000	12/04/00	00 00	11,167.81	12/31/16	11,167.81	0.00	100.00%	
	LAB FURNITURE & RACKS								
000139	000	12/04/00	00 00	2,179.92	12/31/16	2,179.92	0.00	100.00%	
	MISC. QUANTITIES OF USED OFFICE FURNITURE								
000140	000	08/06/99	00 00	12,404.45	12/31/16	12,404.45	0.00	100.00%	
	FILE CABINETS								
000440	000	11/17/00	00 00	4,406.40	12/31/16	4,406.40	0.00	100.00%	
	FURNITURE-BUILD 4 TEAMING AND LOUNGE AREAS PER QUOTE								
000479	000	07/30/01	00 00	25,600.22	12/31/16	25,600.22	0.00	100.00%	
	PER ATTACHED QUOTE 4 WORKSTATIONS TO BE INSTALLED FOR IT STAFF								
000670	000	08/29/01	00 00	9,403.40	12/31/16	9,403.40	0.00	100.00%	
	Office Furniture								
000885	000	11/15/00	00 00	101,421.00	12/31/16	101,421.00	0.00	100.00%	
	ESD CHAIRS								
000899	000	11/01/01	00 00	3,409.88	12/31/16	3,409.88	0.00	100.00%	
	ABBENCH BS72434-ESD DARK GRAY FRAME TOP DOVE GRAY-ESD WORK BENCH								
001231	000	12/31/01	00 00	16,033.12	12/31/16	16,033.12	0.00	100.00%	
	RACK								
001317	000	05/31/02	00 00	7,943.03	12/31/16	7,943.03	0.00	100.00%	
	Data Storage Shelf								
001481	000	06/30/02	00 00	27,779.93	12/31/16	27,779.93	0.00	100.00%	
	PROVIDE AND INSTALL TWO ADDITIONAL 10-TON AIR CONDITIONING UNITS IN THE LAB PER								
001507	000	09/27/02	00 00	20,621.63	12/31/16	20,621.63	0.00	100.00%	
	PROVIDE AND INSTALL ADDITIONAL 10-TON AIR CONDITIONING UNIT IN THE SERVER ROOM P								
001731	000	09/27/02	00 00	15,588.00	12/31/16	15,588.00	0.00	100.00%	
	D240-R19-H - 19" RACK MOUNT KIT FOR SUN D240								
001761	000	05/31/02	00 00	3,172.30	12/31/16	3,172.30	0.00	100.00%	
	Office Furniture								
002320	000	04/21/08	00 00	17,190.11	12/31/16	17,087.79	102.32	99.40%	
	Executive Office Furniture Desk/Credenza/Wardrobe								
	000	05/14/12	02 04	6,855.45	12/31/16	4,570.30	2,285.15	66.67%	
G/L Asset Acct No = 170100000000				\$ 1,492,134.60		\$ 1,489,129.60	\$ 3,005.00	99.80%	
Less disposals and transfers				(157,931.32)		(157,313.79)	(617.53)	99.61%	
Count = 17									
Net Subtotal				\$ 1,334,203.28		\$ 1,331,815.81	\$ 2,387.47	99.82%	
Count = 28									

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
002442	TP-LINK TL-WR702N Wireless N Nano Router 000	03/01/13	00 00	\$ 3,344.65	04/30/16	\$ 3,344.65	\$ 0.00	100.00%	04/30/2016
002452	BACKUP TAPES - LTO ULTRIUM 3 000	03/27/13	00 00	1,280.00	04/30/16	1,280.00	0.00	100.00%	04/30/2016
002474	Crt Monitor Stand For Select Dell Latitude Laptop 000	05/13/13	00 00	125.62	04/30/16	125.62	0.00	100.00%	04/30/2016
003314	Dell OptiPlex 3040-SFF-1 x Core i5 6500/3.2 GHz - RAM 000	04/27/16	00 00	623.71	04/30/16	0.00	623.71	0.00%	04/27/2016
002997	New Asset for Capitalized Equipment 000	04/17/15	00 00	341.29	04/30/15	0.00	341.29	0.00%	04/17/2015
001646	ACCT 3794-823860-31002 B. AHLAWAT 000	07/31/06	00 00	1,870.16	02/28/15	1,870.16	0.00	100.00%	02/28/2015
000005	LASERPRINTER 000	05/18/00	00 00	3,339.51	02/28/15	3,339.51	0.00	100.00%	02/28/2015
001963	Barracuda Message Archiver 450 000	04/14/10	00 00	8,000.00	05/31/14	8,000.00	0.00	100.00%	05/13/2014
002522	Dell - Part#: 658525448 000	08/12/13	00 00	5,283.95	08/31/13	0.00	5,283.95	0.00%	08/12/2013
001714	OPTIPLEX 755 MINITOWERCORE 2 DUO E4400/2.0GHZ2M800FSB (223-0594)/ QUOTE # 383 000	08/31/07	00 00	1,094.08	04/30/13	1,094.08	0.00	100.00%	04/22/2013
001774	Latitude D630 Intel Core 2 Duo T7800 000	04/06/08	00 00	2,068.65	06/30/12	2,068.65	0.00	100.00%	06/26/2012
000119	INSPIRON 4000 600 MHZ 000	11/21/00	00 00	2,920.60	05/31/12	2,920.60	0.00	100.00%	05/10/2012
000630	PC 000	09/30/01	00 00	2,984.82	05/31/12	2,984.82	0.00	100.00%	05/10/2012
000661	PC 000	09/30/01	00 00	2,465.98	05/31/12	2,465.98	0.00	100.00%	05/10/2012
001602	Dell 410 000	12/31/05	00 00	2,696.63	05/31/12	2,696.63	0.00	100.00%	05/10/2012
001627	ACCT 3794-694080-51001 B. CLESCA 000	04/01/06	00 00	3,541.01	05/31/12	3,541.01	0.00	100.00%	05/10/2012
000004	SONY VAIO F490 000	07/17/00	00 00	4,449.03	05/31/12	4,449.03	0.00	100.00%	05/10/2012
000099	LAPTOP 000	06/09/00	00 00	3,896.97	05/31/12	3,896.97	0.00	100.00%	05/10/2012
000100	SONY VAIO PCGX19 000	07/16/00	00 00	4,362.46	05/31/12	4,362.46	0.00	100.00%	05/10/2012
000102	WEB SITE EQUIPMENT 000	03/16/01	00 00	14,815.10	05/31/12	14,815.10	0.00	100.00%	05/10/2012
000103	SONY VAIO PCG560 000	09/09/00	00 00	2,495.84	05/31/12	2,495.84	0.00	100.00%	05/10/2012
000106	DELL XPST 450 000	09/30/99	00 00	2,763.64	05/31/12	2,763.64	0.00	100.00%	05/10/2012
001492	DELL OPTIPLEX GX240 - DESKTOP PC 000	09/27/02	00 00	2,012.65	05/31/12	2,012.65	0.00	100.00%	05/10/2012
000105	DELL 866 GX110 DESKTOP/133MHZ 000	03/22/01	00 00	1,699.10	05/31/12	1,699.10	0.00	100.00%	05/10/2012
001103	QUOTE: 80029733 DELL COMPUTER FOR LASER CALIBRATION STATION. 000	04/25/02	00 00	1,742.82	05/31/12	1,742.82	0.00	100.00%	05/10/2012
001205	QUOTE: 79371727 DELL COMPUTERS FOR XP AND MDM30 TEST STATIONS.								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
001206	000	04/30/02	00 00	1,835.26	05/31/12	1,835.26	0.00	100.00%	05/10/2012
	QOUTE: 79371727 DELL COMPUTERS FOR XP AND MDM30 TEST STATIONS.								
001207	000	04/30/02	00 00	1,835.26	05/31/12	1,835.26	0.00	100.00%	05/10/2012
	QOUTE: 79371727 DELL COMPUTERS FOR XP AND MDM30 TEST STATIONS.								
001281	000	04/30/02	00 00	1,835.26	05/31/12	1,835.26	0.00	100.00%	05/10/2012
	PENTIUM III 1.13 GHZ/133 OPTIPLEX SYSTEM REF. QUOTE# : 83198955 / CUST# : 73								
001282	000	05/31/02	00 00	1,976.54	05/31/12	1,976.54	0.00	100.00%	05/10/2012
	PENTIUM III 1.13 GHZ/133 OPTIPLEX SYSTEM REF.QUOTE# : 83198955 / CUST# : 73								
001487	000	05/31/02	00 00	1,892.21	05/31/12	1,892.21	0.00	100.00%	05/10/2012
	COMPUTER SYSTEM P3-1.13GHZ (REF QUOTE 89498927)								
001488	000	09/27/02	00 00	1,818.60	05/31/12	1,818.60	0.00	100.00%	05/10/2012
	COMPUTER SYSTEM P3-1.13GHZ (REF QUOTE 89498927)								
001544	000	09/27/02	00 00	1,818.59	05/31/12	1,818.59	0.00	100.00%	05/10/2012
	DELL OPTIPLEX GX260 - AS PER QUOTE								
000107	000	11/18/02	00 00	1,734.16	05/31/12	1,734.16	0.00	100.00%	05/10/2012
	PROLIANT DL380								
000108	000	04/06/01	00 00	10,914.85	05/31/12	10,914.85	0.00	100.00%	05/10/2012
	IGB COMPAQ PROLIANT								
000094	000	04/25/01	00 00	1,206.99	05/31/12	1,206.99	0.00	100.00%	05/10/2012
	SONY VAIO PCGX19								
000095	000	07/16/00	00 00	4,362.46	05/31/12	4,362.46	0.00	100.00%	05/10/2012
	DELL XPST450								
000096	000	10/22/99	00 00	1,946.33	05/31/12	1,946.33	0.00	100.00%	05/10/2012
	DELL DESK 700MHTZ								
001125	000	05/16/00	00 00	2,441.04	05/31/12	2,441.04	0.00	100.00%	05/10/2012
	COMPUTER SUPPLIES-\$2K								
001634	000	04/30/02	00 00	4,921.25	05/31/12	4,921.25	0.00	100.00%	05/10/2012
	MJ-12/ 7550A SYSTEM								
000006	000	05/31/06	00 00	3,679.00	05/31/12	3,679.00	0.00	100.00%	05/10/2012
	DELL LATITUDE 650								
000007	000	06/18/00	00 00	5,243.62	05/31/12	5,243.62	0.00	100.00%	05/10/2012
	DELL 866 GX110/MED DESKTOP								
000008	000	03/31/01	00 00	1,771.93	05/31/12	1,771.93	0.00	100.00%	05/10/2012
	HP COLOR LASERJET								
000009	000	10/27/99	00 00	3,867.08	05/31/12	3,867.08	0.00	100.00%	05/10/2012
	SUN ULTRA 60 WORKSTATION								
000010	000	08/25/00	00 00	6,497.47	05/31/12	6,497.47	0.00	100.00%	05/10/2012
	SONY VAIO PCGX19								
000011	000	07/17/00	00 00	3,860.97	05/31/12	3,860.97	0.00	100.00%	05/10/2012
	DELL XPST450								
000012	000	10/22/99	00 00	1,980.98	05/31/12	1,980.98	0.00	100.00%	05/10/2012
	DELL XPST450								
000013	000	10/22/99	00 00	1,946.33	05/31/12	1,946.33	0.00	100.00%	05/10/2012
	DELL XPST450								
000014	000	10/22/99	00 00	1,943.33	05/31/12	1,943.33	0.00	100.00%	05/10/2012
	SONY VAIO TCGF490								
000015	000	06/18/00	00 00	4,362.46	05/31/12	4,362.46	0.00	100.00%	05/10/2012
	SONY VAIO PCGX19								
000016	000	07/17/00	00 00	4,275.84	05/31/12	4,275.84	0.00	100.00%	05/10/2012
	DELL XPST 500								
	000	09/30/99	00 00	3,972.83	05/31/12	3,972.83	0.00	100.00%	05/10/2012

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
000018	SUN ULTRA 10 WORKSTATION 000	07/25/00	00 00	6,315.33	05/31/12	6,315.33	0.00	100.00%	05/10/2012
000019	SUN ULTRA 10 WORKSTATION 000	07/25/00	00 00	6,315.32	05/31/12	6,315.32	0.00	100.00%	05/10/2012
000020	SUN ULTRA 10 WORKSTATION 000	07/25/00	00 00	6,315.32	05/31/12	6,315.32	0.00	100.00%	05/10/2012
000104	COMPAQ PROLIANT/1024 MB SDRAM 000	03/28/01	00 00	9,384.19	05/31/12	9,384.19	0.00	100.00%	05/10/2012
001147	DELL LATITUDE C610 - AS PER QUOTE 000	04/25/02	00 00	3,136.01	05/31/12	3,136.01	0.00	100.00%	05/10/2012
001148	DELL LATITUDE C610 - AS PER QUOTE 000	04/25/02	00 00	3,136.01	05/31/12	3,136.01	0.00	100.00%	05/10/2012
001208	DELL LATITUDE C610 LAPTOP 000	04/30/02	00 00	3,106.42	05/31/12	3,106.42	0.00	100.00%	05/10/2012
001209	DELL LATITUDE C610 LAPTOP 000	04/30/02	00 00	3,232.91	05/31/12	3,232.91	0.00	100.00%	05/10/2012
001210	DELL LATITUDE C610 LAPTOP 000	04/30/02	00 00	3,106.43	05/31/12	3,106.43	0.00	100.00%	05/10/2012
000110	POWEREDGE SERVER 000	06/30/00	00 00	9,871.66	05/31/12	9,871.66	0.00	100.00%	05/10/2012
000111	DELL DESK T450MHTZ 000	02/10/00	00 00	1,913.86	05/31/12	1,913.86	0.00	100.00%	05/10/2012
000112	DELL DESK T450MHTZ 000	02/10/00	00 00	1,913.86	05/31/12	1,913.86	0.00	100.00%	05/10/2012
000113	DELL DESK 700MHTZ 000	05/16/00	00 00	2,441.04	05/31/12	2,441.04	0.00	100.00%	05/10/2012
000114	DELL DESK 700MHTZ 000	05/16/00	00 00	2,441.04	05/31/12	2,441.04	0.00	100.00%	05/10/2012
000117	(3) DELL DIMENSION 000	08/01/99	00 00	1,959.33	05/31/12	1,959.33	0.00	100.00%	05/10/2012
000118	DELL DESK T450MHTZ 000	02/10/00	00 00	1,913.86	05/31/12	1,913.86	0.00	100.00%	05/10/2012
001729	CPQ 18.2GB PLUG ULTRA3 1" 10K - CPR-142673-B22 000	01/31/02	00 00	1,455.15	05/31/12	1,455.15	0.00	100.00%	05/10/2012
001009	HP LASERJET 4550N - COLOR LASER PRINTER 000	03/22/02	00 00	2,311.72	05/31/12	2,311.72	0.00	100.00%	05/10/2012
001595	OptiPlex GX620 Minitower Pentium 000	10/30/05	00 00	3,052.67	05/31/12	3,052.67	0.00	100.00%	05/10/2012
001596	OptiPlex GX620 Minitower Pentium 000	10/30/05	00 00	1,526.36	05/31/12	1,526.36	0.00	100.00%	05/10/2012
001597	Latitude D610 Pentium M 740 000	10/30/05	00 00	4,091.87	05/31/12	4,091.87	0.00	100.00%	05/10/2012
001600	OPTIPLEX GX620 MINITOWER PENTIUM D 830/3GHZDUAL CORE 2X 1M800FSB (221-9188) PE 000	10/31/05	00 00	3,225.88	05/31/12	3,225.88	0.00	100.00%	05/10/2012
001601	LATITUDE D610 PENTIUM M 740 (1.73GHZ) 14.1 XGAINTEL EXTREME ENGLISH (221-555 000	10/31/05	00 00	4,003.12	05/31/12	4,003.12	0.00	100.00%	05/10/2012
001603	LATITUDE D610 PENTIUM M 740 (1.73GHZ) 14.1 XGAINTEL EXTREME ENGLISH (221-555 000	11/30/05	00 00	2,068.66	05/31/12	2,068.66	0.00	100.00%	05/10/2012
001604	LATITUDE D610 PENTIUM M 740 (1.73GHZ) 14.1 XGAINTEL EXTREME ENGLISH (221-555 000	11/30/05	00 00	2,068.66	05/31/12	2,068.66	0.00	100.00%	05/10/2012
001605	OPTIPLEX GX620 MINITOWER PENTIUM D 830/3GHZDUALCORE 2X 1M800FSB (221-9188)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
	000	11/30/05	00 00	1,560.97	05/31/12	1,560.97	0.00	100.00%	05/10/2012
001606	OPTIPLEX GX620 MINITOWER PENTIUM D 830/3GHZDUALCORE 2X 1M800FSB (221-9188)	11/30/05	00 00	1,560.97	05/31/12	1,560.97	0.00	100.00%	05/10/2012
	000	11/30/05	00 00	1,560.97	05/31/12	1,560.97	0.00	100.00%	05/10/2012
001607	OPTIPLEX GX620 MINITOWER PENTIUM D 830/3GHZDUALCORE 2X 1M800FSB (221-9188); P	11/30/05	00 00	1,295.74	05/31/12	1,295.74	0.00	100.00%	05/10/2012
	000	11/30/05	00 00	1,295.74	05/31/12	1,295.74	0.00	100.00%	05/10/2012
001608	OPTIPLEX GX620 MINITOWER PENTIUM D 830/3GHZDUALCORE 2X 1M800FSB (221-9188); P	11/30/05	00 00	1,295.74	05/31/12	1,295.74	0.00	100.00%	05/10/2012
	000	11/30/05	00 00	1,295.74	05/31/12	1,295.74	0.00	100.00%	05/10/2012
001609	OPTIPLEX GX620 MINITOWER PENTIUM D 830/3GHZDUALCORE 2X 1M800FSB (221-9188); P	11/30/05	00 00	1,295.74	05/31/12	1,295.74	0.00	100.00%	05/10/2012
	000	11/30/05	00 00	1,295.74	05/31/12	1,295.74	0.00	100.00%	05/10/2012
001610	LATITUDE D610 PENTIUM M 740 (1.73GHZ) 14.1 XGA INTEL EXTREME ENGLISH (221-555	11/30/05	00 00	1,746.06	05/31/12	1,746.06	0.00	100.00%	05/10/2012
	000	11/30/05	00 00	1,746.06	05/31/12	1,746.06	0.00	100.00%	05/10/2012
001611	LATITUDE D610 PENTIUM M 740 (1.73GHZ) 14.1 XGA INTEL EXTREME ENGLISH (221-555	11/30/05	00 00	1,746.06	05/31/12	1,746.06	0.00	100.00%	05/10/2012
	000	11/30/05	00 00	1,746.06	05/31/12	1,746.06	0.00	100.00%	05/10/2012
001612	LATITUDE D610 PENTIUM M 740 (1.73GHZ) 14.1 XGA INTEL EXTREME ENGLISH (221-555	11/30/05	00 00	1,746.07	05/31/12	1,746.07	0.00	100.00%	05/10/2012
	000	11/30/05	00 00	1,746.07	05/31/12	1,746.07	0.00	100.00%	05/10/2012
001614	LATITUDE X1 PENTIUM M 733 (1.10GHZ ULV) 12.1 WXGA ENGLISH (221-7700)/ QUOTE #27	01/31/06	00 00	2,389.09	05/31/12	2,389.09	0.00	100.00%	05/10/2012
	000	01/31/06	00 00	2,389.09	05/31/12	2,389.09	0.00	100.00%	05/10/2012
001615	LATITUDE D410 PENTIUM M 740 (1.73GHZ) 12.1 XGA ENGLISH (221-9406) / QUOTE # 27	01/31/06	00 00	2,113.02	05/31/12	2,113.02	0.00	100.00%	05/10/2012
	000	01/31/06	00 00	1,560.96	05/31/12	1,560.96	0.00	100.00%	05/10/2012
001616	OPTIPLEX GX620 MINITOWER PENTIUM D 830/3GHZDUALCORE 2X 1M800FSB (221-9188); Q	01/31/06	00 00	1,560.96	05/31/12	1,560.96	0.00	100.00%	05/10/2012
	000	01/31/06	00 00	1,560.96	05/31/12	1,560.96	0.00	100.00%	05/10/2012
001617	OPTIPLEX GX620 MINITOWER PENTIUM D 830/3GHZDUAL CORE 2X 1M800FSB (221-9188); Q	01/31/06	00 00	1,560.96	05/31/12	1,560.96	0.00	100.00%	05/10/2012
	000	01/31/06	00 00	1,560.96	05/31/12	1,560.96	0.00	100.00%	05/10/2012
001621	LATITUDE D610 PENTIUM M 740 (1.73GHZ) 14.1 XGA INTEL EXTREME ENGLISH (221-555	02/28/06	00 00	2,013.46	05/31/12	2,013.46	0.00	100.00%	05/10/2012
	000	02/28/06	00 00	2,013.46	05/31/12	2,013.46	0.00	100.00%	05/10/2012
001622	LATITUDE D410 PENTIUM M 740 (1.73GHZ) 12.1 XGA ENGLISH (221-9406)/ QUOTE # 275	02/28/06	00 00	2,121.69	05/31/12	2,121.69	0.00	100.00%	05/10/2012
	000	02/28/06	00 00	2,121.69	05/31/12	2,121.69	0.00	100.00%	05/10/2012
001630	LATITUDE D610/ QUOTE # 291792568	04/30/06	00 00	1,960.41	05/31/12	1,960.41	0.00	100.00%	05/10/2012
	000	04/30/06	00 00	1,960.41	05/31/12	1,960.41	0.00	100.00%	05/10/2012
001631	LATITUDE D610/ QUOTE # 291792568	04/30/06	00 00	1,960.41	05/31/12	1,960.41	0.00	100.00%	05/10/2012
	000	04/30/06	00 00	1,723.35	05/31/12	1,723.35	0.00	100.00%	05/10/2012
001632	OPTIPLEX GX620 MINITOWER/ QUOTE # 291793772	04/30/06	00 00	1,723.35	05/31/12	1,723.35	0.00	100.00%	05/10/2012
	000	04/30/06	00 00	1,723.35	05/31/12	1,723.35	0.00	100.00%	05/10/2012
001633	OPTIPLEX GX620 MINITOWER/ QUOTE # 291793772	04/30/06	00 00	1,723.34	05/31/12	1,723.34	0.00	100.00%	05/10/2012
	000	04/30/06	00 00	1,723.34	05/31/12	1,723.34	0.00	100.00%	05/10/2012
001637	2.8GHZ/2MB CACHE XEON 800MHZFRONT SIDE BUS FOR POWEREDGE 2850 (222-0123)/ QUOT	05/31/06	00 00	3,196.59	05/31/12	3,196.59	0.00	100.00%	05/10/2012
	000	05/31/06	00 00	3,196.59	05/31/12	3,196.59	0.00	100.00%	05/10/2012
001638	DELL PRECISION 670 MINI-TOWER 3.00 GHZ XEON PROCESSOR W/ 2MB L2 CACHE 800FSB NO	05/31/06	00 00	2,809.09	05/31/12	2,809.09	0.00	100.00%	05/10/2012
	000	05/31/06	00 00	2,809.09	05/31/12	2,809.09	0.00	100.00%	05/10/2012
001639	DELL PRECISION 670 MINI-TOWER 3.00 GHZ XEON PROCESSOR W/ 2MB L2 CACHE 800FSB NO	05/31/06	00 00	2,809.08	05/31/12	2,809.08	0.00	100.00%	05/10/2012
	000	05/31/06	00 00	2,809.08	05/31/12	2,809.08	0.00	100.00%	05/10/2012
001649	OPTIPLEX GX 620 MINI TOWER/ QUOTE # 306511841	07/31/06	00 00	1,371.51	05/31/12	1,371.51	0.00	100.00%	05/10/2012
	000	07/31/06	00 00	1,371.51	05/31/12	1,371.51	0.00	100.00%	05/10/2012
001650	OPTIPLEX GX 620 MINI TOWER/ QUOTE # 306511841	07/31/06	00 00	1,371.51	05/31/12	1,371.51	0.00	100.00%	05/10/2012
	000	07/31/06	00 00	1,371.51	05/31/12	1,371.51	0.00	100.00%	05/10/2012
001651	OPTIPLEX GX 620 MINI TOWER/ QUOTE # 306511841	07/31/06	00 00	1,371.51	05/31/12	1,371.51	0.00	100.00%	05/10/2012
	000	07/31/06	00 00	1,371.51	05/31/12	1,371.51	0.00	100.00%	05/10/2012
001652	LATITUDE D610/ QUOTE # 306531742	07/31/06	00 00	1,649.73	05/31/12	1,649.73	0.00	100.00%	05/10/2012
	000	07/31/06	00 00	1,649.73	05/31/12	1,649.73	0.00	100.00%	05/10/2012
001653	LATITUDE D610/ QUOTE # 306531742	07/31/06	00 00	1,649.73	05/31/12	1,649.73	0.00	100.00%	05/10/2012
	000	07/31/06	00 00	1,649.73	05/31/12	1,649.73	0.00	100.00%	05/10/2012

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
001654	LATITUDE D610/ QUOTE # 306531742 000	07/31/06	00 00	1,649.73	05/31/12	1,649.73	0.00	100.00%	05/10/2012
001659	OPTIPLEX GX620 MINITOWER PENTIUM D945/3.40GHZ2X2M 800FSB (222-4269)/ QUOTE # 3 000	10/31/06	00 00	1,455.58	05/31/12	1,455.58	0.00	100.00%	05/10/2012
001660	OPTIPLEX GX620 MINITOWER PENTIUM D945/3.40GHZ2X2M 800FSB (222-4269)/ QUOTE # 3 000	10/31/06	00 00	1,455.58	05/31/12	1,455.58	0.00	100.00%	05/10/2012
001661	OPTIPLEX GX620 MINITOWER PENTIUM D945/3.40GHZ2X2M 800FSB (222-4269)/ QUOTE # 3 000	10/31/06	00 00	1,455.58	05/31/12	1,455.58	0.00	100.00%	05/10/2012
001662	OPTIPLEX GX620 MINITOWER PENTIUM D945/3.40GHZ2X2M 800FSB (222-4269)/ QUOTE # 3 000	10/31/06	00 00	1,455.58	05/31/12	1,455.58	0.00	100.00%	05/10/2012
001663	LATITUDE D620 INTEL CORE DUO T2400 1.83GHZ667MHZ 2M L2 CACHE DUAL CORE (22 000	11/30/06	00 00	2,022.49	05/31/12	2,022.49	0.00	100.00%	05/10/2012
001664	LATITUDE D620 INTEL CORE DUO T2400 1.83GHZ667MHZ 2M L2 CACHE DUAL CORE (22 000	11/30/06	00 00	2,022.49	05/31/12	2,022.49	0.00	100.00%	05/10/2012
001665	LATITUDE D620 INTEL CORE DUO T2400 1.83GHZ667MHZ 2M L2 CACHE DUAL CORE (22 000	11/30/06	00 00	2,022.49	05/31/12	2,022.49	0.00	100.00%	05/10/2012
001666	LATITUDE D620 INTEL CORE DUO T2400 1.83GHZ667MHZ 2M L2 CACHE DUAL CORE (22 000	11/30/06	00 00	2,022.47	05/31/12	2,022.47	0.00	100.00%	05/10/2012
001677	LATITUDE D620 INTEL CORE 2 DUO T5600 1.83GHZ667MHZ 2ML2 CACHE DUAL CORE (2 000	03/31/07	00 00	2,026.83	05/31/12	2,026.83	0.00	100.00%	05/10/2012
001679	OPTIPLEX GX620 MINITOWER PENTIUM D945/3.40GHZ2X2M 800FSB (222-4269)/ QUOTE # 3 000	03/31/07	00 00	1,302.62	05/31/12	1,302.62	0.00	100.00%	05/10/2012
001680	OPTIPLEX GX620 MINITOWER PENTIUM D945/3.40GHZ2X2M 800FSB (222-4269)/ QUOTE # 3 000	03/31/07	00 00	1,302.62	05/31/12	1,302.62	0.00	100.00%	05/10/2012
001719	LOGITECH OPTICAL MOUSE/SONY 19" MONITORS 000	05/23/01	00 00	2,621.78	05/31/12	2,621.78	0.00	100.00%	05/10/2012
001733	21" FD AG COLOR MONITOR 000	09/24/01	00 00	24,329.19	05/31/12	24,329.19	0.00	100.00%	05/10/2012
001746	Latitude D630, Intel Core 2 000	11/30/07	00 00	1,849.99	05/31/12	1,849.99	0.00	100.00%	05/10/2012
001747	Latitude D630, Intel Core 2 000	11/30/07	00 00	1,849.99	05/31/12	1,849.99	0.00	100.00%	05/10/2012
001748	Latitude D630, Intel Core 2 000	11/30/07	00 00	1,849.99	05/31/12	1,849.99	0.00	100.00%	05/10/2012
001749	Latitude D630, Intel Core 2 000	11/30/07	00 00	1,850.00	05/31/12	1,850.00	0.00	100.00%	05/10/2012
001751	Latitude D430 000	12/31/07	00 00	2,285.16	05/31/12	2,285.16	0.00	100.00%	05/10/2012
001754	OptiPlex 755 Minitower 000	02/26/08	00 00	1,164.77	05/31/12	1,164.77	0.00	100.00%	05/10/2012
001755	OptiPlex 755 Minitower 000	02/26/08	00 00	1,164.77	05/31/12	1,164.77	0.00	100.00%	05/10/2012
001765	Latitude D630 000	02/29/08	00 00	2,285.17	05/31/12	2,285.17	0.00	100.00%	05/10/2012
001775	OPTIPLEX 755 MINITOWER W/ 2GB OF RAM 000	04/27/08	00 00	1,095.50	05/31/12	1,095.50	0.00	100.00%	05/10/2012
001776	OptiPlex 755 Minitower 000	04/27/08	00 00	1,095.50	05/31/12	1,095.50	0.00	100.00%	05/10/2012
001779	OptiPlex 755 Minitower 000	04/27/08	00 00	1,095.50	05/31/12	1,095.50	0.00	100.00%	05/10/2012
000001	(3) DELL DIMENSION								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
000002	000	08/01/99	00 00	1,959.33	05/31/12	1,959.33	0.00	100.00%	05/10/2012
	SONY VAIO F490								
000003	000	05/31/00	00 00	4,145.91	05/31/12	4,145.91	0.00	100.00%	05/10/2012
	DELL DESK 700MHTZ								
001465	000	05/16/00	00 00	2,441.04	05/31/12	2,441.04	0.00	100.00%	05/10/2012
	Unknown								
001466	000	08/23/00	00 00	2,762.57	05/31/12	2,762.57	0.00	100.00%	05/10/2012
	4100 Series Pentium III Processor								
001468	000	09/25/00	00 00	2,875.16	05/31/12	2,875.16	0.00	100.00%	05/10/2012
	Pentium III 600 MHz Monitor								
001469	000	12/01/00	00 00	1,306.58	05/31/12	1,306.58	0.00	100.00%	05/10/2012
	Computer								
001471	000	01/19/01	00 00	4,305.11	05/31/12	4,305.11	0.00	100.00%	05/10/2012
	Pentium III 850 MHz w/14.1 Display								
000098	000	04/03/01	00 00	3,710.00	05/31/12	3,710.00	0.00	100.00%	05/10/2012
	COLOR LASERPRINTER4500N								
000901	000	06/17/00	00 00	3,328.88	04/30/12	3,328.88	0.00	100.00%	04/27/2012
	SONY CYBER-SHOT DSC-S85								
001916	000	12/31/01	00 00	2,106.00	04/30/12	2,106.00	0.00	100.00%	04/27/2012
	V210 Server								
000022	000	03/31/08	00 00	2,921.29	09/30/11	2,921.29	0.00	100.00%	09/28/2011
	POWEREDGESERVER								
000037	000	10/12/00	00 00	9,871.66	09/30/10	9,871.66	0.00	100.00%	09/14/2010
	PIII XEON DELL PRECISION 620 MINITOWER								
000060	000	03/26/01	00 00	8,912.25	09/30/10	8,912.25	0.00	100.00%	09/14/2010
	SUN ULTRA 10 WORKSTATION								
000061	000	01/31/01	00 00	5,759.16	09/30/10	5,759.16	0.00	100.00%	09/14/2010
	SUN ULTRA 10 WORKSTATION								
000062	000	01/31/01	00 00	5,759.16	09/30/10	5,759.16	0.00	100.00%	09/14/2010
	SUN ULTRA 10 WORKSTATION								
000063	000	01/31/01	00 00	5,759.16	09/30/10	5,759.16	0.00	100.00%	09/14/2010
	SUN ULTRA 10 WORKSTATION								
000064	000	01/31/01	00 00	5,759.16	09/30/10	5,759.16	0.00	100.00%	09/14/2010
	SUN ULTRA 10 WORKSTATION								
000065	000	01/31/01	00 00	5,759.16	09/30/10	5,759.16	0.00	100.00%	09/14/2010
	SUN ULTRA 10 WORKSTATION								
000066	000	01/31/01	00 00	5,759.16	09/30/10	5,759.16	0.00	100.00%	09/14/2010
	SUN ULTRA 10 WORKSTATION								
000067	000	01/31/01	00 00	5,759.16	09/30/10	5,759.16	0.00	100.00%	09/14/2010
	SUN ULTRA 10 WORKSTATION								
000068	000	01/31/01	00 00	5,759.16	09/30/10	5,759.16	0.00	100.00%	09/14/2010
	SUN ULTRA 10 WORKSTATION								
000069	000	01/31/01	00 00	5,759.16	09/30/10	5,759.16	0.00	100.00%	09/14/2010
	SUN ULTRA 10 WORKSTATION								
000070	000	01/31/01	00 00	5,759.16	09/30/10	5,759.16	0.00	100.00%	09/14/2010
	SUN ULTRA 60 MODEL 1450/OPT PROCESSOR (2)								
000071	000	05/04/01	00 00	15,070.69	09/30/10	15,070.69	0.00	100.00%	09/14/2010
	SUN ULTRA 60 MODEL 1450/OPT PROCESSOR								
000072	000	05/04/01	00 00	15,070.68	09/30/10	15,070.68	0.00	100.00%	09/14/2010
	STANDARD SUN ULTRA WORKSTATION								
	000	01/12/01	00 00	20,482.07	09/30/10	20,482.07	0.00	100.00%	09/14/2010

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
000073	STANDARD SUN ULTRA WORKSTATION 000	01/12/01	00 00	20,482.07	09/30/10	20,482.07	0.00	100.00%	09/14/2010
000074	STANDARD SUN ULTRA WORKSTATION 000	01/12/01	00 00	20,482.07	09/30/10	20,482.07	0.00	100.00%	09/14/2010
000075	STANDARD SUN ULTRA WORKSTATION 000	01/12/01	00 00	20,482.07	09/30/10	20,482.07	0.00	100.00%	09/14/2010
000076	STANDARD SUN ULTRA WORKSTATION 000	01/12/01	00 00	20,482.07	09/30/10	20,482.07	0.00	100.00%	09/14/2010
000077	STANDARD SUN ULTRA WORKSTATION 000	01/12/01	00 00	20,482.09	09/30/10	20,482.09	0.00	100.00%	09/14/2010
000086	CISCO AIRONET 340 SERIES ANTENNA/PC CARD 000	02/20/01	00 00	11,093.46	09/30/10	11,093.46	0.00	100.00%	09/14/2010
000089	LAPTOPS-HP 6000 P3/700 (4) 000	01/26/01	00 00	13,324.00	09/30/10	13,324.00	0.00	100.00%	09/14/2010
000090	NETWORK ATTACHED STORAGE/SERVER 000	10/31/00	00 00	141,699.16	09/30/10	141,699.16	0.00	100.00%	09/14/2010
000091	DELL POWER2300 EDGE SEVER 000	07/31/99	00 00	5,207.92	09/30/10	5,207.92	0.00	100.00%	09/14/2010
000092	X WIN 32 VERSION 5.1 (SERVER) 000	03/28/01	00 00	14,088.74	09/30/10	14,088.74	0.00	100.00%	09/14/2010
000445	X688 1 SHELF DISK DRIVES 000	07/30/01	00 00	19,052.00	09/30/10	19,052.00	0.00	100.00%	09/14/2010
000975	DELL GX150 PC 000	01/31/02	00 00	8,082.47	09/30/10	8,082.47	0.00	100.00%	09/14/2010
000982	DELL PRECISION 530 WORKSTATION (AS PER QUOTE 75198138) 000	02/28/02	00 00	5,673.35	09/30/10	5,673.35	0.00	100.00%	09/14/2010
001221	DELL OPTIPLEX GX150 - AS PER QUOTE 000	05/31/02	00 00	9,671.85	09/30/10	9,671.85	0.00	100.00%	09/14/2010
001233	COMPAQ DL-380 - AS PER QUOTE 000	05/31/02	00 00	6,409.49	09/30/10	6,409.49	0.00	100.00%	09/14/2010
001331	COMPAQ DL380 SERVER - AS PER QUOTE 000	07/30/02	00 00	6,409.49	09/30/10	6,409.49	0.00	100.00%	09/14/2010
001464	unknown 000	08/23/00	00 00	5,532.56	09/30/10	5,532.56	0.00	100.00%	09/14/2010
001479	DELL LATITUDE C640 - AS PER QUOTE 000	09/27/02	00 00	7,894.90	09/30/10	7,894.90	0.00	100.00%	09/14/2010
001559	72GB UNIVERSAL FC DISK DRIVE 000	08/31/03	00 00	6,700.05	09/30/10	6,700.05	0.00	100.00%	09/14/2010
001592	3.0GHZ/2MB CACHE XEON 800MHZFRONT SIDE BUS FOR POWEREDGE 2850 (221-7954); QUOT 000	08/31/05	00 00	5,636.56	09/30/10	5,636.56	0.00	100.00%	09/14/2010
000021	SONY PORT REPLICATOR 000	10/12/00	00 00	4,234.08	09/30/10	4,234.08	0.00	100.00%	09/09/2010
000023	OPTIPLEX GX110 MINITOWER PC 000	01/08/01	00 00	4,576.81	09/30/10	4,576.81	0.00	100.00%	09/09/2010
000024	GX110 MINI TOWER (5) 000	04/10/01	00 00	2,215.88	09/30/10	2,215.88	0.00	100.00%	09/09/2010
000025	GX110 MINI TOWER 000	04/10/01	00 00	2,215.88	09/30/10	2,215.88	0.00	100.00%	09/09/2010
000026	GX110 MINI TOWER 000	04/10/01	00 00	2,215.88	09/30/10	2,215.88	0.00	100.00%	09/09/2010
000027	GX110 MINI TOWER/866 MHZ (3)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
000028	000	02/12/01	00 00	2,198.57	09/30/10	2,198.57	0.00	100.00%	09/09/2010
	GX110 MINI TOWER/866 MHZ								
000029	000	02/12/01	00 00	2,198.57	09/30/10	2,198.57	0.00	100.00%	09/09/2010
	GX110 MINI TOWER/866 MHZ								
000030	000	02/12/01	00 00	2,198.57	09/30/10	2,198.57	0.00	100.00%	09/09/2010
	LATITUDE C600 LAPTOP (2)								
000031	000	03/22/01	00 00	3,353.60	09/30/10	3,353.60	0.00	100.00%	09/09/2010
	LATITUDE C600 LAPTOP								
000032	000	03/22/01	00 00	3,353.59	09/30/10	3,353.59	0.00	100.00%	09/09/2010
	GX110 MINI TOWERS (5)								
000033	000	03/22/01	00 00	2,279.74	09/30/10	2,279.74	0.00	100.00%	09/09/2010
	GX110 MINI TOWER								
000034	000	03/22/01	00 00	2,279.74	09/30/10	2,279.74	0.00	100.00%	09/09/2010
	GX110 MINI TOWER								
000035	000	03/22/01	00 00	2,279.74	09/30/10	2,279.74	0.00	100.00%	09/09/2010
	GX110 MINI TOWER								
000036	000	03/22/01	00 00	2,279.74	09/30/10	2,279.74	0.00	100.00%	09/09/2010
	GX110 MINI TOWER								
000038	000	03/22/01	00 00	2,279.75	09/30/10	2,279.75	0.00	100.00%	09/09/2010
	(10) LATITUDE NOTEBOOKS								
000039	000	03/31/01	00 00	3,353.59	09/30/10	3,353.59	0.00	100.00%	09/09/2010
	LATITUDE NOTEBOOK								
000040	000	03/31/01	00 00	3,353.59	09/30/10	3,353.59	0.00	100.00%	09/09/2010
	LATITUDE NOTEBOOK								
000041	000	03/31/01	00 00	3,353.59	09/30/10	3,353.59	0.00	100.00%	09/09/2010
	LATITUDE NOTEBOOK								
000042	000	03/31/01	00 00	3,353.59	09/30/10	3,353.59	0.00	100.00%	09/09/2010
	LATITUDE NOTEBOOK								
000043	000	03/31/01	00 00	3,353.59	09/30/10	3,353.59	0.00	100.00%	09/09/2010
	LATITUDE NOTEBOOK								
000044	000	03/31/01	00 00	3,353.59	09/30/10	3,353.59	0.00	100.00%	09/09/2010
	LATITUDE NOTEBOOK								
000045	000	03/31/01	00 00	3,353.59	09/30/10	3,353.59	0.00	100.00%	09/09/2010
	LATITUDE NOTEBOOK								
000046	000	03/31/01	00 00	3,353.59	09/30/10	3,353.59	0.00	100.00%	09/09/2010
	LATITUDE NOTEBOOK								
000047	000	03/31/01	00 00	3,353.55	09/30/10	3,353.55	0.00	100.00%	09/09/2010
	GX110 MINI TOWER (1)								
000048	000	04/10/01	00 00	2,518.98	09/30/10	2,518.98	0.00	100.00%	09/09/2010
	(3) DELL DIMENSION								
000049	000	08/01/99	00 00	1,959.33	09/30/10	1,959.33	0.00	100.00%	09/09/2010
	DELL DESK 700MHTZ								
000050	000	05/16/00	00 00	2,441.04	09/30/10	2,441.04	0.00	100.00%	09/09/2010
	OPTIPLEX GX-110 MINI-TOWER PC (8)								
000051	000	05/14/01	00 00	2,121.16	09/30/10	2,121.16	0.00	100.00%	09/09/2010
	OPTIPLEX GX-110 MINI-TOWER PC								
000052	000	05/14/01	00 00	2,121.16	09/30/10	2,121.16	0.00	100.00%	09/09/2010
	OPTIPLEX GX-110 MINI-TOWER PC								
000053	000	05/14/01	00 00	2,121.16	09/30/10	2,121.16	0.00	100.00%	09/09/2010
	OPTIPLEX GX-110 MINI-TOWER PC								
	000	05/14/01	00 00	2,121.16	09/30/10	2,121.16	0.00	100.00%	09/09/2010

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
000054	OPTIPLEX GX-110 MINI-TOWER PC 000	05/14/01	00 00	2,121.16	09/30/10	2,121.16	0.00	100.00%	09/09/2010
000055	OPTIPLEX GX-110 MINI-TOWER PC 000	05/14/01	00 00	2,121.18	09/30/10	2,121.18	0.00	100.00%	09/09/2010
000056	WINDOW SERVER 000	03/28/01	00 00	2,832.88	09/30/10	2,832.88	0.00	100.00%	09/09/2010
000059	WINDOWS 2000 SERVER 5-CLIENT 000	04/06/01	00 00	999.71	09/30/10	999.71	0.00	100.00%	09/09/2010
000085	COMPAQ 36GB U3 10K HRD DRV UPGRADE 000	11/16/00	00 00	4,472.89	09/30/10	4,472.89	0.00	100.00%	09/09/2010
000087	LAPTOP-HP 6000 P3/7 (1) 000	01/08/01	00 00	3,631.79	09/30/10	3,631.79	0.00	100.00%	09/09/2010
000088	HP PORT REP FOR OMNIBOOK 000	01/26/01	00 00	1,183.74	09/30/10	1,183.74	0.00	100.00%	09/09/2010
000418	OPTIPLEX GX-110 MINI TOWER PCS (8) 000	06/13/01	00 00	2,143.86	09/30/10	2,143.86	0.00	100.00%	09/09/2010
000419	OPTIPLEX GX-110 MINI TOWER PCS (8) 000	06/13/01	00 00	2,143.90	09/30/10	2,143.90	0.00	100.00%	09/09/2010
000420	OPTIPLEX GX-110 MINI TOWER PCS (8) 000	06/13/01	00 00	2,143.90	09/30/10	2,143.90	0.00	100.00%	09/09/2010
000421	OPTIPLEX GX-110 MINI TOWER PCS (8) 000	06/13/01	00 00	2,143.90	09/30/10	2,143.90	0.00	100.00%	09/09/2010
000422	OPTIPLEX GX-110 MINI TOWER PCS (8) 000	06/13/01	00 00	2,143.90	09/30/10	2,143.90	0.00	100.00%	09/09/2010
000423	OPTIPLEX GX-110 MINI TOWER PCS (8) 000	06/13/01	00 00	2,143.90	09/30/10	2,143.90	0.00	100.00%	09/09/2010
000470	DELL LAPTOPS 000	08/29/01	00 00	2,461.60	09/30/10	2,461.60	0.00	100.00%	09/09/2010
000471	DELL LAPTOPS 000	08/29/01	00 00	2,461.62	09/30/10	2,461.62	0.00	100.00%	09/09/2010
000490	MODEL ETS32PR LANTRONIX 32 PORT TERM SERVER. 000	08/29/01	00 00	2,332.49	09/30/10	2,332.49	0.00	100.00%	09/09/2010
000496	LEXMARK PRINTERS - THEY SHOW A DOLLAR AMOUNT BUT ARE ACTUALLY FREE. 000	08/29/01	00 00	346.19	09/30/10	346.19	0.00	100.00%	09/09/2010
000497	LEXMARK PRINTERS - THEY SHOW A DOLLAR AMOUNT BUT ARE ACTUALLY FREE. 000	08/29/01	00 00	346.19	09/30/10	346.19	0.00	100.00%	09/09/2010
000498	LEXMARK PRINTERS - THEY SHOW A DOLLAR AMOUNT BUT ARE ACTUALLY FREE. 000	08/29/01	00 00	346.19	09/30/10	346.19	0.00	100.00%	09/09/2010
000499	LEXMARK PRINTERS - THEY SHOW A DOLLAR AMOUNT BUT ARE ACTUALLY FREE. 000	08/29/01	00 00	346.19	09/30/10	346.19	0.00	100.00%	09/09/2010
000500	LEXMARK PRINTERS - THEY SHOW A DOLLAR AMOUNT BUT ARE ACTUALLY FREE. 000	08/29/01	00 00	346.18	09/30/10	346.18	0.00	100.00%	09/09/2010
000528	BLACK SURGESTATION PRO8T2 000	08/31/01	00 00	1,896.82	09/30/10	1,896.82	0.00	100.00%	09/09/2010
000613	DELL OPTIPLEX GX150 - DESKTOP 000	09/24/01	00 00	2,162.83	09/30/10	2,162.83	0.00	100.00%	09/09/2010
000614	DELL OPTIPLEX GX150 - DESKTOP 000	09/24/01	00 00	2,162.83	09/30/10	2,162.83	0.00	100.00%	09/09/2010
000615	DELL OPTIPLEX GX150 - DESKTOP 000	09/24/01	00 00	2,162.83	09/30/10	2,162.83	0.00	100.00%	09/09/2010
000616	DELL OPTIPLEX GX150 - DESKTOP								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
000617	000	09/24/01	00 00	2,162.83	09/30/10	2,162.83	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 - DESKTOP								
000618	000	09/24/01	00 00	2,162.83	09/30/10	2,162.83	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 - DESKTOP								
000619	000	09/24/01	00 00	2,162.83	09/30/10	2,162.83	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 - DESKTOP								
000620	000	09/24/01	00 00	2,162.83	09/30/10	2,162.83	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 - DESKTOP								
000621	000	09/24/01	00 00	2,162.83	09/30/10	2,162.83	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 - DESKTOP								
000666	000	09/24/01	00 00	2,162.80	09/30/10	2,162.80	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150								
000667	000	09/30/01	00 00	1,865.14	09/30/10	1,865.14	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150								
000668	000	09/30/01	00 00	1,865.14	09/30/10	1,865.14	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150								
000669	000	09/30/01	00 00	1,865.14	09/30/10	1,865.14	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150								
000914	000	09/30/01	00 00	1,865.14	09/30/10	1,865.14	0.00	100.00%	09/09/2010
	APEX OUTLOOK 2 USER 16 PORT KVM SWITCH								
000928	000	12/31/01	00 00	2,033.59	09/30/10	2,033.59	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 DESKTOP								
000929	000	12/31/01	00 00	1,461.37	09/30/10	1,461.37	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 DESKTOP								
000930	000	12/31/01	00 00	1,461.37	09/30/10	1,461.37	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 DESKTOP								
000931	000	12/31/01	00 00	1,461.37	09/30/10	1,461.37	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 DESKTOP								
000932	000	12/31/01	00 00	1,461.37	09/30/10	1,461.37	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 DESKTOP								
000933	000	12/31/01	00 00	1,461.37	09/30/10	1,461.37	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 DESKTOP								
000991	000	12/31/01	00 00	1,461.37	09/30/10	1,461.37	0.00	100.00%	09/09/2010
	SUN BLADE 100 - AS PER ATTACHED QUOTE								
001066	000	02/28/02	00 00	1,719.44	09/30/10	1,719.44	0.00	100.00%	09/09/2010
	DELL PRECISION WORKSTATION 530 - AS PER QUOTE								
001067	000	03/22/02	00 00	4,266.14	09/30/10	4,266.14	0.00	100.00%	09/09/2010
	DELL PRECISION WORKSTATION 530 - AS PER QUOTE								
001068	000	03/22/02	00 00	4,266.14	09/30/10	4,266.14	0.00	100.00%	09/09/2010
	DELL PRECISION WORKSTATION 530 - AS PER QUOTE								
001069	000	03/22/02	00 00	4,266.14	09/30/10	4,266.14	0.00	100.00%	09/09/2010
	DELL LATITUDE C610 - AS PER QUOTE								
001070	000	03/22/02	00 00	3,475.39	09/30/10	3,475.39	0.00	100.00%	09/09/2010
	DELL LATITUDE C610 - AS PER QUOTE								
001071	000	03/22/02	00 00	3,475.39	09/30/10	3,475.39	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 - AS PER QUOTE								
001072	000	03/22/02	00 00	1,753.65	09/30/10	1,753.65	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 - AS PER QUOTE								
001077	000	03/22/02	00 00	671.57	09/30/10	671.57	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 - AS PER QUOTE								
	000	03/31/02	00 00	1,908.44	09/30/10	1,908.44	0.00	100.00%	09/09/2010

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
001078	DELL OPTIPLEX GX150 - AS PER QUOTE 000	03/31/02	00 00	1,908.44	09/30/10	1,908.44	0.00	100.00%	09/09/2010
001083	PURCHASE 5 SUN ULTRA 10 (NO MONITOR) 000	04/25/02	00 00	3,325.00	09/30/10	3,325.00	0.00	100.00%	09/09/2010
001084	PURCHASE 3 SUN ULTRA 10 (NO MONITOR) 000	04/25/02	00 00	1,995.00	09/30/10	1,995.00	0.00	100.00%	09/09/2010
001149	AC ADAPTER FOR DELL LATITUDE C-SERIES 000	04/25/02	00 00	3,833.65	09/30/10	3,833.65	0.00	100.00%	09/09/2010
001150	AC ADAPTER FOR DELL LATITUDE C-SERIES 000	04/25/02	00 00	3,664.99	09/30/10	3,664.99	0.00	100.00%	09/09/2010
001151	AC ADAPTER FOR DELL LATITUDE C-SERIES 000	04/25/02	00 00	3,664.98	09/30/10	3,664.98	0.00	100.00%	09/09/2010
001152	DELL OPTIPLEX GX150 - AS PER QUOTE 000	04/25/02	00 00	2,103.03	09/30/10	2,103.03	0.00	100.00%	09/09/2010
001153	DELL OPTIPLEX GX150 - AS PER QUOTE 000	04/25/02	00 00	1,892.21	09/30/10	1,892.21	0.00	100.00%	09/09/2010
001154	DELL OPTIPLEX GX150 - AS PER QUOTE 000	04/25/02	00 00	1,892.21	09/30/10	1,892.21	0.00	100.00%	09/09/2010
001155	DELL OPTIPLEX GX150 - AS PER QUOTE 000	04/25/02	00 00	1,892.19	09/30/10	1,892.19	0.00	100.00%	09/09/2010
001167	SUN ULTRA 10 000	04/30/02	00 00	648.37	09/30/10	648.37	0.00	100.00%	09/09/2010
001168	SUN ULTRA 10 000	04/30/02	00 00	614.25	09/30/10	614.25	0.00	100.00%	09/09/2010
001169	SUN ULTRA 10 000	04/30/02	00 00	614.25	09/30/10	614.25	0.00	100.00%	09/09/2010
001170	SUN ULTRA 10 000	04/30/02	00 00	648.37	09/30/10	648.37	0.00	100.00%	09/09/2010
001171	SUN ULTRA 10 000	04/30/02	00 00	648.37	09/30/10	648.37	0.00	100.00%	09/09/2010
001172	SUN ULTRA 10 000	04/30/02	00 00	648.37	09/30/10	648.37	0.00	100.00%	09/09/2010
001173	SUN ULTRA 10 000	04/30/02	00 00	648.37	09/30/10	648.37	0.00	100.00%	09/09/2010
001174	SUN ULTRA 10 000	04/30/02	00 00	750.77	09/30/10	750.77	0.00	100.00%	09/09/2010
001175	SUN ULTRA 10 000	04/30/02	00 00	682.50	09/30/10	682.50	0.00	100.00%	09/09/2010
001226	DELL POWEREDGE 2650 LINUX SERVER - AS PER QUOTE 000	05/31/02	00 00	4,934.03	09/30/10	4,934.03	0.00	100.00%	09/09/2010
001276	DELL LATITUDE C610 - AS PER QUOTE 000	05/31/02	00 00	3,258.17	09/30/10	3,258.17	0.00	100.00%	09/09/2010
001277	DELL LATITUDE C610 - AS PER QUOTE 000	05/31/02	00 00	3,131.68	09/30/10	3,131.68	0.00	100.00%	09/09/2010
001278	DELL POWEREDGE 2650 LINUX SERVER - AS PER QUOTE 000	05/31/02	00 00	4,825.78	09/30/10	4,825.78	0.00	100.00%	09/09/2010
001279	DELL POWEREDGE 2650 LINUX SERVER - AS PER QUOTE 000	05/31/02	00 00	4,825.78	09/30/10	4,825.78	0.00	100.00%	09/09/2010
001280	DELL POWEREDGE 2650 LINUX SERVER - AS PER QUOTE 000	05/31/02	00 00	4,825.79	09/30/10	4,825.79	0.00	100.00%	09/09/2010
001313	DELL OPTIPLEX GX150 - AS PER QUOTE								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
001314	000	05/31/02	00 00	2,103.03	09/30/10	2,103.03	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 - AS PER QUOTE								
001315	000	05/31/02	00 00	1,892.21	09/30/10	1,892.21	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 - AS PER QUOTE								
001316	000	05/31/02	00 00	1,892.21	09/30/10	1,892.21	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX150 - AS PER QUOTE								
001360	000	05/31/02	00 00	1,892.19	09/30/10	1,892.19	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX240 - AS PER QUOTE								
001361	000	07/30/02	00 00	2,093.28	09/30/10	2,093.28	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX240 - AS PER QUOTE								
001362	000	07/30/02	00 00	1,882.46	09/30/10	1,882.46	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX240 - AS PER QUOTE								
001363	000	07/30/02	00 00	1,882.46	09/30/10	1,882.46	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX240 - AS PER QUOTE								
001364	000	07/30/02	00 00	1,882.46	09/30/10	1,882.46	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX240 - AS PER QUOTE								
001424	000	07/30/02	00 00	1,882.47	09/30/10	1,882.47	0.00	100.00%	09/09/2010
	DELL LATITUDE C610 - AS PER QUOTE								
001425	000	08/27/02	00 00	3,356.84	09/30/10	3,356.84	0.00	100.00%	09/09/2010
	DELL LATITUDE C610 - AS PER QUOTE								
001440	000	08/27/02	00 00	3,441.17	09/30/10	3,441.17	0.00	100.00%	09/09/2010
	Sun Ultra 10 Model 440 Workstation								
001441	000	05/30/00	00 00	4,714.56	09/30/10	4,714.56	0.00	100.00%	09/09/2010
	Sony PCG-F590 Notebook								
001442	000	07/31/00	00 00	4,113.49	09/30/10	4,113.49	0.00	100.00%	09/09/2010
	Sony F590 PIII 750								
001444	000	09/25/00	00 00	4,386.17	09/30/10	4,386.17	0.00	100.00%	09/09/2010
	Latitude C600 Pentium III								
001462	000	04/12/01	00 00	3,710.00	09/30/10	3,710.00	0.00	100.00%	09/09/2010
	Sony PCG-XG29 Notebook								
001463	000	08/03/00	00 00	3,983.58	09/30/10	3,983.58	0.00	100.00%	09/09/2010
	Sony F590 PIII 750								
001501	000	08/22/00	00 00	3,896.97	09/30/10	3,896.97	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX240 - DESKTOP PC								
001502	000	09/27/02	00 00	1,807.77	09/30/10	1,807.77	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX240 - DESKTOP PC								
001503	000	09/27/02	00 00	1,807.77	09/30/10	1,807.77	0.00	100.00%	09/09/2010
	DELL OPTIPLEX GX240 - DESKTOP PC								
001537	000	09/27/02	00 00	2,021.29	09/30/10	2,021.29	0.00	100.00%	09/09/2010
	DELL GX240 DESKTOP PC - AS PER QUOTE								
001538	000	10/24/02	00 00	2,074.69	09/30/10	2,074.69	0.00	100.00%	09/09/2010
	DELL GX240 DESKTOP PC - AS PER QUOTE								
001539	000	10/24/02	00 00	1,861.16	09/30/10	1,861.16	0.00	100.00%	09/09/2010
	DELL GX240 DESKTOP PC - AS PER QUOTE								
001572	000	10/24/02	00 00	1,861.16	09/30/10	1,861.16	0.00	100.00%	09/09/2010
	POWEREDGE 2850 SERVER AS PER QUOTE #211441803								
001574	000	03/31/05	00 00	4,171.97	09/30/10	4,171.97	0.00	100.00%	09/09/2010
	QUOTE 213636601; LATITUDE D400 PENTIUM M 725 (1.60GHZ) 12.1 XGA NIC ENGLISH (								
001575	000	03/31/05	00 00	2,238.56	09/30/10	2,238.56	0.00	100.00%	09/09/2010
	QUOTE 213636601; LATITUDE D400 PENTIUM M 725 (1.60GHZ) 12.1 XGA NIC ENGLISH (								
	000	03/31/05	00 00	2,238.56	09/30/10	2,238.56	0.00	100.00%	09/09/2010

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
001576	QUOTE 213636601; LATITUDE D400 PENTIUM M 725 (1.60GHZ) 12.1 XGA NIC ENGLISH (	03/31/05	00 00	2,238.56	09/30/10	2,238.56	0.00	100.00%	09/09/2010
001577	QUOTE 213636601; LATITUDE D400 PENTIUM M 725 (1.60GHZ) 12.1 XGA NIC ENGLISH (	03/31/05	00 00	2,238.56	09/30/10	2,238.56	0.00	100.00%	09/09/2010
001578	QUOTE 213636601; LATITUDE D400 PENTIUM M 725 (1.60GHZ) 12.1 XGA NIC ENGLISH (	03/31/05	00 00	2,238.56	09/30/10	2,238.56	0.00	100.00%	09/09/2010
001579	QUOTE 213636601; LATITUDE D400 PENTIUM M 725 (1.60GHZ)(1.60GHZ) 12.1 XGA NIC ENG	03/31/05	00 00	2,238.54	09/30/10	2,238.54	0.00	100.00%	09/09/2010
001585	QUOTE 224109576; LATITUDE D610 PENTIUM M 730 (1.60GHZ) 14.1 XGA INTEL EXTREME	06/30/05	00 00	2,002.04	09/30/10	2,002.04	0.00	100.00%	09/09/2010
001586	QUOTE 224109576; LATITUDE D610 PENTIUM M 730 (1.60GHZ) 14.1 XGA INTEL EXTREME	06/30/05	00 00	2,002.04	09/30/10	2,002.04	0.00	100.00%	09/09/2010
001587	QUOTE 224109576; LATITUDE D610 PENTIUM M 730 (1.60GHZ) 14.1 XGA INTEL EXTREME	06/30/05	00 00	2,002.04	09/30/10	2,002.04	0.00	100.00%	09/09/2010
001588	QUOTE 224109576; LATITUDE D610 PENTIUM M 730 (1.60GHZ) 14.1 XGA INTEL EXTREME	06/30/05	00 00	2,002.02	09/30/10	2,002.02	0.00	100.00%	09/09/2010
001593	LATITUDE D610 PENTIUM M 730 (1.60GHZ) 14.1 XGAINTEL EXTREME ENGLISH (221-555	08/31/05	00 00	2,046.33	09/30/10	2,046.33	0.00	100.00%	09/09/2010
001594	LATITUDE D610 PENTIUM M 730 (1.60GHZ) 14.1 XGAINTEL EXTREME ENGLISH (221-555	08/31/05	00 00	2,046.33	09/30/10	2,046.33	0.00	100.00%	09/09/2010
003300	Employee Laptop - Vasily Loginov	03/01/16	02 02	1,324.06	12/31/16	367.80	956.26	27.78%	
000097	HP LASERJET PRINTER	02/20/01	00 00	3,011.54	12/31/16	3,011.54	0.00	100.00%	
000101	BW 8100 N LASERJET PRINTER	09/30/99	00 00	3,370.64	12/31/16	3,370.64	0.00	100.00%	
001334	POWEREDGE 2650 COMPUTE SERVER - AS PER QUOTE	07/30/02	00 00	4,396.05	12/31/16	4,396.05	0.00	100.00%	
003001	Dell Laptop	05/01/15	01 04	1,710.26	12/31/16	950.15	760.11	55.56%	
000985	COMPUTERS FOR TEST STATIONS	02/28/02	00 00	3,507.31	12/31/16	3,507.31	0.00	100.00%	
001092	MS WINDOWS 2000 SERVER W/10CAL	04/25/02	00 00	1,242.24	12/31/16	1,242.24	0.00	100.00%	
001100	CISCO WS-C3524-XL-EN 24 PORT SWITCH	04/25/02	00 00	2,397.65	12/31/16	2,397.65	0.00	100.00%	
001166	QUOTE: 7345600 TEST STATION NETWORK SERVER FOR DEPLOYMENT AT PEMSTAR.	04/30/02	00 00	4,775.97	12/31/16	4,775.97	0.00	100.00%	
001310	REF. QUOTE 83955576 FOR CUST. 7345600 - BASE UNIT PENTIUM III 1.13GHZ/133 OPTIPL	05/31/02	00 00	1,989.62	12/31/16	1,989.62	0.00	100.00%	
001311	REF. QUOTE 83955576 FOR CUST. 7345600 - BASE UNIT PENTIUM III 1.13GHZ/133 OPTIPL	05/31/02	00 00	2,116.11	12/31/16	2,116.11	0.00	100.00%	
001312	REF. QUOTE 83955576 FOR CUST. 7345600 - BASE UNIT PENTIUM III 1.13GHZ/133 OPTIPL	05/31/02	00 00	1,989.63	12/31/16	1,989.63	0.00	100.00%	
001328	COMPUTER SYSTEM. REF. QUOTATION 84721225 DATE:6/27/02 - PENTIUM III 1.13GHZ/133	07/30/02	00 00	1,934.37	12/31/16	1,934.37	0.00	100.00%	
001423	REF. DELL QUOTE# 87840576 FOR CUST. 7345600 -PENTIUM III 1.13 GHZ/133 OPTIPLEX	08/27/02	00 00	1,906.23	12/31/16	1,906.23	0.00	100.00%	
001920	Splice Machine (Fitel Fusion Splicer), incl cleaver & fiber holders	03/31/08	00 00	22,177.76	12/31/16	22,177.76	0.00	100.00%	
001921	JDS System Tuneable Laser								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
	000	03/31/08	00 00	5,712.77	12/31/16	5,712.77	0.00	100.00%	
002959	Dell SonicWALL - Rack mounting kit								
	000	01/12/15	01 00	468.00	12/31/16	312.00	156.00	66.67%	
002960	Dell SonicWALL TZ 215 Wireless-N								
	000	01/12/15	01 00	824.00	12/31/16	549.34	274.66	66.67%	
002962	Dell SonicWALL TZ 215 Wireless-N								
	000	01/12/15	01 00	824.00	12/31/16	549.34	274.66	66.67%	
000093	HP LASERJET 8100N PRINTER								
	000	10/31/00	00 00	3,516.93	12/31/16	3,516.93	0.00	100.00%	
001499	DELL POWEREDGE 2650 LINUX SERVER								
	000	09/27/02	00 00	4,405.80	12/31/16	4,405.80	0.00	100.00%	
001500	DELL POWEREDGE 2650 LINUX SERVER								
	000	09/27/02	00 00	4,405.79	12/31/16	4,405.79	0.00	100.00%	
001232	SYMMETRA 12KVA								
	000	05/31/02	00 00	12,305.18	12/31/16	12,305.18	0.00	100.00%	
001237	DELL POWEREDGE 2650 LINUX SERVER - AS PER QUOTE								
	000	05/31/02	00 00	6,988.62	12/31/16	6,988.62	0.00	100.00%	
001340	SUN STOREDGE INSTANT IMAGE 3.0								
	000	07/30/02	00 00	18,225.54	12/31/16	18,225.54	0.00	100.00%	
001399	L20 TAPE LIBRARY - AS PER QUOTE								
	000	07/30/02	00 00	22,515.62	12/31/16	22,515.62	0.00	100.00%	
001400	SUN STOREDGE T3 - AS PER QUOTE								
	000	07/30/02	00 00	57,715.57	12/31/16	57,715.57	0.00	100.00%	
001401	SUNFIRE 4800 - AS PER QUOTE								
	000	07/30/02	00 00	223,057.80	12/31/16	223,057.80	0.00	100.00%	
001885	Test PCs								
	000	12/18/08	00 00	837.37	12/31/16	837.37	0.00	100.00%	
001886	Test PC								
	000	12/18/08	00 00	837.37	12/31/16	837.37	0.00	100.00%	
001895	Test PCs								
	000	12/17/08	00 00	872.09	12/31/16	872.09	0.00	100.00%	
001896	Test PC								
	000	12/17/08	00 00	872.09	12/31/16	872.09	0.00	100.00%	
000017	LASER JET BW8100M								
	000	09/29/00	00 00	3,406.57	12/31/16	3,406.57	0.00	100.00%	
001120	A36UQE1Z9U-D128CY - WS SB_100 PGX64 128/20GB/CDROM SUN BLADE 100 WORKSTATION								
	000	04/30/02	00 00	2,533.62	12/31/16	2,533.62	0.00	100.00%	
001190	SUN 280R - AS PER QUOTE								
	000	04/30/02	00 00	24,163.41	12/31/16	24,163.41	0.00	100.00%	
001213	CISCO 2621 MODULAR ROUTERS								
	000	05/31/02	00 00	9,515.32	12/31/16	9,515.32	0.00	100.00%	
001944	Dell PowerEdge R710 - Dual Proc								
	000	10/27/09	00 00	4,293.12	12/31/16	4,293.12	0.00	100.00%	
001962	2 X T5120 Sun Servers for NMS								
	000	03/25/10	00 00	19,700.00	12/31/16	19,700.00	0.00	100.00%	
002941	Server for Manufacturing Test at MCA								
	000	07/01/14	00 06	5,737.00	12/31/16	4,780.82	956.18	83.33%	
003027	CISCO2911/K9								
	000	08/01/15	01 07	1,628.23	12/31/16	768.89	859.34	47.22%	
003028	PWR-2911-DC								
	000	08/01/15	01 07	241.67	12/31/16	114.13	127.54	47.23%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
003029	SM-X-ES3-16-P 000	08/01/15	01 07	1,280.83	12/31/16	604.84	675.99	47.22%	
003030	CON-SNT-2911 000	08/01/15	01 07	343.75	12/31/16	162.33	181.42	47.22%	
003034	CISCO2911/K9 000	08/01/15	01 07	1,628.23	12/31/16	768.89	859.34	47.22%	
003035	CISCO2911/K9 000	08/01/15	01 07	1,628.23	12/31/16	768.89	859.34	47.22%	
003036	CISCO2911/K9 000	08/01/15	01 07	1,628.23	12/31/16	768.89	859.34	47.22%	
003037	PWR-2911-DC 000	08/01/15	01 07	241.67	12/31/16	114.13	127.54	47.23%	
003038	PWR-2911-DC 000	08/01/15	01 07	241.67	12/31/16	114.13	127.54	47.23%	
003039	PWR-2911-DC 000	08/01/15	01 07	241.67	12/31/16	114.13	127.54	47.23%	
003040	SM-X-ES3-16-P 000	08/01/15	01 07	1,280.83	12/31/16	604.84	675.99	47.22%	
003041	SM-X-ES3-16-P 000	08/01/15	01 07	1,280.83	12/31/16	604.84	675.99	47.22%	
003042	SM-X-ES3-16-P 000	08/01/15	01 07	1,280.83	12/31/16	604.84	675.99	47.22%	
003043	CON-SNT-2911 000	08/01/15	01 07	343.75	12/31/16	162.33	181.42	47.22%	
003044	CON-SNT-2911 000	08/01/15	01 07	343.75	12/31/16	162.33	181.42	47.22%	
003045	CON-SNT-2911 000	08/01/15	01 07	343.75	12/31/16	162.33	181.42	47.22%	
000115	2 SYSADMIN 000	08/06/99	00 00	3,518.00	12/31/16	3,518.00	0.00	100.00%	
000116	HP LAZERJET8100 000	07/17/00	00 00	3,301.60	12/31/16	3,301.60	0.00	100.00%	
000109	HP LASERJET PRINTER FOR HR 000	11/16/00	00 00	3,645.86	12/31/16	3,645.86	0.00	100.00%	
000945	SRVR CPQ PRO DL380R G2 P3/1.13G OB/256/24X/NIC 000	01/31/02	00 00	3,503.38	12/31/16	3,503.38	0.00	100.00%	
000947	CPQ SMART ARRAY 5302/64 CTRLR - CPR-124992-B21 000	01/31/02	00 00	1,389.15	12/31/16	1,389.15	0.00	100.00%	
001010	COMPAQ DL 380 SERVER 000	03/22/02	00 00	7,415.75	12/31/16	7,415.75	0.00	100.00%	
000057	CISCO 24 PORT 3500 SWITCH 000	01/18/01	00 00	2,298.44	12/31/16	2,298.44	0.00	100.00%	
000058	CISCO 3548 100/100 ETHERNET SWITCH 000	01/18/01	00 00	5,879.80	12/31/16	5,879.80	0.00	100.00%	
000078	NETWORK INFRASTRUCTURE-CATALYST 3548XL 000	10/19/00	00 00	4,432.84	12/31/16	4,432.84	0.00	100.00%	
000079	NETWORK INFRASTRUCTURE-CATALYST 3548XL 000	10/19/00	00 00	4,432.84	12/31/16	4,432.84	0.00	100.00%	
000080	NETWORK INFRASTRUCTURE-CATALYST 3548XL 000	10/19/00	00 00	4,432.84	12/31/16	4,432.84	0.00	100.00%	
000081	NETWORK INFRASTRUCTURE-CATALYST 3548XL								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
000082	000	10/19/00	00 00	4,432.84	12/31/16	4,432.84	0.00	100.00%	
	NETWORK INFRASTRUCTURE-CATALYST 3548XL								
000083	000	10/19/00	00 00	4,432.84	12/31/16	4,432.84	0.00	100.00%	
	NETWORK INFRASTRUCTURE-CATALYST 3548XL								
000084	000	10/19/00	00 00	4,432.82	12/31/16	4,432.82	0.00	100.00%	
	CATALYST 4000 CHASSIS (6 SLOT) PERP								
000435	000	11/03/00	00 00	9,852.92	12/31/16	9,852.92	0.00	100.00%	
	WS-C3548-XL-EN CISCO CATALYST								
000436	000	07/26/01	00 00	3,772.33	12/31/16	3,772.33	0.00	100.00%	
	WS-X4306								
000466	000	07/26/01	00 00	2,358.66	12/31/16	2,358.66	0.00	100.00%	
	HP LASERJET 8150N LASER PRINTER								
000468	000	07/30/01	00 00	6,900.00	12/31/16	6,900.00	0.00	100.00%	
	CISCO CATALYST 3548 ETHERNET SWITCHES								
000656	000	07/30/01	00 00	7,544.66	12/31/16	7,544.66	0.00	100.00%	
	CISCO LAYER-3 SWITCH MODULE								
000915	000	09/30/01	00 00	11,957.95	12/31/16	11,957.95	0.00	100.00%	
	CISCO CATALYST 4000 48 PORT 10/100								
000916	000	12/31/01	00 00	7,043.37	12/31/16	7,043.37	0.00	100.00%	
	CISCO CATALYST 4006								
000917	000	12/31/01	00 00	9,264.83	12/31/16	9,264.83	0.00	100.00%	
	CISCO CATALYST 6 PORT GBIC								
001007	000	12/31/01	00 00	3,458.70	12/31/16	3,458.70	0.00	100.00%	
	SUN BLADE 1000 - AS PER ATTACHED QUOTE								
001443	000	03/22/02	00 00	17,647.79	12/31/16	17,647.79	0.00	100.00%	
	2 Printers HP Laser jet 8000								
001545	000	11/01/00	00 09	4,967.98	12/31/16	4,967.98	0.00	100.00%	
	CISCO 3550 48-PORT 10/100 ETHERNET SWITCH								
001573	000	11/18/02	00 00	8,436.92	12/31/16	8,436.92	0.00	100.00%	
	SONICWALL 3060 PRO W/STANDARD OS								
001580	000	03/31/05	00 00	3,570.49	12/31/16	3,570.49	0.00	100.00%	
	LANTRONIX 32 PORT TERM SERVER								
001618	000	04/30/05	00 00	1,654.63	12/31/16	1,654.63	0.00	100.00%	
	DELL POWEREDGE 2850 / AS PER QUOTE 273367064								
001619	000	01/31/06	00 00	4,763.01	12/31/16	4,763.01	0.00	100.00%	
	REPLACEMENT TAPE LIBRARY AND TAPES / BUDGETED								
001620	000	01/31/06	00 00	24,411.05	12/31/16	24,411.05	0.00	100.00%	
	RACK & ACCESSORIES								
001640	000	02/28/06	00 00	4,376.00	12/31/16	4,376.00	0.00	100.00%	
	QLOGIC ISCSI PCI-X 1GB 1PT/ MFG#: QLO-QLA4010C-CK/QUOTE # CFJ9007								
001641	000	06/30/06	00 00	1,354.97	12/31/16	1,354.97	0.00	100.00%	
	ITEM NUMBER: 630237/ MAN. NUMBER: INF-LP70+/INFOCUS LP70+ XGA 1500 LUMENS/ QUOT								
001655	000	06/30/06	00 00	1,480.85	12/31/16	1,480.85	0.00	100.00%	
	LATITUDE D610/ QUOTE # 306531742								
001668	000	07/31/06	00 00	1,649.71	12/31/16	1,649.71	0.00	100.00%	
	SONICWALL SSL VPN 2000 - VPN GATEWAY - 4 PORTS - EN FAST EN - 1U								
001678	000	02/28/07	00 00	2,507.56	12/31/16	2,507.56	0.00	100.00%	
	LATITUDE D620 INTEL CORE 2 DUO T5600 1.83GHZ667MHZ 2ML2 CACHE DUAL CORE (2								
001681	000	03/31/07	00 00	2,026.82	12/31/16	2,026.82	0.00	100.00%	
	OPTIPLEX GX620 MINITOWER PENTIUM D 945/3.40GHZ2X2M 800FSB (222-4269) QUOTE # 3								
	000	03/31/07	00 00	1,302.62	12/31/16	1,302.62	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
001682	OPTIPLEX GX620 MINITOWER PENTIUM D 945/3.40GHZ2X2M 800FSB (222-4269)/ QUOTE # 3 000	03/31/07	00 00	1,302.61	12/31/16	1,302.61	0.00	100.00%	
001690	OPTIPLEX GX620 MINITOWER PENTIUM D 945/3.40GHZ2X2M 800FSB (222-4269)/ QUOTE # 3 000	04/30/07	00 00	1,303.51	12/31/16	1,303.51	0.00	100.00%	
001691	OPTIPLEX GX620 MINITOWER PENTIUM D945/3.40GHZ2X2M 800FSB (222-4269)/ QUOTE # 3 000	04/30/07	00 00	1,303.51	12/31/16	1,303.51	0.00	100.00%	
001692	OPTIPLEX GX620 MINITOWER PENTIUM D945/3.40GHZ2X2M 800FSB (222-4269)/ QUOTE # 3 000	04/30/07	00 00	1,303.51	12/31/16	1,303.51	0.00	100.00%	
001693	OPTIPLEX GX620 MINITOWER PENTIUM D945/3.40GHZ2X2M 800FSB (222-4269)/ QUOTE # 3 000	04/30/07	00 00	1,303.51	12/31/16	1,303.51	0.00	100.00%	
001694	OPTIPLEX GX620 MINITOWER PENTIUM D945/3.40GHZ2X2M 800FSB (222-4269)/ QUOTE # 3 000	04/30/07	00 00	1,303.50	12/31/16	1,303.50	0.00	100.00%	
001698	QUAD CORE XEON PROCESSOR E53452X4MB CACHE2.33GHZ 1333MHZ FSB PE2950 (222-734 000	06/30/07	00 00	6,188.64	12/31/16	6,188.64	0.00	100.00%	
001699	QUAD CORE XEON PROCESSOR X53552X4MB CACHE2.66GHZ 1333MHZ FSB PE2950 (222-734 000	06/30/07	00 00	5,214.44	12/31/16	5,214.44	0.00	100.00%	
001700	QLOGIC PCIX ISCSI HBA 1GB 1PT COPP; MFG QLO-QLA4050C-CK PER QUOTE GRX2135 000	06/30/07	00 00	2,480.00	12/31/16	2,480.00	0.00	100.00%	
001702	QUAD CORE XEON PROCESSOR E53452X4MB CACHE2.33GHZ 1333MHZ FSB PE2950 (222-734 000	07/31/07	00 00	4,738.10	12/31/16	4,738.10	0.00	100.00%	
001708	Quad Core Xeon Processor 000	08/31/07	00 00	4,413.36	12/31/16	4,413.36	0.00	100.00%	
001709	Quad Core Xeon Processor 000	08/31/07	00 00	4,413.35	12/31/16	4,413.35	0.00	100.00%	
001713	OPTIPLEX 755 MINITOWERCORE 2 DUO E4400/2.0GHZ2M800FSB (223-0594)/ QUOTE # 383 000	08/31/07	00 00	1,094.08	12/31/16	1,094.08	0.00	100.00%	
001715	OPTIPLEX 755 MINITOWERCORE 2 DUO E4400/2.0GHZ2M800FSB (223-0594)/ QUOTE # 383 000	08/31/07	00 00	1,094.08	12/31/16	1,094.08	0.00	100.00%	
001716	OPTIPLEX 755 MINITOWERCORE 2 DUO E4400/2.0GHZ2M800FSB (223-0594)/ QUOTE # 383 000	08/31/07	00 00	1,094.08	12/31/16	1,094.08	0.00	100.00%	
001717	LATITUDE D630 INTEL CORE 2 DUO T7100 1.80GHZ800MHZ 2ML2 CACHE DUAL CORE (2 000	08/31/07	00 00	1,916.43	12/31/16	1,916.43	0.00	100.00%	
001718	LATITUDE D630 INTEL CORE 2 DUO T7100 1.80GHZ800MHZ 2ML2 CACHE DUAL CORE (2 000	08/31/07	00 00	1,916.42	12/31/16	1,916.42	0.00	100.00%	
001734	OptiPlex 755 Minitower 000	11/30/07	00 00	88.20	12/31/16	88.20	0.00	100.00%	
001735	OptiPlex 755 Minitower 000	11/30/07	00 00	88.20	12/31/16	88.20	0.00	100.00%	
001736	OptiPlex 755 Minitower 000	11/30/07	00 00	88.20	12/31/16	88.20	0.00	100.00%	
001737	OptiPlex 755 Minitower 000	11/30/07	00 00	88.20	12/31/16	88.20	0.00	100.00%	
001742	OptiPlex 755 Minitower 000	11/30/07	00 00	1,070.08	12/31/16	1,070.08	0.00	100.00%	
001743	OptiPlex 755 Minitower 000	11/30/07	00 00	1,070.08	12/31/16	1,070.08	0.00	100.00%	
001744	OptiPlex 755 Minitower 000	11/30/07	00 00	1,070.08	12/31/16	1,070.08	0.00	100.00%	
001745	OptiPlex 755 Minitower 000	11/30/07	00 00	1,070.08	12/31/16	1,070.08	0.00	100.00%	
001770	QUAD CORE XEON E5405 PROCESSOR 2X6MB								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
001771	000	04/10/08	00 00	5,853.05	12/31/16	5,853.05	0.00	100.00%	
	QUAD CORE XEON E5405 PROCESSOR 2X6MB								
001773	000	04/10/08	00 00	5,853.04	12/31/16	5,853.04	0.00	100.00%	
	XPS M1530 Intel Core 2 Duo Processor T7500								
001780	000	03/28/08	00 00	2,638.08	12/31/16	2,638.08	0.00	100.00%	
	OptiPlex 755 Minitower								
001781	000	04/27/08	00 00	1,095.49	12/31/16	1,095.49	0.00	100.00%	
	OPTIPLEX 755 MINITOWER								
001782	000	06/05/08	00 00	1,122.56	12/31/16	1,122.56	0.00	100.00%	
	OPTIPLEX 755 MINITOWER								
001801	000	06/05/08	00 00	1,122.56	12/31/16	1,122.56	0.00	100.00%	
	DELL LATITUDE D630								
001802	000	06/19/08	00 00	2,074.06	12/31/16	2,074.06	0.00	100.00%	
	Latitude D630								
001803	000	06/19/08	00 00	2,074.06	12/31/16	2,074.06	0.00	100.00%	
	STOREVAULT S550 BASE UNIT								
001804	000	07/01/08	00 00	16,452.02	12/31/16	16,452.02	0.00	100.00%	
	Dell Latitude D630								
001805	000	07/13/08	00 00	1,819.67	12/31/16	1,819.67	0.00	100.00%	
	Dell Latitude D630								
001806	000	06/18/08	00 00	2,074.07	12/31/16	2,074.07	0.00	100.00%	
	OPTIPLEX 755 MINITOWER								
001807	000	06/05/08	00 00	1,122.56	12/31/16	1,122.56	0.00	100.00%	
	OPTIPLEX 755 MINITOWER								
001812	000	06/05/08	00 00	1,122.55	12/31/16	1,122.55	0.00	100.00%	
	DELL LATITUDE D630								
001813	000	07/13/08	00 00	1,819.68	12/31/16	1,819.68	0.00	100.00%	
	Dell Latitude D630								
001814	000	07/13/08	00 00	1,819.68	12/31/16	1,819.68	0.00	100.00%	
	Dell Latitude D630								
001817	000	07/13/08	00 00	1,819.67	12/31/16	1,819.67	0.00	100.00%	
	DELL LATITUDE D630								
001818	000	07/20/08	00 00	1,819.68	12/31/16	1,819.68	0.00	100.00%	
	Dell Latitude D630								
001819	000	07/20/08	00 00	1,819.68	12/31/16	1,819.68	0.00	100.00%	
	Dell Latitude D630								
001821	000	07/20/08	00 00	1,819.67	12/31/16	1,819.67	0.00	100.00%	
	Dell Latitude D630								
001839	000	07/20/08	00 00	1,819.67	12/31/16	1,819.67	0.00	100.00%	
	DELL PN: 223-5763 laptop								
001855	000	10/12/08	00 00	1,154.69	12/31/16	1,154.69	0.00	100.00%	
	DELL PN 223-5763 Laptop								
001856	000	10/12/08	00 00	1,154.69	12/31/16	1,154.69	0.00	100.00%	
	Dell PN 223-5763 laptop								
001857	000	10/12/08	00 00	1,154.69	12/31/16	1,154.69	0.00	100.00%	
	Dell PN 223-5763 Laptop								
001858	000	10/12/08	00 00	1,154.69	12/31/16	1,154.69	0.00	100.00%	
	Dell PN 223-5763 Laptop								
001863	000	10/12/08	00 00	1,154.69	12/31/16	1,154.69	0.00	100.00%	
	Sunfire T2000								
	000	11/01/08	00 00	6,031.64	12/31/16	6,031.64	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
001864	Sunfire T2000 000	11/01/08	00 00	6,031.64	12/31/16	6,031.64	0.00	100.00%	
001866	NetApp 000	12/02/08	00 00	21,252.54	12/31/16	21,252.54	0.00	100.00%	
001878	Qty 6 - 17" flat panel screen 000	12/18/08	00 00	764.12	12/31/16	764.12	0.00	100.00%	
001882	Sun SPARC ENT T2000 4-Core 1.0 000	01/06/09	00 00	5,960.00	12/31/16	5,960.00	0.00	100.00%	
001883	Sun SPARC ENT T2000 4-Core 1.0 000	01/06/09	00 00	5,960.00	12/31/16	5,960.00	0.00	100.00%	
001912	DELL QUAD CORE ZEON E5405 PROCESSOR 000	04/07/09	00 00	3,684.00	12/31/16	3,684.00	0.00	100.00%	
001915	Latitude E4200, Intel Core 2 Duo SU9400 000	05/11/09	00 00	1,682.52	12/31/16	1,682.52	0.00	100.00%	
001926	V210 Server 000	03/31/08	00 00	2,377.67	12/31/16	2,377.67	0.00	100.00%	
001927	Server 000	03/31/08	00 00	2,238.21	12/31/16	2,238.21	0.00	100.00%	
001928	Server 000	03/31/08	00 00	2,238.21	12/31/16	2,238.21	0.00	100.00%	
001929	Sunfire V210 Server 000	03/31/08	00 00	2,630.46	12/31/16	2,630.46	0.00	100.00%	
001930	V210 Server for Software Build Test 000	03/31/08	00 00	1,901.74	12/31/16	1,901.74	0.00	100.00%	
001931	V210 Server for Software Build Test 000	03/31/08	00 00	1,901.74	12/31/16	1,901.74	0.00	100.00%	
001932	Interface card for WT XP Test Station 000	06/03/09	00 00	2,736.00	12/31/16	2,736.00	0.00	100.00%	
001945	T50e-3-F-S-2 000	11/20/09	00 00	2,700.00	12/31/16	2,700.00	0.00	100.00%	
001956	Latitude E6400 000	01/20/10	00 00	4,119.00	12/31/16	4,119.00	0.00	100.00%	
001957	Optiplex 780 Minitower 000	01/25/10	00 00	2,976.00	12/31/16	2,976.00	0.00	100.00%	
001960	PowerEdge R710 with Chassis for up to eight 000	02/17/10	00 00	5,171.35	12/31/16	5,171.35	0.00	100.00%	
001964	Dell Latitude E6410 000	05/13/10	00 00	2,770.00	12/31/16	2,770.00	0.00	100.00%	
001965	Scan Express Runner 000	06/22/10	00 00	11,520.00	12/31/16	11,520.00	0.00	100.00%	
001966	ScanExpress ADO 000	06/22/10	00 00	6,440.00	12/31/16	6,440.00	0.00	100.00%	
001967	ScanExpress Debugger 000	06/22/10	00 00	2,720.00	12/31/16	2,720.00	0.00	100.00%	
001968	NetUSB-1149.1/E with 4-Tap (New ST4 PCB) 000	06/22/10	00 00	10,000.00	12/31/16	10,000.00	0.00	100.00%	
001969	Dell Latitude E6410 000	06/24/10	00 00	4,803.00	12/31/16	4,803.00	0.00	100.00%	
001971	NetApp backup 000	06/24/10	00 00	17,845.00	12/31/16	17,845.00	0.00	100.00%	
001972	Dell Latitude E6410								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170200000000									
	000	07/02/10	00 00	3,202.00	12/31/16	3,202.00	0.00	100.00%	
001977	544844942 Dell Latitude E6410								
	000	08/03/10	00 00	2,584.00	12/31/16	2,584.00	0.00	100.00%	
002002	AL-MD001-0700I								
	000	09/16/11	00 00	598.50	12/31/16	598.50	0.00	100.00%	
002005	AF-MD003-0501I								
	000	09/16/11	00 00	3,163.50	12/31/16	3,163.50	0.00	100.00%	
002021	AL-MD001-0700I								
	000	09/16/11	00 00	598.50	12/31/16	598.50	0.00	100.00%	
002022	AL-MD001-0700I								
	000	09/16/11	00 00	598.50	12/31/16	598.50	0.00	100.00%	
002023	AL-MD001-0700I								
	000	09/16/11	00 00	598.50	12/31/16	598.50	0.00	100.00%	
002024	AL-MD001-0700I								
	000	09/16/11	00 00	598.50	12/31/16	598.50	0.00	100.00%	
002025	AL-MD001-0700I								
	000	09/16/11	00 00	598.50	12/31/16	598.50	0.00	100.00%	
002037	New Color Printer Hewlett Packard - Part#: CE708A#BGJ								
	000	10/27/11	00 00	2,700.00	12/31/16	2,700.00	0.00	100.00%	
002045	Desktop for CETS at Foxconn								
	000	11/04/11	00 00	1,258.00	12/31/16	1,258.00	0.00	100.00%	
002060	Projector for Board Room								
	000	01/13/12	00 00	2,185.91	12/31/16	2,185.91	0.00	100.00%	
002061	OptiPlex 790 Minitower Base, Standard PSU								
	000	03/20/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002062	OptiPlex 790 Minitower Base, Standard PSU								
	000	03/20/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002063	Dell Latitude E6220								
	000	03/20/12	00 00	2,099.00	12/31/16	2,099.00	0.00	100.00%	
002064	Dell Latitude E6320								
	000	03/13/12	00 00	2,029.00	12/31/16	2,029.00	0.00	100.00%	
002065	Dell Latitude E6320								
	000	03/13/12	00 00	2,029.00	12/31/16	2,029.00	0.00	100.00%	
002066	replacement UPS battery in the server room								
	000	02/14/12	00 00	422.00	12/31/16	422.00	0.00	100.00%	
002067	Dell Latitude E6320								
	000	02/22/12	00 00	2,029.00	12/31/16	2,029.00	0.00	100.00%	
002068	Dell Latitude E6320								
	000	02/22/12	00 00	2,029.00	12/31/16	2,029.00	0.00	100.00%	
002069	Dell Latitude E6320								
	000	03/01/12	00 00	2,029.00	12/31/16	2,029.00	0.00	100.00%	
002070	Dell Latitude E6320								
	000	03/01/12	00 00	2,029.00	12/31/16	2,029.00	0.00	100.00%	
002071	Desktop and Cards for NXT COTS @ FXC								
	000	02/10/12	00 00	1,225.00	12/31/16	1,225.00	0.00	100.00%	
002072	Desktop and Cards for NXT COTS @ FXC								
	000	02/08/12	00 00	64.99	12/31/16	64.99	0.00	100.00%	
002073	Desktop and Cards for NXT COTS @ FXC								
	000	02/09/12	00 00	171.00	12/31/16	171.00	0.00	100.00%	
002074	OptiPlex 790 Minitower Base, Standard PSU								
	000	01/24/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170200000000									
002075	OptiPlex 790 Minitower Base, Standard PSU 000	01/24/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002076	OptiPlex 790 Minitower Base, Standard PSU 000	01/24/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002077	OptiPlex 790 Minitower Base, Standard PSU 000	01/24/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002078	Travel Adapters 000	01/16/12	00 00	71.00	12/31/16	71.00	0.00	100.00%	
002079	Travel Adapters 000	01/16/12	00 00	71.00	12/31/16	71.00	0.00	100.00%	
002080	Travel Adapters 000	01/16/12	00 00	71.00	12/31/16	71.00	0.00	100.00%	
002081	Travel Adapters 000	01/16/12	00 00	71.00	12/31/16	71.00	0.00	100.00%	
002082	Travel Adapters 000	01/16/12	00 00	71.00	12/31/16	71.00	0.00	100.00%	
002083	Dell Latitude E6420 - OEM SW 000	11/18/11	00 00	1,270.94	12/31/16	1,270.94	0.00	100.00%	
002084	Dell Latitude E6420 - OEM SW 000	11/21/11	00 00	1,735.00	12/31/16	1,735.00	0.00	100.00%	
002085	Dell Latitude E6420 - OEM SW 000	11/21/11	00 00	1,735.00	12/31/16	1,735.00	0.00	100.00%	
002086	Dell Latitude E6420 - OEM SW 000	11/21/11	00 00	1,735.00	12/31/16	1,735.00	0.00	100.00%	
002087	Dell Latitude E6420 - OEM SW 000	11/21/11	00 00	1,735.00	12/31/16	1,735.00	0.00	100.00%	
002088	Dell Latitude E6420 - OEM SW 000	11/03/11	00 00	1,270.94	12/31/16	1,270.94	0.00	100.00%	
002089	Dell Latitude E6420 - OEM SW 000	11/03/11	00 00	1,270.94	12/31/16	1,270.94	0.00	100.00%	
002090	OptiPlex 790 Minitower Base, Standard PSU 000	11/03/11	00 00	1,471.00	12/31/16	1,471.00	0.00	100.00%	
002091	OptiPlex 790 Minitower Base, Standard PSU 000	11/03/11	00 00	1,471.00	12/31/16	1,471.00	0.00	100.00%	
002092	OptiPlex 790 Minitower Base, Standard PSU 000	04/24/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002093	OptiPlex 790 Minitower Base, Standard PSU 000	04/24/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002094	OptiPlex 790 Minitower Base, Standard PSU 000	04/24/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002303	OptiPlex 790 Minitower Base, Standard PSU 000	05/24/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002304	OptiPlex 790 Minitower Base, Standard PSU 000	05/24/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002305	Dell Latitude E6320 000	05/24/12	00 00	2,029.00	12/31/16	2,029.00	0.00	100.00%	
002321	APC Symmetra Power Module - UPS (internal) Hardware 000	06/20/12	00 00	1,457.40	12/31/16	1,457.40	0.00	100.00%	
002322	APC Symmetra Power Module - UPS (internal) Hardware 000	06/20/12	00 00	1,457.40	12/31/16	1,457.40	0.00	100.00%	
002323	OptiPlex 790 Minitower Base, Standard PSU								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170200000000									
	000	06/28/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002324	OptiPlex 790 Minitower Base, Standard PSU								
	000	06/28/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002325	Dell Latitude E6320								
	000	06/28/12	00 00	2,070.00	12/31/16	2,070.00	0.00	100.00%	
002337	APC Intelligent Module								
	000	06/12/12	00 00	789.00	12/31/16	789.00	0.00	100.00%	
002338	APC Replacement Battery								
	000	06/12/12	00 00	310.35	12/31/16	310.35	0.00	100.00%	
002362	Dell Latitude E6420 - OEM SW								
	000	07/17/12	00 00	2,049.21	12/31/16	2,049.21	0.00	100.00%	
002368	AL-MD001-0700A								
	000	06/20/12	00 00	1,453.50	12/31/16	1,453.50	0.00	100.00%	
002369	AL-MD001-0700A								
	000	06/20/12	00 00	1,453.50	12/31/16	1,453.50	0.00	100.00%	
002380	OptiPlex 790 Minitower Base, Standard PSU								
	000	08/22/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002381	OptiPlex 790 Minitower Base, Standard PSU								
	000	08/22/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002382	Dell Latitude E6320								
	000	08/22/12	00 00	2,070.00	12/31/16	2,070.00	0.00	100.00%	
002383	Dell Latitude E6320								
	000	08/31/12	00 00	2,070.00	12/31/16	2,070.00	0.00	100.00%	
002384	Dell Latitude E6320								
	000	08/31/12	00 00	2,070.00	12/31/16	2,070.00	0.00	100.00%	
002385	OptiPlex 790 Minitower Base, Standard PSU								
	000	08/31/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002398	Dell Latitude E6320								
	000	10/11/12	00 00	2,070.00	12/31/16	2,070.00	0.00	100.00%	
002401	OptiPlex 790 Minitower Base, Standard PSU								
	000	11/01/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002402	OptiPlex 790 Minitower Base, Standard PSU								
	000	11/01/12	00 00	1,345.00	12/31/16	1,345.00	0.00	100.00%	
002404	OPTIPLEX 7010 MINITOWER BASE								
	000	11/07/12	00 00	1,324.34	12/31/16	1,324.34	0.00	100.00%	
002405	OPTIPLEX 7010 MINITOWER BASE								
	000	11/07/12	00 00	1,324.34	12/31/16	1,324.34	0.00	100.00%	
002406	OPTIPLEX 7010 MINITOWER BASE								
	000	11/07/12	00 00	1,324.34	12/31/16	1,324.34	0.00	100.00%	
002407	3M PRIVACY FILTER PF23.0W9 - DISPLAY SCREEN FILTER - 23"WID								
	000	11/06/12	00 00	87.30	12/31/16	87.30	0.00	100.00%	
002412	SonicWALL SonicPoint Ni Dual-Band Wireless Access Point								
	000	12/07/12	00 00	1,684.00	12/31/16	1,684.00	0.00	100.00%	
002433	Dell Professional P2312H - LCD Display - TFT - 23in.								
	000	02/20/13	00 00	183.32	12/31/16	183.32	0.00	100.00%	
002434	Dell Professional P2312H - LCD Display - TFT - 23in.								
	000	02/20/13	00 00	183.32	12/31/16	183.32	0.00	100.00%	
002435	Dell Professional P2312H - LCD Display - TFT - 23in.								
	000	02/20/13	00 00	183.32	12/31/16	183.32	0.00	100.00%	
002436	Dell Latitude E6330								
	000	02/21/13	00 00	1,552.87	12/31/16	1,552.87	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
002437	Dell Latitude E6330 000	02/21/13	00 00	1,552.87	12/31/16	1,552.87	0.00	100.00%	
002438	Dell Latitude E6330 000	02/21/13	00 00	1,552.87	12/31/16	1,552.87	0.00	100.00%	
002453	Dell Latitude E6330 000	04/09/13	00 00	1,552.87	12/31/16	1,552.87	0.00	100.00%	
002470	E Series E2313H - LED monitor - 23in 000	05/13/13	00 00	217.75	12/31/16	217.75	0.00	100.00%	
002471	E Series E2313H - LED monitor - 23in 000	05/13/13	00 00	217.75	12/31/16	217.75	0.00	100.00%	
002472	E Series E2313H - LED monitor - 23in 000	05/13/13	00 00	217.75	12/31/16	217.75	0.00	100.00%	
002473	E Series E2313H - LED monitor - 23in 000	05/13/13	00 00	217.75	12/31/16	217.75	0.00	100.00%	
002477	Dell Latitude E6430 Con 2 - Core i5-3210M 000	05/16/13	00 00	941.10	12/31/16	941.10	0.00	100.00%	
002478	Dell Latitude E6430 Con 2 - Core i5-3210M 000	05/16/13	00 00	941.10	12/31/16	941.10	0.00	100.00%	
002479	Dell Latitude E6430 Con 2 - Core i5-3210M 000	05/16/13	00 00	941.10	12/31/16	941.10	0.00	100.00%	
002480	Dell Latitude E6430 Con 2 - Core i5-3210M 000	05/16/13	00 00	941.10	12/31/16	941.10	0.00	100.00%	
002486	Hewlett Packard - Part#: C7978A 000	06/07/13	00 00	124.00	12/31/16	124.00	0.00	100.00%	
002487	Dell - Part#: 225-3403 000	06/12/13	00 00	1,254.86	12/31/16	1,254.86	0.00	100.00%	
002489	Dell - Part#: 654575302 000	06/24/13	00 00	78.16	12/31/16	78.16	0.00	100.00%	
002490	Dell - Part#: 654428299 000	06/24/13	00 00	1,254.54	12/31/16	1,254.54	0.00	100.00%	
002515	Dell - Part#: 469-3146 000	08/09/13	00 00	1,254.00	12/31/16	1,254.00	0.00	100.00%	
002523	OPTIPLEX 7010 MINITOWER BASE 000	08/16/13	00 00	1,210.65	12/31/16	1,210.65	0.00	100.00%	
002524	OPTIPLEX 7010 MINITOWER BASE 000	08/16/13	00 00	1,210.65	12/31/16	1,210.65	0.00	100.00%	
002525	OPTIPLEX 7010 MINITOWER BASE 000	08/16/13	00 00	1,210.65	12/31/16	1,210.65	0.00	100.00%	
002537	PowerEdge R620 000	08/16/13	01 08	9,362.94	12/31/16	6,241.97	3,120.97	66.67%	
002550	NetApp expansion shelf configured each 000	09/10/13	00 00	1,050.00	12/31/16	1,050.00	0.00	100.00%	
002899	PowerEdge R720 (Data Base Server) 000	11/01/13	01 10	5,809.49	12/31/16	3,679.35	2,130.14	63.33%	
002900	PowerEdge R620 (NMS Red Hat Server) 000	11/01/13	01 10	5,283.95	12/31/16	3,346.51	1,937.44	63.33%	
002901	Leo, Massimo Laptop 000	11/01/13	00 00	1,337.80	12/31/16	1,337.80	0.00	100.00%	
002902	LG ZD-360-GD30K Laptop 000	11/01/13	00 00	1,082.52	12/31/16	1,082.52	0.00	100.00%	
002903	Dell Latitude - Core i5-3320M-Win								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
	000	11/01/13	00 00	1,254.86	12/31/16	1,254.86	0.00	100.00%	
002904	E-Port, 130W Simple Port Replicator, USB3.0 for Latitude E-F								
	000	11/01/13	00 00	159.28	12/31/16	159.28	0.00	100.00%	
002905	E-Port, 130W Simple Port Replicator, USB3.0 for Latitude E-F								
	000	11/01/13	00 00	159.28	12/31/16	159.28	0.00	100.00%	
002909	LTO-3 MLM TeraPack								
	000	11/18/13	00 00	1,980.10	12/31/16	1,980.10	0.00	100.00%	
002910	3 Year Warranty 6-Cell (58WH) Battery								
	000	11/27/13	00 00	93.60	12/31/16	93.60	0.00	100.00%	
002911	Dell 65 Watt Slim Auto/Air/AC Adapter								
	000	12/05/13	00 00	281.20	12/31/16	281.20	0.00	100.00%	
002930	ULTRIUM UNIVERSAL CLEANING CARTRIDGE								
	000	03/01/14	00 02	328.25	12/31/16	310.02	18.23	94.45%	
002932	Barracuda Message Archiver Replacement								
	000	05/01/14	00 04	11,433.45	12/31/16	10,163.07	1,270.38	88.89%	
002933	NetApp S550 Storevault 1TB 7.2k HDD								
	000	05/22/14	00 05	800.00	12/31/16	688.90	111.10	86.11%	
002934	NetApp S550 Storevault 1TB 7.2k HDD								
	000	05/22/14	00 05	800.00	12/31/16	688.90	111.10	86.11%	
002935	NetApp S550 Storevault 1TB 7.2k HDD								
	000	05/22/14	00 05	800.00	12/31/16	688.90	111.10	86.11%	
002936	NetApp S550 Storevault 1TB 7.2k HDD								
	000	05/22/14	00 05	800.00	12/31/16	688.90	111.10	86.11%	
002951	PowerEdge R520								
	000	09/09/14	02 08	4,757.36	12/31/16	2,325.82	2,431.54	48.89%	
002961	Latitude 14 I5-4310U								
	000	01/12/15	01 00	1,105.32	12/31/16	729.77	375.55	66.02%	
002963	Latitude 14 I5-4310U								
	000	01/12/15	01 00	1,105.32	12/31/16	729.77	375.55	66.02%	
002964	Latitude 14 I5-4310U								
	000	01/12/15	01 00	1,105.32	12/31/16	729.77	375.55	66.02%	
002965	Latitude 14 I5-4310U								
	000	01/12/15	01 00	1,105.32	12/31/16	729.77	375.55	66.02%	
002973	Dell Latitude E7240-Ultrabook-Core i5 4310U								
	000	01/31/15	01 01	1,485.00	12/31/16	948.75	536.25	63.89%	
002975	Latitude 14 I5-4310U 500Gb Ssd 8Gb 8Xdvd								
	000	01/28/15	01 01	1,020.00	12/31/16	651.67	368.33	63.89%	
002977	Latitude 14 I5-4310U 500Gb Ssd 8Gb 8Xdvd								
	000	01/28/15	01 01	1,020.00	12/31/16	651.67	368.33	63.89%	
002984	BTO - Optiplex 7020 MT BTX								
	000	02/10/15	01 01	974.56	12/31/16	622.63	351.93	63.89%	
002987	BTO - Optiplex 7020 MT BTX								
	000	02/10/15	01 01	974.56	12/31/16	622.63	351.93	63.89%	
002995	Dell M3800								
	000	03/25/15	01 03	2,621.44	12/31/16	1,529.17	1,092.27	58.33%	
002996	Dell Latitude E7250								
	000	04/01/15	01 03	1,425.09	12/31/16	831.31	593.78	58.33%	
003007	Dell Latitude E7450/7450, BTX (210-ADBE)								
	000	06/01/15	01 05	6,105.68	12/31/16	3,222.45	2,883.23	52.78%	
003021	Dell Latitude E7450								
	000	06/17/15	01 06	1,526.42	12/31/16	763.21	763.21	50.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000									
003022	Dell Latitude E7450 000	06/17/15	01 06	1,526.42	12/31/16	763.21	763.21	50.00%	
003023	Dell Latitude E7450 000	06/17/15	01 06	1,526.42	12/31/16	763.21	763.21	50.00%	
003024	Dell Latitude E7450 000	06/17/15	01 06	1,526.42	12/31/16	763.21	763.21	50.00%	
003025	Dell Latitude E7450 000	06/17/15	01 06	1,526.42	12/31/16	763.21	763.21	50.00%	
003220	OptiPlex 7020 MT BTX (210-ACRY) 000	09/23/15	01 09	1,970.08	12/31/16	820.86	1,149.22	41.67%	
003221	Dell Latitude E7450/7450, BTX (210-ADBE) 000	09/23/15	01 09	6,303.60	12/31/16	2,626.50	3,677.10	41.67%	
003225	OptiPlex 7020 MT BTX (210-ACRY) 000	09/23/15	01 09	1,970.08	12/31/16	820.86	1,149.22	41.67%	
003226	APC Symmetra Power Module 000	09/16/15	01 09	1,543.00	12/31/16	642.91	900.09	41.67%	
003227	APC Symmetra Power Module 000	09/16/15	01 09	1,543.00	12/31/16	642.91	900.09	41.67%	
003231	Dell Latitude E7450/7450, BTX (210-ADBE) 000	10/27/15	01 10	1,526.42	12/31/16	593.61	932.81	38.89%	
003232	PowerEdge R630 Server 000	10/29/15	01 10	14,715.35	12/31/16	5,722.64	8,992.71	38.89%	
003233	Dell Latitude E7450/7450, BTX (210-ADBE) 000	10/27/15	01 10	1,526.42	12/31/16	593.61	932.81	38.89%	
003234	Dell Latitude E7450/7450, BTX (210-ADBE) 000	10/27/15	01 10	1,526.42	12/31/16	593.61	932.81	38.89%	
003235	OptiPlex 7020 MT BTX 000	11/24/15	01 11	985.04	12/31/16	355.71	629.33	36.11%	
003236	Dell Latitude E7450 - Ultrabook 000	11/23/15	01 11	1,474.05	12/31/16	532.30	941.75	36.11%	
003238	OptiPlex 7020 MT BTX 000	11/24/15	01 11	985.04	12/31/16	355.71	629.33	36.11%	
003239	Dell Latitude E7450 - Ultrabook 000	11/23/15	01 11	1,474.05	12/31/16	532.30	941.75	36.11%	
003240	Dell Latitude E7450 - Ultrabook 000	11/23/15	01 11	1,474.05	12/31/16	532.30	941.75	36.11%	
003241	Dell Latitude E7450 - Ultrabook 000	11/23/15	01 11	1,474.05	12/31/16	532.30	941.75	36.11%	
003279	EDS01612N-02 000	02/17/16	02 02	1,342.00	12/31/16	372.78	969.22	27.78%	
003659	PowerEdge R630 Server 721212771 Qty: 2 000	01/14/16	02 00	29,516.40	12/31/16	9,838.80	19,677.60	33.33%	
003660	Dell Latitude E7470 QTY: 5 000	01/28/16	02 01	7,632.10	12/31/16	2,332.03	5,300.07	30.56%	
003661	Dell Latitude E7450 QTY: 5 000	03/05/16	02 02	7,632.10	12/31/16	2,120.03	5,512.07	27.78%	
003662	Dell OptiPlex 3040 QTY: 4 000	03/05/16	02 02	2,108.00	12/31/16	585.56	1,522.44	27.78%	
003663	Dell Monitor Stand Qty: 1 000	03/05/16	02 02	81.00	12/31/16	22.50	58.50	27.78%	
003664	OptiPlex 7020 MT QTY: 2								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170200000000									
	000	03/05/16	02 02	1,970.08	12/31/16	547.40	1,422.68	27.79%	
003665	Dell 23 Monitor								
	000	03/05/16	02 02	1,308.60	12/31/16	363.50	945.10	27.78%	
003666	Dell Wireless K&M								
	000	03/05/16	02 02	191.50	12/31/16	53.20	138.30	27.78%	
003667	Dell SonicPoint ACI Qty: 6								
	000	05/13/16	02 04	2,367.30	12/31/16	526.07	1,841.23	22.22%	
003668	SonicWALL NSA 2600 Qty: 2								
	000	05/13/16	02 04	6,604.34	12/31/16	1,467.63	5,136.71	22.22%	
003669	SonicWall TZ400 Qty: 2								
	000	05/13/16	02 04	2,293.06	12/31/16	509.57	1,783.49	22.22%	
003670	SonicWALL SRA 4600 Qty: 2								
	000	05/13/16	02 04	4,919.20	12/31/16	1,093.15	3,826.05	22.22%	
003671	SonicWALL Maintenance & Support								
	000	05/13/16	02 04	6,366.40	12/31/16	1,414.75	4,951.65	22.22%	
003672	FRU, LTO 7 Half-Height Drive, SAS, T50e QTY: 2								
	000	05/13/16	02 04	11,555.56	12/31/16	2,567.90	8,987.66	22.22%	
003673	SAS Cable, Mini SAS (SFF8088) to Mini SAS (SFF8088), 6 GB QTY:2								
	000	05/13/16	02 04	233.34	12/31/16	51.86	181.48	22.23%	
003674	FRU, Shared Library Services (SLS) Direct Connect License, T50e								
	000	05/13/16	02 04	1,805.56	12/31/16	401.23	1,404.33	22.22%	
003675	Spectra Logic LTO 6 MLM TeraPac 10x LTO Ultrium 6 QTY:4								
	000	05/13/16	02 04	2,232.68	12/31/16	496.16	1,736.52	22.22%	
003676	LTO-7 BaFe MLM TeraPack (Certified) - 10 LTO 7 BaFe Tapes								
	000	05/13/16	02 04	1,627.28	12/31/16	361.62	1,265.66	22.22%	
003677	Spectra Logic Half-Height Drive - Tape Library drive module QTY: 10								
	000	05/13/16	02 04	604.40	12/31/16	134.32	470.08	22.22%	
003678	Recon, LTO 5 HH Drive T50E								
	000	05/13/16	02 04	1,000.00	12/31/16	222.22	777.78	22.22%	
003679	Dell - Stroage Controller - 2 Channel - SAS 2 QTY: 3								
	000	06/03/16	02 05	515.16	12/31/16	100.17	414.99	19.44%	
003680	Dell Latitude E7470 QTY: 10								
	000	06/03/16	02 05	15,099.50	12/31/16	2,936.01	12,163.49	19.44%	
003681	Dell Latitude E7470 QTY:2								
	000	07/11/16	02 06	2,763.24	12/31/16	460.54	2,302.70	16.67%	
003682	APC Smart - UPS QTY:2								
	000	07/28/16	02 07	4,442.42	12/31/16	740.40	3,702.02	16.67%	
000426	HP NETSERVER								
	000	07/31/01	00 00	2,922.75	12/31/16	2,922.75	0.00	100.00%	
001766	Audio/Video DSP Setup and Equalization								
	000	04/21/08	00 00	36,366.00	12/31/16	36,215.17	150.83	99.59%	
001828	HP Digital Sender 9250c								
	000	08/14/08	00 00	3,197.16	12/31/16	3,197.16	0.00	100.00%	
001467	High Resolution Stereo Microscope System								
	000	11/28/00	00 00	3,855.00	12/31/16	3,855.00	0.00	100.00%	
001470	HP Business								
	000	02/01/01	00 00	1,065.27	12/31/16	1,065.27	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702000000000				\$ 2,585,323.57		\$ 2,433,867.02	\$ 151,456.55	94.14%	
Less disposals and transfers				(1,232,953.68)		(1,226,704.73)	(6,248.95)	99.49%	
Count = 316									
Net Subtotal				\$ 1,352,369.89		\$ 1,207,162.29	\$ 145,207.60	89.26%	
Count = 345									

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1702500000000									
000321	1185 DESIGN 000	04/01/00	00 00	\$ 20,681.50	12/31/16	\$ 20,681.50	\$ 0.00	100.00%	
000323	CORPORATE PATENT (LOADED AT NBV) 000	06/01/01	00 00	748.61	12/31/16	748.61	0.00	100.00%	
000324	CORPORATE PATENT (LOADED AT NBV) 000	06/01/01	00 00	21,145.13	12/31/16	21,145.13	0.00	100.00%	
000322	WSG 000	07/01/00	00 00	5,500.00	12/31/16	5,500.00	0.00	100.00%	
G/L Asset Acct No = 1702500000000				\$ 48,075.24		\$ 48,075.24	\$ 0.00	100.00%	
Less disposals and transfers				0.00		0.00	0.00	0.00%	
Count = 0									
Net Subtotal				\$ 48,075.24		\$ 48,075.24	\$ 0.00	100.00%	
Count = 4									

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1703000000000									
002387	Xtera.com Website Development 000	09/18/12	00 00	\$ 22,000.00	04/30/16	\$ 22,000.00	\$ 0.00	100.00%	04/11/2016
002467	Xtera.com Arabic Website Development 000	04/30/13	00 00	7,800.00	04/30/16	7,583.33	216.67	97.22%	04/11/2016
002432	333-0006-003 000	02/01/13	00 00	15,344.00	02/29/16	15,344.00	0.00	100.00%	02/22/2016
003032	3076/63.84;QC-192/STM-64 Bert for MTM - 000	05/21/15	00 00	603.82	05/31/15	0.00	603.82	0.00%	05/21/2015
000169	Q FACTOR & EYE CONTOUR APPLICAT"N 000	11/30/00	00 00	13,084.18	02/28/15	13,084.18	0.00	100.00%	02/28/2015
000607	MX176400A Q AND EYE ANALYSIS SOFTWARE 000	09/24/01	00 00	10,394.55	02/28/15	10,394.55	0.00	100.00%	02/28/2015
001970	Optima Control Module parts and SW 000	06/18/10	00 00	12,750.00	06/30/12	8,500.00	4,250.00	66.67%	06/26/2012
000330	DK 51 DEVELOPERS KII-C COMPILER FOR 8051 TEST 000	06/20/01	00 00	2,272.16	05/31/12	2,272.16	0.00	100.00%	05/21/2012
001123	01-SSC-2935 SONICWALL SOH3/10 W/ VPN BUNDLE 000	04/30/02	00 00	1,563.70	05/31/12	1,563.70	0.00	100.00%	05/21/2012
000176	V8.5 PRODUCT UPGRADE LICENSE/ORACLE BACKUP 000	05/04/01	00 00	1,033.25	05/31/12	1,033.25	0.00	100.00%	05/18/2012
000328	OPTIO DCS/ FORMS DESIGN AND PRINTING SOFTWARE 000	06/20/01	00 00	33,366.00	05/31/12	33,366.00	0.00	100.00%	05/18/2012
000472	DEVELOP 2 FORMS (PO AND CHECK) 000	08/29/01	00 00	10,247.50	05/31/12	10,247.50	0.00	100.00%	05/18/2012
001418	ORACLE DATABASE LICENSE FEE FOR THE 20 ADDITIONAL AGILE R & A LICENSES 000	08/27/02	00 00	6,000.00	05/31/12	6,000.00	0.00	100.00%	05/18/2012
000166	CLEARCASE UNIX & LISCENSE BUNDLE 000	03/28/01	00 00	29,857.30	05/31/12	29,857.30	0.00	100.00%	05/18/2012
001570	233827;MS SQL SRVR 2000 STD CD W/10 CAL MIC-228- 000	03/31/05	00 00	2,075.04	05/31/12	2,075.04	0.00	100.00%	05/18/2012
001571	233827;MS SQL SRVR 2000 STD CD W/10 CAL MIC-228- 000	03/31/05	00 00	2,075.04	05/31/12	2,075.04	0.00	100.00%	05/18/2012
001477	Agile Software 000	08/01/02	00 00	31,900.00	05/31/12	31,900.00	0.00	100.00%	05/16/2012
000147	VPI TRANSMISSION MAKER WDM FIXED NODE 000	05/22/01	00 00	18,769.47	05/31/12	18,769.47	0.00	100.00%	05/16/2012
000171	5000F PTDS EXPERT LEVEL LICENSE 000	08/31/00	00 00	43,300.00	05/31/12	43,300.00	0.00	100.00%	05/16/2012
000437	S/W LICENSE VPI TRANSMISSIONMAKER (TM) PERPETUAL NODE-LOCKED LICENSE ORDERING CO 000	07/26/01	00 00	39,000.00	05/31/12	39,000.00	0.00	100.00%	05/16/2012
000624	2 OPTSIM FLOATING LICENSE; 2 OPTSIM FLOATING MAINTAINENCE 000	09/30/01	00 00	30,000.00	05/31/12	30,000.00	0.00	100.00%	05/16/2012
001325	HR (PERSPECTIVE 4.0) 000	07/30/02	00 00	1,276.28	05/31/12	1,276.28	0.00	100.00%	05/16/2012
001419	HR (PERSPECTIVE 4.0) 000	08/27/02	00 00	12,500.00	05/31/12	12,500.00	0.00	100.00%	05/16/2012
001599	QUOTE 1371 STOCK SOFTWARE 000	10/31/05	00 00	7,025.43	05/31/12	7,025.43	0.00	100.00%	05/16/2012
000177	ERP SYSTEM 000	05/31/01	00 00	234,124.52	04/30/12	234,124.52	0.00	100.00%	04/27/2012
000178	FINANCIAL SOFTWARE								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1703000000000									
000179	000	08/01/99	00 00	3,690.00	04/30/12	3,690.00	0.00	100.00%	04/27/2012
	FINANCIAL SOFTWARE								
000180	000	08/01/99	00 00	9,802.00	04/30/12	9,802.00	0.00	100.00%	04/27/2012
	FINANCIAL SOFTWARE								
001772	000	07/19/00	00 00	5,100.00	04/30/12	5,100.00	0.00	100.00%	04/27/2012
	Centage Budget Maestro Enterprise Edition								
001917	000	03/12/08	00 00	16,400.00	04/30/12	16,400.00	0.00	100.00%	04/27/2012
	QNX Momentics Professional Edition								
001918	000	03/31/08	00 00	5,410.24	09/30/11	5,410.24	0.00	100.00%	09/28/2011
	QNX Momentics Professional Edition								
001919	000	03/31/08	00 00	5,410.24	09/30/11	5,410.24	0.00	100.00%	09/28/2011
	QNX Momentics Professional Edition								
000162	000	03/31/08	00 00	5,410.24	09/30/11	5,410.24	0.00	100.00%	09/28/2011
	LEGATO NETWORKER SHARED AUTOCHANGER OPTION								
000163	000	02/12/01	00 00	5,046.62	09/30/10	5,046.62	0.00	100.00%	09/14/2010
	METAFRAME 1.8 SFTWR FOR UNIX USER								
000165	000	10/19/00	00 00	11,301.30	09/30/10	11,301.30	0.00	100.00%	09/14/2010
	SYMMETRA POWER ARRAY RM 6KVA								
000491	000	11/16/00	00 00	8,694.64	09/30/10	8,694.64	0.00	100.00%	09/14/2010
	RATIONAL CLEARCASE UNIX LICENSES								
000657	000	08/29/01	00 00	30,851.25	09/30/10	30,851.25	0.00	100.00%	09/14/2010
	EXCHANGE 2K ENTERPRISE UPGRADE								
001230	000	09/30/01	00 00	6,671.89	09/30/10	6,671.89	0.00	100.00%	09/14/2010
	CISCO SECURE ACS CSACS-3.0								
000164	000	05/31/02	00 00	5,961.77	09/30/10	5,961.77	0.00	100.00%	09/14/2010
	MEMORY-IGB COMPAQ PROLIANT								
001557	000	11/16/00	00 00	3,674.01	09/30/10	3,674.01	0.00	100.00%	09/09/2010
	Comerica Leasing - Residual Value								
001584	000	08/25/03	00 00	1,053.98	09/30/10	1,053.98	0.00	100.00%	09/09/2010
	XTE-438-011860-1; 1. BLACKBERRY ENTERPRISE SERVER 4.0 FOR MICROSOFT EXCHANGE - 2								
001590	000	06/30/05	00 00	4,328.92	09/30/10	4,328.92	0.00	100.00%	09/09/2010
	MS EXCHANGE 2003 ENTERPRISE SERVER LICENSE								
003313	000	08/31/05	00 00	3,895.00	09/30/10	3,895.00	0.00	100.00%	09/09/2010
	New Website 2015								
000174	000	03/31/16	02 03	18,424.22	12/31/16	4,606.05	13,818.17	25.00%	
	VISIO 2000 LICENSE								
000990	000	04/13/00	00 00	3,470.77	12/31/16	3,470.77	0.00	100.00%	
	777073-01 GPIB CONTROLLER FOR WINDOWS 2000								
001109	000	02/28/02	00 00	1,088.59	12/31/16	1,088.59	0.00	100.00%	
	900851-01 TESTSTAND DEBUG DEPLOYMENT ENVIRONMENT LICENSE								
001122	000	04/25/02	00 00	4,810.16	12/31/16	4,810.16	0.00	100.00%	
	778032-01 PCI-GPIB CONTROLLER BOARD FOR TEST COMPUTERS								
001246	000	04/30/02	00 00	2,708.07	12/31/16	2,708.07	0.00	100.00%	
	900851-01 TEST STAND DEBUG DEPLOYMENT ENVIRONMENT								
001255	000	05/31/02	00 00	3,764.48	12/31/16	3,764.48	0.00	100.00%	
	P/N 900851-01 TEST STAND SOFTWARE LICENSES								
001491	000	05/31/02	00 00	6,558.34	12/31/16	6,558.34	0.00	100.00%	
	PART NO 900851-01 TESTSTAND LICENSE								
000175	000	09/27/02	00 00	4,295.37	12/31/16	4,295.37	0.00	100.00%	
	EHUB BUNDLE/SERVER/LICENSE								
	000	04/10/01	00 00	200,998.01	12/31/16	200,998.01	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1703000000000									
002046	Teststand Debug Deployment Environment License 000	11/08/11	00 00	7,996.00	12/31/16	7,996.00	0.00	100.00%	
003031	3076/63.84;OC-192/STM-64 Bert for MTM - 000	08/01/15	01 07	7,922.82	12/31/16	3,741.34	4,181.48	47.22%	
000170	MATLAB COMPUTATION SFTWR (2 LICENSES) 000	10/31/00	00 00	7,430.00	12/31/16	7,430.00	0.00	100.00%	
000172	PCI-GPIB NI-488.2 SOFTWARE FOR WINDOWS 2000 000	12/04/00	00 00	1,604.46	12/31/16	1,604.46	0.00	100.00%	
000173	NI DEVELOPER SUITE PROFESSIONAL ED (2) 000	12/04/00	00 00	8,594.23	12/31/16	8,594.23	0.00	100.00%	
000459	MLWIN MATLAB NODE LOCKED FOR WINDOWS 000	07/30/01	00 00	1,903.21	12/31/16	1,903.21	0.00	100.00%	
000460	MLUNIX MATLAB NODE LOCKED FOR UNIX 000	07/30/01	00 00	2,854.82	12/31/16	2,854.82	0.00	100.00%	
000461	MLALL MATLAB-CONCURRENT ADDITONAL USERS FOR LIC#188030 000	07/30/01	00 00	7,612.85	12/31/16	7,612.85	0.00	100.00%	
000462	GLALL MATLAB-C/C++ GRAPHICS LIBRARY (CONCURRENT) 000	07/30/01	00 00	1,803.04	12/31/16	1,803.04	0.00	100.00%	
000463	CPALL MATLAB-C/C++ MATH LIBRARY (CONCURRENT) 000	07/30/01	00 00	1,803.04	12/31/16	1,803.04	0.00	100.00%	
000464	COALL MATLAB COMPILER (CONCURRENT) 000	07/30/01	00 00	1,803.04	12/31/16	1,803.04	0.00	100.00%	
000650	MATLAB CONCURRENT LICENSE(ADDITIONAL LICENSE FOR 188030) 000	09/30/01	00 00	16,697.00	12/31/16	16,697.00	0.00	100.00%	
000892	MATLAB - CONCURRENT.4 ADDITIONAL USERS FOR LICENSE #188030. SHOULD INCLUDE A 000	11/01/01	00 00	15,210.00	12/31/16	15,210.00	0.00	100.00%	
000995	MATLAB EXCEL BUILDER SOFTWARE MAINTANENCE RENEWAL 000	03/22/02	00 00	9,526.00	12/31/16	9,526.00	0.00	100.00%	
001006	P/N 776670-00 (LABVIEW WIN LICENSE (FOR MULTI-USER AGREEMENTS ONLY)) 000	03/22/02	00 00	12,246.62	12/31/16	12,246.62	0.00	100.00%	
001220	RATIONAL CLEARCASE UNIX LICENSE 000	05/31/02	00 00	3,897.83	12/31/16	3,897.83	0.00	100.00%	
001482	MATLAB INDIVIDUAL LICENSE FOR LINUX 000	09/27/02	00 00	4,131.50	12/31/16	4,131.50	0.00	100.00%	
001549	MATLAB COMPILER 000	12/05/02	00 00	6,445.05	12/31/16	6,445.05	0.00	100.00%	
001561	SIMULINK PART # SLUNIX 000	12/31/03	00 00	3,036.87	12/31/16	3,036.87	0.00	100.00%	
000142	INVERSE ASSEMBLER FOR MPC850 000	10/31/00	00 00	2,679.19	12/31/16	2,679.19	0.00	100.00%	
000152	DESIGN SOFTWARE LICENSES 000	04/15/00	00 00	27,356.25	12/31/16	27,356.25	0.00	100.00%	
000153	FLOTHERM SOFTWARE 000	01/26/01	00 00	7,144.50	12/31/16	7,144.50	0.00	100.00%	
000154	THERMAL FLOW SOFTWARE LICENSE 000	09/28/00	00 00	16,291.63	12/31/16	16,291.63	0.00	100.00%	
000155	PRO/ENGINEER DESIGN SOFTWARE LICENSE 000	06/19/00	00 00	28,226.19	12/31/16	28,226.19	0.00	100.00%	
000156	(4) ADVANCED ASSEMBLY EXTENSION 000	12/04/00	00 00	30,310.00	12/31/16	30,310.00	0.00	100.00%	
000157	PRO/INTRALINK WORKGROUP								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1703000000000									
000158	000	04/25/01	00 00	48,885.70	12/31/16	48,885.70	0.00	100.00%	
	LISC & MAINTENANCE-RELIABILITY PREDICTION SOFTWARE								
000159	000	02/01/00	00 00	9,207.59	12/31/16	9,207.59	0.00	100.00%	
	PCB DESIGN EXPERT SOFTWARE								
000160	000	12/04/00	00 00	26,008.15	12/31/16	26,008.15	0.00	100.00%	
	GRAPHIC STATION								
000161	000	04/27/01	00 00	48,118.13	12/31/16	48,118.13	0.00	100.00%	
	OPTIMA PROGRAMS SOFTWARE								
000329	000	12/18/00	00 00	3,242.09	12/31/16	3,242.09	0.00	100.00%	
	RELIABILITY PREDICTION ANALYSIS SOFTWARE								
000447	000	06/15/01	00 00	3,266.44	12/31/16	3,266.44	0.00	100.00%	
	PMA1 POWER MEASURE ANALYSIS SOFTWARE								
000585	000	07/30/01	00 00	1,626.11	12/31/16	1,626.11	0.00	100.00%	
	CADENCE CONCEPT - 2 LICENSES								
000586	000	09/24/01	00 00	8,660.00	12/31/16	8,660.00	0.00	100.00%	
	CADENCE PCB DESIGN EXPERT LICENSE W/2 YEARS MAINT.								
000883	000	09/24/01	00 00	45,594.90	12/31/16	45,594.90	0.00	100.00%	
	1 COPY OF AUTOCAD 2002 MECHANICAL CAD SOFTWARE + 1 YR OF TECH SUPPORT								
000936	000	11/01/01	00 00	3,580.35	12/31/16	3,580.35	0.00	100.00%	
	SOFTWARE DESIGNSPACE-6 OPTIMA BY ANSYS INC.FINITE ELEMENT ANALYSIS PROGRAM								
001197	000	01/31/02	00 00	10,716.75	12/31/16	10,716.75	0.00	100.00%	
	VT2100 ALLEGRO DESIGNER 13.6-UNIX								
001219	000	04/30/02	00 00	20,091.21	12/31/16	20,091.21	0.00	100.00%	
	RATIONAL CLEARCASE UNIX LICENSE								
001409	000	05/31/02	00 00	7,795.66	12/31/16	7,795.66	0.00	100.00%	
	A08536F-200000 NETBACKUPDATACENTERSOLARISSEVER LICENSEV4.5STANDARD LICENSE								
001554	000	08/20/02	00 00	15,851.62	12/31/16	15,851.62	0.00	100.00%	
	Comerica Leasing - Residual Value								
001556	000	08/25/03	00 00	31,619.41	12/31/16	31,619.41	0.00	100.00%	
	Comerica Leasing - Residual Value								
001560	000	08/25/03	00 00	3,161.94	12/31/16	3,161.94	0.00	100.00%	
	PCB design expert with Concept HDL								
001583	000	10/01/03	00 00	33,886.58	12/31/16	33,886.58	0.00	100.00%	
	S030BX; SYNPLIFY PRO NODELOCKED XILINX ONLY								
001598	000	06/30/05	00 00	13,980.00	12/31/16	13,980.00	0.00	100.00%	
	PS2000-TBL;ALLEGRO DESIGN ENTRY HDL 210;ALLEGRO(R) DESIGN ENTRY HDL 210 REL SP								
001992	000	10/31/05	00 00	38,104.00	12/31/16	38,104.00	0.00	100.00%	
	SW for Coherent 40G/100G PM-QPSK Models								
002953	000	05/26/11	00 00	5,500.00	12/31/16	5,500.00	0.00	100.00%	
	Creo Essentials								
002954	000	09/30/14	00 09	3,100.00	12/31/16	2,324.99	775.01	75.00%	
	Creo Essentials								
003020	000	09/30/14	00 09	2,040.00	12/31/16	1,530.00	510.00	75.00%	
	MNT-3584F-T2 / UPGRADE TO CREO ESSENTIAL								
003245	000	06/26/15	01 06	3,000.00	12/31/16	1,500.00	1,500.00	50.00%	
	500-166033 Wind River Workbench 3.3.6								
003246	000	12/17/15	02 00	3,800.00	12/31/16	1,266.67	2,533.33	33.33%	
	500-166033 Wind River Workbench 3.3.6								
003250	000	12/17/15	02 00	3,800.00	12/31/16	1,266.67	2,533.33	33.33%	
	MathCAD renewal								
	000	01/31/16	02 01	1,880.00	12/31/16	574.45	1,305.55	30.56%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1703000000000									
000143	OSE SOFTKERNAL & SOFT ENVIRON FLOATING LISCENSES 000	02/20/01	00 00	18,537.81	12/31/16	18,537.81	0.00	100.00%	
000144	USB AGENT ANALYZER W/8M BUFFER 000	01/08/01	00 00	3,877.25	12/31/16	3,877.25	0.00	100.00%	
000145	USB STACK WITH PORTING 000	03/29/01	00 00	25,882.94	12/31/16	25,882.94	0.00	100.00%	
000146	VPI TRANSMISSION MAKER WDM FIXED NODE 000	05/21/01	00 00	37,995.75	12/31/16	37,995.75	0.00	100.00%	
000148	VISIONICE II 000	02/12/01	00 00	6,889.50	12/31/16	6,889.50	0.00	100.00%	
000149	DRIVEWAY:8260 LICENSE 000	10/31/00	00 00	51,960.00	12/31/16	51,960.00	0.00	100.00%	
000150	USB SOFTWARE STACK WITH PORTING 000	01/21/01	00 00	10,129.77	12/31/16	10,129.77	0.00	100.00%	
000151	USB SOFTWARE STACK WITH PORTING 000	02/09/01	00 00	20,259.53	12/31/16	20,259.53	0.00	100.00%	
000167	ORCAD SCHEMATICS & LAYOUT /2 LICENSES 000	03/01/00	00 00	28,808.29	12/31/16	28,808.29	0.00	100.00%	
000168	GENESYS/EM V.7.0 SOFTWARE SUITE 000	03/30/01	00 00	10,692.63	12/31/16	10,692.63	0.00	100.00%	
000325	OSE SINGLE PROJECT DEVELOPMENT LICENSES (10) 000	06/11/01	00 00	35,990.42	12/31/16	35,990.42	0.00	100.00%	
000326	PORT DISTRIBUTED SNIFFER PRO LAN FOR ABA 000	06/13/01	00 00	11,621.16	12/31/16	11,621.16	0.00	100.00%	
000327	TL1 AGENT DEVELOPER SUITE 000	06/13/01	00 00	87,953.13	12/31/16	87,953.13	0.00	100.00%	
000450	TMDS3240160-07 C6000 CODE COMPOSER DEBUGGER 000	07/30/01	00 00	3,990.12	12/31/16	3,990.12	0.00	100.00%	
000451	TMDS326006201 C62X EVM BUNDLE WITH C6000 COMPILER 000	07/30/01	00 00	3,990.12	12/31/16	3,990.12	0.00	100.00%	
000452	TMDS3P701014 C6000 EMULATOR-PARALLEL PORT 000	07/30/01	00 00	3,000.00	12/31/16	3,000.00	0.00	100.00%	
000455	C-EOR-E2C-SDH8-DLX E*ORB C++ V2.1 DEVELOPER SEATS FOR OSE/GHS 000	07/30/01	00 00	25,980.00	12/31/16	25,980.00	0.00	100.00%	
000456	C-EOR-E2C-SSGS-DLX E*ORB C++ V.2.1 DEVELOPER SEATS FOR SOLARIS/GCC 000	07/30/01	00 00	6,495.00	12/31/16	6,495.00	0.00	100.00%	
000475	VISIONICE II WITH VISIONXD DEBUGGER FOR 850 000	08/29/01	00 00	6,300.00	12/31/16	6,300.00	0.00	100.00%	
000527	MULITI DEBUGGER FOR ENEA OSE 000	08/31/01	00 00	32,134.89	12/31/16	32,134.89	0.00	100.00%	
000884	21002.3D - DEVELOPER LICENCE FEE FOR ADVENTNET WEB NMS RELEASE 2.3 000	11/01/01	00 00	218,000.00	12/31/16	218,000.00	0.00	100.00%	
000980	3122-09161 RATIONAL CLEARCASE UNIX LICENSE 000	02/28/02	00 00	9,742.50	12/31/16	9,742.50	0.00	100.00%	
001188	TEMP LICENSE FOR VERTEL E*ORB SOURCE CODE 000	04/30/02	00 00	18,000.00	12/31/16	18,000.00	0.00	100.00%	
001218	RATIONAL CLEARCASE UNIX LICENSE 000	05/31/02	00 00	11,693.49	12/31/16	11,693.49	0.00	100.00%	
001227	RATIONAL SUITE DEVELOPMENTSTUDIO LICENSE (NODE LOCKED) 000	05/31/02	00 00	6,496.96	12/31/16	6,496.96	0.00	100.00%	
001551	FORTEC/C== COMPLIER LICENSE AND MEDIA KIT								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1703000000000									
	000	12/05/02	00 00	3,102.45	12/31/16	3,102.45	0.00	100.00%	
001555	Comerica Leasing - Residual Value								
	000	08/25/03	00 00	14,755.73	12/31/16	14,755.73	0.00	100.00%	
001558	Comerica Leasing - Residual Value								
	000	08/25/03	00 00	2,107.96	12/31/16	2,107.80	0.16	99.99%	
001562	Perpetual License Upgrade								
	000	01/01/04	00 00	30,310.00	12/31/16	30,310.00	0.00	100.00%	
001563	Perpetual Software License								
	000	01/01/04	00 00	8,660.00	12/31/16	8,660.00	0.00	100.00%	
001565	LUMOS TL1 WORKSHOP ASSIGN FEE								
	000	02/29/04	00 00	27,000.00	12/31/16	27,000.00	0.00	100.00%	
001566	TORNADO 2.2.1 STD FOR SOLARIS/POWERPC								
	000	02/29/04	00 00	47,275.00	12/31/16	47,275.00	0.00	100.00%	
001710	ASESActive POILAgile								
	000	08/31/07	00 00	51,678.32	12/31/16	51,678.32	0.00	100.00%	
001738	eDA Card								
	000	10/31/07	00 00	70,362.50	12/31/16	70,362.50	0.00	100.00%	
001948	QNX Software Development Platform v6.4.1								
	000	12/18/09	00 00	6,250.00	12/31/16	6,250.00	0.00	100.00%	
001949	QNX Software Development Platform Profes								
	000	12/18/09	00 00	6,250.00	12/31/16	6,250.00	0.00	100.00%	
002336	ENEA Software								
	000	06/30/12	00 00	105,592.50	12/31/16	105,592.50	0.00	100.00%	
002514	SW-QUARTUS-SE-FLT								
	000	07/25/13	00 00	3,995.00	12/31/16	3,995.00	0.00	100.00%	
002939	vSphere Standard License								
	000	07/01/14	00 06	848.51	12/31/16	707.10	141.41	83.33%	
002940	vSphere Standard License								
	000	07/01/14	00 06	848.51	12/31/16	707.10	141.41	83.33%	
001212	IDS HOST SENSORY CONSOLE								
	000	05/31/02	00 00	3,682.88	12/31/16	3,682.88	0.00	100.00%	
001403	Cisco HIDS CON								
	000	07/01/02	00 00	9,223.20	12/31/16	9,223.20	0.00	100.00%	
001697	SYSTEM MANAGER								
	000	06/30/07	00 00	176,010.15	12/31/16	176,010.15	0.00	100.00%	
001750	SYSTEM MANAGER								
	000	11/30/07	00 00	25,192.34	12/31/16	25,192.34	0.00	100.00%	
001914	MAS System Manager								
	000	03/12/08	00 00	11,116.40	12/31/16	11,116.40	0.00	100.00%	
002876	BizNet WorkGroup Bundle for MAS500								
	000	09/18/13	00 00	7,101.00	12/31/16	7,101.00	0.00	100.00%	
001623	NETAPP FAS3020 PACKAGED SOLUTION/ QUOTE #20060210-XC								
	000	02/28/06	00 00	85,504.64	12/31/16	85,504.64	0.00	100.00%	
001701	MICROSOFT SQL SERVER 2005 STANDARD EDITION -LICENSE - 1 PROCESSOR - OPEN BUSINE								
	000	06/30/07	00 00	8,497.30	12/31/16	8,497.30	0.00	100.00%	
001703	ITEM NUMBER: 821430/ MFG.#: SNC-01-SSC-5533/SONICWALL 8PK SONICPOINT G/ QUOTE #								
	000	07/31/07	00 00	2,281.98	12/31/16	2,281.98	0.00	100.00%	
001753	Profiler Server Base License, Bankbone and NepApp Base Module								
	000	02/20/08	00 00	5,683.13	12/31/16	5,683.13	0.00	100.00%	
001897	X-Win 32 Upgrades								
	000	01/06/09	00 00	4,200.00	12/31/16	4,200.00	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1703000000000									
001910	(4) ClearTrigger Licenses and maintenance 000	03/25/09	00 00	15,800.00	12/31/16	15,800.00	0.00	100.00%	
001911	(4) ClearReplica Licenses and maintenance 000	03/25/09	00 00	13,800.00	12/31/16	13,800.00	0.00	100.00%	
002003	SW-AL-0703-LK-I 000	09/16/11	00 00	684.00	12/31/16	684.00	0.00	100.00%	
002004	SW-AL-0706-LK-I 000	09/16/11	00 00	1,539.00	12/31/16	1,539.00	0.00	100.00%	
002006	LR-7001 000	09/16/11	00 00	513.00	12/31/16	513.00	0.00	100.00%	
002007	AL-TR-0700I 000	09/16/11	00 00	384.75	12/31/16	384.75	0.00	100.00%	
002008	FR-M04501I 000	09/16/11	00 00	949.05	12/31/16	949.05	0.00	100.00%	
002009	AL-TR-0700I 000	09/16/11	00 00	384.75	12/31/16	384.75	0.00	100.00%	
002010	AL-TR-0700I 000	09/16/11	00 00	384.75	12/31/16	384.75	0.00	100.00%	
002011	AL-TR-0700I 000	09/16/11	00 00	384.75	12/31/16	384.75	0.00	100.00%	
002012	AL-TR-0700I 000	09/16/11	00 00	384.75	12/31/16	384.75	0.00	100.00%	
002013	AL-TR-0700I 000	09/16/11	00 00	384.75	12/31/16	384.75	0.00	100.00%	
002014	LR-7001 000	09/16/11	00 00	513.00	12/31/16	513.00	0.00	100.00%	
002015	LR-7001 000	09/16/11	00 00	513.00	12/31/16	513.00	0.00	100.00%	
002016	LR-7001 000	09/16/11	00 00	513.00	12/31/16	513.00	0.00	100.00%	
002017	SW-AL-0706-LK-I 000	09/16/11	00 00	1,539.00	12/31/16	1,539.00	0.00	100.00%	
002018	SW-AL-0706-LK-I 000	09/16/11	00 00	1,539.00	12/31/16	1,539.00	0.00	100.00%	
002019	SW-AL-0706-LK-I 000	09/16/11	00 00	1,539.00	12/31/16	1,539.00	0.00	100.00%	
002020	SW-AL-0703-LK-I 000	09/16/11	00 00	684.00	12/31/16	684.00	0.00	100.00%	
002028	New Asset for Capitalized Equipment 000	09/29/11	00 00	1,356.38	12/31/16	1,356.38	0.00	100.00%	
002029	Enterprise Servers 000	06/23/11	00 00	4,330.44	12/31/16	4,330.44	0.00	100.00%	
002465	ModelSim DE/VHDL Ap SW FL MC 000	04/30/13	00 00	4,397.50	12/31/16	4,397.50	0.00	100.00%	
002538	vSphere Standard License 000	08/12/13	00 00	1,732.62	12/31/16	1,732.62	0.00	100.00%	
003019	ModelSim License Upgrade 000	06/16/15	01 06	5,600.00	12/31/16	2,800.01	2,799.99	50.00%	
000425	MISC SOFTWARE 000	07/31/01	00 00	6,423.25	12/31/16	6,423.25	0.00	100.00%	
001472	software								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1703000000000									
	000	01/01/01	00 00	3,020.00	12/31/16	3,020.00	0.00	100.00%	
001473	Essential Macleod v 8.2								
	000	02/23/01	00 00	1,500.00	12/31/16	1,500.00	0.00	100.00%	
001474	ANSYS Multiphysics 1 Task								
	000	11/14/01	00 00	39,010.00	12/31/16	39,010.00	0.00	100.00%	
001475	ANSYS Connection for SAT 1 Task								
	000	11/14/01	00 00	2,000.00	12/31/16	2,000.00	0.00	100.00%	
001476	MemsPro CS Stand Alone								
	000	12/12/01	00 00	34,919.80	12/31/16	34,919.80	0.00	100.00%	
G/L Asset Acct No = 1703000000000				\$ 3,158,899.42		\$ 3,123,589.09	\$ 35,310.33	98.88%	
Less disposals and transfers				(721,064.34)		(715,993.85)	(5,070.49)	99.30%	
Count = 42									
Net Subtotal				\$ 2,437,835.08		\$ 2,407,595.24	\$ 30,239.84	98.76%	
Count = 141									

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
003244	AC400-001-070 000	12/17/15	00 00	\$ 50,000.00	08/31/16	\$ 11,111.11	\$ 38,888.89	22.22%	08/26/2016
002558	8RU SHELF 000	09/25/13	00 00	3,605.34	06/30/16	1,982.94	1,622.40	55.00%	06/30/2016
002035	Small Tools Equipment June 2011 000	06/30/11	00 00	30,760.00	06/30/16	30,760.00	0.00	100.00%	06/30/2016
002036	Small Tools Equipment September 2011 000	06/30/11	00 00	11,939.34	06/30/16	11,939.34	0.00	100.00%	06/30/2016
002126	RMM, AMPLIFIER SHELF UNIT WITH BEZEL 000	04/02/12	00 00	1,055.58	06/30/16	897.26	158.32	85.00%	06/30/2016
002128	RMM, AMPLIFIER SHELF UNIT WITH BEZEL 000	04/02/12	00 00	1,055.58	06/30/16	897.26	158.32	85.00%	06/30/2016
002134	PIU, DUAL OSC FILTER, 1550.12NM, +/-0.1NM 000	04/16/12	00 00	1,145.82	06/30/16	954.84	190.98	83.33%	06/30/2016
002239	AMPLIFIER SHELF CONTROLLER 000	04/02/12	00 00	1,062.07	06/30/16	902.75	159.32	85.00%	06/30/2016
002259	AMPLIFIER SHELF CONTROLLER 000	04/02/12	00 00	1,062.07	06/30/16	902.75	159.32	85.00%	06/30/2016
002882	RMM, FUSE PANEL 000	10/09/13	00 00	408.50	06/30/16	374.47	34.03	91.67%	06/30/2016
002885	RMM, FUSE PANEL 000	10/09/13	00 00	408.50	06/30/16	374.47	34.03	91.67%	06/30/2016
002887	RMM, PDU-T5 000	10/09/13	00 00	1,200.38	06/30/16	1,100.36	100.02	91.67%	06/30/2016
002888	ASSEMBLY, Z4 ETSI RACK, 600X300X2200, RA 000	10/09/13	00 00	7,728.36	06/30/16	7,084.33	644.03	91.67%	06/30/2016
002942	XFP 1310NM TRANSCEIVER, 10GB/S, SR-1 001	09/19/14	00 00	588.13	06/30/16	343.07	245.06	58.33%	06/30/2016
003353	PIU, EDFA TDC MODULE, SINGLE TDC (160-2011-201) 000	05/31/16	00 00	5,209.55	05/31/16	0.00	5,209.55	0.00%	05/31/2016
003354	PIU, EDFA TDC MODULE, SINGLE TDC (160-2011-201) 000	05/31/16	00 00	5,209.55	05/31/16	0.00	5,209.55	0.00%	05/31/2016
003355	PIU, EDFA TDC MODULE, SINGLE TDC (160-2011-201) 000	05/31/16	00 00	5,209.55	05/31/16	0.00	5,209.55	0.00%	05/31/2016
003372	PIU, 10G WT TRANSPONDER, 6 DB ATTEN, ZER (160-3034-104) 000	05/31/16	00 00	5,230.46	05/31/16	0.00	5,230.46	0.00%	05/31/2016
003373	PIU, 10G WT TRANSPONDER, 6 DB ATTEN, ZER (160-3034-104) 000	05/31/16	00 00	5,230.46	05/31/16	0.00	5,230.46	0.00%	05/31/2016
003374	PIU, 10G WT TRANSPONDER, 6 DB ATTEN, ZER (160-3034-104) 000	05/31/16	00 00	5,230.46	05/31/16	0.00	5,230.46	0.00%	05/31/2016
003375	PIU, 10G WT TRANSPONDER, 6 DB ATTEN, ZER (160-3034-104) 000	05/31/16	00 00	5,230.46	05/31/16	0.00	5,230.46	0.00%	05/31/2016
003417	RMM, 9 PORT ROADM WITH 50GHZ WSS (170-7002-201) 000	05/31/16	00 00	14,605.26	05/31/16	0.00	14,605.26	0.00%	05/31/2016
003418	RMM, 9 PORT ROADM WITH 50GHZ WSS (170-7002-201) 000	05/31/16	00 00	14,605.26	05/31/16	0.00	14,605.26	0.00%	05/31/2016
003419	RMM, 9 PORT ROADM WITH 50GHZ WSS (170-7002-201) 000	05/31/16	00 00	14,605.26	05/31/16	0.00	14,605.26	0.00%	05/31/2016
003356	TUNABLE EFEC TXPIBP, CH 9-16 (160-3015-009) 000	05/31/16	00 00	7,501.44	05/31/16	0.00	7,501.44	0.00%	05/31/2016
003357	TUNABLE EFEC TXPIBP, CH 9-16 (160-3015-009)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
003358	000 TUNABLE EFEC TXPIBP, CH 9-16 (160-3015-009)	05/31/16	00 00	7,501.44	05/31/16	0.00	7,501.44	0.00%	05/31/2016
003359	000 TUNABLE EFEC TXPIBP, CH 41-48 (160-3015-041)	05/31/16	00 00	7,501.44	05/31/16	0.00	7,501.44	0.00%	05/31/2016
003360	000 TUNABLE EFEC TXPIBP, CH 49-56 (160-3015-049)	05/31/16	00 00	7,501.44	05/31/16	0.00	7,501.44	0.00%	05/31/2016
003361	000 OC192 TUNABLE EFEC TXPIBP, CH 153-160 (160-3015-153)	05/31/16	00 00	7,501.44	05/31/16	0.00	7,501.44	0.00%	05/31/2016
003362	000 OC192 TUNABLE EFEC TXPIBP, CH 201-208 (160-3015-201)	05/31/16	00 00	7,501.44	05/31/16	0.00	7,501.44	0.00%	05/31/2016
003363	000 TUNABLE TXPIBP WITH QUAD, CH 145-152 (160-3015-153)	05/31/16	00 00	7,199.85	05/31/16	0.00	7,199.85	0.00%	05/31/2016
003399	000 100G OIF COMPLIANT TRANSPONDER (332-0043-001)	05/31/16	00 00	19,300.00	05/31/16	0.00	19,300.00	0.00%	05/31/2016
003404	000 PIU, MDM30-1O (160-4000-001)	05/31/16	00 00	8,793.73	05/31/16	0.00	8,793.73	0.00%	05/31/2016
003405	000 PIU, MDM30-1O (160-4000-001)	05/31/16	00 00	8,793.73	05/31/16	0.00	8,793.73	0.00%	05/31/2016
003406	000 PIU, MDM30-1O (160-4000-001)	05/31/16	00 00	8,793.73	05/31/16	0.00	8,793.73	0.00%	05/31/2016
003407	000 PIU, MDM30-1O (160-4000-001)	05/31/16	00 00	8,793.73	05/31/16	0.00	8,793.73	0.00%	05/31/2016
003411	001 EXPANSION MODULE, ES SE24, 400 MW W/ PDS (160-5520-312)	05/31/16	00 00	4,750.67	05/31/16	0.00	4,750.67	0.00%	05/31/2016
003412	001 EXPANSION MODULE, ES SE24, 400 MW W/ PDS (160-5520-312)	05/31/16	00 00	4,750.67	05/31/16	0.00	4,750.67	0.00%	05/31/2016
003413	001 EXPANSION MODULE, ES SE24, 400 MW W/ PDS (160-5520-312)	05/31/16	00 00	4,750.67	05/31/16	0.00	4,750.67	0.00%	05/31/2016
003416	000 PIU, MDM30-3O, ENB VMUX (160-4002-005)	05/31/16	00 00	6,575.72	05/31/16	0.00	6,575.72	0.00%	05/31/2016
003420	000 RMM, 9 PORT ROADM WITH 50GHZ WSS (170-7002-201)	05/31/16	00 00	14,605.26	05/31/16	0.00	14,605.26	0.00%	05/31/2016
003421	000 RMM, 9 PORT ROADM WITH 50GHZ WSS (170-7002-201)	05/31/16	00 00	14,605.26	05/31/16	0.00	14,605.26	0.00%	05/31/2016
003422	000 RMM, 9 PORT ROADM WITH 50GHZ WSS (170-7002-201)	05/31/16	00 00	14,605.26	05/31/16	0.00	14,605.26	0.00%	05/31/2016
003423	000 RMM, 9 PORT ROADM WITH 50GHZ WSS (170-7002-201)	05/31/16	00 00	14,605.26	05/31/16	0.00	14,605.26	0.00%	05/31/2016
003424	000 RMM, 9 PORT ROADM WITH 50GHZ WSS (170-7002-201)	05/31/16	00 00	14,605.26	05/31/16	0.00	14,605.26	0.00%	05/31/2016
003425	000 RMM, 9 PORT ROADM WITH 50GHZ WSS (170-7002-201)	05/31/16	00 00	14,605.26	05/31/16	0.00	14,605.26	0.00%	05/31/2016
003426	000 RMM, 9 PORT ROADM WITH 50GHZ WSS (170-7002-201)	05/31/16	00 00	14,605.26	05/31/16	0.00	14,605.26	0.00%	05/31/2016
003427	000 RMM, 9 PORT ROADM WITH 50GHZ WSS (170-7002-201)	05/31/16	00 00	14,605.26	05/31/16	0.00	14,605.26	0.00%	05/31/2016
003327	000 160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO	04/27/16	00 00	497.72	04/30/16	0.00	497.72	0.00%	04/29/2016
003333	000 160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO	04/27/16	00 00	497.72	04/30/16	0.00	497.72	0.00%	04/29/2016

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
003280	170-7002-201 RMM, 9 PORT ROADM WITH 50GHZ WSS 000	03/07/16	00 00	14,605.26	04/30/16	811.40	13,793.86	5.56%	04/21/2016
003307	Finisar FTL8221SCNM 000	04/06/16	00 00	764.21	04/30/16	0.00	764.21	0.00%	04/06/2016
002379	SFP, SR OC-48 (STM-16), COMMERCIAL TEMPERATURE, 1310 NM 000	08/30/12	00 00	4,800.00	02/29/16	4,800.00	0.00	100.00%	02/22/2016
002422	JDS IR XFP's for UMXP ESS at MCA per Robert B 000	01/22/13	00 00	8,858.00	02/29/16	8,858.00	0.00	100.00%	02/22/2016
002449	MSA Compliant 100G CFP Loopback Module 000	03/21/13	00 00	1,900.00	02/29/16	1,900.00	0.00	100.00%	02/22/2016
000335	OPTICAL SPECTRUM ANALYZER 000	06/13/01	00 00	44,185.58	02/28/15	44,185.58	0.00	100.00%	02/28/2015
000481	AQ6317B OPTICAL SPECTRUM ANALYZER FC CONNECTOR 000	08/29/01	00 00	41,125.52	02/28/15	41,125.52	0.00	100.00%	02/28/2015
000482	AQ6317B OPTICAL SPECTRUM ANALYZER FC CONNECTOR 000	08/29/01	00 00	40,669.36	02/28/15	40,669.36	0.00	100.00%	02/28/2015
002413	81003LA 000	01/02/13	00 00	2,112.00	02/28/15	2,112.00	0.00	100.00%	02/01/2015
001993	Small Tools Equipment from MC Assembly and Foxconn May 2011 000	05/31/11	00 00	36,615.15	02/28/15	36,615.15	0.00	100.00%	02/01/2015
002549	160-3360-212 000	07/31/13	00 00	14,021.72	09/30/14	5,063.41	8,958.31	36.11%	09/01/2014
002281	ASSEMBLY, Z4 ETSI RACK, 600X300X2200, RACK AND 000	04/16/12	00 00	1,280.20	06/30/14	554.75	725.45	43.33%	06/30/2014
002578	PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA 000	09/25/13	00 00	6,190.00	04/30/14	722.17	5,467.83	11.67%	04/24/2014
002924	New Asset for Capitalized Equipment 000	02/04/14	00 00	7,000.22	02/28/14	0.00	7,000.22	0.00%	02/04/2014
002877	RMM, LINEAMP-SSMF-V5, EWBDK 000		00 00	0.00		0.00	0.00	0.00%	09/30/2013
002680	OPTICS ASSY, CARTRIDGE, DIL-2 000	09/25/13	00 00	2,520.23	09/30/13	0.00	2,520.23	0.00%	09/30/2013
002665	8RU SHELF 000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002668	8RU SHELF CONTROLLER (CM8) 000	09/25/13	00 00	2,042.51	09/30/13	0.00	2,042.51	0.00%	09/25/2013
002771	8RU SHELF 000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002774	8RU SHELF CONTROLLER (CM8) 000	09/25/13	00 00	2,042.51	09/30/13	0.00	2,042.51	0.00%	09/25/2013
002573	OPTICS ASSY, CARTRIDGE, DIL-2 000	09/25/13	00 00	2,520.23	09/30/13	0.00	2,520.23	0.00%	09/25/2013
002657	8RU SHELF 000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002658	8RU SHELF 000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002660	8RU SHELF 000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002661	8RU SHELF 000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002664	8RU SHELF								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
	000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002670	APM-I								
	000	09/25/13	00 00	3,052.55	09/30/13	0.00	3,052.55	0.00%	09/25/2013
002672	IA1-DF-D2								
	000	09/25/13	00 00	33,242.61	09/30/13	0.00	33,242.61	0.00%	09/25/2013
002673	IA1-DF-D2								
	000	09/25/13	00 00	33,242.61	09/30/13	0.00	33,242.61	0.00%	09/25/2013
002674	OC192 TUNABLE EFEC TXPIBP, CH 33-40								
	000	09/25/13	00 00	8,489.44	09/30/13	0.00	8,489.44	0.00%	09/25/2013
002676	OPTICS ASSY, CARTRIDGE, COUPLER, 50/50								
	000	09/25/13	00 00	338.70	09/30/13	0.00	338.70	0.00%	09/25/2013
002679	OPTICS ASSY, CARTRIDGE, DIL-2								
	000	09/25/13	00 00	2,520.23	09/30/13	0.00	2,520.23	0.00%	09/25/2013
002681	PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA								
	000	09/25/13	00 00	6,190.00	09/30/13	0.00	6,190.00	0.00%	09/25/2013
002682	PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA								
	000	09/25/13	00 00	6,190.00	09/30/13	0.00	6,190.00	0.00%	09/25/2013
002683	PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA								
	000	09/25/13	00 00	6,190.00	09/30/13	0.00	6,190.00	0.00%	09/25/2013
002684	PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA								
	000	09/25/13	00 00	6,190.00	09/30/13	0.00	6,190.00	0.00%	09/25/2013
002687	PIU, CARTRIDGE, OSC,1550.12								
	000	09/25/13	00 00	884.61	09/30/13	0.00	884.61	0.00%	09/25/2013
002694	RMM, 9 PORT ROADM WITH 50GHZ WSS								
	000	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
002695	RMM, 9 PORT ROADM WITH 50GHZ WSS								
	000	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
002696	RMM, 9 PORT ROADM WITH 50GHZ WSS								
	000	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
002697	RMM, 9 PORT ROADM WITH 50GHZ WSS								
	000	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
002698	RMM, 9 PORT ROADM WITH 50GHZ WSS								
	000	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
002699	RMM, 9 PORT ROADM WITH 50GHZ WSS								
	000	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
002700	RMM, 9 PORT ROADM WITH 50GHZ WSS								
	000	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
002701	RMM, AMPLIFIER SHELF UNIT								
	000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002702	RMM, AMPLIFIER SHELF UNIT								
	000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002703	RMM, AMPLIFIER SHELF UNIT								
	000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002704	RMM, AMPLIFIER SHELF UNIT								
	000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002705	RMM, AMPLIFIER SHELF UNIT								
	000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002706	RMM, AMPLIFIER SHELF UNIT								
	000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002707	RMM, AMPLIFIER SHELF UNIT								
	000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002708	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002709	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002710	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002711	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002712	RMM, 1RU EGM SHELF, HOLDS 2 EGM UNITS 000	09/25/13	00 00	276.56	09/30/13	0.00	276.56	0.00%	09/25/2013
002713	RMM, 1RU EGM SHELF, HOLDS 2 EGM UNITS 000	09/25/13	00 00	276.56	09/30/13	0.00	276.56	0.00%	09/25/2013
002714	RMM, APM (ES DESIGN), 2RU 000	09/25/13	00 00	2,481.26	09/30/13	0.00	2,481.26	0.00%	09/25/2013
002716	RMM, APM (ES DESIGN), 2RU 000	09/25/13	00 00	2,481.26	09/30/13	0.00	2,481.26	0.00%	09/25/2013
002719	RMM, FSU-I 000	09/25/13	00 00	523.14	09/30/13	0.00	523.14	0.00%	09/25/2013
002720	RMM, LINEAMP,EWBDK D11, 1625 000	09/25/13	00 00	41,933.07	09/30/13	0.00	41,933.07	0.00%	09/25/2013
002721	RMM, OCHM-A, DUAL 000	09/25/13	00 00	10,643.80	09/30/13	0.00	10,643.80	0.00%	09/25/2013
002725	RMM, SBA, 1D3-2S 000	09/25/13	00 00	29,353.08	09/30/13	0.00	29,353.08	0.00%	09/25/2013
002726	RMM, TRANSPONDER SHELF 000	09/25/13	00 00	2,706.20	09/30/13	0.00	2,706.20	0.00%	09/25/2013
002727	SA1-2S-D3 000	09/25/13	00 00	25,410.81	09/30/13	0.00	25,410.81	0.00%	09/25/2013
002728	SA1-2S-D3 000	09/25/13	00 00	25,410.81	09/30/13	0.00	25,410.81	0.00%	09/25/2013
002729	SA1-2S-D3 000	09/25/13	00 00	25,410.81	09/30/13	0.00	25,410.81	0.00%	09/25/2013
002730	SA1-2S-D3 000	09/25/13	00 00	25,410.81	09/30/13	0.00	25,410.81	0.00%	09/25/2013
002731	SBA 1D1 000	09/25/13	00 00	15,378.87	09/30/13	0.00	15,378.87	0.00%	09/25/2013
002732	SBA 1D1 000	09/25/13	00 00	15,378.87	09/30/13	0.00	15,378.87	0.00%	09/25/2013
002733	SBA 1D4-2S 000	09/25/13	00 00	23,678.12	09/30/13	0.00	23,678.12	0.00%	09/25/2013
002734	SBA 1D4-2S 000	09/25/13	00 00	23,678.12	09/30/13	0.00	23,678.12	0.00%	09/25/2013
002735	SBA 1D4-2S 000	09/25/13	00 00	23,678.12	09/30/13	0.00	23,678.12	0.00%	09/25/2013
002736	SBA 1D4-2S 000	09/25/13	00 00	23,678.12	09/30/13	0.00	23,678.12	0.00%	09/25/2013
002737	SBA 1D4-2S 000	09/25/13	00 00	23,678.12	09/30/13	0.00	23,678.12	0.00%	09/25/2013
002738	SBA 2D2 000	09/25/13	00 00	17,384.18	09/30/13	0.00	17,384.18	0.00%	09/25/2013
002739	SBA 2D2								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002748	000 SHELF,MASTER,OTS-4000	09/25/13	00 00	17,384.18	09/30/13	0.00	17,384.18	0.00%	09/25/2013
002749	000 SHELF,MASTER,OTS-4000	09/25/13	00 00	9,000.00	09/30/13	0.00	9,000.00	0.00%	09/25/2013
002752	000 TUNABLE EFEC TXPIIBP, CH 49-56	09/25/13	00 00	9,000.00	09/30/13	0.00	9,000.00	0.00%	09/25/2013
002754	000 TUNABLE EFEC TXPIIBP, CH 49-56	09/25/13	00 00	7,501.44	09/30/13	0.00	7,501.44	0.00%	09/25/2013
002761	000 TUNABLE TXPIIBP WITH QUAD, CH 177-184	09/25/13	00 00	7,501.44	09/30/13	0.00	7,501.44	0.00%	09/25/2013
002762	000 TUNABLE TXPIIBP, CH 57-64	09/25/13	00 00	7,199.85	09/30/13	0.00	7,199.85	0.00%	09/25/2013
002763	000 8RU SHELF	09/25/13	00 00	8,137.70	09/30/13	0.00	8,137.70	0.00%	09/25/2013
002764	000 8RU SHELF	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002766	000 8RU SHELF	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002767	000 8RU SHELF	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002770	000 8RU SHELF	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002776	000 APM-I	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002778	000 IA1-DF-D2	09/25/13	00 00	3,052.55	09/30/13	0.00	3,052.55	0.00%	09/25/2013
002779	000 IA1-DF-D2	09/25/13	00 00	33,242.61	09/30/13	0.00	33,242.61	0.00%	09/25/2013
002780	000 OC192 TUNABLE EFEC TXPIIBP, CH 33-40	09/25/13	00 00	33,242.61	09/30/13	0.00	33,242.61	0.00%	09/25/2013
002782	000 OPTICS ASSY, CARTRIDGE, COUPLER, 50/50	09/25/13	00 00	8,489.44	09/30/13	0.00	8,489.44	0.00%	09/25/2013
002785	000 OPTICS ASSY, CARTRIDGE, DIL-2	09/25/13	00 00	338.70	09/30/13	0.00	338.70	0.00%	09/25/2013
002787	000 PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA	09/25/13	00 00	2,520.23	09/30/13	0.00	2,520.23	0.00%	09/25/2013
002788	000 PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA	09/25/13	00 00	6,190.00	09/30/13	0.00	6,190.00	0.00%	09/25/2013
002789	000 PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA	09/25/13	00 00	6,190.00	09/30/13	0.00	6,190.00	0.00%	09/25/2013
002790	000 PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA	09/25/13	00 00	6,190.00	09/30/13	0.00	6,190.00	0.00%	09/25/2013
002793	000 PIU, CARTRIDGE, OSC,1550.12	09/25/13	00 00	6,190.00	09/30/13	0.00	6,190.00	0.00%	09/25/2013
002800	000 RMM, 9 PORT ROADM WITH 50GHZ WSS	09/25/13	00 00	884.61	09/30/13	0.00	884.61	0.00%	09/25/2013
002801	000 RMM, 9 PORT ROADM WITH 50GHZ WSS	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
002802	000 RMM, 9 PORT ROADM WITH 50GHZ WSS	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
	000	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002803	RMM, 9 PORT ROADM WITH 50GHZ WSS 000	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
002804	RMM, 9 PORT ROADM WITH 50GHZ WSS 000	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
002805	RMM, 9 PORT ROADM WITH 50GHZ WSS 000	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
002806	RMM, 9 PORT ROADM WITH 50GHZ WSS 000	09/25/13	00 00	14,605.26	09/30/13	0.00	14,605.26	0.00%	09/25/2013
002807	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002808	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002809	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002810	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002811	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002812	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002813	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002814	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002815	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002816	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002817	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	00 00	985.70	09/30/13	0.00	985.70	0.00%	09/25/2013
002818	RMM, 1RU EGM SHELF, HOLDS 2 EGM UNITS 000	09/25/13	00 00	276.56	09/30/13	0.00	276.56	0.00%	09/25/2013
002819	RMM, 1RU EGM SHELF, HOLDS 2 EGM UNITS 000	09/25/13	00 00	276.56	09/30/13	0.00	276.56	0.00%	09/25/2013
002820	RMM, APM (ES DESIGN), 2RU 000	09/25/13	00 00	2,481.26	09/30/13	0.00	2,481.26	0.00%	09/25/2013
002822	RMM, APM (ES DESIGN), 2RU 000	09/25/13	00 00	2,481.26	09/30/13	0.00	2,481.26	0.00%	09/25/2013
002825	RMM, FSU-I 000	09/25/13	00 00	523.14	09/30/13	0.00	523.14	0.00%	09/25/2013
002826	RMM, LINEAMP,EWBDK D11, 1625 000	09/25/13	00 00	41,933.07	09/30/13	0.00	41,933.07	0.00%	09/25/2013
002827	RMM, OCHM-A, DUAL 000	09/25/13	00 00	10,643.80	09/30/13	0.00	10,643.80	0.00%	09/25/2013
002831	RMM, SBA, 1D3-2S 000	09/25/13	00 00	29,353.08	09/30/13	0.00	29,353.08	0.00%	09/25/2013
002832	RMM, TRANSPONDER SHELF 000	09/25/13	00 00	2,706.20	09/30/13	0.00	2,706.20	0.00%	09/25/2013
002833	SA1-2S-D3 000	09/25/13	00 00	25,410.81	09/30/13	0.00	25,410.81	0.00%	09/25/2013
002834	SA1-2S-D3								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
	000	09/25/13	00 00	25,410.81	09/30/13	0.00	25,410.81	0.00%	09/25/2013
002835	SA1-2S-D3								
	000	09/25/13	00 00	25,410.81	09/30/13	0.00	25,410.81	0.00%	09/25/2013
002836	SA1-2S-D3								
	000	09/25/13	00 00	25,410.81	09/30/13	0.00	25,410.81	0.00%	09/25/2013
002837	SBA 1D1								
	000	09/25/13	00 00	15,378.87	09/30/13	0.00	15,378.87	0.00%	09/25/2013
002838	SBA 1D1								
	000	09/25/13	00 00	15,378.87	09/30/13	0.00	15,378.87	0.00%	09/25/2013
002839	SBA 1D4-2S								
	000	09/25/13	00 00	23,678.12	09/30/13	0.00	23,678.12	0.00%	09/25/2013
002840	SBA 1D4-2S								
	000	09/25/13	00 00	23,678.12	09/30/13	0.00	23,678.12	0.00%	09/25/2013
002841	SBA 1D4-2S								
	000	09/25/13	00 00	23,678.12	09/30/13	0.00	23,678.12	0.00%	09/25/2013
002842	SBA 1D4-2S								
	000	09/25/13	00 00	23,678.12	09/30/13	0.00	23,678.12	0.00%	09/25/2013
002843	SBA 1D4-2S								
	000	09/25/13	00 00	23,678.12	09/30/13	0.00	23,678.12	0.00%	09/25/2013
002844	SBA 2D2								
	000	09/25/13	00 00	17,384.18	09/30/13	0.00	17,384.18	0.00%	09/25/2013
002845	SBA 2D2								
	000	09/25/13	00 00	17,384.18	09/30/13	0.00	17,384.18	0.00%	09/25/2013
002854	SHELF,MASTER,OTS-4000								
	000	09/25/13	00 00	9,000.00	09/30/13	0.00	9,000.00	0.00%	09/25/2013
002855	SHELF,MASTER,OTS-4000								
	000	09/25/13	00 00	9,000.00	09/30/13	0.00	9,000.00	0.00%	09/25/2013
002858	TUNABLE EFEC TXPIBP, CH 49-56								
	000	09/25/13	00 00	7,501.44	09/30/13	0.00	7,501.44	0.00%	09/25/2013
002860	TUNABLE EFEC TXPIBP, CH 49-56								
	000	09/25/13	00 00	7,501.44	09/30/13	0.00	7,501.44	0.00%	09/25/2013
002867	TUNABLE TXPIBP WITH QUAD, CH 177-184								
	000	09/25/13	00 00	7,199.85	09/30/13	0.00	7,199.85	0.00%	09/25/2013
002868	TUNABLE TXPIBP, CH 57-64								
	000	09/25/13	00 00	8,137.70	09/30/13	0.00	8,137.70	0.00%	09/25/2013
002616	RMM, OCHM-A, SINGLE								
	000	09/25/13	00 00	5,819.08	09/30/13	0.00	5,819.08	0.00%	09/25/2013
002659	8RU SHELF								
	000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002662	8RU SHELF								
	000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002663	8RU SHELF								
	000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002666	8RU SHELF CONTROLLER (CM8)								
	000	09/25/13	00 00	2,042.51	09/30/13	0.00	2,042.51	0.00%	09/25/2013
002667	8RU SHELF CONTROLLER (CM8)								
	000	09/25/13	00 00	2,042.51	09/30/13	0.00	2,042.51	0.00%	09/25/2013
002669	AMPLIFIER SHELF CONTROLLER								
	000	09/25/13	00 00	1,094.31	09/30/13	0.00	1,094.31	0.00%	09/25/2013
002671	EXPANSION MODULE, ES SE10C								
	000	09/25/13	00 00	6,909.15	09/30/13	0.00	6,909.15	0.00%	09/25/2013

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002675	OC192 TUNABLE EFEC TXPIBP, CH 97-104 000	09/25/13	00 00	7,501.44	09/30/13	0.00	7,501.44	0.00%	09/25/2013
002685	PIU, 8RU ALARMS 000	09/25/13	00 00	290.79	09/30/13	0.00	290.79	0.00%	09/25/2013
002686	PIU, 8RU ALARMS 000	09/25/13	00 00	290.79	09/30/13	0.00	290.79	0.00%	09/25/2013
002688	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA- 000	09/25/13	00 00	3,160.38	09/30/13	0.00	3,160.38	0.00%	09/25/2013
002689	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA- 000	09/25/13	00 00	3,160.38	09/30/13	0.00	3,160.38	0.00%	09/25/2013
002690	PIU, EDFA OPTICAL AMPILFIER, 30 DB, EOA- 000	09/25/13	00 00	3,236.07	09/30/13	0.00	3,236.07	0.00%	09/25/2013
002691	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 000	09/25/13	00 00	1,606.61	09/30/13	0.00	1,606.61	0.00%	09/25/2013
002692	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 000	09/25/13	00 00	1,606.61	09/30/13	0.00	1,606.61	0.00%	09/25/2013
002693	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 000	09/25/13	00 00	1,606.61	09/30/13	0.00	1,606.61	0.00%	09/25/2013
002715	RMM, APM (ES DESIGN), 2RU 000	09/25/13	00 00	2,481.26	09/30/13	0.00	2,481.26	0.00%	09/25/2013
002717	RMM, FSU-I 000	09/25/13	00 00	523.14	09/30/13	0.00	523.14	0.00%	09/25/2013
002718	RMM, FSU-I 000	09/25/13	00 00	523.14	09/30/13	0.00	523.14	0.00%	09/25/2013
002722	RMM, OCHM-A, SINGLE 000	09/25/13	00 00	5,819.08	09/30/13	0.00	5,819.08	0.00%	09/25/2013
002723	RMM, PDU-T5 000	09/25/13	00 00	1,251.61	09/30/13	0.00	1,251.61	0.00%	09/25/2013
002724	RMM, PDU-T5 000	09/25/13	00 00	1,251.61	09/30/13	0.00	1,251.61	0.00%	09/25/2013
002740	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002741	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002742	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002743	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002744	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002745	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002746	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002747	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002751	TUNABLE EFEC TXPIBP, CH 49-56 000	09/25/13	00 00	7,501.44	09/30/13	0.00	7,501.44	0.00%	09/25/2013
002753	TUNABLE EFEC TXPIBP, CH 49-56 000	09/25/13	00 00	7,501.44	09/30/13	0.00	7,501.44	0.00%	09/25/2013
002757	TUNABLE TXPIBP WITH QUAD, CH 129-136								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
	000	09/25/13	00 00	7,199.85	09/30/13	0.00	7,199.85	0.00%	09/25/2013
002758	TUNABLE TXPIBP WITH QUAD, CH 145-152								
	000	09/25/13	00 00	7,199.85	09/30/13	0.00	7,199.85	0.00%	09/25/2013
002759	TUNABLE TXPIBP WITH QUAD, CH 161-168								
	000	09/25/13	00 00	7,199.85	09/30/13	0.00	7,199.85	0.00%	09/25/2013
002760	TUNABLE TXPIBP WITH QUAD, CH 169-176								
	000	09/25/13	00 00	7,199.85	09/30/13	0.00	7,199.85	0.00%	09/25/2013
002765	8RU SHELF								
	000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002768	8RU SHELF								
	000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002769	8RU SHELF								
	000	09/25/13	00 00	3,605.34	09/30/13	0.00	3,605.34	0.00%	09/25/2013
002772	8RU SHELF CONTROLLER (CM8)								
	000	09/25/13	00 00	2,042.51	09/30/13	0.00	2,042.51	0.00%	09/25/2013
002773	8RU SHELF CONTROLLER (CM8)								
	000	09/25/13	00 00	2,042.51	09/30/13	0.00	2,042.51	0.00%	09/25/2013
002775	AMPLIFIER SHELF CONTROLLER								
	000	09/25/13	00 00	1,094.31	09/30/13	0.00	1,094.31	0.00%	09/25/2013
002777	EXPANSION MODULE, ES SE10C								
	000	09/25/13	00 00	6,909.15	09/30/13	0.00	6,909.15	0.00%	09/25/2013
002781	OC192 TUNABLE EFEC TXPIBP, CH 97-104								
	000	09/25/13	00 00	7,501.44	09/30/13	0.00	7,501.44	0.00%	09/25/2013
002791	PIU, 8RU ALARMS								
	000	09/25/13	00 00	290.79	09/30/13	0.00	290.79	0.00%	09/25/2013
002792	PIU, 8RU ALARMS								
	000	09/25/13	00 00	290.79	09/30/13	0.00	290.79	0.00%	09/25/2013
002794	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-								
	000	09/25/13	00 00	3,160.38	09/30/13	0.00	3,160.38	0.00%	09/25/2013
002795	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-								
	000	09/25/13	00 00	3,160.38	09/30/13	0.00	3,160.38	0.00%	09/25/2013
002796	PIU, EDFA OPTICAL AMPILFIER, 30 DB, EOA-								
	000	09/25/13	00 00	3,236.07	09/30/13	0.00	3,236.07	0.00%	09/25/2013
002797	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1								
	000	09/25/13	00 00	1,606.61	09/30/13	0.00	1,606.61	0.00%	09/25/2013
002798	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1								
	000	09/25/13	00 00	1,606.61	09/30/13	0.00	1,606.61	0.00%	09/25/2013
002799	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1								
	000	09/25/13	00 00	1,606.61	09/30/13	0.00	1,606.61	0.00%	09/25/2013
002821	RMM, APM (ES DESIGN), 2RU								
	000	09/25/13	00 00	2,481.26	09/30/13	0.00	2,481.26	0.00%	09/25/2013
002823	RMM, FSU-I								
	000	09/25/13	00 00	523.14	09/30/13	0.00	523.14	0.00%	09/25/2013
002824	RMM, FSU-I								
	000	09/25/13	00 00	523.14	09/30/13	0.00	523.14	0.00%	09/25/2013
002829	RMM, PDU-T5								
	000	09/25/13	00 00	1,251.61	09/30/13	0.00	1,251.61	0.00%	09/25/2013
002830	RMM, PDU-T5								
	000	09/25/13	00 00	1,251.61	09/30/13	0.00	1,251.61	0.00%	09/25/2013
002846	SHELF FAN 8 RU SHELF (5 / SHELF)								
	000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002847	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002848	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002849	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002850	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002851	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002852	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002853	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	00 00	712.29	09/30/13	0.00	712.29	0.00%	09/25/2013
002857	TUNABLE EFEC TXPIIBP, CH 49-56 000	09/25/13	00 00	7,501.44	09/30/13	0.00	7,501.44	0.00%	09/25/2013
002859	TUNABLE EFEC TXPIIBP, CH 49-56 000	09/25/13	00 00	7,501.44	09/30/13	0.00	7,501.44	0.00%	09/25/2013
002863	TUNABLE TXPIIBP WITH QUAD, CH 129-136 000	09/25/13	00 00	7,199.85	09/30/13	0.00	7,199.85	0.00%	09/25/2013
002864	TUNABLE TXPIIBP WITH QUAD, CH 145-152 000	09/25/13	00 00	7,199.85	09/30/13	0.00	7,199.85	0.00%	09/25/2013
002865	TUNABLE TXPIIBP WITH QUAD, CH 161-168 000	09/25/13	00 00	7,199.85	09/30/13	0.00	7,199.85	0.00%	09/25/2013
002866	TUNABLE TXPIIBP WITH QUAD, CH 169-176 000	09/25/13	00 00	7,199.85	09/30/13	0.00	7,199.85	0.00%	09/25/2013
002343	AC100 MSA Module, Engineering Sample 000	07/12/12	00 00	36,100.00	09/30/13	9,025.00	27,075.00	25.00%	09/23/2013
002511	AC100-LB0 NRZ L-Band Modules 000	07/03/13	00 00	35,000.00	07/31/13	0.00	35,000.00	0.00%	07/03/2013
002508	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/27/13	00 00	1,878.14	06/30/13	0.00	1,878.14	0.00%	06/27/2013
002509	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/27/13	00 00	1,878.14	06/30/13	0.00	1,878.14	0.00%	06/27/2013
000292	HIGH SPEED BOUNDARY SCAN CONTROLLER 000	05/16/01	00 00	8,551.75	10/31/12	8,551.75	0.00	100.00%	10/11/2012
000296	DAQ PAD-6508 96 BIT DIGITAL I/O 000	04/19/01	00 00	1,313.78	10/31/12	1,313.78	0.00	100.00%	10/11/2012
000334	CUSTOM MACHINING LEAD FORM TOOL & PRESS 000	06/20/01	00 00	16,887.00	10/31/12	16,887.00	0.00	100.00%	10/11/2012
001204	P.O. 12033 (P.O. 11446) 000	05/30/02	00 00	1,809.37	10/31/12	1,809.37	0.00	100.00%	10/11/2012
001258	P/N 11959 LS4006 SCANNER WITH PS2 KEYBOARD WEDGE CABLE 000	05/31/02	00 00	2,456.50	10/31/12	2,456.50	0.00	100.00%	10/11/2012
001531	PART NO. 754-7570 10K 10 TURN POT 000	05/29/03	00 00	16,561.12	10/31/12	16,561.12	0.00	100.00%	10/11/2012
001546	FAB REGEN MAIN TEST 000	05/29/03	00 00	5,816.91	10/31/12	5,816.91	0.00	100.00%	10/11/2012
001628	Asset 101753 - Shipping & Insurance Charges 000	04/01/06	00 00	149.95	10/31/12	149.95	0.00	100.00%	10/11/2012
001642	GNUBI TRANSMITTER EPX-3000								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
	000	06/30/06	00 00	20,035.00	10/31/12	20,035.00	0.00	100.00%	10/11/2012
001876	Material for XP Test Stand Duplication in NJ								
	000	12/11/08	00 00	846.00	10/31/12	846.00	0.00	100.00%	10/11/2012
001884	QTY 2 PN: J1520AC UNIV SHELF RACK								
	000	12/11/08	00 00	420.00	10/31/12	420.00	0.00	100.00%	10/11/2012
001889	Materials for XP Test Stand dupl in NJ								
	000	12/02/08	00 00	948.48	10/31/12	948.48	0.00	100.00%	10/11/2012
001894	2.0 Rack cabinet for transponder test stand dupl								
	000	01/06/09	00 00	2,710.00	10/31/12	2,710.00	0.00	100.00%	10/11/2012
001898	Material for XP Test Stand Duplication in NJ								
	000	01/16/09	00 00	10,581.73	10/31/12	10,581.73	0.00	100.00%	10/11/2012
001899	Material for XP Test Stand Duplication in NJ								
	000	01/16/09	00 00	13,795.55	10/31/12	13,795.55	0.00	100.00%	10/11/2012
001900	Material for XP Test Stand Duplication in NJ								
	000	01/16/09	00 00	865.55	10/31/12	865.55	0.00	100.00%	10/11/2012
001901	Material for XP Test Stand Duplication in NJ								
	000	01/16/09	00 00	15,764.30	10/31/12	15,764.30	0.00	100.00%	10/11/2012
001902	Material for XP Test Stand Duplication in NJ								
	000	01/16/09	00 00	15,764.30	10/31/12	15,764.30	0.00	100.00%	10/11/2012
001903	2.0 Rack cabinet transponder test stand dupl for NJ								
	000	01/06/09	00 00	2,710.00	10/31/12	2,710.00	0.00	100.00%	10/11/2012
001904	Material for XP Test Stand Duplication in NJ								
	000	01/16/09	00 00	10,581.80	10/31/12	10,581.80	0.00	100.00%	10/11/2012
001905	Material for XP Test Stand Duplication in NJ								
	000	01/16/09	00 00	13,795.55	10/31/12	13,795.55	0.00	100.00%	10/11/2012
001906	Material for XP Test Stand Duplication in NJ								
	000	01/16/09	00 00	865.55	10/31/12	865.55	0.00	100.00%	10/11/2012
001925	Anritsu Tester for transponder test stand								
	000	03/31/08	00 00	15,500.00	10/31/12	15,500.00	0.00	100.00%	10/11/2012
001947	XP Test Stand								
	000	08/11/09	00 00	6,289.65	10/31/12	3,983.45	2,306.20	63.33%	10/11/2012
000457	AUCTION								
	000	07/30/01	00 00	9,582.56	10/31/12	9,582.56	0.00	100.00%	10/11/2012
000474	P.O. 3752								
	000	08/29/01	00 00	8,320.46	10/31/12	8,320.46	0.00	100.00%	10/11/2012
000920	AUCTION								
	000	12/31/01	00 00	41,586.00	10/31/12	41,586.00	0.00	100.00%	10/11/2012
001260	P.O. 4292								
	000	06/03/02	00 00	10,000.00	10/31/12	10,000.00	0.00	100.00%	10/11/2012
000919	AUCTION								
	000	12/31/01	00 00	44,831.00	10/31/12	44,831.00	0.00	100.00%	10/11/2012
001907	Material for XP Stand duplication								
	000	02/18/09	00 00	4,800.00	10/31/12	4,800.00	0.00	100.00%	10/11/2012
001908	Material for XP Stand duplication								
	000	02/18/09	00 00	8,400.00	10/31/12	8,400.00	0.00	100.00%	10/11/2012
001909	Precision Variable Attenuator (8)								
	000	02/18/09	00 00	9,600.00	10/31/12	9,600.00	0.00	100.00%	10/11/2012
000458	AUCTION								
	000	07/30/01	00 00	10,564.93	10/31/12	10,564.93	0.00	100.00%	10/11/2012
000921	AUCTION								
	000	12/31/01	00 00	7,962.95	10/31/12	7,962.95	0.00	100.00%	10/11/2012

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002390	Agilent 8166A Lightwave Multichannel System - Chassis 000	09/17/12	00 00	3,950.00	09/30/12	0.00	3,950.00	0.00%	09/17/2012
000298	POOL TABLE 000	11/28/00	00 00	3,082.96	06/30/12	3,082.96	0.00	100.00%	06/26/2012
000280	SPECTRUM ANALYSER 000	07/15/99	00 00	9,565.94	02/29/12	9,565.94	0.00	100.00%	02/22/2012
001987	OSA's for ASTEC/ARTEK 000	05/20/11	00 00	33,154.00	05/31/11	0.00	33,154.00	0.00%	05/20/2011
000443	81633A OPTICAL POWER SENSOR MODULE 000	07/30/01	00 00	4,341.95	03/31/11	4,341.95	0.00	100.00%	03/30/2011
001195	MODEL 8164AR MAINFRAME RECONDITIONED 000	04/30/02	00 00	5,674.04	03/31/11	5,674.04	0.00	100.00%	03/30/2011
000442	81682A OPTION 003 BUILT-IN ATTENUATOR 000	07/30/01	00 00	6,512.92	02/28/11	6,512.92	0.00	100.00%	02/15/2011
001098	NETAPP 760 DISK TRAY - AS PER QUOTE 000	04/25/02	00 00	25,662.75	09/30/10	25,662.75	0.00	100.00%	09/14/2010
001433	Sun Enterprise Server-Bill of Sales March 6 2001 000	03/06/01	00 00	55,207.50	09/30/10	55,207.50	0.00	100.00%	09/14/2010
001431	SVGA Multimedia Projector 000	11/01/00	00 00	4,233.59	09/30/10	4,233.59	0.00	100.00%	09/09/2010
001432	Die Location 000	12/13/00	00 00	3,900.00	09/30/10	3,900.00	0.00	100.00%	09/09/2010
001434	Computer 000	03/14/01	00 00	4,675.00	09/30/10	4,675.00	0.00	100.00%	09/09/2010
001435	Die Location 000	03/31/01	00 00	3,900.00	09/30/10	3,900.00	0.00	100.00%	09/09/2010
001451	512MB Memory 50ns DRAM Expansion 000	10/24/00	00 00	1,833.22	09/30/10	1,833.22	0.00	100.00%	09/09/2010
002440	AscenLink 700A series, WAN Load Balance Device 000	03/01/13	00 00	598.50	12/31/16	598.50	0.00	100.00%	
002441	AscenFlow M2000A series, Bandwidth QoS Device 000	03/01/13	00 00	1,710.00	12/31/16	1,710.00	0.00	100.00%	
000285	OSW MODULE/10 SLOT RACKMOUNT MAINFRAME 000	05/07/01	00 00	20,290.60	12/31/16	20,290.60	0.00	100.00%	
000286	OSW MODULE 000	05/11/01	00 00	4,494.75	12/31/16	4,494.75	0.00	100.00%	
000287	ECL MODULES/OPTICAL ATTENUATOR/PWR METER 000	05/11/01	00 00	133,573.64	12/31/16	133,573.64	0.00	100.00%	
000288	0-60 V 600 WATT POWER SUPPLY (4) 000	04/25/01	00 00	2,048.31	12/31/16	2,048.31	0.00	100.00%	
000289	0-60 V 600 WATT POWER SUPPLY 000	04/25/01	00 00	2,048.31	12/31/16	2,048.31	0.00	100.00%	
000290	0-60 V 600 WATT POWER SUPPLY 000	04/25/01	00 00	2,048.31	12/31/16	2,048.31	0.00	100.00%	
000291	0-60 V 600 WATT POWER SUPPLY 000	04/25/01	00 00	2,048.30	12/31/16	2,048.30	0.00	100.00%	
000293	S BANK AWG 100 GHZ SPACING 000	05/17/01	00 00	18,959.99	12/31/16	18,959.99	0.00	100.00%	
000294	CABLE ASSY 000	04/09/01	00 00	334.75	12/31/16	334.75	0.00	100.00%	
000295	TEST INSTRUMENTS-CABLE								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
000360	000	03/31/01	00 00	1,241.41	12/31/16	1,241.41	0.00	100.00%	
	S-BAND DFBS (20)								
000361	000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
	S-BAND DFBS (20)								
000362	000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
	S-BAND DFBS (20)								
000363	000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
	S-BAND DFBS (20)								
000364	000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
	S-BAND DFBS (20)								
000365	000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
	S-BAND DFBS (20)								
000366	000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
	S-BAND DFBS (20)								
000381	000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
	S-BAND DFBS (20)								
000382	000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
	S-BAND DFBS (20)								
000383	000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
	S-BAND DFBS (20)								
000384	000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
	S-BAND DFBS (20)								
000385	000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
	S-BAND DFBS (20)								
000386	000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
	S-BAND DFBS (20)								
000391	000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
	S-BAND DFBS (2)								
000410	000	06/13/01	00 00	8,313.60	12/31/16	8,313.60	0.00	100.00%	
	S-BAND DFBS (24)								
000411	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000412	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000413	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000414	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000415	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000416	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000913	000	12/31/01	00 00	3,231.26	12/31/16	3,231.26	0.00	100.00%	
	METRO 24 X 72 SHELF								
000937	000	01/31/02	00 00	34,577.28	12/31/16	34,577.28	0.00	100.00%	
	8000 MODULAR CONTROLLER MAINFRAME								
000938	000	01/31/02	00 00	4,748.84	12/31/16	4,748.84	0.00	100.00%	
	OGS236 GS FRAME 26X12X 84 23 EIA WIDE								
000942	000	01/31/02	00 00	1,994.46	12/31/16	1,994.46	0.00	100.00%	
	OGS236 GS FRAME 26X12X 84 23 EIA WIDE								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
000961	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	01/31/02	00 00	4,204.29	12/31/16	4,204.29	0.00	100.00%	
000962	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	01/31/02	00 00	4,204.29	12/31/16	4,204.29	0.00	100.00%	
000963	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	01/31/02	00 00	4,204.29	12/31/16	4,204.29	0.00	100.00%	
000964	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	01/31/02	00 00	4,204.29	12/31/16	4,204.29	0.00	100.00%	
000965	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	01/31/02	00 00	4,204.29	12/31/16	4,204.29	0.00	100.00%	
000966	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	01/31/02	00 00	4,204.29	12/31/16	4,204.29	0.00	100.00%	
000967	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	01/31/02	00 00	4,204.29	12/31/16	4,204.29	0.00	100.00%	
000968	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	01/31/02	00 00	4,204.25	12/31/16	4,204.25	0.00	100.00%	
000969	RACK-MOUNT MAIN FRAME FOR DFB-LD LASER SOURCES (3% DISCOUNT)								
	000	01/31/02	00 00	3,806.55	12/31/16	3,806.55	0.00	100.00%	
000970	RACK-MOUNT MAIN FRAME FOR DFB-LD LASER SOURCES (3% DISCOUNT)								
	000	01/31/02	00 00	3,806.55	12/31/16	3,806.55	0.00	100.00%	
000971	RACK-MOUNT MAIN FRAME FOR DFB-LD LASER SOURCES (3% DISCOUNT)								
	000	01/31/02	00 00	3,806.55	12/31/16	3,806.55	0.00	100.00%	
000972	RACK-MOUNT MAIN FRAME FOR DFB-LD LASER SOURCES (3% DISCOUNT)								
	000	01/31/02	00 00	3,806.55	12/31/16	3,806.55	0.00	100.00%	
000973	RACK-MOUNT MAIN FRAME FOR DFB-LD LASER SOURCES (3% DISCOUNT)								
	000	01/31/02	00 00	3,806.55	12/31/16	3,806.55	0.00	100.00%	
000974	RACK-MOUNT MAIN FRAME FOR DFB-LD LASER SOURCES (3% DISCOUNT)								
	000	01/31/02	00 00	3,806.55	12/31/16	3,806.55	0.00	100.00%	
000976	SBA LASER BED-OF-NAIIS TEST FIXTURE								
	000	01/31/02	00 00	3,133.80	12/31/16	3,133.80	0.00	100.00%	
000981	2FT. - FC/APC TO LC/APC SINGLE MODE FIBER - 1.6MM PATCH CABLE WITH 90 DEGREE BOO								
	000	02/28/02	00 00	3,085.12	12/31/16	3,085.12	0.00	100.00%	
000984	LAB TEST CONFIGURATION OF (4) AWGDS & (1) COUPLER								
	000	02/28/02	00 00	31,727.12	12/31/16	31,727.12	0.00	100.00%	
000986	AT-E3634A POWER SUPPLY WITH REMOTE SENSE AND HPIB CONTROL								
	000	02/28/02	00 00	1,124.47	12/31/16	1,124.47	0.00	100.00%	
000988	763061-005 (X2 GPIB CABLEDOUBLE-SHIELDEDSHIELDED PLUG/RECEPTACLES0.5 M)								
	000	02/28/02	00 00	1,713.19	12/31/16	1,713.19	0.00	100.00%	
000996	AQ6317B - OPTICAL SPECTRUM ANALYZER								
	000	03/22/02	00 00	24,993.77	12/31/16	24,993.77	0.00	100.00%	
000997	AQ8201-31 - ATTENUATOR MODULE								
	000	03/22/02	00 00	2,385.03	12/31/16	2,385.03	0.00	100.00%	
000998	AQ8201-412 - DUAL 1X2 OSW MODULE								
	000	03/22/02	00 00	1,600.91	12/31/16	1,600.91	0.00	100.00%	
000999	AQ8201-418 - 1X8 OSW MODULE								
	000	03/22/02	00 00	2,646.41	12/31/16	2,646.41	0.00	100.00%	
001000	AQ8201A - RACKMOUNT MAINFRAME								
	000	03/22/02	00 00	3,781.19	12/31/16	3,781.19	0.00	100.00%	
001014	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	03/22/02	00 00	4,206.71	12/31/16	4,206.71	0.00	100.00%	
001015	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001016	000	03/22/02	00 00	4,206.71	12/31/16	4,206.71	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001017	000	03/22/02	00 00	4,206.71	12/31/16	4,206.71	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001018	000	03/22/02	00 00	4,206.69	12/31/16	4,206.69	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001019	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001020	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001021	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001022	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001023	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001024	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001025	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001026	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001027	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001028	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001029	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001030	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001031	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001032	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001033	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001034	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001035	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001036	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001037	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001038	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001039	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001040	000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001041	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001042	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001043	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001044	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001045	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001046	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001047	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001048	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001049	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001050	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001051	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001052	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001053	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001054	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001055	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001056	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001057	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001058	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001059	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001060	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001061	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001062	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001063	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001064	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001065	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	
001086	AQ8201-855 3X SPLITTER/COUPLER MODULE (50:50)	03/22/02	00 00	4,200.10	12/31/16	4,200.10	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001087	000	04/25/02	00 00	4,135.50	12/31/16	4,135.50	0.00	100.00%	
	AQ8201-891 3X SPLITTER/COUPLER MODULE (90:10)								
001088	000	04/25/02	00 00	1,683.31	12/31/16	1,683.31	0.00	100.00%	
	MODEL G0004 CLOCK GENERATOR								
001089	000	04/25/02	00 00	3,413.48	12/31/16	3,413.48	0.00	100.00%	
	MODEL G0014-AC AC CHASSIS W/EPX000 CPU								
001090	000	04/25/02	00 00	2,004.74	12/31/16	2,004.74	0.00	100.00%	
	MODEL G0030-1322S OC-192 RECEIVER MODULE								
001091	000	04/25/02	00 00	32,509.29	12/31/16	32,509.29	0.00	100.00%	
	80C09 OPTICAL MODULE PLUG-IN 9.953/10.709 GBIT/S								
001094	000	04/25/02	00 00	31,965.01	12/31/16	31,965.01	0.00	100.00%	
	AQ6317B OPTICAL SPECTRUM ANALYZER								
001095	000	04/25/02	00 00	24,959.96	12/31/16	24,959.96	0.00	100.00%	
	AQ8201-414 1 X 4 OSW MODULE								
001096	000	04/25/02	00 00	2,260.42	12/31/16	2,260.42	0.00	100.00%	
	AQ8201-422 DUAL 2X2 OSW MODULE								
001097	000	04/25/02	00 00	1,876.08	12/31/16	1,876.08	0.00	100.00%	
	CSA8000 COMMUNICATIONS SIGNAL ANALYZER MAINFRAME QOUTE:MP988605								
001099	000	04/25/02	00 00	12,285.77	12/31/16	12,285.77	0.00	100.00%	
	AQ6140 MULTI-WAVELENGTH METER (DEMO)								
001104	000	04/25/02	00 00	15,238.90	12/31/16	15,238.90	0.00	100.00%	
	CSA8000B 1R RACKMOUNT KIT FOR CSAS								
001105	000	04/25/02	00 00	890.95	12/31/16	890.95	0.00	100.00%	
	80C09 OPTICAL MODULE PLUG-IN 9.953/10.709 GBIT/S								
001106	000	04/25/02	00 00	31,965.01	12/31/16	31,965.01	0.00	100.00%	
	CIF24-05M DELUXE IEEE-488 CABLE 0.5M								
001107	000	04/25/02	00 00	2,664.53	12/31/16	2,664.53	0.00	100.00%	
	BWC-SLD-10 BROADBAND OPTICAL SOURCE								
001108	000	04/25/02	00 00	11,952.32	12/31/16	11,952.32	0.00	100.00%	
	CSA8000 COMMUNICATIONS SIGNAL ANALYZER MAINFRAME QOUTE:MP988605								
001110	000	04/25/02	00 00	10,398.26	12/31/16	10,398.26	0.00	100.00%	
	33120A FUNCTION GENERATOR								
001111	000	04/25/02	00 00	3,496.55	12/31/16	3,496.55	0.00	100.00%	
	34401A MULTIMETER								
001112	000	04/25/02	00 00	4,272.95	12/31/16	4,272.95	0.00	100.00%	
	53131A FREQUENCY COUNTER								
001113	000	04/25/02	00 00	1,748.27	12/31/16	1,748.27	0.00	100.00%	
	54621A OSCILLOSCOPE								
001114	000	04/25/02	00 00	2,430.26	12/31/16	2,430.26	0.00	100.00%	
	AGILENT 81635A QUOTATION 24F0001-16697 01 OPTICAL POWER SENSOR MODULE (DUAL CH)								
001115	000	04/25/02	00 00	4,199.02	12/31/16	4,199.02	0.00	100.00%	
	FC/APC 4 METER PIGTAIL WITH 900UM JACKET								
001116	000	04/25/02	00 00	5,077.41	12/31/16	5,077.41	0.00	100.00%	
	QOUTE#:1-5AY90 SMARTBITS SMB-200 WITH 2 ML7710 CARDS								
001117	000	04/25/02	00 00	10,564.28	12/31/16	10,564.28	0.00	100.00%	
	AGILENT 8164AR RMKT LIGHTWAVE MEASUREMENT SYS.MAINFRAME FOR MODULAR TUNABLE LAS								
001118	000	04/25/02	00 00	4,728.36	12/31/16	4,728.36	0.00	100.00%	
	MODEL G0074-0L1S OC-192 TRANSMITTER MSA LR-1 OPTION; 1310NM +6 DBM								
001121	000	04/25/02	00 00	27,062.50	12/31/16	27,062.50	0.00	100.00%	
	ORDER NUMBER 0005460 - BED OF NAILS FIXTURE FOR DFA-LSR FUNCTIONAL TEST.								
	000	04/30/02	00 00	4,287.50	12/31/16	4,287.50	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001126	AQ8201-03 2 SLOT DISPLAY CONTROLLER 000	04/25/02	00 00	1,851.08	12/31/16	1,851.08	0.00	100.00%	
001127	AQ8201-03 2 SLOT DISPLAY CONTROLLER 000	04/25/02	00 00	1,851.07	12/31/16	1,851.07	0.00	100.00%	
001128	AQ8201-31 ATTENUATION MODULE (DEMO) 000	04/25/02	00 00	2,463.23	12/31/16	2,463.23	0.00	100.00%	
001129	AQ8201-31 ATTENUATION MODULE (DEMO) 000	04/25/02	00 00	2,463.23	12/31/16	2,463.23	0.00	100.00%	
001130	AQ8201-31 ATTENUATION MODULE (DEMO) 000	04/25/02	00 00	2,463.23	12/31/16	2,463.23	0.00	100.00%	
001131	AQ8201-31 ATTENUATION MODULE (DEMO) 000	04/25/02	00 00	2,463.23	12/31/16	2,463.23	0.00	100.00%	
001132	AQ8201-31 ATTENUATION MODULE (DEMO) 000	04/25/02	00 00	2,463.22	12/31/16	2,463.22	0.00	100.00%	
001133	AQ8201-855 3X SPLITTER/COUPLER MODULE (50:50) (DEMO) 000	04/25/02	00 00	1,407.25	12/31/16	1,407.25	0.00	100.00%	
001134	AQ8201-855 3X SPLITTER/COUPLER MODULE (50:50) (DEMO) 000	04/25/02	00 00	1,407.25	12/31/16	1,407.25	0.00	100.00%	
001135	AQ8201-891 3X SPLITTER/COUPLER MODULE (90:10) (DEMO) 000	04/25/02	00 00	1,407.25	12/31/16	1,407.25	0.00	100.00%	
001136	AQ8201-891 3X SPLITTER/COUPLER MODULE (90:10) (DEMO) 000	04/25/02	00 00	1,407.25	12/31/16	1,407.25	0.00	100.00%	
001137	AQ8201-891 3X SPLITTER/COUPLER MODULE (90:10) (DEMO) 000	04/25/02	00 00	1,407.25	12/31/16	1,407.25	0.00	100.00%	
001138	AQ8201-891 3X SPLITTER/COUPLER MODULE (90:10) (DEMO) 000	04/25/02	00 00	1,407.25	12/31/16	1,407.25	0.00	100.00%	
001139	E3631A POWER SUPPLY TRIPLE OUTPUT 000	04/25/02	00 00	1,142.58	12/31/16	1,142.58	0.00	100.00%	
001140	E3631A POWER SUPPLY TRIPLE OUTPUT 000	04/25/02	00 00	1,142.58	12/31/16	1,142.58	0.00	100.00%	
001141	E3631A POWER SUPPLY TRIPLE OUTPUT 000	04/25/02	00 00	1,142.58	12/31/16	1,142.58	0.00	100.00%	
001142	E3631A POWER SUPPLY TRIPLE OUTPUT 000	04/25/02	00 00	1,142.57	12/31/16	1,142.57	0.00	100.00%	
001144	AQ8201-21 OPM MODULE 000	04/30/02	00 00	4,483.72	12/31/16	4,483.72	0.00	100.00%	
001145	AQ8203 HALF SIZE FRAME 000	04/30/02	00 00	2,706.00	12/31/16	2,706.00	0.00	100.00%	
001146	FV-400 MICROSCOPE HEAD 000	04/30/02	00 00	1,079.93	12/31/16	1,079.93	0.00	100.00%	
001156	AQ8201-21 OPM MODULE 000	04/30/02	00 00	4,483.72	12/31/16	4,483.72	0.00	100.00%	
001157	AQ8201-21 OPM MODULE 000	04/30/02	00 00	4,483.72	12/31/16	4,483.72	0.00	100.00%	
001158	AQ8201-21 OPM MODULE 000	04/30/02	00 00	4,483.72	12/31/16	4,483.72	0.00	100.00%	
001159	AQ8201-21 OPM MODULE 000	04/30/02	00 00	4,483.72	12/31/16	4,483.72	0.00	100.00%	
001160	AQ8201-21 OPM MODULE 000	04/30/02	00 00	4,483.72	12/31/16	4,483.72	0.00	100.00%	
001161	AQ8201-21 OPM MODULE								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001162	000	04/30/02	00 00	4,483.72	12/31/16	4,483.72	0.00	100.00%	
	AQ8201-21 OPM MODULE								
001163	000	04/30/02	00 00	4,483.72	12/31/16	4,483.72	0.00	100.00%	
	AQ8201-21 OPM MODULE								
001164	000	04/30/02	00 00	4,483.68	12/31/16	4,483.68	0.00	100.00%	
	BUD POS-194-S POWER OUTLET STRIP								
001165	000	04/25/02	00 00	3,284.93	12/31/16	3,284.93	0.00	100.00%	
	QOUTE: X020327A DOUBLE BAY TEST STATION RACKS WITH WORK SURFACE.								
001178	000	04/30/02	00 00	13,680.57	12/31/16	13,680.57	0.00	100.00%	
	AQ6317B OPTICAL SPECTRUM ANALYZER								
001180	000	04/30/02	00 00	26,088.25	12/31/16	26,088.25	0.00	100.00%	
	AQ8201-412 DUAL 1X2 OSW MODULE								
001181	000	04/30/02	00 00	1,753.65	12/31/16	1,753.65	0.00	100.00%	
	AQ8201-418 1X8 SWITCH MODULE								
001182	000	04/30/02	00 00	2,890.28	12/31/16	2,890.28	0.00	100.00%	
	AQ8201-818 1X8 SPLITTER/COUPLER MODULE								
001183	000	04/30/02	00 00	1,547.98	12/31/16	1,547.98	0.00	100.00%	
	AQ8201-891 3X SPLITTER/COUPLER (90/10)								
001184	000	04/30/02	00 00	1,547.98	12/31/16	1,547.98	0.00	100.00%	
	CUSTOM PRESS FOR LASER LEAD PREP WITH TWO SET OF NEST								
001186	000	04/30/02	00 00	8,442.00	12/31/16	8,442.00	0.00	100.00%	
	EYBS-3026 BROADBAND SOURCE								
001189	000	04/30/02	00 00	39,500.00	12/31/16	39,500.00	0.00	100.00%	
	AGILENT 81642AR HIGH POWER TUNABLE LASER MODULE1600 NM								
001198	000	04/30/02	00 00	22,732.50	12/31/16	22,732.50	0.00	100.00%	
	AQ6317C OSA (NEW RELEASE)								
001199	000	04/30/02	00 00	32,464.18	12/31/16	32,464.18	0.00	100.00%	
	AQ8201-31 ATTN MODULE								
001200	000	04/30/02	00 00	2,706.25	12/31/16	2,706.25	0.00	100.00%	
	AQ8201-31 ATTN MODULE								
001201	000	04/30/02	00 00	2,706.25	12/31/16	2,706.25	0.00	100.00%	
	AQ8201-31 ATTN MODULE								
001202	000	04/30/02	00 00	2,706.25	12/31/16	2,706.25	0.00	100.00%	
	AQ8201-31 ATTN MODULE								
001203	000	04/30/02	00 00	2,706.25	12/31/16	2,706.25	0.00	100.00%	
	AQ8201-31 ATTN MODULE								
001215	000	04/30/02	00 00	2,706.24	12/31/16	2,706.24	0.00	100.00%	
	81482B TUNABLE LASER MODULE FOR THE 81641370-1 LIGHTWAVE MEASUREMENT SYSTEM.								
001216	000	05/31/02	00 00	38,180.86	12/31/16	38,180.86	0.00	100.00%	
	81635A OPTICAL POWER SENSOR MODULE (DUAL CH.) FOR 8163 LIGHTWAVE MULTIMETER.								
001217	000	05/31/02	00 00	4,199.02	12/31/16	4,199.02	0.00	100.00%	
	8164A MAINFRAME FOR THE MODULAR TUNABLE LASER.ONE SLOT FOR 81480A/81640A/816								
001238	000	05/31/02	00 00	8,511.05	12/31/16	8,511.05	0.00	100.00%	
	AQ8201-418 1X8 OSW MODULE OSW MODULE								
001239	000	05/31/02	00 00	2,942.58	12/31/16	2,942.58	0.00	100.00%	
	AQ8201A MAINFRAME								
001241	000	05/31/02	00 00	2,499.33	12/31/16	2,499.33	0.00	100.00%	
	P/N JFALASMG2.6F (2FT. 6IN. FC/APC TO LC/APC SINGLE MODE FIBER - 1.6MM PATCH CA								
001242	000	05/31/02	00 00	10,012.78	12/31/16	10,012.78	0.00	100.00%	
	P/N 33A-181-120L001 HYBRID FIBER OPTIC PATCH ASSEMBLY.								
	000	05/31/02	00 00	1,019.92	12/31/16	1,019.92	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001244	P/N 500-5341BE SINGLE BAY 52.5X19X30 WITH QSN SIDES PANEL ASSY. 000	05/31/02	00 00	3,198.36	12/31/16	3,198.36	0.00	100.00%	
001245	P/N MPC-1-FC-APC (MOTORIZED POLARIZATION CONTROLLER WITH FC/APC OPTICAL INTERFAC 000	05/31/02	00 00	7,855.00	12/31/16	7,855.00	0.00	100.00%	
001247	8164AR RMKT LIGHTWAVE MEASUREMENT SYS. MAINFRAME. REF. QUOTE 24F0001-26764 01 000	05/31/02	00 00	5,844.21	12/31/16	5,844.21	0.00	100.00%	
001250	MODEL # MPC-1-FC-APC MOTORIZED POLARIZATION CONTROLLER 000	05/31/02	00 00	5,101.94	12/31/16	5,101.94	0.00	100.00%	
001251	ANDO MODEL AQ8201-418 1X8 OWS MODULE. REF QUOTE NUMBER 061902MH-02 000	05/31/02	00 00	2,893.52	12/31/16	2,893.52	0.00	100.00%	
001253	MODEL # MPC-1-FC-APC MOTORIZED POLARIZATION CONTROLLER 000	05/31/02	00 00	2,551.66	12/31/16	2,551.66	0.00	100.00%	
001254	REF. QUOTE 061402MH-02 MODEL # AQ8201-422 DUAL 2X2 OSW MODULE-DEMO 000	05/31/02	00 00	2,311.13	12/31/16	2,311.13	0.00	100.00%	
001256	LEAD FORM TOOL STACK INCLUDING CENTER STEEL LEAD BLOCK H PIECE - NO FORMING OR 000	05/31/02	00 00	1,856.50	12/31/16	1,856.50	0.00	100.00%	
001257	81642AR OPT. 072 (HIGH POWER TUNABLE LASER MODULE 1600NM PMF ANGLED CONTACT O 000	05/31/02	00 00	28,578.00	12/31/16	28,578.00	0.00	100.00%	
001263	AQ8201-21 OPM MODULE 000	05/31/02	00 00	4,483.72	12/31/16	4,483.72	0.00	100.00%	
001264	AQ8201-21 OPM MODULE 000	05/31/02	00 00	4,483.71	12/31/16	4,483.71	0.00	100.00%	
001298	AQ8201-412 DUAL 1X2 OSW MODULE 000	05/31/02	00 00	1,780.08	12/31/16	1,780.08	0.00	100.00%	
001299	AQ8201-412 DUAL 1X2 OSW MODULE 000	05/31/02	00 00	1,780.08	12/31/16	1,780.08	0.00	100.00%	
001319	P/N JFAFA1.6SM1M (SINGLE MODE FIBER 9UM CORE 125UM CLADDING) FC/APC - FC/APC 000	07/30/02	00 00	1,953.57	12/31/16	1,953.57	0.00	100.00%	
001323	81636BR FAST OPTICAL POWER SENSOR. REF. QUOTE 24F0001-26764 01 000	07/30/02	00 00	1,704.94	12/31/16	1,704.94	0.00	100.00%	
001330	AQ8021-13E TUNABLE LASER 000	07/30/02	00 00	22,624.25	12/31/16	22,624.25	0.00	100.00%	
001332	AQ8021-13E TUNABLE LASER 000	07/30/02	00 00	22,624.25	12/31/16	22,624.25	0.00	100.00%	
001337	P/N 202011-000 REV C 000	07/30/02	00 00	1,570.00	12/31/16	1,570.00	0.00	100.00%	
001338	AQ8201-03 MAINFRAME CONTROLLER 000	07/30/02	00 00	2,002.63	12/31/16	2,002.63	0.00	100.00%	
001339	PART NUMBER 1AP5-19 PANEL(REF. QUOTE X020702) 000	07/30/02	00 00	6,837.49	12/31/16	6,837.49	0.00	100.00%	
001341	PN: S012740 CT-20-12 CLEAVER 000	07/31/02	00 00	1,288.18	12/31/16	1,288.18	0.00	100.00%	
001342	TEKTRONIX TDS3052B OSCILLOSCOPE 500MHZ2CH 000	07/31/02	00 00	8,224.46	12/31/16	8,224.46	0.00	100.00%	
001343	MODEL DCS80-13EM9C DC POWER SUPPLIES CURRENTLY ON LOAN FROM SORENSEN. 0-80VDC 0- 000	07/30/02	00 00	1,939.91	12/31/16	1,939.91	0.00	100.00%	
001344	MODEL DCS80-13EM9C DC POWER SUPPLIES CURRENTLY ON LOAN FROM SORENSEN. 0-80VDC 0- 000	07/30/02	00 00	1,939.91	12/31/16	1,939.91	0.00	100.00%	
001345	MODEL DCS80-13EM9C DC POWER SUPPLIES CURRENTLY ON LOAN FROM SORENSEN. 0-80VDC 0- 000	07/30/02	00 00	1,939.91	12/31/16	1,939.91	0.00	100.00%	
001346	MODEL DCS80-13EM9C DC POWER SUPPLIES CURRENTLY ON LOAN FROM SORENSEN. 0-80VDC 0-								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
	000	07/30/02	00 00	1,939.91	12/31/16	1,939.91	0.00	100.00%	
001347	MODEL DCS80-13EM9C DC POWER SUPPLIES CURRENTLY ON LOAN FROM SORENSEN. 0-80VDC 0-000	07/30/02	00 00	1,939.91	12/31/16	1,939.91	0.00	100.00%	
001348	MODEL DCS80-13EM9C DC POWER SUPPLIES CURRENTLY ON LOAN FROM SORENSEN. 0-80VDC 0-000	07/30/02	00 00	1,939.91	12/31/16	1,939.91	0.00	100.00%	
001349	MODEL DCS80-13EM9C DC POWER SUPPLIES CURRENTLY ON LOAN FROM SORENSEN. 0-80VDC 0-000	07/30/02	00 00	1,939.91	12/31/16	1,939.91	0.00	100.00%	
001350	MODEL DCS80-13EM9C DC POWER SUPPLIES CURRENTLY ON LOAN FROM SORENSEN. 0-80VDC 0-000	07/30/02	00 00	1,939.91	12/31/16	1,939.91	0.00	100.00%	
001351	DLM80-7.5M9G-0-80V@7.5 AMP POWER SUPPLIES 000	07/30/02	00 00	1,939.87	12/31/16	1,939.87	0.00	100.00%	
001352	DLM80-7.5M9G-0-80V@7.5 AMP POWER SUPPLIES 000	07/30/02	00 00	2,039.43	12/31/16	2,039.43	0.00	100.00%	
001353	DLM80-7.5M9G-0-80V@7.5 AMP POWER SUPPLIES 000	07/30/02	00 00	2,039.43	12/31/16	2,039.43	0.00	100.00%	
001354	DLM80-7.5M9G-0-80V@7.5 AMP POWER SUPPLIES 000	07/30/02	00 00	2,039.43	12/31/16	2,039.43	0.00	100.00%	
001355	DLM80-7.5M9G-0-80V@7.5 AMP POWER SUPPLIES 000	07/30/02	00 00	2,039.43	12/31/16	2,039.43	0.00	100.00%	
001356	DLM80-7.5M9G-0-80V@7.5 AMP POWER SUPPLIES 000	07/30/02	00 00	2,039.43	12/31/16	2,039.43	0.00	100.00%	
001357	DLM80-7.5M9G-0-80V@7.5 AMP POWER SUPPLIES 000	07/30/02	00 00	2,039.43	12/31/16	2,039.43	0.00	100.00%	
001358	PART # MPC-1-FC-APC MOTORIZED POLARIZATION CONTROLLER WITH FC/APC OPTICAL INTERF 000	07/30/02	00 00	2,039.43	12/31/16	2,039.43	0.00	100.00%	
001359	PART # MPC-1-FC-APC MOTORIZED POLARIZATION CONTROLLER WITH FC/APC OPTICAL INTERF 000	07/30/02	00 00	7,853.38	12/31/16	7,853.38	0.00	100.00%	
001365	DLM80-7.5M9G-0-80V@7.5 AMP POWER SUPPLIES 000	07/30/02	00 00	7,800.00	12/31/16	7,800.00	0.00	100.00%	
001366	DLM80-7.5M9G-0-80V@7.5 AMP POWER SUPPLIES 000	07/30/02	00 00	2,066.49	12/31/16	2,066.49	0.00	100.00%	
001367	DLM80-7.5M9G-0-80V@7.5 AMP POWER SUPPLIES 000	07/30/02	00 00	2,066.49	12/31/16	2,066.49	0.00	100.00%	
001402	50 PIN HEADERS INSTALLED (REF. ORDER NUMBER 000	07/30/02	00 00	2,066.49	12/31/16	2,066.49	0.00	100.00%	
001407	MODEL AQ8203 HALF-SIZE FRAME. REF. QUOTE #061402MH-01 000	07/30/02	00 00	2,457.50	12/31/16	2,457.50	0.00	100.00%	
001408	AQ8201-02 DISPLAY CONTROLLER 000	08/20/02	00 00	2,570.94	12/31/16	2,570.94	0.00	100.00%	
001412	PART NO. AQ8201-03 PLUG IN CONTROLLER 000	08/20/02	00 00	1,882.47	12/31/16	1,882.47	0.00	100.00%	
001413	PART NO. AQ8201-21 POWER METER 000	08/20/02	00 00	2,002.62	12/31/16	2,002.62	0.00	100.00%	
001414	PART NO. AQ8201-412 DUAL 1X2 OPTICAL SWITCH 000	08/20/02	00 00	4,483.71	12/31/16	4,483.71	0.00	100.00%	
001415	PART NO. AQ8201A RACK MOUNT MAINFRAME 000	08/20/02	00 00	1,750.40	12/31/16	1,750.40	0.00	100.00%	
001421	(REF. QUOTE X020806) PART NO. FX52-19-30 FRAME ASSY 000	08/20/02	00 00	2,770.12	12/31/16	2,770.12	0.00	100.00%	
001422	PART NO. IAH07-8 SCREW PAN HEAD 000	08/27/02	00 00	1,673.10	12/31/16	1,673.10	0.00	100.00%	
		08/27/02	00 00	1,912.50	12/31/16	1,912.50	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001426	PART NO. AQ8201-31 VARIABLE ATTENUATOR 000	08/20/02	00 00	2,709.55	12/31/16	2,709.55	0.00	100.00%	
001427	PART NO. AQ8201-31 VARIABLE ATTENUATOR 000	08/20/02	00 00	2,709.55	12/31/16	2,709.55	0.00	100.00%	
001428	PART NO. AQ8201-31 VARIABLE ATTENUATOR 000	08/20/02	00 00	2,709.56	12/31/16	2,709.56	0.00	100.00%	
001478	PART # MPC-1-FC-APC MOTORIZED POLARIZATION CONTROLLER WITH FC/APC OPTICAL INTERF 000	09/27/02	00 00	7,800.00	12/31/16	7,800.00	0.00	100.00%	
001483	PART NO. FLD5F6CA-A9255 LASERS 000	09/27/02	00 00	2,820.00	12/31/16	2,820.00	0.00	100.00%	
001484	MODEL NO. OAB1552+20FA6 (WITH RACK MOUNT KIT) -JDS UNIPHASE ERBIUM DOBED FIBER 000	09/27/02	00 00	22,154.91	12/31/16	22,154.91	0.00	100.00%	
001485	KIKUSUI MODEL TOS5051 HI-POT TESTER 000	09/27/02	00 00	2,777.86	12/31/16	2,777.86	0.00	100.00%	
001486	PART NO. MTC5589 CLOCK AND DATA RECOVERY MODULE TUNED TO 10.709 GHZ. 000	09/27/02	00 00	3,607.22	12/31/16	3,607.22	0.00	100.00%	
001489	PART NO. CR5500+A-00002 OPTICAL CIRCULATOR 000	09/27/02	00 00	2,060.86	12/31/16	2,060.86	0.00	100.00%	
001490	PART NO. BLS-C-23 LIGHT SOURCE +22DBM C-BAND ASE 000	09/27/02	00 00	12,880.00	12/31/16	12,880.00	0.00	100.00%	
001493	PART NO. AQ6317C OPTICAL SPECTRUM ANALYZER 000	09/27/02	00 00	31,098.06	12/31/16	31,098.06	0.00	100.00%	
001494	DCS80-13EM9C PROGRAMMABLE POWER SUPPLY 0-80V 0-13A 000	09/27/02	00 00	2,536.18	12/31/16	2,536.18	0.00	100.00%	
001495	DLM80-7.5M9G PROGRAMMABLE POWER SUPPLY 0-80V 0-7.5A 000	09/27/02	00 00	2,053.73	12/31/16	2,053.73	0.00	100.00%	
001496	AG8201-43 1X12 OPTICAL SWITCH 000	09/27/02	00 00	4,012.81	12/31/16	4,012.81	0.00	100.00%	
001497	AQ8201-02 DISPLAY CONTROLLER 000	09/27/02	00 00	2,201.82	12/31/16	2,201.82	0.00	100.00%	
001498	STK-2010A SMB-200 WITH 2 ML7710 MODULES AND ASSOCIATED SOFTWARE 000	09/27/02	00 00	12,762.68	12/31/16	12,762.68	0.00	100.00%	
001506	PART NO. BAPLX-19-36 PLATE ASSY BASE FX 000	09/27/02	00 00	2,457.90	12/31/16	2,457.90	0.00	100.00%	
001508	PART NO. 563-C-14432 CHASSIS COVERS 000	09/27/02	00 00	347.79	12/31/16	347.79	0.00	100.00%	
001510	PART NO. IAP3WC-19 - AMCO RACK PANEL ASSY. 000	09/30/02	00 00	9,444.30	12/31/16	9,444.30	0.00	100.00%	
001511	DCS80-13EM9C PROGRAMMABLE POWER SUPPLY 0-80V 0-13A 000	09/30/02	00 00	2,355.62	12/31/16	2,355.62	0.00	100.00%	
001512	AQ8201-02 DISPLAY CONTROLLER 000	09/30/02	00 00	1,774.22	12/31/16	1,774.22	0.00	100.00%	
001513	AQ8201-412 DUAL 1X2 OPTICAL SWITCH 000	09/30/02	00 00	2,015.62	12/31/16	2,015.62	0.00	100.00%	
001514	AQ8201A RACK MOUNT MAINFRAME 000	09/30/02	00 00	2,607.74	12/31/16	2,607.74	0.00	100.00%	
001515	E3634A POWER SUPPLY WITH OPTION 1CM (RACK MOUNT) 000	09/30/02	00 00	1,424.26	12/31/16	1,424.26	0.00	100.00%	
001516	PART NO. MPC1-1-FC-APC-R POLARIZATION MODE CONTROLLER WITH GPIB INTERFACE AND RA 000	09/30/02	00 00	5,850.00	12/31/16	5,850.00	0.00	100.00%	
001517	PART NO. MPC1-1-FC-APC-R POLARIZATION MODE CONTROLLER WITH GPIB INTERFACE AND RA								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
	000	09/30/02	00 00	11,700.00	12/31/16	11,700.00	0.00	100.00%	
001518	PART NO. MPC1-1-FC-APC-R POLARIZATION MODE CONTROLLER WITH GPIB INTERFACE AND RA	09/30/02	00 00	5,850.00	12/31/16	5,850.00	0.00	100.00%	
	000	09/30/02	00 00	5,850.00	12/31/16	5,850.00	0.00	100.00%	
001519	PART NO. BTA10-PX25-19-E AMCO TOP BLOWER ASSY	09/30/02	00 00	1,629.90	12/31/16	1,629.90	0.00	100.00%	
	000	09/30/02	00 00	1,629.90	12/31/16	1,629.90	0.00	100.00%	
001520	DRFH3-19-30 DRAWER ASSY	09/30/02	00 00	840.67	12/31/16	840.67	0.00	100.00%	
	000	09/30/02	00 00	840.67	12/31/16	840.67	0.00	100.00%	
001521	AQ8201-31 VARIABLE ATTENUATOR	09/30/02	00 00	2,709.55	12/31/16	2,709.55	0.00	100.00%	
	000	09/30/02	00 00	2,709.55	12/31/16	2,709.55	0.00	100.00%	
001522	AQ8201-31 VARIABLE ATTENUATOR	09/30/02	00 00	2,709.55	12/31/16	2,709.55	0.00	100.00%	
	000	09/30/02	00 00	2,709.55	12/31/16	2,709.55	0.00	100.00%	
001523	AQ8201-31 VARIABLE ATTENUATOR	09/30/02	00 00	2,709.55	12/31/16	2,709.55	0.00	100.00%	
	000	09/30/02	00 00	2,709.55	12/31/16	2,709.55	0.00	100.00%	
001524	AQ8201-31 VARIABLE ATTENUATOR	09/30/02	00 00	2,709.55	12/31/16	2,709.55	0.00	100.00%	
	000	09/30/02	00 00	2,709.55	12/31/16	2,709.55	0.00	100.00%	
001525	AQ8201-31 VARIABLE ATTENUATOR	09/30/02	00 00	2,709.55	12/31/16	2,709.55	0.00	100.00%	
	000	09/30/02	00 00	2,709.55	12/31/16	2,709.55	0.00	100.00%	
001526	AQ6317C OSA	09/30/02	00 00	31,098.06	12/31/16	31,098.06	0.00	100.00%	
	000	09/30/02	00 00	31,098.06	12/31/16	31,098.06	0.00	100.00%	
001527	AQ8201-21 OPTICAL POWER METER	09/30/02	00 00	4,483.72	12/31/16	4,483.72	0.00	100.00%	
	000	09/30/02	00 00	4,483.72	12/31/16	4,483.72	0.00	100.00%	
001528	33A-33A-120L001 PATCH CABLE E2000/HP TO E2000/HP3MM JACKET 1METER LONG	05/29/03	00 00	9,453.08	12/31/16	9,453.08	0.00	100.00%	
	000	05/29/03	00 00	9,453.08	12/31/16	9,453.08	0.00	100.00%	
001529	STANDOFF S-ZN 0.25 HEX M-F #6-32 X 0.375NYLON PATCH	05/29/03	00 00	11,192.65	12/31/16	11,192.65	0.00	100.00%	
	000	05/29/03	00 00	11,192.65	12/31/16	11,192.65	0.00	100.00%	
001530	33A-000-100L002 PIGTAIL E2000/HP 900UM DIA 2MLONG	05/29/03	00 00	16,441.46	12/31/16	16,441.46	0.00	100.00%	
	000	05/29/03	00 00	16,441.46	12/31/16	16,441.46	0.00	100.00%	
001532	WESTOVER CAT. NO. FCS-125 1.25 MM CLEANING STICKS.	05/29/03	00 00	143.75	12/31/16	143.75	0.00	100.00%	
	000	05/29/03	00 00	143.75	12/31/16	143.75	0.00	100.00%	
001533	PART NUMBER SWFC5130P001111 SPLITTER 70/30	05/29/03	00 00	6,833.40	12/31/16	6,833.40	0.00	100.00%	
	000	05/29/03	00 00	6,833.40	12/31/16	6,833.40	0.00	100.00%	
001543	PART NO. MTC5589 CLOCK AND DATA RECOVERY MODULE TUNED TO 10.709 GHZ.	05/29/03	00 00	5,822.97	12/31/16	5,822.97	0.00	100.00%	
	000	05/29/03	00 00	5,822.97	12/31/16	5,822.97	0.00	100.00%	
001591	SLP4-6D SC OPTICAL LOST TEST KIT/W2.5 UNIVERSAL ADAPTOR ON THE OPM AND SC ON THE	08/31/05	00 00	2,195.00	12/31/16	2,195.00	0.00	100.00%	
	000	08/31/05	00 00	2,195.00	12/31/16	2,195.00	0.00	100.00%	
001626	SPIRENT ADTECH AX/4000 10G BROADBAND TEST SYSTEM	04/01/06	00 00	7,967.93	12/31/16	7,967.93	0.00	100.00%	
	000	04/01/06	00 00	7,967.93	12/31/16	7,967.93	0.00	100.00%	
001629	MAN. PART NUMBER: FTB-400-D4-N10-DEMO/ UNIVERSAL TEST SYSTEM PLATFORM	04/30/06	00 00	13,964.69	12/31/16	13,964.69	0.00	100.00%	
	000	04/30/06	00 00	13,964.69	12/31/16	13,964.69	0.00	100.00%	
001635	XLP CHASSIS & GPS ENET CONTROLLER/ BUNDLE INCLUDES AN AX/4000 XLP CHASSIS AX/40	05/31/06	00 00	8,125.00	12/31/16	8,125.00	0.00	100.00%	
	000	05/31/06	00 00	8,125.00	12/31/16	8,125.00	0.00	100.00%	
001636	MAN. PART NUMBER: FTB-100B-D2-N4-PM-FOA-22-DEMO/REFURBISHED MINI-OTDR/ QUOTE FD	05/31/06	00 00	13,600.00	12/31/16	13,600.00	0.00	100.00%	
	000	05/31/06	00 00	13,600.00	12/31/16	13,600.00	0.00	100.00%	
001643	PART NUMBER: FBP-P5000/ DIGITAL INSPECTION PROBEUSB 2.0 INCL. FIBERCHECK2 S/W/	07/31/06	00 00	6,439.52	12/31/16	6,439.52	0.00	100.00%	
	000	07/31/06	00 00	6,439.52	12/31/16	6,439.52	0.00	100.00%	
001658	80C07B/CR1/F8/NC -- QUOTE #091305	10/31/06	00 00	28,452.04	12/31/16	28,452.04	0.00	100.00%	
	000	10/31/06	00 00	28,452.04	12/31/16	28,452.04	0.00	100.00%	
001669	MAN. PART NUMBER: GBA1036719/ ZEUS FUSION FIELD TERMINATION KIT FOR 2.5MM AND 1.	02/28/07	00 00	15,816.70	12/31/16	15,816.70	0.00	100.00%	
	000	02/28/07	00 00	15,816.70	12/31/16	15,816.70	0.00	100.00%	
001673	403520; OC48 ML POS 1310 G/A/I/L	03/31/07	00 00	110,000.00	12/31/16	110,000.00	0.00	100.00%	
	000	03/31/07	00 00	110,000.00	12/31/16	110,000.00	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001674	80C07B; OC48 OPTICAL SAMPLING MODULE 000	03/31/07	00 00	24,709.20	12/31/16	24,709.20	0.00	100.00%	
001675	TDS8200; DIGITAL SAMPLING OSCILLOSCOPE 000	03/31/07	00 00	15,387.20	12/31/16	15,387.20	0.00	100.00%	
001676	80C08C; 10G OPTICAL SAMPLING MODULE 000	03/31/07	00 00	54,583.60	12/31/16	54,583.60	0.00	100.00%	
001683	400151; XL MF & GPS ENET CONTROLLER; AX/4000 XL MAINFRAME CHASSIS AND 10MBPS ETH 000	03/31/07	00 00	8,697.15	12/31/16	8,697.15	0.00	100.00%	
001684	400151; XL MF & GPS ENET CONTROLLER; AX/4000 XL MAINFRAME CHASSIS AND 10MBPS ETH 000	03/31/07	00 00	8,697.14	12/31/16	8,697.14	0.00	100.00%	
001685	PART NUMBER: 53132A-030/ ADD 3.0 GHZ CHANNEL 3 TO STANDARD 225 MHZ CHANNELS 1 AN 000	04/30/07	00 00	4,399.63	12/31/16	4,399.63	0.00	100.00%	
001686	ANDO AQ8201-02; DUAL DISPLAY UNIT 000	04/30/07	00 00	19,545.95	12/31/16	19,545.95	0.00	100.00%	
001687	ANDO ATTENUATOR MODULE/ AQ8201-31 000	04/30/07	00 00	1,826.55	12/31/16	1,826.55	0.00	100.00%	
001688	PART NUMBER: 403332/ OC192 1550NM UNIPHY IP/ENET G/A/I/L-BUNDLE INCLUDES A 10GPB 000	04/30/07	00 00	95,071.71	12/31/16	95,071.71	0.00	100.00%	
001689	PART NUMBER: E3662B-AW3/ 100-120 VOLTS NORTH AMERICA PDR INCLUDES DOOR AND SIDE 000	04/30/07	00 00	8,360.79	12/31/16	8,360.79	0.00	100.00%	
001696	EXPENSE REPORT 000	05/31/07	00 00	4,239.42	12/31/16	4,239.42	0.00	100.00%	
001704	EBS-4022; FLAT HIGH-POWER BROADBAND SOURCES - HIGH POWER; PER CHUNG LEE 000	07/31/07	00 00	14,500.00	12/31/16	14,500.00	0.00	100.00%	
001705	ANDO AQ6331;RT/ PORTABLE OSA W/ CASE/ QUOTE #1305424 - 2 000	07/31/07	00 00	11,017.67	12/31/16	11,017.67	0.00	100.00%	
001706	ANDO AQ6331;RT/ PORTABLE OSA W/ CASE/ QUOTE #1305424 - 2 000	07/31/07	00 00	11,017.67	12/31/16	11,017.67	0.00	100.00%	
001707	ANDO AQ6331;RT/ PORTABLE OSA W/ CASE/ QUOTE #1305424 - 2 000	07/31/07	00 00	11,017.66	12/31/16	11,017.66	0.00	100.00%	
001720	19" RACK WITH CASTERS 000	05/07/01	00 00	2,264.60	12/31/16	2,264.60	0.00	100.00%	
001739	500-131492 Wind River On-Chip Debugging 000	10/31/07	00 00	2,212.18	12/31/16	2,212.18	0.00	100.00%	
001740	500-130893 Wind River Workbench 2.6.1 for On-Chip Debugging 000	11/30/07	00 00	5,950.00	12/31/16	5,950.00	0.00	100.00%	
001741	500-131492 Wind River On-Chip Debugging 000	10/31/07	00 00	613.15	12/31/16	613.15	0.00	100.00%	
001808	MAPL+2T1FA, tunable laser cassette 000	07/07/08	00 00	29,444.00	12/31/16	29,444.00	0.00	100.00%	
001810	ES Amp Module Test Station Equipment 000	06/25/08	00 00	6,164.84	12/31/16	6,164.84	0.00	100.00%	
001820	ES Amp Module Test Station Equipment 000	07/30/08	00 00	29,444.00	12/31/16	29,444.00	0.00	100.00%	
001880	PH: GEN 60-85-LAN-3P208 000	01/05/09	00 00	4,463.59	12/31/16	4,463.59	0.00	100.00%	
001887	PH: GEN 60-85-LAN-3P208 000	01/12/09	00 00	4,463.15	12/31/16	4,463.15	0.00	100.00%	
001939	PC test cards for WT XP Test Station 000		00 00	0.00		0.00	0.00	0.00%	
001940	ASE-CL-20-B with FC/UPC Connectors								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
	000	10/06/09	00 00	8,900.00	12/31/16	8,900.00	0.00	100.00%	
001959	20600 SCANEXPRESS PROGRAM PRO								
	000	02/07/10	00 00	5,200.00	12/31/16	5,200.00	0.00	100.00%	
001980	Agilent (HP) 86060C/002/012/051/109/204								
	000	01/20/11	00 00	2,250.00	12/31/16	2,250.00	0.00	100.00%	
001981	Scan Express								
	000	01/20/11	00 00	14,730.00	12/31/16	14,730.00	0.00	100.00%	
001983	Scan Express								
	000	02/07/11	00 00	14,730.00	12/31/16	14,730.00	0.00	100.00%	
001985	Polatis Switch for 40G QPD Test stand @ FXC								
	000	04/27/11	00 00	47,016.00	12/31/16	47,016.00	0.00	100.00%	
002392	100A RECTIFIER								
	000	09/04/12	00 08	1,150.00	12/31/16	996.67	153.33	86.67%	
002488	PVV Demo Unit								
	000	06/30/13	00 00	434,986.20	12/31/16	434,851.41	134.79	99.97%	
002872	PVV Demo Unit - EXPANSION MODULE, ES SE10C								
	000	09/30/13	00 00	6,188.61	12/31/16	6,188.61	0.00	100.00%	
002873	PVV Demo Unit - EXPANSION MODULE, ES SE10C								
	000	09/30/13	00 00	6,188.61	12/31/16	6,188.61	0.00	100.00%	
001568	NETTEST OTDR TD-1423E-R (MAIN FRAME) CMA4000I W/W/FPY/HD/COLOR/ENG TD-14M54312								
	000	02/28/05	00 00	12,500.14	12/31/16	12,500.14	0.00	100.00%	
001569	AQ8201-13E (MODULAR TLS 1505-1625 NM)								
	000	02/28/05	00 00	17,016.63	12/31/16	17,016.63	0.00	100.00%	
001613	403338; OC192 UNIPHY 1550NM IP OVER ENET/FR/PPP GAIL								
	000	12/31/05	00 00	88,190.00	12/31/16	88,190.00	0.00	100.00%	
001624	TDS8200; DIGITAL SAMPLING OSCILLOSCOPECERTIFICATE OF TRACEABLE CALIBRATION STA								
	000	02/28/06	00 00	16,840.00	12/31/16	16,840.00	0.00	100.00%	
001625	80C08C; OPTICAL SAMPLING MODULE								
	000	02/28/06	00 00	62,675.50	12/31/16	62,675.50	0.00	100.00%	
001647	ANDO AQ8201-21/ QUOTE # 1381								
	000	07/31/06	00 00	1,500.00	12/31/16	1,500.00	0.00	100.00%	
001648	ANOE AQ8201-31/ QUOTE # 1381								
	000	07/31/06	00 00	1,150.00	12/31/16	1,150.00	0.00	100.00%	
001756	AQ6140 Multi-Wavelength Meter								
	000	02/25/08	00 00	5,210.00	12/31/16	5,210.00	0.00	100.00%	
001757	Testpoint 17 Slot Chassis								
	000	02/26/08	00 00	46,369.00	12/31/16	46,369.00	0.00	100.00%	
001758	Testpoint 17 Slot Chassis								
	000	02/26/08	00 00	46,369.00	12/31/16	46,369.00	0.00	100.00%	
001759	10Gbps Module - XFP Version Removable Card								
	000	02/26/08	00 00	10,163.80	12/31/16	10,163.80	0.00	100.00%	
001760	10Gbps Module - XFP Version Removable Card								
	000	02/26/08	00 00	10,163.80	12/31/16	10,163.80	0.00	100.00%	
001763	Data Quality Analyzer								
	000	03/13/08	00 00	16,281.70	12/31/16	16,281.70	0.00	100.00%	
001767	ES Amp Calibration & Test Equipment								
	000	03/20/08	00 00	6,164.84	12/31/16	6,164.84	0.00	100.00%	
001768	ES Amp Calibration & Test Equipment								
	000	03/20/08	00 00	6,164.84	12/31/16	6,164.84	0.00	100.00%	
001769	ES Amp Calibration & Test Equipment								
	000	03/20/08	00 00	828.11	12/31/16	828.11	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001777	ES Amp Calibration & Test Equipment 000	05/22/08	00 00	3,700.00	12/31/16	3,700.00	0.00	100.00%	
001778	ES Amp Calibration & Test Equipment 000	05/22/08	00 00	3,700.00	12/31/16	3,700.00	0.00	100.00%	
001783	ES Amp Calibration & Test Equipment 000	05/08/08	00 00	4,094.56	12/31/16	4,094.56	0.00	100.00%	
001784	ES Amp Calibration & Test Equipment 000	05/08/08	00 00	6,854.93	12/31/16	6,854.93	0.00	100.00%	
001785	ES Amp Calibration & Test Equipment 000	05/08/08	00 00	1,150.16	12/31/16	1,150.16	0.00	100.00%	
001786	MAPS+1K70112N3FA 000	05/08/08	00 00	4,968.68	12/31/16	4,968.68	0.00	100.00%	
001787	MAPS+1K70112N3FA 000	05/08/08	00 00	4,968.67	12/31/16	4,968.67	0.00	100.00%	
001789	ES Amp Module Test Station Equipment 000	06/12/08	00 00	6,164.84	12/31/16	6,164.84	0.00	100.00%	
001790	ES Amp Module Test Station Equipment 000	06/12/08	00 00	4,005.25	12/31/16	4,005.25	0.00	100.00%	
001791	ES Amp Module Test Station Equipment 000	06/12/08	00 00	4,005.25	12/31/16	4,005.25	0.00	100.00%	
001792	ES Amp Module Test Station Equipment 000	06/12/08	00 00	6,854.93	12/31/16	6,854.93	0.00	100.00%	
001793	ES Amp Module Test Station Equipment 000	06/12/08	00 00	6,854.93	12/31/16	6,854.93	0.00	100.00%	
001794	ES Amp Module Test Station Equipment 000	06/12/08	00 00	1,150.15	12/31/16	1,150.15	0.00	100.00%	
001795	ES Amp Module Test Station Equipment 000	06/12/08	00 00	1,150.15	12/31/16	1,150.15	0.00	100.00%	
001796	ES Amp Module Test Station Equipment 000	06/12/08	00 00	4,968.68	12/31/16	4,968.68	0.00	100.00%	
001797	ES Amp Module Test Station Equipment 000	06/12/08	00 00	4,968.68	12/31/16	4,968.68	0.00	100.00%	
001800	ES Amp Module Test Station Equipment 000	06/12/08	00 00	4,968.68	12/31/16	4,968.68	0.00	100.00%	
001859	ES Amp Module Test Station Equipment 000	10/20/08	00 00	27,200.00	12/31/16	27,200.00	0.00	100.00%	
001860	Optical Spectrum Analyzer 000	11/20/08	00 00	13,993.00	12/31/16	13,993.00	0.00	100.00%	
001861	Optical Spectrum Analyzer 000	11/20/08	00 00	13,993.00	12/31/16	13,993.00	0.00	100.00%	
001865	Optical Spectrum Analyzer 000	12/05/08	00 00	13,993.00	12/31/16	13,993.00	0.00	100.00%	
001874	Single-mode clock recovery module w/OPT 106 000	12/04/08	00 00	6,015.00	12/31/16	6,015.00	0.00	100.00%	
001913	ESS Chamber 000	06/01/09	00 00	75,820.00	12/31/16	75,820.00	0.00	100.00%	
001922	FiberPro PS-155-A All Fiber Optic Polarization Scrambler 000	03/31/08	00 00	1,645.81	12/31/16	1,645.81	0.00	100.00%	
001923	FiberPro PS-155-A All Fiber Optic Polarization Scrambler 000	03/31/08	00 00	1,645.88	12/31/16	1,645.88	0.00	100.00%	
001924	FiberPro PS-155-A All Fiber Optic Polarization Scrambler								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
	000	03/31/08	00 00	1,645.88	12/31/16	1,645.88	0.00	100.00%	
001950	Boundary Scan Tools for John R								
	000	12/14/09	00 00	11,440.00	12/31/16	11,440.00	0.00	100.00%	
001951	Boundary Scan Tools for John R								
	000	12/14/09	00 00	5,760.00	12/31/16	5,760.00	0.00	100.00%	
001952	Boundary Scan Tools for John R								
	000	12/14/09	00 00	4,560.00	12/31/16	4,560.00	0.00	100.00%	
001953	Boundary Scan Tools for John R								
	000	12/14/09	00 00	5,000.00	12/31/16	5,000.00	0.00	100.00%	
001961	HP/Agilent 83433A								
	000	02/11/10	00 00	2,500.00	12/31/16	2,500.00	0.00	100.00%	
001982	Agilent/HP 86060C 2 X 8 Lightwave Switch								
	000	02/18/11	00 00	2,840.25	12/31/16	2,840.25	0.00	100.00%	
001986	Emulator for Manf Test on CM8's								
	000	05/09/11	00 00	7,500.00	12/31/16	7,500.00	0.00	100.00%	
001990	New Asset for Capitalized Equipment								
	000	05/27/11	00 00	8,325.00	12/31/16	8,325.00	0.00	100.00%	
001991	Anritsu MS9710C OSA								
	000	06/01/11	00 00	16,497.00	12/31/16	16,497.00	0.00	100.00%	
001996	Fiber Probes for Test in HW								
	000	05/26/11	00 00	9,360.00	12/31/16	9,360.00	0.00	100.00%	
002026	Dell - Part#: 224-8671								
	000	09/16/11	00 00	1,258.00	12/31/16	1,258.00	0.00	100.00%	
002034	TS-10								
	000	08/19/11	00 00	35,339.99	12/31/16	35,339.99	0.00	100.00%	
002040	Dual Interface module for the 8163A Lightwave Multimeter Optical Interface								
	000	11/02/11	01 10	4,390.00	12/31/16	3,240.23	1,149.77	73.81%	
002048	NI PCIe-6537 High-Speed Digital I/O								
	000	12/14/11	01 11	7,051.79	12/31/16	5,120.95	1,930.84	72.62%	
002049	Console Assy								
	000	12/27/11	02 00	2,857.00	12/31/16	2,040.71	816.29	71.43%	
002050	SIDE PANEL, QSN ASSY								
	000	01/19/12	02 01	469.32	12/31/16	329.66	139.66	70.24%	
002051	I2C/SPI Interface								
	000	02/01/12	02 01	1,167.00	12/31/16	823.39	343.61	70.56%	
002052	AGI 81640A TUNABLE LASER SOURCE MODULE								
	000	02/24/12	02 02	33,950.00	12/31/16	23,441.67	10,508.33	69.05%	
002053	Power Control Interface Rev1								
	000	02/29/12	02 02	406.44	12/31/16	280.63	125.81	69.05%	
002054	10G Tester for 100G test stand								
	000	03/09/12	02 02	20,421.50	12/31/16	14,100.57	6,320.93	69.05%	
002055	DMM Bench 6.5 Digits								
	000	02/27/12	00 00	795.00	12/31/16	795.00	0.00	100.00%	
002056	Agilent 81618A								
	000	03/15/12	00 02	2,500.00	12/31/16	2,416.67	83.33	96.67%	
002057	Agilent 81618A								
	000	03/15/12	00 02	2,500.00	12/31/16	2,416.67	83.33	96.67%	
002058	Agilent 81625A								
	000	03/15/12	00 02	4,500.00	12/31/16	4,350.00	150.00	96.67%	
002059	Agilent E3631A								
	000	03/15/12	00 02	1,142.00	12/31/16	1,103.93	38.07	96.67%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002095	8RU SHELF 000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
002096	8RU SHELF 000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
002097	RMM, APM (ES DESIGN), 2RU 000	04/02/12	00 03	3,156.99	12/31/16	2,999.15	157.84	95.00%	
002098	RMM, PDU-T5 000	04/02/12	00 03	1,486.47	12/31/16	1,412.14	74.33	95.00%	
002099	RMM, FUSE PANEL 000	04/02/12	00 02	340.98	12/31/16	323.96	17.02	95.01%	
002144	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002145	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002146	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002147	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002148	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002149	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002150	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002151	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002152	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002153	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002154	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1605.74 +3DBM TX 000	04/02/12	00 03	1,606.61	12/31/16	1,526.27	80.34	95.00%	
002155	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1605.74 +3DBM TX 000	04/02/12	00 03	1,606.61	12/31/16	1,526.27	80.34	95.00%	
002156	8RU SHELF CONTROLLER (CM8) 000	04/02/12	00 03	1,974.66	12/31/16	1,875.93	98.73	95.00%	
002157	8RU SHELF CONTROLLER (CM8) 000	04/02/12	00 03	1,974.66	12/31/16	1,875.93	98.73	95.00%	
002306	92 XFP units part 333-0006-003 000	05/24/12	00 05	23,460.00	12/31/16	21,505.00	1,955.00	91.67%	
002351	3076/06 ONT-606B OPTICAL NETWORK TEST 000	06/26/12	00 06	1,588.80	12/31/16	1,429.92	158.88	90.00%	
002352	3076/60.11 MTM-4s4x Module 000	06/26/12	00 06	15,069.60	12/31/16	13,562.64	1,506.96	90.00%	
002353	3076/60.11 MTM-4s4x Module 000	06/26/12	00 06	15,069.60	12/31/16	13,562.64	1,506.96	90.00%	
002354	3076/63.37 OC192/STM-64 BERT 000	06/26/12	00 06	7,512.00	12/31/16	6,760.80	751.20	90.00%	
002355	3076/63.37 OC192/STM-64 BERT 000	06/26/12	00 06	7,512.00	12/31/16	6,760.80	751.20	90.00%	
002356	3076/63.22 OTN 10.7/11.05/11.1G FOR MTM								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
	000	06/26/12	00 06	8,520.00	12/31/16	7,668.00	852.00	90.00%	
002357	3076/63.22 OTN 10.7/11.05/11.1G FOR MTM								
	000	06/26/12	00 06	8,520.00	12/31/16	7,668.00	852.00	90.00%	
002358	3076/63.03 10GIGE LAN FOR MTM								
	000	06/26/12	00 06	6,504.00	12/31/16	5,853.60	650.40	90.00%	
002359	3076/63.03 10GIGE LAN FOR MTM								
	000	06/26/12	00 06	6,504.00	12/31/16	5,853.60	650.40	90.00%	
002391	SIDE PANEL, QSN ASSY								
	000	09/18/12	00 09	402.00	12/31/16	341.70	60.30	85.00%	
002403	HP 86120C MULTI-WAVELENGTH METER - 1270NM TO 1650NM								
	000	11/09/12	00 10	9,900.00	12/31/16	8,250.00	1,650.00	83.33%	
002410	PIU, TSC								
	000	11/01/12	00 10	949.37	12/31/16	791.13	158.24	83.33%	
002411	8RU SHELF CONTROLLER (CM8)								
	000	11/01/12	00 10	1,997.20	12/31/16	1,664.33	332.87	83.33%	
002423	HP 86120C Multi-Wavelength Meter - 1270nm to 1650nm								
	000	01/22/13	01 01	9,900.00	12/31/16	7,755.00	2,145.00	78.33%	
002439	Spirent Netcom								
	000	03/04/13	00 00	995.00	12/31/16	995.00	0.00	100.00%	
002448	Data Acquisition/Switch Unit								
	000	03/27/13	00 00	1,680.00	12/31/16	1,680.00	0.00	100.00%	
002469	Spirent Smartbits 200 Portable Chassis with 4 X ML7710 Modules								
	000	05/01/13	00 00	540.00	12/31/16	540.00	0.00	100.00%	
002559	8RU SHELF								
	000	09/25/13	01 09	3,605.34	12/31/16	2,343.48	1,261.86	65.00%	
002562	8RU SHELF CONTROLLER (CM8)								
	000	09/25/13	01 09	2,042.51	12/31/16	1,327.63	714.88	65.00%	
002878	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2								
	000	10/15/13	00 00	2,868.03	12/31/16	2,868.03	0.00	100.00%	
002879	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2								
	000	10/15/13	00 00	2,868.03	12/31/16	2,868.03	0.00	100.00%	
002880	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2								
	000	10/15/13	00 00	2,868.03	12/31/16	2,868.03	0.00	100.00%	
002881	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2								
	000	10/15/13	00 00	2,868.03	12/31/16	2,868.03	0.00	100.00%	
002912	For Staging at MCA manf test (170-6001-101)								
	000	01/17/14	02 01	3,624.40	12/31/16	2,114.23	1,510.17	58.33%	
002913	For Staging at MCA manf test (160-6001-101)								
	000	01/17/14	02 01	1,915.30	12/31/16	1,117.26	798.04	58.33%	
002914	For Staging at MCA manf test (160-6001-990)								
	000	01/17/14	02 01	42.74	12/31/16	24.94	17.80	58.35%	
002915	For Staging at MCA manf test (160-6031-101)								
	000	01/17/14	02 01	290.79	12/31/16	169.63	121.16	58.33%	
002916	For Staging at MCA manf test (160-6021-102)								
	000	01/17/14	02 01	497.72	12/31/16	290.33	207.39	58.33%	
002917	For Staging at MCA manf test (160-6021-102)								
	000	01/17/14	02 01	497.72	12/31/16	290.33	207.39	58.33%	
002918	For Staging at MCA manf test (160-6021-102)								
	000	01/17/14	02 01	497.72	12/31/16	290.33	207.39	58.33%	
002919	For Staging at MCA manf test (160-6021-102)								
	000	01/17/14	02 01	497.72	12/31/16	290.33	207.39	58.33%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
002920	For Staging at MCA manf test (160-6021-102) 000	01/17/14	02 01	497.72	12/31/16	290.33	207.39	58.33%	
002921	For Staging at MCA manf test (160-6021-102) 000	01/17/14	02 01	497.72	12/31/16	290.33	207.39	58.33%	
002922	For Staging at MCA manf test (170-5004-001) 000	01/17/14	02 01	2,118.33	12/31/16	1,235.70	882.63	58.33%	
002923	160-2001-402 000	03/29/13	00 00	2,464.24	12/31/16	2,464.24	0.00	100.00%	
002931	RMM, APM (ES DESIGN), 2RU 000	04/01/14	02 03	2,118.33	12/31/16	1,165.09	953.24	55.00%	
002976	ML4013 000	02/01/15	03 01	1,125.00	12/31/16	431.25	693.75	38.33%	
002978	ML4013 000	02/01/15	03 01	1,125.00	12/31/16	431.25	693.75	38.33%	
002979	ML4013 000	02/01/15	03 01	1,125.00	12/31/16	431.25	693.75	38.33%	
002980	ML4013 000	02/01/15	03 01	1,125.00	12/31/16	431.25	693.75	38.33%	
002981	ML4013 000	02/01/15	03 01	1,125.00	12/31/16	431.25	693.75	38.33%	
002982	ML4013 000	02/01/15	03 01	1,125.00	12/31/16	431.25	693.75	38.33%	
002999	8RU SHELF CONTROLLER 000	04/28/15	01 04	1,997.20	12/31/16	1,109.55	887.65	55.56%	
003278	PL-ETH2-BLASTER 000	02/17/16	02 02	974.25	12/31/16	270.63	703.62	27.78%	
003281	Finisar FTLC8221SCNM 000	02/29/16	02 02	1,500.00	12/31/16	416.67	1,083.33	27.78%	
003282	Finisar FTLC8221SCNM 000	02/29/16	02 02	1,500.00	12/31/16	416.67	1,083.33	27.78%	
003283	Finisar FTLC8221SCNM 000	02/29/16	02 02	1,500.00	12/31/16	416.67	1,083.33	27.78%	
003284	Finisar FTLC8221SCNM 000	02/29/16	02 02	1,500.00	12/31/16	416.67	1,083.33	27.78%	
003657	SHELF, TRANSPORT, 14RU (170-6600-101) 000	07/18/16	02 07	6,908.25	12/31/16	959.48	5,948.77	13.89%	
000248	OPTICAL ATTENUATOR/ MAINFRAME (2) 000	04/20/01	00 00	9,905.22	12/31/16	9,905.22	0.00	100.00%	
000249	OPTICAL ATTENUATOR/ MAINFRAME 000	04/20/01	00 00	9,905.23	12/31/16	9,905.23	0.00	100.00%	
000250	LASER SPECTRUM ANALYZERW/ MIRROR SET 000	04/09/01	00 00	9,884.04	12/31/16	9,884.04	0.00	100.00%	
000251	TRUEWAVE RS FIBER 000	04/10/01	00 00	12,124.00	12/31/16	12,124.00	0.00	100.00%	
000252	O/E CONVERTER 000	03/01/01	00 00	13,899.30	12/31/16	13,899.30	0.00	100.00%	
000253	MODULAR CONTROLLER MAINFRAME (4) 000	05/04/01	00 00	44,898.32	12/31/16	44,898.32	0.00	100.00%	
000254	UGRADE LASER 000	06/19/00	00 00	15,155.00	12/31/16	15,155.00	0.00	100.00%	
000255	TUNABLE LIGHT SOURCE								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
000256	000	05/31/99	00 00	30,104.00	12/31/16	30,104.00	0.00	100.00%	
	FIBER AMPLIFIER								
000257	000	03/01/01	00 00	13,000.00	12/31/16	13,000.00	0.00	100.00%	
	OPTICAL SPECTRUM ANALYZER-TAX ONLY								
000258	000	02/12/01	00 00	7,031.30	12/31/16	7,031.30	0.00	100.00%	
	TUNABLE FILTER & CONTROLLER FOR OC192								
000259	000	01/08/01	00 00	8,443.50	12/31/16	8,443.50	0.00	100.00%	
	TUNABLE FILTER & CONTROLLER FOR OC192								
000260	000	01/08/01	00 00	8,443.50	12/31/16	8,443.50	0.00	100.00%	
	10GB/S CLOCK & DATA RECOVERY MODULE								
000261	000	01/08/01	00 00	3,938.14	12/31/16	3,938.14	0.00	100.00%	
	MODULAR BIAS CONTROLLER								
000262	000	03/01/01	00 00	2,489.75	12/31/16	2,489.75	0.00	100.00%	
	LIGHTWAVE MEASUREMENT SYSTEM/MAINFRAME								
000263	000	04/27/01	00 00	7,774.52	12/31/16	7,774.52	0.00	100.00%	
	PM SPLICER/15MM SPLICE PROTECTOR								
000264	000	05/15/01	00 00	61,786.63	12/31/16	61,786.63	0.00	100.00%	
	FUSION SPLICER								
000265	000	03/13/98	00 00	30,064.68	12/31/16	30,064.68	0.00	100.00%	
	POWER SUPPLY & HOT STRIPPER								
000266	000	03/01/01	00 00	41,340.95	12/31/16	41,340.95	0.00	100.00%	
	OPICAL SPECTRUM ANALIZER								
000267	000	03/23/98	00 00	43,034.98	12/31/16	43,034.98	0.00	100.00%	
	OPTICAL SWITCH MODULE FOR MAINFRAME								
000268	000	02/27/01	00 00	3,616.41	12/31/16	3,616.41	0.00	100.00%	
	OPTICAL SWITCH MODULE FOR MAINFRAME								
000269	000	02/27/01	00 00	3,616.41	12/31/16	3,616.41	0.00	100.00%	
	RACK MOUNT MAINFRAME & CONTROLLER UNIT								
000270	000	03/31/01	00 00	62,526.15	12/31/16	62,526.15	0.00	100.00%	
	GAIN FLATTENING FILTER & CONNECTER								
000271	000	03/31/01	00 00	15,696.25	12/31/16	15,696.25	0.00	100.00%	
	LASER DIODE								
000272	000	05/14/98	00 00	1,978.05	12/31/16	1,978.05	0.00	100.00%	
	OSCILLOSCOPE								
000273	000	02/11/99	00 00	3,014.64	12/31/16	3,014.64	0.00	100.00%	
	LASER DIODE CONTROLLER								
000274	000	04/18/01	00 00	5,187.34	12/31/16	5,187.34	0.00	100.00%	
	LDD/TEC Y-CABLE								
000275	000	04/09/01	00 00	1,879.44	12/31/16	1,879.44	0.00	100.00%	
	TELECOM LASER DIODE MOUNTS (2)								
000276	000	04/12/01	00 00	3,217.41	12/31/16	3,217.41	0.00	100.00%	
	TELECOM LASER DIODE MOUNT								
000277	000	04/12/01	00 00	3,217.40	12/31/16	3,217.40	0.00	100.00%	
	EXTERNAL CAVITY LASER								
000278	000	04/13/00	00 00	71,227.17	12/31/16	71,227.17	0.00	100.00%	
	EXTERNAL CAVITY LASER								
000279	000	04/30/99	00 00	17,123.75	12/31/16	17,123.75	0.00	100.00%	
	QUICK CIRCUIT MACHINE								
000281	000	03/31/01	00 00	25,857.68	12/31/16	25,857.68	0.00	100.00%	
	MULTI WAVELENGTH METER								
	000	04/06/01	00 00	25,828.22	12/31/16	25,828.22	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
000336	MODULAR MAINFRAME (3 SLOT) 000	06/13/01	00 00	6,839.72	12/31/16	6,839.72	0.00	100.00%	
000337	DFB LASER (16) 000	06/14/01	00 00	45,032.00	12/31/16	45,032.00	0.00	100.00%	
000338	OPTICAL BREADBOARD 000	06/18/01	00 00	2,238.56	12/31/16	2,238.56	0.00	100.00%	
000339	FIBER POLARIZATION CONTROLLER 000	06/26/01	00 00	13,769.40	12/31/16	13,769.40	0.00	100.00%	
000340	RACK MOUNT MAINFRAME 000	06/11/01	00 00	5,475.07	12/31/16	5,475.07	0.00	100.00%	
000341	RACK MOUNT MAINFRAME 000	06/11/01	00 00	5,475.07	12/31/16	5,475.07	0.00	100.00%	
000342	RACK MOUNT MAINFRAME 000	06/11/01	00 00	5,475.07	12/31/16	5,475.07	0.00	100.00%	
000343	RACK MOUNT MAINFRAME 000	06/11/01	00 00	5,475.07	12/31/16	5,475.07	0.00	100.00%	
000344	RACK MOUNT MAINFRAME 000	06/11/01	00 00	5,475.07	12/31/16	5,475.07	0.00	100.00%	
000345	RACK MOUNT MAINFRAME 000	06/11/01	00 00	5,475.07	12/31/16	5,475.07	0.00	100.00%	
000346	RACK MOUNT MAINFRAME 000	06/11/01	00 00	5,475.07	12/31/16	5,475.07	0.00	100.00%	
000354	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000355	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000356	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000357	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000358	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000359	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000373	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000374	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000375	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000376	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000377	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000378	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000379	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000380	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000401	S-BAND DFBS (24)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
000402	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000403	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000404	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000405	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000407	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000408	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000438	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	VPI COMPONENTMAKER™ PERPETUAL NODE-LOCKED LICENSE								
000439	000	07/26/01	00 00	13,000.00	12/31/16	13,000.00	0.00	100.00%	
	GD99902 AGC AMPLIFIER EVALUATION BOARD								
000441	000	07/30/01	00 00	2,605.23	12/31/16	2,605.23	0.00	100.00%	
	8162A TUNABLE LASER MODULE								
000444	000	07/30/01	00 00	6,599.96	12/31/16	6,599.96	0.00	100.00%	
	8100KI CONNECTOR INTERFACES (SC)								
000453	000	07/30/01	00 00	376.30	12/31/16	376.30	0.00	100.00%	
	FFP-TF1575-025G200-3 TUNABLE FILTER ETALON								
000454	000	07/30/01	00 00	4,925.00	12/31/16	4,925.00	0.00	100.00%	
	FFP-TF1575-025G200-3 TUNABLE FILTER ETALON								
000465	000	07/30/01	00 00	4,925.00	12/31/16	4,925.00	0.00	100.00%	
	1198AR GENERAL PURPOSE O/E CONVERTER W/ BUILT-IN AMPLIFIER								
000467	000	07/30/01	00 00	10,554.37	12/31/16	10,554.37	0.00	100.00%	
	X-192DAA EVALUATION BOARD FOR R192P OE MODULE								
000476	000	07/30/01	00 00	2,883.43	12/31/16	2,883.43	0.00	100.00%	
	8732B WITH AM FM AND PULSE MOD								
000477	000	08/29/01	00 00	33,202.44	12/31/16	33,202.44	0.00	100.00%	
	MW9076D1 4 WAVELENGTH OTDR W/CHROMATIC DISPERSION MEASUREMENT								
000478	000	08/29/01	00 00	44,416.35	12/31/16	44,416.35	0.00	100.00%	
	MU250000A COLOR DISPLAY								
000483	000	08/29/01	00 00	5,297.46	12/31/16	5,297.46	0.00	100.00%	
	AQ8201-21 OPTICAL POWER METER								
000484	000	08/29/01	00 00	2,317.88	12/31/16	2,317.88	0.00	100.00%	
	AQ8201-21 OPTICAL POWER METER								
000485	000	08/29/01	00 00	2,317.88	12/31/16	2,317.88	0.00	100.00%	
	AQ8201-32M OPTICAL ATTENUATOR W/ FC/APC CONNECTORS								
000486	000	08/29/01	00 00	3,136.59	12/31/16	3,136.59	0.00	100.00%	
	AQ8201-32M OPTICAL ATTENUATOR W/ FC/APC CONNECTORS								
000487	000	08/29/01	00 00	6,273.19	12/31/16	6,273.19	0.00	100.00%	
	AQ8203 HALFSIZE FRAME								
000488	000	08/29/01	00 00	3,508.73	12/31/16	3,508.73	0.00	100.00%	
	AQ8203 HALFSIZE FRAME								
000489	000	08/29/01	00 00	3,508.73	12/31/16	3,508.73	0.00	100.00%	
	AQ8201-110 S-BAND DFB MODULE								
000492	000	08/29/01	00 00	7,923.83	12/31/16	7,923.83	0.00	100.00%	
	25-GHZ PHOTODETECTORS = MODEL # 1431								
	000	08/29/01	00 00	4,656.52	12/31/16	4,656.52	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
000493	ANRITSU ERROR RATE TEST SYSTEM ANR ME522A 000	08/29/01	00 00	19,533.71	12/31/16	19,533.71	0.00	100.00%	
000494	TB92269+21SU1 TUNABLE FILTER .22NM 000	08/29/01	00 00	15,227.63	12/31/16	15,227.63	0.00	100.00%	
000495	1198A O/E 1200 NM-1600 NM DC-15 GHZ 000	08/29/01	00 00	15,506.81	12/31/16	15,506.81	0.00	100.00%	
000501	ACOUSTO-OPTIC MODULATOR (N26027-2-1.55-FO-1ST) 000	08/29/01	00 00	3,220.00	12/31/16	3,220.00	0.00	100.00%	
000502	ACOUSTO-OPTIC MODULATOR (N26027-2-1.55-FO-1ST) 000	08/29/01	00 00	3,220.00	12/31/16	3,220.00	0.00	100.00%	
000503	12-PS PHOTODECTOR - MODEL# 1024 000	08/29/01	00 00	5,306.26	12/31/16	5,306.26	0.00	100.00%	
000504	12-PS PHOTODECTOR - MODEL# 1024 000	08/29/01	00 00	5,306.26	12/31/16	5,306.26	0.00	100.00%	
000505	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000506	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000507	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000508	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000509	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000510	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000511	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000512	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000513	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000514	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000515	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000516	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000517	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000518	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000519	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000520	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000521	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000522	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000523	AQ8201-110 WDM DFB MODULE								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
000524	000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
	000	08/29/01	00 00	5,377.16	12/31/16	5,377.16	0.00	100.00%	
000525	000	08/29/01	00 00	5,377.25	12/31/16	5,377.25	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000529	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000530	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000531	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000532	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000533	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000534	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000535	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000536	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000537	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000538	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000539	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000540	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000541	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000542	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000543	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000544	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000545	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000546	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000547	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000548	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000549	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000550	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								
000551	000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
	AQ8201-110 WDM DFB MODULE								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
000552	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000553	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000554	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000555	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000556	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000557	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000558	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000559	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000560	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000561	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000562	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000563	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000564	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000565	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.89	12/31/16	5,390.89	0.00	100.00%	
000566	AQ8201-110 WDM DFB MODULE 000	08/29/01	00 00	5,390.70	12/31/16	5,390.70	0.00	100.00%	
000567	M310-00-0-20-20 IN-LINE POWER METER 000	08/29/01	00 00	952.56	12/31/16	952.56	0.00	100.00%	
000568	M310-00-0-20-20 IN-LINE POWER METER 000	08/29/01	00 00	952.56	12/31/16	952.56	0.00	100.00%	
000569	M310-00-0-20-20 IN-LINE POWER METER 000	08/29/01	00 00	952.56	12/31/16	952.56	0.00	100.00%	
000570	M310-00-0-20-20 IN-LINE POWER METER 000	08/29/01	00 00	952.56	12/31/16	952.56	0.00	100.00%	
000571	M310-00-0-20-20 IN-LINE POWER METER 000	08/29/01	00 00	952.56	12/31/16	952.56	0.00	100.00%	
000572	M310-00-0-20-20 IN-LINE POWER METER 000	08/29/01	00 00	952.56	12/31/16	952.56	0.00	100.00%	
000573	M310-00-0-20-20 IN-LINE POWER METER 000	08/29/01	00 00	952.56	12/31/16	952.56	0.00	100.00%	
000574	M310-00-0-20-20 IN-LINE POWER METER 000	08/29/01	00 00	952.56	12/31/16	952.56	0.00	100.00%	
000575	M310-00-0-20-20 IN-LINE POWER METER 000	08/29/01	00 00	952.56	12/31/16	952.56	0.00	100.00%	
000576	M310-00-0-20-20 IN-LINE POWER METER 000	08/29/01	00 00	952.56	12/31/16	952.56	0.00	100.00%	
000577	21027-1DS								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
000578	000	08/29/01	00 00	1,261.24	12/31/16	1,261.24	0.00	100.00%	
	21027-1DS								
000579	000	08/29/01	00 00	1,261.24	12/31/16	1,261.24	0.00	100.00%	
	21027-1DS								
000580	000	08/29/01	00 00	1,261.23	12/31/16	1,261.23	0.00	100.00%	
	26027-2-1.55-FO-1ST FO-AO MODULATOR								
000581	000	08/29/01	00 00	3,228.76	12/31/16	3,228.76	0.00	100.00%	
	26027-2-1.55-FO-1ST FO-AO MODULATOR								
000582	000	08/29/01	00 00	3,228.76	12/31/16	3,228.76	0.00	100.00%	
	26027-2-1.55-FO-1ST FO-AO MODULATOR								
000583	000	08/29/01	00 00	3,228.77	12/31/16	3,228.77	0.00	100.00%	
	MITEQ RF AMPLIFIER								
000584	000	08/29/01	00 00	2,251.85	12/31/16	2,251.85	0.00	100.00%	
	MITEQ RF AMPLIFIER								
000588	000	08/29/01	00 00	2,251.85	12/31/16	2,251.85	0.00	100.00%	
	MODEL 3CN00410MX 20MW DFB LAMBDA=1532.68NMFC/APC CONNECTOR								
000589	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410PF 20MW DFB LAMBDA=1545.32NMFC/APC CONNECTOR								
000590	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410QP 20MW DFB LAMBDA=1558.17NMFC/APC CONNECTOR								
000591	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410RP 20MW DFB LAMBDA=1567.95NMFC/APC CONNECTOR								
000592	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410RU 20MW DFB LAMBDA=1569.59NMFC/APC CONNECTOR								
000593	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410RY 20MW DFB LAMBDA=1571.24NMFC/APC CONNECTOR								
000594	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410SC 20MW DFB LAMBDA=1572.89NMFC/APC CONNECTOR								
000595	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410SL 20MW DFB LAMBDA=1576.20NMFC/APC CONNECTOR								
000596	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410SV 20MW DFB LAMBDA=1579.52NMFC/APC CONNECTOR								
000597	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410TD 20MW DFB LAMBDA=1582.85NMFC/APC CONNECTOR								
000598	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410UE 20MW DFB LAMBDA=1592.95NMFC/APC CONNECTOR								
000599	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410UJ 20MW DFB LAMBDA=1594.64NMFC/APC CONNECTOR								
000600	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410UN 20MW DFB LAMBDA=1596.34NMFC/APC CONNECTOR								
000601	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410UT 20MW DFB LAMBDA=1598.04NMFC/APC CONNECTOR								
000602	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410UX 20MW DFB LAMBDA=1599.75NMFC/APC CONNECTOR								
000603	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410VB 20MW DFB LAMBDA=1601.46NMFC/APC CONNECTOR								
000604	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410VK 20MW DFB LAMBDA=1604.88NMFC/APC CONNECTOR								
000605	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
	MODEL 3CN00410VU 20MW DFB LAMBDA=1608.33NMFC/APC CONNECTOR								
	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
000606	MODEL 3CN00410VY 20MW DFB LAMBDA=1610.06NMFC/APC CONNECTOR								
	000	09/24/01	00 00	1,421.37	12/31/16	1,421.37	0.00	100.00%	
000608	HP 81101A PULSE GENERATOR								
	000	09/24/01	00 00	6,420.31	12/31/16	6,420.31	0.00	100.00%	
000609	MODEL SP3K-80 4 POSITION LC CONNECTOR WORKHOLDER								
	000	09/24/01	00 00	9,714.40	12/31/16	9,714.40	0.00	100.00%	
000610	MODEL 3CN00410QK 20MW DFB LAMBDA=1566.31NMFC/APC CONNECTOR								
	000	09/24/01	00 00	1,421.32	12/31/16	1,421.32	0.00	100.00%	
000612	MODEL 744 BUTTERFLY TELECOM LASER DIODE MOUNT								
	000	09/24/01	00 00	4,883.64	12/31/16	4,883.64	0.00	100.00%	
000625	MP1763B PULSE PATTERN GENERATOR 50 MHZ TO 12.5 GHZ								
	000	09/30/01	00 00	151,452.03	12/31/16	151,452.03	0.00	100.00%	
000626	MP1764C*01 12.5 GHZ SYNTHESIZER								
	000	09/30/01	00 00	31,868.40	12/31/16	31,868.40	0.00	100.00%	
000627	MP1764C ERROR DETECTOR 50 MHZ TO 12.5 GHZ								
	000	09/30/01	00 00	151,452.03	12/31/16	151,452.03	0.00	100.00%	
000628	8164AR: REFURBISHED LIGHTWAVE MEASUREMENT SYSTEM MAINFRAME								
	000	09/30/01	00 00	6,666.04	12/31/16	6,666.04	0.00	100.00%	
000631	TB92269+21SU1 TUNEABLE LASER .22NM								
	000	09/30/01	00 00	15,079.73	12/31/16	15,079.73	0.00	100.00%	
000632	NLK1556STB 20MW DFB LAMBDA=1537.40 FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000633	NLK1556STB 20MW DFB LAMBDA=1559.79NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000634	NLK1556STB 20MW DFB LAMBDA=1589.57NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000635	NLK1656STB 20MW DFB LAMBDA=1606.61NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000636	NLK1656STB 20MW DFB LAMBDA=1611.79NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000637	NLK1656STB 20MW DFB LAMBDA=1613.52NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000638	NLK1656STB 20MW DFB LAMBDA=1615.26NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000639	NLK1656STB 20MW DFB LAMBDA=1617.00 FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000640	NKL1556STB 20MW DFB LAMBDA=1523.34NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000641	NKL1556STB 20MW DFB LAMBDA=1524.89NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000642	NKL1556STB 20MW DFB LAMBDA=1526.44NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000643	NKL1556STB 20MW DFB LAMBDA=1527.99NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000644	NKL1556STB 20MW DFB LAMBDA=1535.82NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000645	NKL1556STB 20MW DFB LAMBDA=1556.56NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000646	NKL1556STB 20MW DFB LAMBDA=1586.20NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000647	NKL1565STB 20MW DFB LAMBDA=1591.26NM FC/APC CONNECTOR PANDA FIBER								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000648	NLK1556STB 20MW DFB LAMBDA=1520.25NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000649	NLK1556STB 20MW DFB LAMBDA=1521.79NM FC/APC CONNECTOR PANDA FIBER								
	000	09/30/01	00 00	1,770.00	12/31/16	1,770.00	0.00	100.00%	
000651	AQ8201-13E ECL MODULE (1505-1625 NM)								
	000	09/30/01	00 00	22,624.25	12/31/16	22,624.25	0.00	100.00%	
000652	AQ8201-13E ECL MODULE (1505-1625 NM)								
	000	09/30/01	00 00	22,624.25	12/31/16	22,624.25	0.00	100.00%	
000653	AQ8201-13E ECL MODULE (1505-1625 NM)								
	000	09/30/01	00 00	22,624.25	12/31/16	22,624.25	0.00	100.00%	
000654	AQ8201-13E ECL MODULE (1505-1625 NM)								
	000	09/30/01	00 00	22,624.25	12/31/16	22,624.25	0.00	100.00%	
000658	MODEL 300-04 TEMP CONTROLLER/MOUNT CABLE								
	000	09/30/01	00 00	1,237.87	12/31/16	1,237.87	0.00	100.00%	
000659	81633B: OPTICAL POWER SENSOR MODULE								
	000	09/30/01	00 00	4,608.20	12/31/16	4,608.20	0.00	100.00%	
000660	81642A: TUNABLE LASER MODULE 1510 - 1640 NM								
	000	09/30/01	00 00	48,697.86	12/31/16	48,697.86	0.00	100.00%	
000664	10 GB/S MODULATOR W/ PM FIBER PIGTAILS								
	000	09/30/01	00 00	2,800.00	12/31/16	2,800.00	0.00	100.00%	
000665	10 GB/S MODULATOR W/ PM FIBER PIGTAILS								
	000	09/30/01	00 00	2,800.00	12/31/16	2,800.00	0.00	100.00%	
000844	05SI50005 CUSTOM PHOTONICS ITEM MODEL 8630 LDD AND TEC COMBINATION MODULE								
	000	10/26/01	00 00	7,020.00	12/31/16	7,020.00	0.00	100.00%	
000845	1320KM SSMF FIBER (41 TOTAL SPOOLS 29 @ 40KM 4 @20KM 8 @10KM) WITH SC/APC PI								
	000	10/26/01	00 00	51,871.88	12/31/16	51,871.88	0.00	100.00%	
000846	MODEL 3CN00410 20MW DFB LAMBDA=1553.33NM FC/APC CONNECTOR								
	000	10/26/01	00 00	1,420.34	12/31/16	1,420.34	0.00	100.00%	
000847	MODEL 3CN00410 20MW DFB LAMBDA=1561.42NM FC/APC CONNECTOR								
	000	10/26/01	00 00	1,420.33	12/31/16	1,420.33	0.00	100.00%	
000848	MODEL 3CN00410RB 20MW DFB LAMBDA=1563.05NMFC/APC CONNECTOR								
	000	10/26/01	00 00	1,420.34	12/31/16	1,420.34	0.00	100.00%	
000851	MODEL 3CN00410 20MW DFB LAMBDA=1574.54NM FC/APC CONNECTOR								
	000	10/26/01	00 00	1,407.22	12/31/16	1,407.22	0.00	100.00%	
000852	MODEL 3CN00410 20MW DFB LAMBDA=1554.94NM FC/APC CONNECTOR								
	000	10/26/01	00 00	1,407.22	12/31/16	1,407.22	0.00	100.00%	
000853	MODEL 3CN00410 20MW DFB LAMBDA=1564.68NM FC/APC CONNECTOR								
	000	10/26/01	00 00	1,407.22	12/31/16	1,407.22	0.00	100.00%	
000854	MODEL 3CN00410 20MW DFB LAMBDA=1581.18NM FC/APC CONNECTOR								
	000	10/26/01	00 00	1,407.22	12/31/16	1,407.22	0.00	100.00%	
000855	MODEL 3CN00410 20MW DFB LAMBDA=1584.53NM FC/APC CONNECTOR								
	000	10/26/01	00 00	1,407.22	12/31/16	1,407.22	0.00	100.00%	
000856	MODEL 3CN00410 20MW DFB LAMBDA=1587.88NM FC/APC CONNECTOR								
	000	10/26/01	00 00	1,407.22	12/31/16	1,407.22	0.00	100.00%	
000857	MODEL 3CN00410 20MW DFB LAMBDA=1603.17NM FC/APCCONNECTOR								
	000	10/26/01	00 00	1,407.20	12/31/16	1,407.20	0.00	100.00%	
000858	CINCINNATI SUB-ZERO TEMPERATURE CHAMBER MODEL Z-2-033-033-H/AC								
	000	10/26/01	00 00	10,620.00	12/31/16	10,620.00	0.00	100.00%	
000859	CINCINNATI SUB-ZERO TEMPERATURE CHAMBER MODEL Z-2-033-033-H/AC								
	000	10/26/01	00 00	10,620.00	12/31/16	10,620.00	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
000860	P/N DS345: 30 MHZ SYNTHESIZED FUNCTION/ARB GENERATOR								
	000	10/26/01	00 00	1,734.39	12/31/16	1,734.39	0.00	100.00%	
000861	64 CHANNEL BUTTERFLY LIGHTSOURCE STATION AS PER PROPOSAL 20010808-DHR-001								
	000	10/26/01	00 00	122,600.00	12/31/16	122,600.00	0.00	100.00%	
000862	FSU 995 FUSION SPLICER HIGH STRENGTH KIT PART #10793XT								
	000	10/26/01	00 00	32,696.00	12/31/16	32,696.00	0.00	100.00%	
000886	LASER MAINFRAME HP8164A								
	000	11/01/01	00 00	4,733.15	12/31/16	4,733.15	0.00	100.00%	
000887	LASER MODULE HP81640A								
	000	11/01/01	00 00	27,089.91	12/31/16	27,089.91	0.00	100.00%	
000888	OPTICAL SPECTRUM ANALYZER ANDO AQ6317B								
	000	11/01/01	00 00	21,671.93	12/31/16	21,671.93	0.00	100.00%	
000890	P/N 107986804: CASCADED RAMAN RESONATOR 1117-1480								
	000	11/01/01	00 00	3,107.00	12/31/16	3,107.00	0.00	100.00%	
000897	P/N AQ8201-418: 1X8 OPTICAL SWITCH MODULE								
	000	11/01/01	00 00	5,169.36	12/31/16	5,169.36	0.00	100.00%	
000898	P/N AQ8201-418: 1X8 OPTICAL SWITCH MODULE								
	000	11/01/01	00 00	5,169.36	12/31/16	5,169.36	0.00	100.00%	
000903	FSP30 SPECTRUM ANALYZER 30 GHZ R&S 1093.4495.30								
	000	12/31/01	00 00	33,922.46	12/31/16	33,922.46	0.00	100.00%	
000904	P/N AQ8203:HALF SIZE MAINFRAME								
	000	12/31/01	00 00	3,533.96	12/31/16	3,533.96	0.00	100.00%	
000907	FSP3 SPECTRUM ANALYZER 3GHZ R&S1093.4495.03								
	000	12/31/01	00 00	21,822.59	12/31/16	21,822.59	0.00	100.00%	
000908	12.5GHZ SYNTHESIZER (MP1763A*01)								
	000	12/31/01	00 00	97,263.74	12/31/16	97,263.74	0.00	100.00%	
000909	80C01 OPTICAL MODULE 622/2488/9953 MPBS/20 GHZ								
	000	12/31/01	00 00	10,528.46	12/31/16	10,528.46	0.00	100.00%	
000910	80E04 SAMPLING MODULE								
	000	12/31/01	00 00	7,574.14	12/31/16	7,574.14	0.00	100.00%	
000912	METRO RACK 2424BR								
	000	12/31/01	00 00	2,123.87	12/31/16	2,123.87	0.00	100.00%	
000918	TDS8000 MAINFRAME COMMUNICATIONS SIGNAL ANALYZER								
	000	12/31/01	00 00	11,755.69	12/31/16	11,755.69	0.00	100.00%	
000922	AQ8201-21 OPTICAL POWER METER FC/PC CONNECTORREFURBISHED								
	000	12/31/01	00 00	2,981.42	12/31/16	2,981.42	0.00	100.00%	
000923	AQ8201-21 OPTICAL POWER METER FC/PC CONNECTORREFURBISHED								
	000	12/31/01	00 00	2,981.42	12/31/16	2,981.42	0.00	100.00%	
000924	AQ8201-21 OPTICAL POWER METER FC/PC CONNECTORREFURBISHED								
	000	12/31/01	00 00	2,981.42	12/31/16	2,981.42	0.00	100.00%	
000925	AQ8201-31 ATTENUATOR MODULE FC/APC CONNECTORREFURBISHED								
	000	12/31/01	00 00	2,981.42	12/31/16	2,981.42	0.00	100.00%	
000926	AQ8201-31 ATTENUATOR MODULE FC/APC CONNECTORREFURBISHED								
	000	12/31/01	00 00	2,981.42	12/31/16	2,981.42	0.00	100.00%	
000927	AQ8201-31 ATTENUATOR MODULE FC/APC CONNECTORREFURBISHED								
	000	12/31/01	00 00	2,981.41	12/31/16	2,981.41	0.00	100.00%	
000934	AQ6317B OPTICAL SPECTRUM ANALYZER FC/PCCONNECTOR REFURBISHED								
	000	01/31/02	00 00	23,598.50	12/31/16	23,598.50	0.00	100.00%	
000935	AQ6140 MULTIWAVELENGTH METER REFURBISHED								
	000	01/31/02	00 00	16,210.44	12/31/16	16,210.44	0.00	100.00%	
000939	80C02 OPTICAL MODULE								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
000940	000	01/31/02	00 00	16,978.00	12/31/16	16,978.00	0.00	100.00%	
	SMR20 SIG GENERATOR 1-20 GHZ								
000941	000	01/31/02	00 00	22,432.38	12/31/16	22,432.38	0.00	100.00%	
	CSA 8000								
000943	000	01/31/02	00 00	16,299.92	12/31/16	16,299.92	0.00	100.00%	
	MODEL S012010 FUSION SPLICE KIT INCLUDING FSM-40PM POLARIZATION MAINTAINING FIBE								
000944	000	01/31/02	00 00	55,814.76	12/31/16	55,814.76	0.00	100.00%	
	AQ8203 HALF SIZE FRAME REFURBISHED								
000946	000	01/31/02	00 00	2,898.72	12/31/16	2,898.72	0.00	100.00%	
	AQ6317B OPTICAL SPECTRUM ANALYZER FC/PC CONNECTOR REFURBISHED								
000948	000	01/31/02	00 00	23,711.96	12/31/16	23,711.96	0.00	100.00%	
	MODEL 3CN00410 20MW DFB LAMBDA=1529.55NM FC/APCCONNECTOR								
000949	000	01/31/02	00 00	1,406.05	12/31/16	1,406.05	0.00	100.00%	
	MODEL 3CN00410 20MW DFB LAMBDA=1531.12NM FC/APCCONNECTOR								
000950	000	01/31/02	00 00	1,406.05	12/31/16	1,406.05	0.00	100.00%	
	MODEL 3CN00410 20MW DFB LAMBDA=1534.25NM FC/APCCONNECTOR								
000951	000	01/31/02	00 00	1,406.05	12/31/16	1,406.05	0.00	100.00%	
	MODEL 3CN00410 20MW DFB LAMBDA=1538.98NM FC/APCCONNECTOR								
000952	000	01/31/02	00 00	1,406.05	12/31/16	1,406.05	0.00	100.00%	
	MODEL 3CN00410 20MW DFB LAMBDA=1542.14NM FC/APCCONNECTOR								
000953	000	01/31/02	00 00	1,406.05	12/31/16	1,406.05	0.00	100.00%	
	MODEL 3CN00410 20MW DFB LAMBDA=1543.73NM FC/APCCONNECTOR								
000954	000	01/31/02	00 00	1,406.05	12/31/16	1,406.05	0.00	100.00%	
	MODEL 3CN00410 20MW DFB LAMBDA=1546.92NM FC/APCCONNECTOR								
000955	000	01/31/02	00 00	1,406.05	12/31/16	1,406.05	0.00	100.00%	
	MODEL 3CN00410 20MW DFB LAMBDA=1548.51NM FC/APCCONNECTOR								
000956	000	01/31/02	00 00	1,406.05	12/31/16	1,406.05	0.00	100.00%	
	MODEL 3CN00410 20MW DFB LAMBDA=1550.12NM FC/APCCONNECTOR								
000957	000	01/31/02	00 00	1,406.05	12/31/16	1,406.05	0.00	100.00%	
	MODEL 3CN00410 20MW DFB LAMBDA=1551.72NM FC/APCCONNECTOR								
000958	000	01/31/02	00 00	1,406.05	12/31/16	1,406.05	0.00	100.00%	
	MODEL 3CN00410 20MW DFB LAMBDA=1577.86NM FC/APCCONNECTOR								
000959	000	01/31/02	00 00	1,406.05	12/31/16	1,406.05	0.00	100.00%	
	MODEL 3CN00411 20MW DFB LAMBDA=1540.56NM FC/APCCONNECTOR								
000960	000	01/31/02	00 00	1,406.02	12/31/16	1,406.02	0.00	100.00%	
	TRUE WAVE CLASSIC LINE FIBER - 600 KM								
000977	000	01/31/02	00 00	174,042.63	12/31/16	174,042.63	0.00	100.00%	
	P/N 6HF2-01554 ISSUE A: Z FIBER 2.5 KM								
000978	000	02/28/02	00 00	8,500.00	12/31/16	8,500.00	0.00	100.00%	
	TEKTRONIX TDS3032B SCOPE 300MHZ 2 CHANNELS								
000979	000	02/28/02	00 00	5,891.69	12/31/16	5,891.69	0.00	100.00%	
	80E04 SAMPLING MODULE								
000983	000	02/28/02	00 00	8,260.01	12/31/16	8,260.01	0.00	100.00%	
	Q7606B TEST SET								
000987	000	02/28/02	00 00	58,469.27	12/31/16	58,469.27	0.00	100.00%	
	AQ8203 HALF SIZE FRAME REFURBISHED								
000989	000	02/28/02	00 00	5,815.35	12/31/16	5,815.35	0.00	100.00%	
	OPTICAL GRATING FILTER TB9226-Z009 TB9P226 WITH A 1520-1620NM WAVELENGTH RANGE								
000994	000	02/28/02	00 00	11,962.72	12/31/16	11,962.72	0.00	100.00%	
	P/N 10071-XTR FSU 995 FUSION SPLICER & P/N 10177-XTR CT-07 CLEAVER								
	000	03/22/02	00 00	19,592.75	12/31/16	19,592.75	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001001	ATTENUATOR MODULE MODEL # AQ8201-32M(DEMO UNIT WITH 6MO WARRANTY)								
	000	03/22/02	00 00	3,211.95	12/31/16	3,211.95	0.00	100.00%	
001002	DISPLAY CONTROLLER MODEL # AQ8201-02 (DEMO UNIT WITH 6MO WARRANTY)								
	000	03/22/02	00 00	1,622.31	12/31/16	1,622.31	0.00	100.00%	
001003	OPM MODULE MODEL # AQ8201-21								
	000	03/22/02	00 00	4,747.15	12/31/16	4,747.15	0.00	100.00%	
001004	OPTICAL SPECTRUM ANALYZER MODEL # AQ6317B (DEMO UNIT WITH 1YR WARRANTY)								
	000	03/22/02	00 00	24,987.82	12/31/16	24,987.82	0.00	100.00%	
001005	RACK-MOUNT MAIN FRAME MODEL # AQ8201A (DEMO UNIT WITH 6MO WARRANTY)								
	000	03/22/02	00 00	2,384.47	12/31/16	2,384.47	0.00	100.00%	
001008	50MHZ TO 12.5GHZ ERROR DETECTOR (MP1764B)								
	000	03/22/02	00 00	47,876.76	12/31/16	47,876.76	0.00	100.00%	
001011	MTC5589 CLOCK & DATA RECOVERY MODULE TUNED TO 10.709GB/S								
	000	03/22/02	00 00	3,615.28	12/31/16	3,615.28	0.00	100.00%	
001012	AQ8201-418 1X8 OPTICAL SWITCH - DEMO								
	000	03/31/02	00 00	2,634.57	12/31/16	2,634.57	0.00	100.00%	
001013	AQ8201-422 DUAL 2X2 SWITCH MODULE - DEMO								
	000	03/31/02	00 00	1,870.21	12/31/16	1,870.21	0.00	100.00%	
001073	AQ8201-21 OPM MODULE - NEW								
	000	03/31/02	00 00	4,490.70	12/31/16	4,490.70	0.00	100.00%	
001074	AQ8201-21 OPM MODULE - NEW								
	000	03/31/02	00 00	4,490.69	12/31/16	4,490.69	0.00	100.00%	
001075	AQ8201-31 ATTENUATOR MODULE - DEMO								
	000	03/31/02	00 00	2,467.06	12/31/16	2,467.06	0.00	100.00%	
001076	AQ8201-31 ATTENUATOR MODULE - DEMO								
	000	03/31/02	00 00	2,467.06	12/31/16	2,467.06	0.00	100.00%	
001085	AQ6317B OSA-DEMO								
	000	04/25/02	00 00	30,465.99	12/31/16	30,465.99	0.00	100.00%	
001093	MTC5589 CLOCK & DATA RECOVERY MODULE TUNED TO 10.709GB/S								
	000	04/25/02	00 00	3,615.48	12/31/16	3,615.48	0.00	100.00%	
001119	PE3+1FA PMD EMULATOR								
	000	04/25/02	00 00	20,279.12	12/31/16	20,279.12	0.00	100.00%	
001124	# PS-700-0-FC-APC POLARIZATION INDEPENDENT SCRAMBLER WITH FRONT ACCESS FC/APC O								
	000	04/30/02	00 00	11,860.00	12/31/16	11,860.00	0.00	100.00%	
001179	AQ8203 3-SLOT HALF RACK - NEW								
	000	04/30/02	00 00	2,570.94	12/31/16	2,570.94	0.00	100.00%	
001191	30CH 100GHZ AWG CH1 @ 185.3THZ LC/APC CONNECTORS								
	000	04/30/02	00 00	8,623.99	12/31/16	8,623.99	0.00	100.00%	
001192	30CH 100GHZ AWG CH1 @ 188.3THZ LC/APC								
	000	04/30/02	00 00	8,623.99	12/31/16	8,623.99	0.00	100.00%	
001193	30CH 100GHZ AWG CH1 @ 191.3THZ LC/APC CONNECTORS								
	000	04/30/02	00 00	8,623.99	12/31/16	8,623.99	0.00	100.00%	
001194	30CH 100GHZ AWG CH1 @ 194.3THZ LC/APC CONNECTORS								
	000	04/30/02	00 00	8,623.97	12/31/16	8,623.97	0.00	100.00%	
001196	LAB EQUIPMENT. JDSU PN: PS3650+25. DESCRIPTION:PDL METER WITH RETURN LOSS MEASU								
	000	04/30/02	00 00	13,517.40	12/31/16	13,517.40	0.00	100.00%	
001211	LAB EQUIPMENT: AGILENT DUAL OPTICAL DETECTOR MODULES. AGILENT PN: 81635AR OPTIO								
	000	05/31/02	00 00	2,799.35	12/31/16	2,799.35	0.00	100.00%	
001214	MODEL 81635AR 2-CHANNEL POWER MONITOR RECONDITIONED								
	000	05/31/02	00 00	2,799.35	12/31/16	2,799.35	0.00	100.00%	
001224	AGILENT PN: 81000NI. CONNECTOR ADAPTORS (FC/PC)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001228	000	05/31/02	00 00	3,541.94	12/31/16	3,541.94	0.00	100.00%	
	MODEL 81482B TUNABLE LASER 1370-1495NM								
001229	000	05/31/02	00 00	37,995.75	12/31/16	37,995.75	0.00	100.00%	
	LAB EQUIPMENT: AGILENT DUAL OPTICAL DETECTOR MODULES. AGILENT PN: 81635AR OPTIO								
001243	000	05/31/02	00 00	2,799.35	12/31/16	2,799.35	0.00	100.00%	
	LAB EQUIPMENT: PMD ARTIFACT. TALIESCENT PN: PMCA-035-SC								
001249	000	05/31/02	00 00	3,440.00	12/31/16	3,440.00	0.00	100.00%	
	MODEL # MPC-1-FC-APC MOTORIZED POLARIZATION CONTROLLER								
001252	000	05/31/02	00 00	10,808.06	12/31/16	10,808.06	0.00	100.00%	
	MODEL # MPC-1-FC-APC MOTORIZED POLARIZATION CONTROLLER								
001262	000	05/31/02	00 00	5,103.34	12/31/16	5,103.34	0.00	100.00%	
	AT-35670A/1C2/1D01234/1F0/AYUF AGILENT DYNAMIC SIGNAL ANALYZER WITH OPTIONS 1C2								
001274	000	05/31/02	00 00	18,525.04	12/31/16	18,525.04	0.00	100.00%	
	LAB EQUIPMENT: AGILENT DUAL OPTICAL DETECTOR MODULES. AGILENT PN: 81635AR OPTIO								
001275	000	05/31/02	00 00	2,799.35	12/31/16	2,799.35	0.00	100.00%	
	LAB EQUIPMENT: AGILENT DUAL OPTICAL DETECTOR MODULES. AGILENT PN: 81635AR OPTIO								
001327	000	05/31/02	00 00	2,799.34	12/31/16	2,799.34	0.00	100.00%	
	E504SU2200R3X106L12 - APC SMART-UPS RACK MOUNT								
001405	000	07/30/02	00 00	2,890.84	12/31/16	2,890.84	0.00	100.00%	
	3070/91.01OSA-160 OPT. DWDM ANALYZER SINGLE PORT (2 SLOTS)								
001406	000	08/20/02	00 00	23,946.70	12/31/16	23,946.70	0.00	100.00%	
	TUNABLE SWEPT WAVELENGTH LASER 1405 NM TO 1520 NM								
001411	000	08/20/02	00 00	45,483.78	12/31/16	45,483.78	0.00	100.00%	
	AQ8201-43 1X12 OPTICAL SWITCH FC/APC								
001416	000	08/20/02	00 00	3,648.03	12/31/16	3,648.03	0.00	100.00%	
	AQ8201-31 VARIABLE ATTENUATOR FC/APC								
001417	000	08/20/02	00 00	2,462.69	12/31/16	2,462.69	0.00	100.00%	
	AQ8201-31 VARIABLE ATTENUATOR FC/APC								
001436	000	08/20/02	00 00	2,462.68	12/31/16	2,462.68	0.00	100.00%	
	Polarization Controller								
001437	000	04/04/01	00 00	3,800.00	12/31/16	3,800.00	0.00	100.00%	
	Oscilloscope w/ Option ABA								
001438	000	04/12/01	00 00	5,695.00	12/31/16	5,695.00	0.00	100.00%	
	DBF Fiber Coupled Laser Source								
001439	000	10/09/00	00 00	2,884.00	12/31/16	2,884.00	0.00	100.00%	
	10202A-50-FC Dual Wavelength 1301nm& 1550nm								
001445	000	10/13/00	00 00	3,704.55	12/31/16	3,704.55	0.00	100.00%	
	Polarization Analyzer								
001446	000	02/09/01	00 00	51,000.00	12/31/16	51,000.00	0.00	100.00%	
	Signal Generator								
001447	000	09/20/00	00 00	6,516.65	12/31/16	6,516.65	0.00	100.00%	
	10W CW D								
001448	000	10/10/00	00 00	9,900.00	12/31/16	9,900.00	0.00	100.00%	
	GZ6 Stereo Micro Std. System								
001449	000	10/13/00	00 00	1,459.00	12/31/16	1,459.00	0.00	100.00%	
	MT3/M Metric XYZ Translation Stage								
001450	000	10/24/00	00 00	656.50	12/31/16	656.50	0.00	100.00%	
	SoundStation EX Base w/2 Extension Mics/Cabling								
001452	000	10/24/00	00 00	1,450.55	12/31/16	1,450.55	0.00	100.00%	
	Tunable LD Light Source								
	000	10/26/00	00 00	36,300.00	12/31/16	36,300.00	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
001453	MDT693 3 Axis Piezo Control 000	10/26/00	00 00	1,474.00	12/31/16	1,474.00	0.00	100.00%	
001454	Function Generator 000	11/01/00	00 00	2,090.00	12/31/16	2,090.00	0.00	100.00%	
001455	Polarimeter 450-700nm 115VAC 000	11/01/00	00 00	4,600.00	12/31/16	4,600.00	0.00	100.00%	
001456	Variable Waveplate VIS to IR 000	11/01/00	00 00	2,700.00	12/31/16	2,700.00	0.00	100.00%	
001457	MDT693 3 Axis Piezo Control 000	11/03/00	00 00	1,474.00	12/31/16	1,474.00	0.00	100.00%	
001458	Labview Full Dev System 000	11/06/00	00 00	2,198.59	12/31/16	2,198.59	0.00	100.00%	
001459	PA430H IR Polarimeter Head 000	11/10/00	00 00	2,800.00	12/31/16	2,800.00	0.00	100.00%	
001460	5X Beam Masks 000	11/16/00	00 00	7,848.15	12/31/16	7,848.15	0.00	100.00%	
001461	Fieldmaster Power Meter 000	01/31/01	00 00	1,076.00	12/31/16	1,076.00	0.00	100.00%	
001504	MPC1-FC-APC-R RACK MOUNT POLARIZATION CONTROLLER 000	09/27/02	00 00	7,800.00	12/31/16	7,800.00	0.00	100.00%	
001505	MPC1-FC-APC-R RACK MOUNT POLARIZATION CONTROLLER 000	09/27/02	00 00	7,800.00	12/31/16	7,800.00	0.00	100.00%	
001534	3060/36ADVANCED NETWORK TESTER: SONET/OC-192C TX & RX 1550NM 000	10/24/02	00 00	70,937.10	12/31/16	70,937.10	0.00	100.00%	
001535	10.7GB/S O TO E CONVERTER 000	10/24/02	00 00	5,960.00	12/31/16	5,960.00	0.00	100.00%	
001540	MPC1-FC-APC-R RACK MOUNT POLARIZATION CONTROLLER 000	10/24/02	00 00	7,800.00	12/31/16	7,800.00	0.00	100.00%	
001541	MPC1-FC-APC-R RACK MOUNT POLARIZATION CONTROLLER 000	10/24/02	00 00	7,800.00	12/31/16	7,800.00	0.00	100.00%	
001542	10.7GB/S CDR 000	10/29/02	00 00	6,800.00	12/31/16	6,800.00	0.00	100.00%	
001547	NORTEL/CORETEK GTCM CALIBRATION AND TEST STATION 000	12/05/02	00 00	18,500.00	12/31/16	18,500.00	0.00	100.00%	
001550	AQ8201-43 1X12 SWITCH MODULE 000	12/05/02	00 00	3,648.02	12/31/16	3,648.02	0.00	100.00%	
001582	PN EYBS3527: ASE SOURCE 000	06/30/05	00 00	27,500.00	12/31/16	27,500.00	0.00	100.00%	
001656	ANDO AQ8201-21/ OPTICAL POWER METER/ +27DBM TO -80DBM/ INCLUDES FC CONNECTOR AQ 000	08/31/06	00 00	1,500.00	12/31/16	1,500.00	0.00	100.00%	
001695	AP015 30 AMPS 50MHZ BW CURRENT PROBE - AC/DC 50 AMP PEAK PULSE 000	05/31/07	00 00	2,505.15	12/31/16	2,505.15	0.00	100.00%	
001711	EBS-7514; ERBIUM DUAL-BAND BROADBAND SOURCES -DUAL BAND; PER CHUNG LEE 000	08/31/07	00 00	13,500.00	12/31/16	13,500.00	0.00	100.00%	
001730	S100FO TRAVERSE WINDING MACHINE WITH 1" DIAMETER DRIVE ACCESSORIES 000	04/30/02	00 00	23,920.00	12/31/16	23,920.00	0.00	100.00%	
001975	Processor eval on Optima Control Module 000	07/12/10	00 00	2,995.00	12/31/16	2,995.00	0.00	100.00%	
001976	Processor eval on Optima Control Module 000	07/12/10	00 00	2,995.00	12/31/16	2,995.00	0.00	100.00%	
001997	Dispersion Compensation Modules								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
	000	06/08/11	00 00	13,400.00	12/31/16	13,400.00	0.00	100.00%	
001998	TDC Modules for REDS stand								
	000	06/17/11	00 00	8,000.00	12/31/16	8,000.00	0.00	100.00%	
002030	Agilent 81662A								
	000	08/10/11	00 00	1,597.00	12/31/16	1,597.00	0.00	100.00%	
002031	Agilent 81662A								
	000	08/10/11	00 00	1,597.00	12/31/16	1,597.00	0.00	100.00%	
002032	Agilent 81662A								
	000	08/10/11	00 00	1,597.00	12/31/16	1,597.00	0.00	100.00%	
002033	Agilent 81662A								
	000	08/10/11	00 00	1,597.00	12/31/16	1,597.00	0.00	100.00%	
002100	8RU SHELF								
	000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
002101	8RU SHELF								
	000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
002102	RMM, PDU-T5								
	000	04/02/12	00 03	1,486.47	12/31/16	1,412.14	74.33	95.00%	
002103	RMM, PDU-T5								
	000	04/02/12	00 03	1,486.47	12/31/16	1,412.14	74.33	95.00%	
002104	RMM, FUSE PANEL								
	000	04/02/12	00 02	340.98	12/31/16	323.96	17.02	95.01%	
002105	RMM, FUSE PANEL								
	000	04/02/12	00 02	340.98	12/31/16	323.96	17.02	95.01%	
002106	PIU, DUAL OSC FILTER, 1550.12NM, +/-0.1NM								
	000	04/16/12	00 04	1,145.82	12/31/16	1,069.42	76.40	93.33%	
002158	SHELF FAN 8 RU SHELF (5 / SHELF)								
	000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002159	SHELF FAN 8 RU SHELF (5 / SHELF)								
	000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002160	SHELF FAN 8 RU SHELF (5 / SHELF)								
	000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002161	SHELF FAN 8 RU SHELF (5 / SHELF)								
	000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002162	SHELF FAN 8 RU SHELF (5 / SHELF)								
	000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002163	SHELF FAN 8 RU SHELF (5 / SHELF)								
	000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002164	SHELF FAN 8 RU SHELF (5 / SHELF)								
	000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002165	SHELF FAN 8 RU SHELF (5 / SHELF)								
	000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002166	SHELF FAN 8 RU SHELF (5 / SHELF)								
	000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002167	SHELF FAN 8 RU SHELF (5 / SHELF)								
	000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002168	PIU, 8RU ALARMS								
	000	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	
002169	PIU, 8RU ALARMS								
	000	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	
002170	8RU SHELF CONTROLLER (CM8)								
	000	04/02/12	00 03	1,974.66	12/31/16	1,875.93	98.73	95.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002171	8RU SHELF CONTROLLER (CM8) 000	04/02/12	00 03	1,974.66	12/31/16	1,875.93	98.73	95.00%	
002172	RMM, APM (ES DESIGN), 2RU 000	02/22/12	00 02	3,156.99	12/31/16	3,051.76	105.23	96.67%	
002173	RMM, APM (ES DESIGN), 2RU 000	02/22/12	00 02	3,156.99	12/31/16	3,051.76	105.23	96.67%	
002174	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-24 000	10/20/11	00 00	3,160.38	12/31/16	3,160.38	0.00	100.00%	
002175	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-24 000	10/20/11	00 00	3,160.38	12/31/16	3,160.38	0.00	100.00%	
002176	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-24 000	04/05/12	00 02	3,160.38	12/31/16	3,002.39	157.99	95.00%	
002177	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-24 000	04/05/12	00 02	3,160.38	12/31/16	3,002.39	157.99	95.00%	
002287	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-24 000	10/06/11	00 00	3,160.39	12/31/16	3,160.39	0.00	100.00%	
002288	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-24 000	10/06/11	00 00	3,160.39	12/31/16	3,160.39	0.00	100.00%	
002289	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-24 000	10/06/11	00 00	3,160.39	12/31/16	3,160.39	0.00	100.00%	
002307	100G MUX-A Transponder 000	05/31/12	00 05	52,448.22	12/31/16	48,077.52	4,370.70	91.67%	
002308	100G MUX-A Transponder 000	05/31/12	00 05	52,448.22	12/31/16	48,077.52	4,370.70	91.67%	
002309	100G MUX-A Transponder 000	05/31/12	00 05	52,448.22	12/31/16	48,077.52	4,370.70	91.67%	
002310	100G MUX-A Transponder 000	05/31/12	00 05	52,448.22	12/31/16	48,077.52	4,370.70	91.67%	
002339	HP Agilent 81662A Low Power DFB Laser Source 000	07/17/12	00 07	3,150.00	12/31/16	2,782.50	367.50	88.33%	
002340	HP Agilent 81662A ITU DFB Laser Source OPT365 1551.72nm 193.20Thz Angle Output 000	07/17/12	00 07	1,350.00	12/31/16	1,192.50	157.50	88.33%	
002341	HP 81662A - DFB Source (Option 337) 000	07/17/12	00 07	750.00	12/31/16	662.50	87.50	88.33%	
002342	HP 81662A - DFB Source (Option 325) 000	07/17/12	00 07	750.00	12/31/16	662.50	87.50	88.33%	
002344	Agilent 81662 Option 317 000	07/19/12	00 07	1,250.00	12/31/16	1,104.17	145.83	88.33%	
002345	Agilent 81662 Option 395 000	07/19/12	00 07	1,250.00	12/31/16	1,104.17	145.83	88.33%	
002346	Agilent 81663A Option 396 000	07/19/12	00 07	1,550.00	12/31/16	1,369.17	180.83	88.33%	
002347	81662A_313 000	07/19/12	00 07	1,947.00	12/31/16	1,719.85	227.15	88.33%	
002348	81661A_309 000	07/19/12	00 07	1,874.00	12/31/16	1,655.37	218.63	88.33%	
002363	HP/Agilent 81662A DFB Laser Source Module 000	07/30/12	00 07	5,000.00	12/31/16	4,416.67	583.33	88.33%	
002364	HP Agilent 81662A ITU DFB Laser Source OPT313 1531.12nm 000	07/30/12	00 07	1,350.00	12/31/16	1,192.50	157.50	88.33%	
002372	81950A Tunable Laser Source Module for LMS								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
	000	08/18/12	00 08	10,716.00	12/31/16	9,287.20	1,428.80	86.67%	
002373	81950A Tunable Laser Source Module for LMS								
	000	08/18/12	00 08	10,716.00	12/31/16	9,287.20	1,428.80	86.67%	
002374	81950A Tunable Laser Source Module for LMS								
	000	08/18/12	00 08	10,716.00	12/31/16	9,287.20	1,428.80	86.67%	
002375	81950A Tunable Laser Source Module for LMS								
	000	08/18/12	00 08	10,716.00	12/31/16	9,287.20	1,428.80	86.67%	
002386	Agilent 8166A Lightwave Multichannel System								
	000	09/17/12	00 09	3,950.00	12/31/16	3,357.50	592.50	85.00%	
002394	Agilent 81662A 10mW DFB Laser Source								
	000	08/02/12	00 07	1,875.00	12/31/16	1,656.25	218.75	88.33%	
002395	Agilent 81663A High Power DFB Laser Source								
	000	08/02/12	00 07	2,750.00	12/31/16	2,429.17	320.83	88.33%	
002396	Agilent 81663A High Power DFB Laser Source								
	000	08/02/12	00 07	2,750.00	12/31/16	2,429.17	320.83	88.33%	
002397	40G Coherent Module								
	000	09/29/12	00 09	14,500.00	12/31/16	12,325.00	2,175.00	85.00%	
002426	100G LR4 CFP Gen 2 Beta Samples - TRC5E21FNF-LF000-W								
	000	02/01/13	00 00	17,800.00	12/31/16	17,800.00	0.00	100.00%	
002427	100G LR4 CFP Gen 2 Beta Samples - TRC5E21FNF-LF000-W								
	000	02/01/13	00 00	17,800.00	12/31/16	17,800.00	0.00	100.00%	
002428	100G LR4 CFP Gen 2 Beta Samples - TRC5E21FNF-LF000-W								
	000	02/01/13	00 00	17,800.00	12/31/16	17,800.00	0.00	100.00%	
002429	100G LR4 CFP Gen 2 Beta Samples - TRC5E21FNF-LF000-W								
	000	02/01/13	00 00	17,800.00	12/31/16	17,800.00	0.00	100.00%	
002430	100G LR4 CFP Gen 2 Beta Samples - TRC5E21FNF-LF000-W								
	000	02/01/13	00 00	17,800.00	12/31/16	17,800.00	0.00	100.00%	
002431	100G LR4 CFP Gen 2 Beta Samples - TRC5E21FNF-LF000-W								
	000	02/01/13	00 00	17,800.00	12/31/16	17,800.00	0.00	100.00%	
002443	Lasers for Optima and Acacia 100G Development (TTX19947HUAN00D2B3)								
	000	03/11/13	00 00	1,000.00	12/31/16	1,000.00	0.00	100.00%	
002444	Lasers for Optima and Acacia 100G Development (TTX19947HUAN00D2B3)								
	000	03/11/13	00 00	1,000.00	12/31/16	1,000.00	0.00	100.00%	
002445	Lasers for Optima and Acacia 100G Development (TTX19947HUAN00D2B3)								
	000	03/11/13	00 00	1,000.00	12/31/16	1,000.00	0.00	100.00%	
002446	PCB Assembly LLM (130-0321-001)								
	000	03/26/13	00 00	1,979.73	12/31/16	1,979.73	0.00	100.00%	
002450	Optima TLM Proto (130-0321-001)								
	000	03/27/13	00 00	1,979.73	12/31/16	1,979.73	0.00	100.00%	
002451	Optima TLM Proto (130-0321-001)								
	000	03/27/13	00 00	1,979.73	12/31/16	1,979.73	0.00	100.00%	
002461	L-band Tunable mini-ITLAs								
	000	04/12/13	00 00	850.00	12/31/16	850.00	0.00	100.00%	
002462	L-band Tunable mini-ITLAs								
	000	04/12/13	00 00	850.00	12/31/16	850.00	0.00	100.00%	
002463	L-band Tunable mini-ITLAs								
	000	04/12/13	00 00	850.00	12/31/16	850.00	0.00	100.00%	
002464	L-band Tunable mini-ITLAs								
	000	04/12/13	00 00	850.00	12/31/16	850.00	0.00	100.00%	
002475	PM Mux 100GHz-186.8THz								
	000	05/01/13	01 04	17,649.37	12/31/16	12,942.86	4,706.51	73.33%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002476	PM Mux 100GHz-186.5THz 000	05/01/13	01 04	17,649.37	12/31/16	12,942.86	4,706.51	73.33%	
002481	PIU EDFA Optical Amplifier 24 DB EOA-24 000	05/02/13	01 04	1,232.12	12/31/16	903.55	328.57	73.33%	
002482	PIU EDFA Optical Amplifier 24 DB EOA-24 000	05/02/13	01 04	1,232.12	12/31/16	903.55	328.57	73.33%	
002483	PIU EDFA Optical Amplifier 24 DB EOA-24 000	05/02/13	01 04	1,232.12	12/31/16	903.55	328.57	73.33%	
002484	PIU, Dual 50/50 Coupler 000	06/04/13	00 00	880.60	12/31/16	880.60	0.00	100.00%	
002485	PIU, Dual 50/50 Coupler 000	06/04/13	00 00	880.60	12/31/16	880.60	0.00	100.00%	
002516	B-400-11-1550-8/125-P-40-3A3A-3-1 000	08/06/13	00 00	251.50	12/31/16	251.50	0.00	100.00%	
002517	PFA-3A3A-1550-8/125-3-1-P-2-HP 000	08/06/13	00 00	160.00	12/31/16	160.00	0.00	100.00%	
002518	PFA-3A3A-1550-8/125-3-1-P-3-HP 000	08/06/13	00 00	160.00	12/31/16	160.00	0.00	100.00%	
002519	PFA-3A3A-1550-8/125-3-1-P-4-HP 000	08/06/13	00 00	160.00	12/31/16	160.00	0.00	100.00%	
002520	PMJ-3A3A-1550-8/125-3-2-1 000	08/06/13	00 00	64.00	12/31/16	64.00	0.00	100.00%	
002521	FUSED-22-1550-8/125-50/50-3A3A3A3A-1-1-P 000	08/06/13	00 00	400.00	12/31/16	400.00	0.00	100.00%	
002526	B-400-11-1550-8/125-P-40-3A3A-3-1 000	08/06/13	00 00	251.50	12/31/16	251.50	0.00	100.00%	
002527	B-400-11-1550-8/125-P-40-3A3A-3-1 000	08/06/13	00 00	251.50	12/31/16	251.50	0.00	100.00%	
002528	B-400-11-1550-8/125-P-40-3A3A-3-1 000	08/06/13	00 00	251.50	12/31/16	251.50	0.00	100.00%	
002529	B-400-11-1550-8/125-P-40-3A3A-3-1 000	08/06/13	00 00	251.50	12/31/16	251.50	0.00	100.00%	
002530	PFA-3A3A-1550-8/125-3-1-P-2-HP 000	08/06/13	00 00	160.00	12/31/16	160.00	0.00	100.00%	
002531	PFA-3A3A-1550-8/125-3-1-P-3-HP 000	08/06/13	00 00	160.00	12/31/16	160.00	0.00	100.00%	
002532	PFA-3A3A-1550-8/125-3-1-P-4-HP 000	08/06/13	00 00	160.00	12/31/16	160.00	0.00	100.00%	
002533	PMJ-3A3A-1550-8/125-3-2-1 000	08/06/13	00 00	64.00	12/31/16	64.00	0.00	100.00%	
002534	PMJ-3A3A-1550-8/125-3-2-1 000	08/06/13	00 00	64.00	12/31/16	64.00	0.00	100.00%	
002535	PMJ-3A3A-1550-8/125-3-2-1 000	08/06/13	00 00	64.00	12/31/16	64.00	0.00	100.00%	
002536	FUSED-22-1550-8/125-50/50-3A3A3A3A-1-1-P 000	08/06/13	00 00	400.00	12/31/16	400.00	0.00	100.00%	
002551	8RU SHELF 000	09/25/13	01 09	3,605.34	12/31/16	2,343.48	1,261.86	65.00%	
002552	8RU SHELF 000	09/25/13	01 09	3,605.34	12/31/16	2,343.48	1,261.86	65.00%	
002554	8RU SHELF								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002555	000	09/25/13	01 09	3,605.34	12/31/16	2,343.48	1,261.86	65.00%	
	8RU SHELF								
002564	000	09/25/13	01 09	3,605.34	12/31/16	2,343.48	1,261.86	65.00%	
	APM-I								
002566	000	09/25/13	01 09	3,052.55	12/31/16	1,984.16	1,068.39	65.00%	
	IA1-DF-D2								
002567	000	09/25/13	01 09	33,242.61	12/31/16	21,607.69	11,634.92	65.00%	
	IA1-DF-D2								
002568	000	09/25/13	01 09	33,242.61	12/31/16	21,607.69	11,634.92	65.00%	
	OC192 TUNABLE EFEC TXPIBP, CH 33-40								
002570	000	09/25/13	01 09	8,489.44	12/31/16	5,518.14	2,971.30	65.00%	
	OPTICS ASSY, CARTRIDGE, COUPLER, 50/50								
002571	000	09/25/13	01 09	338.70	12/31/16	220.16	118.54	65.00%	
	OPTICS ASSY, CARTRIDGE, COUPLER, 50/50								
002572	000	09/25/13	01 09	338.70	12/31/16	220.16	118.54	65.00%	
	OPTICS ASSY, CARTRIDGE, COUPLER, 50/50								
002574	000	09/25/13	01 09	338.70	12/31/16	220.16	118.54	65.00%	
	OPTICS ASSY, CARTRIDGE, DIL-2								
002575	000	09/25/13	01 09	2,520.23	12/31/16	1,638.16	882.07	65.00%	
	PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA								
002576	000	09/25/13	01 09	6,190.00	12/31/16	4,023.50	2,166.50	65.00%	
	PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA								
002577	000	09/25/13	01 09	6,190.00	12/31/16	4,023.50	2,166.50	65.00%	
	PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA								
002581	000	09/25/13	01 09	6,190.00	12/31/16	4,023.50	2,166.50	65.00%	
	PIU, CARTRIDGE, OSC,1550.12								
002588	000	09/25/13	01 09	884.61	12/31/16	574.99	309.62	65.00%	
	RMM, 9 PORT ROADM WITH 50GHZ WSS								
002589	000	09/25/13	01 09	14,605.26	12/31/16	9,493.41	5,111.85	65.00%	
	RMM, 9 PORT ROADM WITH 50GHZ WSS								
002590	000	09/25/13	01 09	14,605.26	12/31/16	9,493.41	5,111.85	65.00%	
	RMM, 9 PORT ROADM WITH 50GHZ WSS								
002591	000	09/25/13	01 09	14,605.26	12/31/16	9,493.41	5,111.85	65.00%	
	RMM, 9 PORT ROADM WITH 50GHZ WSS								
002592	000	09/25/13	01 09	14,605.26	12/31/16	9,493.41	5,111.85	65.00%	
	RMM, 9 PORT ROADM WITH 50GHZ WSS								
002593	000	09/25/13	01 09	14,605.26	12/31/16	9,493.41	5,111.85	65.00%	
	RMM, 9 PORT ROADM WITH 50GHZ WSS								
002594	000	09/25/13	01 09	14,605.26	12/31/16	9,493.41	5,111.85	65.00%	
	RMM, 9 PORT ROADM WITH 50GHZ WSS								
002595	000	09/25/13	01 09	985.70	12/31/16	640.71	344.99	65.00%	
	RMM, AMPLIFIER SHELF UNIT								
002596	000	09/25/13	01 09	985.70	12/31/16	640.71	344.99	65.00%	
	RMM, AMPLIFIER SHELF UNIT								
002597	000	09/25/13	01 09	985.70	12/31/16	640.71	344.99	65.00%	
	RMM, AMPLIFIER SHELF UNIT								
002598	000	09/25/13	01 09	985.70	12/31/16	640.71	344.99	65.00%	
	RMM, AMPLIFIER SHELF UNIT								
002599	000	09/25/13	01 09	985.70	12/31/16	640.71	344.99	65.00%	
	RMM, AMPLIFIER SHELF UNIT								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002600	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	01 09	985.70	12/31/16	640.71	344.99	65.00%	
002601	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	01 09	985.70	12/31/16	640.71	344.99	65.00%	
002602	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	01 09	985.70	12/31/16	640.71	344.99	65.00%	
002603	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	01 09	985.70	12/31/16	640.71	344.99	65.00%	
002604	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	01 09	985.70	12/31/16	640.71	344.99	65.00%	
002605	RMM, AMPLIFIER SHELF UNIT 000	09/25/13	01 09	985.70	12/31/16	640.71	344.99	65.00%	
002606	RMM, 1RU EGM SHELF, HOLDS 2 EGM UNITS 000	09/25/13	01 09	276.56	12/31/16	179.76	96.80	65.00%	
002607	RMM, 1RU EGM SHELF, HOLDS 2 EGM UNITS 000	09/25/13	01 09	276.56	12/31/16	179.76	96.80	65.00%	
002608	RMM, APM (ES DESIGN), 2RU 000	09/25/13	01 09	2,481.26	12/31/16	1,612.81	868.45	65.00%	
002610	RMM, APM (ES DESIGN), 2RU 000	09/25/13	01 09	2,481.26	12/31/16	1,612.81	868.45	65.00%	
002613	RMM, FSU-I 000	09/25/13	01 09	523.14	12/31/16	340.05	183.09	65.00%	
002614	RMM, LINEAMP,EWBDK D11, 1625 000	09/25/13	01 09	41,933.07	12/31/16	27,256.48	14,676.59	65.00%	
002615	RMM, OCHM-A, DUAL 000	09/25/13	01 09	10,643.80	12/31/16	6,918.47	3,725.33	65.00%	
002619	RMM, SBA, 1D3-2S 000	09/25/13	01 09	29,353.08	12/31/16	19,079.52	10,273.56	65.00%	
002620	RMM, TRANSPONDER SHELF 000	09/25/13	01 09	2,706.20	12/31/16	1,759.03	947.17	65.00%	
002621	SA1-2S-D3 000	09/25/13	01 09	25,410.81	12/31/16	16,517.02	8,893.79	65.00%	
002622	SA1-2S-D3 000	09/25/13	01 09	25,410.81	12/31/16	16,517.02	8,893.79	65.00%	
002623	SA1-2S-D3 000	09/25/13	01 09	25,410.81	12/31/16	16,517.02	8,893.79	65.00%	
002624	SA1-2S-D3 000	09/25/13	01 09	25,410.81	12/31/16	16,517.02	8,893.79	65.00%	
002625	SBA 1D1 000	09/25/13	01 09	15,378.87	12/31/16	9,996.25	5,382.62	65.00%	
002626	SBA 1D1 000	09/25/13	01 09	15,378.87	12/31/16	9,996.25	5,382.62	65.00%	
002627	SBA 1D4-2S 000	09/25/13	01 09	23,678.12	12/31/16	15,390.77	8,287.35	65.00%	
002628	SBA 1D4-2S 000	09/25/13	01 09	23,678.12	12/31/16	15,390.77	8,287.35	65.00%	
002629	SBA 1D4-2S 000	09/25/13	01 09	23,678.12	12/31/16	15,390.77	8,287.35	65.00%	
002630	SBA 1D4-2S 000	09/25/13	01 09	23,678.12	12/31/16	15,390.77	8,287.35	65.00%	
002631	SBA 1D4-2S								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002632	000	09/25/13	01 09	23,678.12	12/31/16	15,390.77	8,287.35	65.00%	
	SBA 2D2								
002633	000	09/25/13	01 09	17,384.18	12/31/16	11,299.73	6,084.45	65.00%	
	SBA 2D2								
002642	000	09/25/13	01 09	17,384.18	12/31/16	11,299.73	6,084.45	65.00%	
	SHELF,MASTER,OTS-4000								
002643	000	09/25/13	01 09	9,000.00	12/31/16	5,850.00	3,150.00	65.00%	
	SHELF,MASTER,OTS-4000								
002644	000	09/25/13	01 09	9,000.00	12/31/16	5,850.00	3,150.00	65.00%	
	TUNABLE EFEC TXPIIBP, CH 41-48								
002646	000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
	TUNABLE EFEC TXPIIBP, CH 49-56								
002648	000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
	TUNABLE EFEC TXPIIBP, CH 49-56								
002649	000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
	TUNABLE EFEC TXPIIBP, CH 49-56								
002650	000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
	TUNABLE EFEC TXPIIBP, CH 9-16								
002655	000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
	TUNABLE TXPIIBP WITH QUAD, CH 177-184								
002656	000	09/25/13	01 09	7,199.85	12/31/16	4,679.90	2,519.95	65.00%	
	TUNABLE TXPIIBP, CH 57-64								
002677	000	09/25/13	01 09	8,137.70	12/31/16	5,289.51	2,848.19	65.00%	
	OPTICS ASSY, CARTRIDGE, COUPLER, 50/50								
002678	000	09/25/13	01 09	338.70	12/31/16	220.16	118.54	65.00%	
	OPTICS ASSY, CARTRIDGE, COUPLER, 50/50								
002750	000	09/25/13	01 09	338.70	12/31/16	220.16	118.54	65.00%	
	TUNABLE EFEC TXPIIBP, CH 41-48								
002755	000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
	TUNABLE EFEC TXPIIBP, CH 49-56								
002756	000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
	TUNABLE EFEC TXPIIBP, CH 9-16								
002783	000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
	OPTICS ASSY, CARTRIDGE, COUPLER, 50/50								
002784	000	09/25/13	01 09	338.70	12/31/16	220.16	118.54	65.00%	
	OPTICS ASSY, CARTRIDGE, COUPLER, 50/50								
002786	000	09/25/13	01 09	338.70	12/31/16	220.16	118.54	65.00%	
	OPTICS ASSY, CARTRIDGE, DIL-2								
002856	000	09/25/13	01 09	2,520.23	12/31/16	1,638.16	882.07	65.00%	
	TUNABLE EFEC TXPIIBP, CH 41-48								
002861	000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
	TUNABLE EFEC TXPIIBP, CH 49-56								
002862	000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
	TUNABLE EFEC TXPIIBP, CH 9-16								
002869	000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
	ERBIUM LP980 FIBER 14.5 +/- 0.5 2.0M SMF								
002870	000	09/26/13	01 09	19,670.00	12/31/16	12,785.50	6,884.50	65.00%	
	SHELF FAN 8 RU SHELF (5/SHELF)								
002871	000	09/26/13	01 09	9,972.06	12/31/16	6,481.83	3,490.23	65.00%	
	LASER, ITLA MODULE; 21MW, L-BAND (186.3								
	000	09/30/13	01 09	60,000.00	12/31/16	39,000.00	21,000.00	65.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002874	DCM FILTER SMF-80KM COMP 000	09/30/13	00 00	1,150.00	12/31/16	1,150.00	0.00	100.00%	
002908	PIU, EDFA Optical Amplifier, 18 DB, EOA 000	11/01/13	00 00	3,160.39	12/31/16	3,160.39	0.00	100.00%	
003285	160-2001-101 PIU, EDFA OPTICAL AMPLIFIER, 18DB, EOA 000	03/15/16	02 02	3,067.17	12/31/16	852.00	2,215.17	27.78%	
003286	160-2001-101 PIU, EDFA OPTICAL AMPLIFIER, 18DB, EOA 000	03/15/16	02 02	3,067.17	12/31/16	852.00	2,215.17	27.78%	
003287	160-2001-101 PIU, EDFA OPTICAL AMPLIFIER, 18DB, EOA 000	03/15/16	02 02	3,067.17	12/31/16	852.00	2,215.17	27.78%	
003288	160-2001-101 PIU, EDFA OPTICAL AMPLIFIER, 18DB, EOA 000	03/15/16	02 02	3,067.17	12/31/16	852.00	2,215.17	27.78%	
003289	160-2001-101 PIU, EDFA OPTICAL AMPLIFIER, 18DB, EOA 000	03/15/16	02 02	3,067.17	12/31/16	852.00	2,215.17	27.78%	
003290	160-2001-101 PIU, EDFA OPTICAL AMPLIFIER, 18DB, EOA 000	03/15/16	02 02	3,067.17	12/31/16	852.00	2,215.17	27.78%	
003291	160-2001-101 PIU, EDFA OPTICAL AMPLIFIER, 18DB, EOA 000	03/15/16	02 02	3,067.17	12/31/16	852.00	2,215.17	27.78%	
003292	160-2001-101 PIU, EDFA OPTICAL AMPLIFIER, 18DB, EOA 000	03/15/16	02 02	3,067.17	12/31/16	852.00	2,215.17	27.78%	
003293	160-2001-101 PIU, EDFA OPTICAL AMPLIFIER, 18DB, EOA 000	03/15/16	02 02	3,067.17	12/31/16	852.00	2,215.17	27.78%	
003294	160-2001-101 PIU, EDFA OPTICAL AMPLIFIER, 18DB, EOA 000	03/15/16	02 02	3,067.17	12/31/16	852.00	2,215.17	27.78%	
003305	329-0020-001 EDFA GAIN BLOCK; +19DBM,1526->1568NM 000	04/13/16	02 03	2,095.00	12/31/16	523.75	1,571.25	25.00%	
003369	PIU, 10G, MULTIRATE, C BAND, WIDELY TUNABLE (160-3033-501) 000	05/31/16	02 05	5,152.54	12/31/16	1,001.89	4,150.65	19.44%	
003370	PIU, 10G, MULTIRATE, C BAND, WIDELY TUNABLE (160-3033-501) 000	05/31/16	02 05	5,152.54	12/31/16	1,001.89	4,150.65	19.44%	
003371	PIU, 10G, MULTIRATE, C BAND, WIDELY TUNABLE (160-3033-501) 000	05/31/16	02 05	5,152.54	12/31/16	1,001.89	4,150.65	19.44%	
003393	PIU, OPTIMA LLM, 4ITLA MODULES, +13DBM (160-3510-002;x) 000	05/31/16	02 05	5,721.90	12/31/16	1,112.60	4,609.30	19.44%	
003394	PIU, OPTIMA LLM, 4ITLA MODULES, +13DBM (160-3510-002;x) 000	05/31/16	02 05	5,721.90	12/31/16	1,112.60	4,609.30	19.44%	
003395	PIU, OPTIMA LLM, 4ITLA MODULES, +13DBM (160-3510-002;x) 000	05/31/16	02 05	5,721.90	12/31/16	1,112.60	4,609.30	19.44%	
003396	PIU, OPTIMA LLM, 4ITLA MODULES, +13DBM (160-3510-002;x) 000	05/31/16	02 05	5,721.90	12/31/16	1,112.60	4,609.30	19.44%	
003397	PIU, OPTIMA LLM, 4ITLA MODULES, +13DBM (160-3510-002;x) 000	05/31/16	02 05	5,721.90	12/31/16	1,112.60	4,609.30	19.44%	
003398	PIU, OPTIMA LLM, 4ITLA MODULES, +13DBM (160-3510-002;x) 000	05/31/16	02 05	5,721.90	12/31/16	1,112.60	4,609.30	19.44%	
003408	EXPANSION MODULE, ES SE12 (160-5520-201) 000	05/31/16	02 05	7,358.14	12/31/16	1,430.75	5,927.39	19.44%	
000181	WAVEPRO 960 000	11/28/00	00 00	77,279.68	12/31/16	77,279.68	0.00	100.00%	
000182	100MHZ HIGH VOLTAGE PROBE 000	01/12/01	00 00	2,056.75	12/31/16	2,056.75	0.00	100.00%	
000183	2GHZ 4FS/S 4CH OSCILLOSCOPE								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
000184	000	01/12/01	00 00	25,601.13	12/31/16	25,601.13	0.00	100.00%	
	50MHZ BANDWIDTH CURRENT PROBE								
000185	000	05/22/01	00 00	2,365.27	12/31/16	2,365.27	0.00	100.00%	
	PROFESSIONAL TEST EDITION								
000186	000	03/01/01	00 00	6,449.34	12/31/16	6,449.34	0.00	100.00%	
	RACK MOUNT POWER SUPPLY								
000187	000	01/31/01	00 00	1,542.56	12/31/16	1,542.56	0.00	100.00%	
	RACK MOUNT POWER SUPPLY								
000188	000	01/31/01	00 00	1,542.56	12/31/16	1,542.56	0.00	100.00%	
	RACK MOUNT POWER SUPPLY								
000189	000	01/31/01	00 00	1,542.56	12/31/16	1,542.56	0.00	100.00%	
	RACK MOUNT POWER SUPPLY								
000190	000	01/31/01	00 00	1,542.57	12/31/16	1,542.57	0.00	100.00%	
	BENCH TOP LINEAR POWER SUPPLY								
000191	000	01/31/01	00 00	573.17	12/31/16	573.17	0.00	100.00%	
	BENCH TOP LINEAR POWER SUPPLY								
000192	000	01/31/01	00 00	573.17	12/31/16	573.17	0.00	100.00%	
	BENCH TOP LINEAR POWER SUPPLY								
000193	000	01/31/01	00 00	573.17	12/31/16	573.17	0.00	100.00%	
	BENCH TOP LINEAR POWER SUPPLY								
000194	000	01/31/01	00 00	573.17	12/31/16	573.17	0.00	100.00%	
	BENCH TOP LINEAR POWER SUPPLY								
000195	000	01/31/01	00 00	573.17	12/31/16	573.17	0.00	100.00%	
	BENCH TOP LINEAR POWER SUPPLY								
000196	000	01/31/01	00 00	573.17	12/31/16	573.17	0.00	100.00%	
	BENCH TOP LINEAR POWER SUPPLY								
000197	000	01/31/01	00 00	573.17	12/31/16	573.17	0.00	100.00%	
	BENCH TOP LINEAR POWER SUPPLY								
000198	000	01/31/01	00 00	573.17	12/31/16	573.17	0.00	100.00%	
	BENCH TOP LINEAR POWER SUPPLY								
000199	000	01/31/01	00 00	573.17	12/31/16	573.17	0.00	100.00%	
	BENCH TOP LINEAR POWER SUPPLY								
000200	000	01/31/01	00 00	696.15	12/31/16	696.15	0.00	100.00%	
	BENCH SINGLE POWER SUPPLY								
000201	000	01/31/01	00 00	696.15	12/31/16	696.15	0.00	100.00%	
	BENCH SINGLE POWER SUPPLY								
000297	000	07/19/00	00 00	5,125.10	12/31/16	5,125.10	0.00	100.00%	
	INFOCUS LP 330XGA PROJECTOR								
000299	000	11/30/00	00 00	45,946.93	12/31/16	45,946.93	0.00	100.00%	
	FITNESS EQUIPMENT								
000300	000	12/18/00	00 00	5,583.07	12/31/16	5,583.07	0.00	100.00%	
	FITNESS EQUIPMENT								
000387	000	06/13/01	00 00	1,623.75	12/31/16	1,623.75	0.00	100.00%	
	C6000 EMULATOR/ PARALLEL PORT								
000388	000	06/14/01	00 00	2,159.65	12/31/16	2,159.65	0.00	100.00%	
	C6000 CODE COMPOSER DEBUGGER								
000389	000	06/15/01	00 00	2,159.65	12/31/16	2,159.65	0.00	100.00%	
	EVALUATION MODULE SYSTEM W/ C6000 COMPILER								
000446	000	07/30/01	00 00	4,140.57	12/31/16	4,140.57	0.00	100.00%	
	33250A 80 MHZ FUNCTION/ARBITRARY WAVE GENERATOR OPOT ABA								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
000448	DA 1855A 2 CH. 100 MHZ PROBUS DIFF. AMPLIFIER 000	07/30/01	00 00	7,554.06	12/31/16	7,554.06	0.00	100.00%	
000449	DXC100A 100:1/10:1 DIFF PASS PROBE PAIR 000	07/30/01	00 00	1,511.90	12/31/16	1,511.90	0.00	100.00%	
000480	TEST EQUIPMENT: PROGRAMMABLE ELECTRONIC LOAD MODEL PEL 600-3 600 W/120VD 000	08/29/01	00 00	3,620.00	12/31/16	3,620.00	0.00	100.00%	
000526	312659 FOCUS ASSEMBLY E-ARM 000	08/31/01	00 00	2,446.72	12/31/16	2,446.72	0.00	100.00%	
000587	SMARTBITS ETHERNET TEST SET LAN-3100A SMB-600 SUS-SMB 000	09/24/01	00 00	16,073.59	12/31/16	16,073.59	0.00	100.00%	
000611	AGILENT 6675A DC SYSTEM POWER SUPPLY 0-120V18A WITH GPIB INTERFACE. REF QUOTE 2 000	09/24/01	00 00	4,647.92	12/31/16	4,647.92	0.00	100.00%	
000622	WAVEPRO950 OSCILLOSCOPE 000	09/24/01	00 00	24,846.09	12/31/16	24,846.09	0.00	100.00%	
000623	WAVEPRO950 OSCILLOSCOPE 000	09/24/01	00 00	24,846.08	12/31/16	24,846.08	0.00	100.00%	
000662	D18-05547-02 ORDERWIRE 64KB INTERFACE SHELF. REF. QUOTATION 2001190A 000	09/30/01	00 00	4,986.18	12/31/16	4,986.18	0.00	100.00%	
000663	D18-05547-02 ORDERWIRE 64KB INTERFACE SHELF. REF. QUOTATION 2001190A 000	09/30/01	00 00	4,986.18	12/31/16	4,986.18	0.00	100.00%	
000849	16700B W/OPTION 3 SYSTEM FRAME & 256MBYTE RAM FOR 1600X1200 RESOLUTION. 000	10/26/01	00 00	13,249.79	12/31/16	13,249.79	0.00	100.00%	
000850	E5346A 38-PIN PROBE. 000	10/26/01	00 00	2,483.58	12/31/16	2,483.58	0.00	100.00%	
000881	16717A 2M 333MHZ STATE / 2GHZ TIMING LA CARD. 000	10/26/01	00 00	19,387.57	12/31/16	19,387.57	0.00	100.00%	
000882	16717A 2M 333MHZ STATE / 2GHZ TIMING LA CARD. 000	10/26/01	00 00	19,387.56	12/31/16	19,387.56	0.00	100.00%	
000900	LAN-3100A 10/100BASE-T 8 PORT MODULE. 000	12/31/01	00 00	6,800.41	12/31/16	6,800.41	0.00	100.00%	
000905	TMD5 3P701014 C6000 EMULATOR-PARALLEL PORT XDS510PP PLUS 000	12/31/01	00 00	1,500.00	12/31/16	1,500.00	0.00	100.00%	
000906	TEKTRONIX TDS3054-DEMO UNIT 000	12/31/01	00 00	13,950.01	12/31/16	13,950.01	0.00	100.00%	
000911	TEKTRONIX TDS3054 TEKSELECT STOCK. (NEW IF AVAILABLE) 000	12/31/01	00 00	8,056.48	12/31/16	8,056.48	0.00	100.00%	
001079	MATCHED CLAD SINGLEMODE FIBER: 80 SPOOLS OF 20 KM AND 40 SPOOLS OF 40 KM 000	03/31/02	00 00	24,036.75	12/31/16	24,036.75	0.00	100.00%	
001080	MATCHED CLAD SINGLEMODE FIBER: 80 SPOOLS OF 20 KM AND 40 SPOOLS OF 40 KM 000	03/31/02	00 00	24,036.75	12/31/16	24,036.75	0.00	100.00%	
001081	MATCHED CLAD SINGLEMODE FIBER: 80 SPOOLS OF 20 KM AND 40 SPOOLS OF 40 KM 000	03/31/02	00 00	24,036.75	12/31/16	24,036.75	0.00	100.00%	
001082	MATCHED CLAD SINGLEMODE FIBER: 80 SPOOLS OF 20 KM AND 40 SPOOLS OF 40 KM 000	03/31/02	00 00	24,082.22	12/31/16	24,082.22	0.00	100.00%	
001176	80C01CR OPTICAL MODULE 622/2488/9953 MHZ WITH 622/2488 MHZ CLOCK RECOVERY 000	04/30/02	00 00	19,630.04	12/31/16	19,630.04	0.00	100.00%	
001177	CSA8000 MAINFRAME 000	04/30/02	00 00	14,948.74	12/31/16	14,948.74	0.00	100.00%	
001185	80E04 DUAL 20GHZ SAMPLING HEAD W/ TDR 000	04/30/02	00 00	14,022.76	12/31/16	14,022.76	0.00	100.00%	
001222	INFINIPORT 2.5G 1310 NM OPTICAL INTERFACE TX AND RX X3								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001223	000	05/31/02	00 00	60,023.82	12/31/16	60,023.82	0.00	100.00%	
	INFINIPORT MAINFRAME								
001225	000	05/31/02	00 00	8,003.18	12/31/16	8,003.18	0.00	100.00%	
	LAN-3100A 10/100 BASE-T ETHERNET FULL/HALF DUPLEX 8 PORT MODULE								
001261	000	05/31/02	00 00	23,906.39	12/31/16	23,906.39	0.00	100.00%	
	WAVESPLITTER PN:WAD1030-F156754H401. DESCRIPTION:FLAT TOP AWG WITH XTERA CHANNE								
001265	000	05/31/02	00 00	8,696.59	12/31/16	8,696.59	0.00	100.00%	
	RACK-MOUNT MAIN FRAME FOR DFB-LD LASER SOURCES (3% DISCOUNT)								
001266	000	05/31/02	00 00	2,607.74	12/31/16	2,607.74	0.00	100.00%	
	RACK-MOUNT MAIN FRAME FOR DFB-LD LASER SOURCES (3% DISCOUNT)								
001267	000	05/31/02	00 00	2,607.74	12/31/16	2,607.74	0.00	100.00%	
	RACK-MOUNT MAIN FRAME FOR DFB-LD LASER SOURCES (3% DISCOUNT)								
001268	000	05/31/02	00 00	2,607.74	12/31/16	2,607.74	0.00	100.00%	
	RACK-MOUNT MAIN FRAME FOR DFB-LD LASER SOURCES (3% DISCOUNT)								
001269	000	05/31/02	00 00	2,607.74	12/31/16	2,607.74	0.00	100.00%	
	RACK-MOUNT MAIN FRAME FOR DFB-LD LASER SOURCES (3% DISCOUNT)								
001270	000	05/31/02	00 00	2,607.76	12/31/16	2,607.76	0.00	100.00%	
	RACK-MOUNT MAIN FRAME FOR DFB-LD LASER SOURCES (3% DISCOUNT)								
001271	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001272	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001273	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001283	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001284	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001285	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001286	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001287	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001288	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001289	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001290	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001291	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001292	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001293	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001294	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
001295	000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001296	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001297	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001300	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001301	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001302	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001303	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001304	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001305	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001306	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001307	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001308	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001309	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	05/31/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001318	OPTICAL ATTENUATOR VARIABLE 000	07/30/02	00 00	3,531.90	12/31/16	3,531.90	0.00	100.00%	
001320	ADVANCED NETWORK TESTER 000	07/30/02	00 00	17,254.60	12/31/16	17,254.60	0.00	100.00%	
001321	STM-16 OC48 OPTICS 1310 NM 000	07/30/02	00 00	28,487.22	12/31/16	28,487.22	0.00	100.00%	
001322	OC-48/STM-16 ERROR TEST 000	07/30/02	00 00	4,209.98	12/31/16	4,209.98	0.00	100.00%	
001326	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001329	WAVESPLITTER PN:WAD1030-F159252H401. DESCRIPTION:FLAT TOP AWG WITH XTERA CHANNE 000	07/30/02	00 00	8,689.67	12/31/16	8,689.67	0.00	100.00%	
001333	WAVESPLITTER PN:WAD1030-F154333H401. DESCRIPTION:FLAT TOP AWG WITH XTERA CHANNE 000	07/30/02	00 00	8,689.67	12/31/16	8,689.67	0.00	100.00%	
001335	VIDEO INSPECTION PROBE 000	07/30/02	00 00	3,160.38	12/31/16	3,160.38	0.00	100.00%	
001336	WAVESPLITTER PN:WAD1030-F151986H401. DESCRIPTION:FLAT TOP AWG WITH XTERA CHANNE 000	07/30/02	00 00	8,605.88	12/31/16	8,605.88	0.00	100.00%	
001368	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001369	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001370	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001371	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT) 000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001372	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001373	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001374	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001375	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001376	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001377	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001378	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001379	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001380	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001381	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001382	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001383	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001384	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001385	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001386	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001387	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001388	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001389	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001390	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001391	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001392	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001393	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001394	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001395	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001396	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001397	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
001398	WDM DFB-LD MODULES (PER WAVELENGTH PLAN) (3%DISCOUNT)								
	000	07/30/02	00 00	4,330.00	12/31/16	4,330.00	0.00	100.00%	
001404	JITTER/WANDER PACKAGE 2.488 MB/S								
	000	08/20/02	00 00	19,279.14	12/31/16	19,279.14	0.00	100.00%	
001420	TESTEQUITY MODEL 1007S TEMPERATURE CHAMBER (SERIAL NO. 30211) CURRENTLY BEING RE								
	000	08/27/02	00 00	9,446.98	12/31/16	9,446.98	0.00	100.00%	
001548	MATERIALS AND LABOR FOR INSTALLATION OF ELECTRICAL POWER FOR TRIAL EQUIPMENT BUR								
	000	12/05/02	00 00	2,960.25	12/31/16	2,960.25	0.00	100.00%	
001589	INJECTION MOLD TOOLING FOR XTERA PN 230-0355-003 REV 001(EJECTOR ASSEMBLY)								
	000	08/31/05	00 00	21,500.00	12/31/16	21,500.00	0.00	100.00%	
001762	Emulator for ES APM								
	000	03/07/08	00 00	2,224.04	12/31/16	2,224.04	0.00	100.00%	
001989	Anritsu MS9710C OSA								
	000	05/26/11	00 00	16,497.00	12/31/16	16,497.00	0.00	100.00%	
001995	Small Tools Equipment from MC Assembly July 2011								
	000	07/31/11	00 00	40,900.05	12/31/16	40,900.05	0.00	100.00%	
001999	New Asset for Capitalized Equipment								
	000	08/01/11	00 00	8,500.00	12/31/16	8,500.00	0.00	100.00%	
002000	20196 ScanExpress Merge								
	000	08/18/11	00 00	4,550.00	12/31/16	4,550.00	0.00	100.00%	
002001	20300 ScanExpress DFT Analyzer								
	000	08/18/11	00 00	4,050.00	12/31/16	4,050.00	0.00	100.00%	
002027	Small Tools Equipment August 2011								
	000	08/31/11	00 00	44,692.34	12/31/16	44,692.34	0.00	100.00%	
002038	New Asset for Capitalized Equipment								
	000	10/19/11	00 00	2,585.50	12/31/16	2,585.50	0.00	100.00%	
002039	Broadband Test Solutions								
	000	10/31/11	01 10	21,771.50	12/31/16	16,069.47	5,702.03	73.81%	
002041	Programmable DC Power supplies for Test Stands								
	000	11/30/11	01 11	3,526.00	12/31/16	2,560.57	965.43	72.62%	
002042	Programmable DC Power supplies for Test Stands								
	000	11/30/11	01 11	3,526.00	12/31/16	2,560.57	965.43	72.62%	
002043	Attenuators for 100G COTS @ MCA								
	000	12/11/11	01 11	23,967.00	12/31/16	17,404.63	6,562.37	72.62%	
002311	100G MUX-A Transponder								
	000	05/31/12	00 05	52,448.22	12/31/16	48,077.52	4,370.70	91.67%	
002312	100G MUX-A Transponder								
	000	05/31/12	00 05	52,448.22	12/31/16	48,077.52	4,370.70	91.67%	
002393	RMM, APM (ES DESIGN), 2RU								
	000	04/16/12	00 00	2,118.33	12/31/16	2,087.20	31.13	98.53%	
002458	PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND KIT								
	000	04/12/13	01 03	1,235.53	12/31/16	926.66	308.87	75.00%	
002459	PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND KIT								
	000	04/12/13	01 03	1,235.53	12/31/16	926.66	308.87	75.00%	
002460	PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND KIT								
	000	04/12/13	01 03	1,235.53	12/31/16	926.66	308.87	75.00%	
002491	AC100-LB0 NRZ L-Band Modules								
	000	07/03/13	00 00	35,000.00	12/31/16	35,000.00	0.00	100.00%	
002539	160-3360-212 PIU 100G Muxponder with GCC and RZ Optics								
	000	07/30/13	00 00	14,021.72	12/31/16	14,021.72	0.00	100.00%	
002540	160-3360-212 PIU 100G Muxponder with GCC and RZ Optics								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
	000	07/30/13	00 00	14,021.72	12/31/16	14,021.72	0.00	100.00%	
002541	160-3360-212 PIU 100G Muxponder with GCC and RZ Optics								
	000	07/30/13	00 00	14,021.72	12/31/16	14,021.72	0.00	100.00%	
002542	160-3360-212 PIU 100G Muxponder with GCC and RZ Optics								
	000	07/30/13	00 00	14,021.72	12/31/16	14,021.72	0.00	100.00%	
002543	160-3360-212 PIU 100G Muxponder with GCC and RZ Optics								
	000	07/30/13	00 00	14,021.72	12/31/16	14,021.72	0.00	100.00%	
002544	160-3360-212 PIU 100G Muxponder with GCC and RZ Optics								
	000	07/30/13	00 00	14,021.72	12/31/16	14,021.72	0.00	100.00%	
002545	160-3360-212 PIU 100G Muxponder with GCC and RZ Optics								
	000	07/30/13	00 00	14,021.72	12/31/16	14,021.72	0.00	100.00%	
002546	8RU SHELF CONTROLLER (CM8)								
	000	08/05/13	00 00	2,042.51	12/31/16	2,042.51	0.00	100.00%	
002547	AC100-20W-00E								
	000	03/29/13	00 00	61,600.00	12/31/16	61,600.00	0.00	100.00%	
002548	160-3360-212								
	000	07/30/13	00 00	98,152.04	12/31/16	98,152.04	0.00	100.00%	
002553	8RU SHELF								
	000	09/25/13	01 09	3,605.34	12/31/16	2,343.48	1,261.86	65.00%	
002556	8RU SHELF								
	000	09/25/13	01 09	3,605.34	12/31/16	2,343.48	1,261.86	65.00%	
002557	8RU SHELF								
	000	09/25/13	01 09	3,605.34	12/31/16	2,343.48	1,261.86	65.00%	
002560	8RU SHELF CONTROLLER (CM8)								
	000	09/25/13	01 09	2,042.51	12/31/16	1,327.63	714.88	65.00%	
002561	8RU SHELF CONTROLLER (CM8)								
	000	09/25/13	01 09	2,042.51	12/31/16	1,327.63	714.88	65.00%	
002563	AMPLIFIER SHELF CONTROLLER								
	000	09/25/13	01 09	1,094.31	12/31/16	711.30	383.01	65.00%	
002565	EXPANSION MODULE, ES SE10C								
	000	09/25/13	01 09	6,909.15	12/31/16	4,490.95	2,418.20	65.00%	
002569	OC192 TUNABLE EFEC TXPIBP, CH 97-104								
	000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
002579	PIU, 8RU ALARMS								
	000	09/25/13	01 09	290.79	12/31/16	189.02	101.77	65.00%	
002580	PIU, 8RU ALARMS								
	000	09/25/13	01 09	290.79	12/31/16	189.02	101.77	65.00%	
002582	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-								
	000	09/25/13	01 09	3,160.38	12/31/16	2,054.26	1,106.12	65.00%	
002583	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-								
	000	09/25/13	01 09	3,160.38	12/31/16	2,054.26	1,106.12	65.00%	
002584	PIU, EDFA OPTICAL AMPILFIER, 30 DB, EOA-								
	000	09/25/13	01 09	3,236.07	12/31/16	2,103.43	1,132.64	65.00%	
002585	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1								
	000	09/25/13	01 09	1,606.61	12/31/16	1,044.29	562.32	65.00%	
002586	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1								
	000	09/25/13	01 09	1,606.61	12/31/16	1,044.29	562.32	65.00%	
002587	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1								
	000	09/25/13	01 09	1,606.61	12/31/16	1,044.29	562.32	65.00%	
002609	RMM, APM (ES DESIGN), 2RU								
	000	09/25/13	01 09	2,481.26	12/31/16	1,612.81	868.45	65.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002611	RMM, FSU-I 000	09/25/13	01 09	523.14	12/31/16	340.05	183.09	65.00%	
002612	RMM, FSU-I 000	09/25/13	01 09	523.14	12/31/16	340.05	183.09	65.00%	
002617	RMM, PDU-T5 000	09/25/13	01 09	1,251.61	12/31/16	813.54	438.07	65.00%	
002618	RMM, PDU-T5 000	09/25/13	01 09	1,251.61	12/31/16	813.54	438.07	65.00%	
002634	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	01 09	712.29	12/31/16	463.00	249.29	65.00%	
002635	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	01 09	712.29	12/31/16	463.00	249.29	65.00%	
002636	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	01 09	712.29	12/31/16	463.00	249.29	65.00%	
002637	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	01 09	712.29	12/31/16	463.00	249.29	65.00%	
002638	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	01 09	712.29	12/31/16	463.00	249.29	65.00%	
002639	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	01 09	712.29	12/31/16	463.00	249.29	65.00%	
002640	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	01 09	712.29	12/31/16	463.00	249.29	65.00%	
002641	SHELF FAN 8 RU SHELF (5 / SHELF) 000	09/25/13	01 09	712.29	12/31/16	463.00	249.29	65.00%	
002645	TUNABLE EFEC TXPIBP, CH 49-56 000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
002647	TUNABLE EFEC TXPIBP, CH 49-56 000	09/25/13	01 09	7,501.44	12/31/16	4,875.94	2,625.50	65.00%	
002651	TUNABLE TXPIBP WITH QUAD, CH 129-136 000	09/25/13	01 09	7,199.85	12/31/16	4,679.90	2,519.95	65.00%	
002652	TUNABLE TXPIBP WITH QUAD, CH 145-152 000	09/25/13	01 09	7,199.85	12/31/16	4,679.90	2,519.95	65.00%	
002653	TUNABLE TXPIBP WITH QUAD, CH 161-168 000	09/25/13	01 09	7,199.85	12/31/16	4,679.90	2,519.95	65.00%	
002654	TUNABLE TXPIBP WITH QUAD, CH 169-176 000	09/25/13	01 09	7,199.85	12/31/16	4,679.90	2,519.95	65.00%	
002828	RMM, OCHM-A, SINGLE 000	09/25/13	01 09	5,819.08	12/31/16	3,782.42	2,036.66	65.00%	
002875	ASSEMBLY, Z4 ETSI RACK, 600X300X2200, RA 000	09/30/13	00 00	1,280.20	12/31/16	1,280.20	0.00	100.00%	
002890	RMM, AMPLIFIER SHELF UNIT WITH BEZEL 000	10/07/13	00 00	1,055.58	12/31/16	1,055.58	0.00	100.00%	
002907	PIU, EDFA Optical Amplifier, 18 DB, EOA 000	11/01/13	00 00	3,160.39	12/31/16	3,160.39	0.00	100.00%	
002937	160-6002-101 ; Node Controller 000	06/27/14	00 06	7,668.30	12/31/16	6,390.26	1,278.04	83.33%	
002938	160-6002-101 ; Node Controller 000	06/27/14	00 06	7,668.30	12/31/16	6,390.26	1,278.04	83.33%	
002955	333-0014-101 (2) 000	10/01/14	00 09	3,400.00	12/31/16	2,550.00	850.00	75.00%	
002956	160-6001-990 (5)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
	000	10/01/14	00 09	213.70	12/31/16	160.27	53.43	75.00%	
002957	333-0021-001 (16)								
	000	10/01/14	00 09	930.00	12/31/16	697.50	232.50	75.00%	
003008	AC400-001-00H Hot Sample								
	000	06/01/15	01 05	50,000.00	12/31/16	26,388.90	23,611.10	52.78%	
003009	AC400-001-EVB Evaluation Board								
	000	06/01/15	01 05	15,000.00	12/31/16	7,916.67	7,083.33	52.78%	
003015	333-0006-003 (30)								
	000	06/01/15	01 05	2,400.00	12/31/16	1,266.67	1,133.33	52.78%	
003016	AC400-001-EVB Evaluation Board								
	000	07/14/15	01 06	15,000.00	12/31/16	7,500.00	7,500.00	50.00%	
003017	AC400-001-EVB Evaluation Board								
	000	07/14/15	01 06	15,000.00	12/31/16	7,500.00	7,500.00	50.00%	
003018	AC400-001-00H Hot Sample								
	000	07/14/15	01 06	50,000.00	12/31/16	25,000.01	24,999.99	50.00%	
003046	PIU, Cartridge, OSC, 1605 (160-4313-018)								
	000	09/11/15	01 08	604.39	12/31/16	268.62	335.77	44.44%	
003047	PIU, Cartridge, OSC, 1605 (160-4313-018)								
	000	09/11/15	01 08	604.39	12/31/16	268.62	335.77	44.44%	
003048	PIU, Cartridge, OSC, 1605 (160-4313-018)								
	000	09/11/15	01 08	604.39	12/31/16	268.62	335.77	44.44%	
003049	PIU, Cartridge, OSC, 1605 (160-4313-018)								
	000	09/11/15	01 08	604.39	12/31/16	268.62	335.77	44.44%	
003230	AC400-001-00H Hot Sample								
	000	10/30/15	01 10	50,000.00	12/31/16	19,444.45	30,555.55	38.89%	
003237	AC400-001-070								
	000	12/17/15	02 00	50,000.00	12/31/16	16,666.67	33,333.33	33.33%	
003242	AC400-001-070								
	000	12/17/15	02 00	50,000.00	12/31/16	16,666.67	33,333.33	33.33%	
003243	AC400-001-070								
	000	12/17/15	02 00	50,000.00	12/31/16	16,666.67	33,333.33	33.33%	
003261	IQS-610P-HS								
	000	02/09/16	02 01	3,812.48	12/31/16	1,164.93	2,647.55	30.56%	
003262	IQS-88100NGE-100GE-SONET-SDH								
	000	02/09/16	02 01	32,167.80	12/31/16	9,829.05	22,338.75	30.56%	
003263	Finisar Loaner Purchase								
	000	02/18/16	02 02	9,800.00	12/31/16	2,722.23	7,077.77	27.78%	
003277	IQS-88100NGE-100GE-SONET-SDH								
	000	02/09/16	02 01	32,167.80	12/31/16	9,829.05	22,338.75	30.56%	
003295	ML4030 MSA Compliant 10X10G CFP2 Passive Loopback Module								
	000	02/29/16	02 02	799.00	12/31/16	221.94	577.06	27.78%	
003296	ML4029 MSA Compliant CFP2 Retimed Loopback 4X25G								
	000	02/29/16	02 02	2,078.00	12/31/16	577.23	1,500.77	27.78%	
003297	ML4030 MSA Compliant 10X10G CFP2 Passive Loopback Module								
	000	02/29/16	02 02	799.00	12/31/16	221.94	577.06	27.78%	
003298	ML4030 MSA Compliant 10X10G CFP2 Passive Loopback Module								
	000	02/29/16	02 02	799.00	12/31/16	221.94	577.06	27.78%	
003299	ML4030 MSA Compliant 10X10G CFP2 Passive Loopback Module								
	000	02/29/16	02 02	799.00	12/31/16	221.94	577.06	27.78%	
003306	333-0104-001 Finisar FTLC8221SCNM								
	000	04/06/16	02 03	1,627.37	12/31/16	406.85	1,220.52	25.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
003308	333-0104-001 Finisar FTLC8221SCNM 000	04/06/16	02 03	1,627.37	12/31/16	406.85	1,220.52	25.00%	
003309	333-0104-001 Finisar FTLC8221SCNM 000	04/06/16	02 03	1,627.37	12/31/16	406.85	1,220.52	25.00%	
003310	333-0104-001 Finisar FTLC8221SCNM 000	04/06/16	02 03	1,627.37	12/31/16	406.85	1,220.52	25.00%	
003311	333-0104-001 Finisar FTLC8221SCNM 000	04/06/16	02 03	1,627.37	12/31/16	406.85	1,220.52	25.00%	
003312	333-0104-001 Finisar FTLC8221SCNM 000	04/06/16	02 03	1,627.37	12/31/16	406.85	1,220.52	25.00%	
003341	AC400-001-EVB Evaluation Board 000	04/26/16	02 04	15,000.00	12/31/16	3,333.33	11,666.67	22.22%	
003428	PIU, DUAL OSC FILTER, 1550.12NM, +/-10.1N (160-6100-001) 000	05/31/16	02 05	1,127.00	12/31/16	219.14	907.86	19.44%	
003429	PIU, DUAL OSC FILTER, 1550.12NM, +/-10.1N (160-6100-001) 000	05/31/16	02 05	1,127.00	12/31/16	219.14	907.86	19.44%	
000202	TEST CART & HIGH DENSITY CLEVER 000	03/01/01	00 00	3,951.14	12/31/16	3,951.14	0.00	100.00%	
000203	COLOR LOGIC ANALYZER 000	03/01/01	00 00	16,263.56	12/31/16	16,263.56	0.00	100.00%	
000204	LOGIC ANALYZER & 256M SYS RAM 000	03/01/01	00 00	54,407.22	12/31/16	54,407.22	0.00	100.00%	
000205	ANALYZER CARD/3YR CUSTOMER SVC 000	03/01/01	00 00	11,154.57	12/31/16	11,154.57	0.00	100.00%	
000206	MPC8260 POWER QUIDD SINGLE BD COMPUTER 000	01/08/01	00 00	3,079.72	12/31/16	3,079.72	0.00	100.00%	
000207	MPC8260 POWER QUIDD SINGLE BD COMPUTER 000	01/08/01	00 00	3,079.71	12/31/16	3,079.71	0.00	100.00%	
000208	MODULAR DEVELOPMENT PLATFORM BOARD 000	01/08/01	00 00	1,742.83	12/31/16	1,742.83	0.00	100.00%	
000209	MODULAR DEVELOPMENT PLATFORM BOARD 000	01/08/01	00 00	1,742.83	12/31/16	1,742.83	0.00	100.00%	
000210	MODULAR DEVELOPMENT PLATFORM BOARD 000	01/08/01	00 00	1,742.82	12/31/16	1,742.82	0.00	100.00%	
000211	MPC850 INTERCHANGABLE CPU MODULE 000	01/08/01	00 00	1,380.19	12/31/16	1,380.19	0.00	100.00%	
000212	MPC850 INTERCHANGABLE CPU MODULE 000	01/08/01	00 00	1,380.19	12/31/16	1,380.19	0.00	100.00%	
000213	OPTICAL SPECTRUM ANALIZER 000	01/05/00	00 00	57,505.00	12/31/16	57,505.00	0.00	100.00%	
000214	OPTICAL ATTENUATOR MAINFRAME 000	01/05/00	00 00	13,106.63	12/31/16	13,106.63	0.00	100.00%	
000215	FUSION SPLICER 000	10/27/99	00 00	49,993.95	12/31/16	49,993.95	0.00	100.00%	
000216	WHITE LIGHT SOURCE 000	09/29/99	00 00	4,799.72	12/31/16	4,799.72	0.00	100.00%	
000217	AIR VELOCITY SENSOR/AIRFLOW MONITOR 000	10/31/00	00 00	12,531.00	12/31/16	12,531.00	0.00	100.00%	
000218	OSCILLOSCOPE 000	03/01/01	00 00	3,656.92	12/31/16	3,656.92	0.00	100.00%	
000219	HIGH SPEED BOUNDARY SCAN CONTROLLER								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
000220	000	04/12/01	00 00	26,813.52	12/31/16	26,813.52	0.00	100.00%	
	LASER CURTAIN								
000221	000	10/07/99	00 00	2,784.00	12/31/16	2,784.00	0.00	100.00%	
	MODULAR CONTROLLER MAINFRAME								
000222	000	01/31/01	00 00	7,658.69	12/31/16	7,658.69	0.00	100.00%	
	MODULAR CONTROLLER MAINFRAME								
000223	000	01/31/01	00 00	7,779.66	12/31/16	7,779.66	0.00	100.00%	
	MODULAR CONTROLLER MAINFRAME								
000224	000	01/31/01	00 00	7,779.66	12/31/16	7,779.66	0.00	100.00%	
	MODULAR CONTROLLER MAINFRAME								
000225	000	01/31/01	00 00	7,779.66	12/31/16	7,779.66	0.00	100.00%	
	MODULAR CONTROLLER MAINFRAME								
000226	000	01/31/01	00 00	7,779.65	12/31/16	7,779.65	0.00	100.00%	
	OPTICAL ANALYZER								
000227	000	03/01/01	00 00	40,091.19	12/31/16	40,091.19	0.00	100.00%	
	OCSILLOSCOPE MAINFRAME								
000228	000	02/12/01	00 00	46,006.25	12/31/16	46,006.25	0.00	100.00%	
	MULTI WAVELENGTH METER								
000229	000	02/20/01	00 00	24,356.25	12/31/16	24,356.25	0.00	100.00%	
	MAINFRAME FOR TUNABLE LASER/CONNECT CABLES								
000230	000	05/03/01	00 00	8,871.97	12/31/16	8,871.97	0.00	100.00%	
	RMKT TUNABLE LASER MODULE								
000231	000	05/14/01	00 00	58,308.86	12/31/16	58,308.86	0.00	100.00%	
	FIBER JUMPERS								
000232	000	04/24/01	00 00	6,834.37	12/31/16	6,834.37	0.00	100.00%	
	FIBER OPTIC CABLES FOR SVT TESTING								
000233	000	05/09/01	00 00	11,119.15	12/31/16	11,119.15	0.00	100.00%	
	ENCLOSURE FOR 40 CHANNEL MUX & DEMUX								
000234	000	05/31/01	00 00	3,546.60	12/31/16	3,546.60	0.00	100.00%	
	RACK MOUNTED SHELF & CONNECTERS								
000235	000	03/31/01	00 00	24,447.34	12/31/16	24,447.34	0.00	100.00%	
	OC 192 MODULATOR W/ATTENUATOR								
000236	000	05/16/01	00 00	2,875.12	12/31/16	2,875.12	0.00	100.00%	
	AC TO CD POWER RACK								
000237	000	12/04/00	00 00	9,585.09	12/31/16	9,585.09	0.00	100.00%	
	CIRCUIT BOARD PANEL								
000238	000	12/04/00	00 00	2,737.27	12/31/16	2,737.27	0.00	100.00%	
	POWER UNIT								
000239	000	12/04/00	00 00	25,911.59	12/31/16	25,911.59	0.00	100.00%	
	SINGLEMODE BREAKOUT FIBER CABLE								
000240	000	05/11/01	00 00	2,682.15	12/31/16	2,682.15	0.00	100.00%	
	SC-APC BUTT JOINT FIXED ATTENUATOR (45)								
000241	000	05/16/01	00 00	3,797.54	12/31/16	3,797.54	0.00	100.00%	
	MODULATOR=10 GB MOD ATTN								
000242	000	01/08/01	00 00	5,616.01	12/31/16	5,616.01	0.00	100.00%	
	TRCVR GENERATOR/SDH/SONET								
000243	000	03/30/00	00 00	80,030.53	12/31/16	80,030.53	0.00	100.00%	
	OSCILLOSCOPE								
000244	000	08/23/00	00 00	51,295.19	12/31/16	51,295.19	0.00	100.00%	
	XNATREX PROGRAMABLE POWER SUPPLY								
	000	03/30/00	00 00	1,761.53	12/31/16	1,761.53	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
000245	XNATREX PROGRAMABLE POWER SUPPLY 000	03/30/00	00 00	1,761.53	12/31/16	1,761.53	0.00	100.00%	
000246	FIBER POLARIZATION CONTROLLER-SINGLE MODE (8) 000	05/15/01	00 00	2,184.49	12/31/16	2,184.49	0.00	100.00%	
000247	POLARIZATION ANALYZER 000	03/13/01	00 00	51,120.80	12/31/16	51,120.80	0.00	100.00%	
000347	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000348	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000349	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000350	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000351	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000352	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000353	S-BAND DFBS (20) 000	06/13/01	00 00	8,317.10	12/31/16	8,317.10	0.00	100.00%	
000367	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000368	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000369	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000370	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000371	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000372	S-BAND DFBS (20) 000	06/13/01	00 00	7,904.92	12/31/16	7,904.92	0.00	100.00%	
000390	OSCILLOSCOPE 000	06/16/01	00 00	8,484.32	12/31/16	8,484.32	0.00	100.00%	
000392	S-BAND DFBS (2) 000	06/13/01	00 00	8,313.60	12/31/16	8,313.60	0.00	100.00%	
000393	S-BAND DFBS (24) 000	06/13/01	00 00	8,317.30	12/31/16	8,317.30	0.00	100.00%	
000394	S-BAND DFBS (24) 000	06/13/01	00 00	8,317.30	12/31/16	8,317.30	0.00	100.00%	
000395	S-BAND DFBS (24) 000	06/13/01	00 00	8,317.30	12/31/16	8,317.30	0.00	100.00%	
000396	S-BAND DFBS (24) 000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
000397	S-BAND DFBS (24) 000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
000398	S-BAND DFBS (24) 000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
000399	S-BAND DFBS (24) 000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
000400	S-BAND DFBS (24)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
000409	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	S-BAND DFBS (24)								
000417	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	MULTI WAVELENGTH METER								
000629	000	06/11/01	00 00	24,886.00	12/31/16	24,886.00	0.00	100.00%	
	AQ8201-21 OPTICAL POWER METER								
000655	000	09/30/01	00 00	6,022.90	12/31/16	6,022.90	0.00	100.00%	
	81640A TUNABLE LASER MODULE FOR THE 816								
000863	000	09/30/01	00 00	61,747.97	12/31/16	61,747.97	0.00	100.00%	
	8201-11X S-BAND DFB								
000864	000	10/31/01	00 00	8,159.04	12/31/16	8,159.04	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000865	000	10/31/01	00 00	4,355.49	12/31/16	4,355.49	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000866	000	10/31/01	00 00	4,355.44	12/31/16	4,355.44	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000867	000	10/31/01	00 00	4,355.44	12/31/16	4,355.44	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000868	000	10/31/01	00 00	4,355.44	12/31/16	4,355.44	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000869	000	10/31/01	00 00	4,355.44	12/31/16	4,355.44	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000870	000	10/31/01	00 00	4,355.44	12/31/16	4,355.44	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000871	000	10/31/01	00 00	4,355.44	12/31/16	4,355.44	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000872	000	10/31/01	00 00	4,355.44	12/31/16	4,355.44	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000873	000	10/31/01	00 00	4,355.44	12/31/16	4,355.44	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000874	000	10/31/01	00 00	4,355.44	12/31/16	4,355.44	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000875	000	10/31/01	00 00	4,355.44	12/31/16	4,355.44	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000876	000	10/31/01	00 00	4,355.46	12/31/16	4,355.46	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000877	000	10/31/01	00 00	4,658.57	12/31/16	4,658.57	0.00	100.00%	
	MODEL 8201 10 SLOT MAIN FRAME								
000878	000	10/31/01	00 00	4,658.57	12/31/16	4,658.57	0.00	100.00%	
	MODEL 8201 10 SLOT MAIN FRAME								
000879	000	10/31/01	00 00	4,350.43	12/31/16	4,350.43	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000880	000	10/31/01	00 00	4,350.42	12/31/16	4,350.42	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000893	000	11/01/01	00 00	4,350.79	12/31/16	4,350.79	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000894	000	11/01/01	00 00	4,350.79	12/31/16	4,350.79	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								
000895	000	11/01/01	00 00	4,350.79	12/31/16	4,350.79	0.00	100.00%	
	8201-11X C AND L BAND DFB 13DBM PMF FC/APC								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
000896	8201-11X C AND L BAND DFB 13DBM PMF FC/APC 000	11/01/01	00 00	4,350.77	12/31/16	4,350.77	0.00	100.00%	
000902	400151 XL MF & ENET CONTROLLER 000	12/31/01	00 00	339,598.50	12/31/16	339,598.50	0.00	100.00%	
000993	AQ6317B OPTICAL SPECTRUM ANALYZER - ANDO 000	03/22/02	00 00	24,928.78	12/31/16	24,928.78	0.00	100.00%	
001187	ERBIUM BROADBAND SOURCE 000	04/30/02	00 00	25,000.00	12/31/16	25,000.00	0.00	100.00%	
001236	DANTEL ORDERWIRE TEST SET D18-05547-02 000	05/31/02	00 00	6,209.92	12/31/16	6,209.92	0.00	100.00%	
001240	10G PBS GENERATOR/ANALYZERS WITH SINGLE MODE 1550NM OPTICAL INTERFACE. 000	05/31/02	00 00	135,021.07	12/31/16	135,021.07	0.00	100.00%	
001248	OC48 ML GENERATOR/ANALYZER 000	05/31/02	00 00	81,950.18	12/31/16	81,950.18	0.00	100.00%	
001324	OC48 ML GENERATOR/ANALYZER 000	07/30/02	00 00	81,892.22	12/31/16	81,892.22	0.00	100.00%	
001581	KMS-BC-1204; BURN IN CHAMBER 000	06/30/05	00 00	30,996.88	12/31/16	30,996.88	0.00	100.00%	
001644	MAN. PART NUMBER: OPM4-4D/ POWER METER 000	07/31/06	00 00	2,097.00	12/31/16	2,097.00	0.00	100.00%	
001645	MAN. PART NUMBER: OLS2D-SC/ OLS2 DUAL LASER SOURCE WITH WAVE ID/ CONTAINS SC ADA 000	07/31/06	00 00	5,191.81	12/31/16	5,191.81	0.00	100.00%	
001667	PART NUMBER: BP1A50CA/ NETSTENDER 2060 PASSIVE SHELF 000	01/31/07	00 00	39,450.32	12/31/16	39,450.32	0.00	100.00%	
001670	PART NUMBER: BP1A29AA-SC-SC/ PLUGIN CARD: SINGLE OPTICAL SUPERVISORY CHANNEL - 1 000	02/28/07	00 00	8,736.00	12/31/16	8,736.00	0.00	100.00%	
001671	PART NUMBER: BP1A47AB-01/ MULTIRATE 10G WAVELENGTH REGENERATOR - 80KM DWDM CHAN 000	02/28/07	00 00	13,433.70	12/31/16	13,433.70	0.00	100.00%	
001672	PART NUMBER: BP1A47AB-01/ MULTIRATE 10G WAVELENGTH REGENERATOR - 80KM DWDM CHAN 000	02/28/07	00 00	13,433.71	12/31/16	13,433.71	0.00	100.00%	
001712	BTI PN: BP1A42AA/ 4-PORT 2.5G WAVELENGTH REGENERATOR 000	08/31/07	00 00	21,290.00	12/31/16	21,290.00	0.00	100.00%	
001978	Agilent HP 81626B 000	10/06/10	00 08	10,317.00	12/31/16	9,211.64	1,105.36	89.29%	
001979	Agilent-HP 81626B 000	10/06/10	00 08	10,317.00	12/31/16	9,211.64	1,105.36	89.29%	
001994	Agilent 81640A Option 072 TLS 000	04/27/11	00 00	27,654.00	12/31/16	27,654.00	0.00	100.00%	
002044	TAP & SW for CETS at MCA 000	11/28/11	01 11	14,230.40	12/31/16	10,334.01	3,896.39	72.62%	
002047	Proto Mat'l issued to Vijay for Lab 000	12/07/11	01 11	10,200.00	12/31/16	7,407.14	2,792.86	72.62%	
002107	8RU SHELF 000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
002108	8RU SHELF 000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
002109	8RU SHELF 000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
002110	8RU SHELF 000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
002111	8RU SHELF 000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
002112	000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
	8RU SHELF								
002113	000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
	8RU SHELF								
002114	000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
	8RU SHELF								
002115	000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
	8RU SHELF								
002116	000	04/02/12	00 03	3,558.23	12/31/16	3,380.33	177.90	95.00%	
	RMM, APM (ES DESIGN), 2RU								
002117	000	04/02/12	00 03	3,156.99	12/31/16	2,999.15	157.84	95.00%	
	RMM, APM (ES DESIGN), 2RU								
002118	000	04/02/12	00 03	3,156.99	12/31/16	2,999.15	157.84	95.00%	
	EXPANSION MODULE, ES SE24								
002119	000	04/02/12	00 03	13,868.47	12/31/16	13,175.04	693.43	95.00%	
	RMM, AMPLIFIER SHELF UNIT WITH BEZEL								
002120	000	04/02/12	00 02	1,055.58	12/31/16	1,002.82	52.76	95.00%	
	EXPANSION MODULE, ES SE24								
002121	000	04/02/12	00 03	13,868.47	12/31/16	13,175.04	693.43	95.00%	
	RMM, PDU-T5								
002122	000	04/02/12	00 03	1,486.47	12/31/16	1,412.14	74.33	95.00%	
	RMM, PDU-T5								
002123	000	04/02/12	00 03	1,486.47	12/31/16	1,412.14	74.33	95.00%	
	RMM, PDU-T5								
002124	000	04/02/12	00 03	1,486.47	12/31/16	1,412.14	74.33	95.00%	
	RMM, PDU-T5								
002125	000	04/02/12	00 03	1,486.47	12/31/16	1,412.14	74.33	95.00%	
	EXPANSION MODULE, ES SE24								
002127	000	04/02/12	00 03	13,868.47	12/31/16	13,175.04	693.43	95.00%	
	PIU, OSC (ES DESIGN), 1605.74								
002129	000	04/02/12	00 03	1,882.30	12/31/16	1,788.19	94.11	95.00%	
	EXPANSION MODULE, ES SE24								
002130	000	04/02/12	00 03	13,868.47	12/31/16	13,175.04	693.43	95.00%	
	EXPANSION MODULE, ES SE24								
002131	000	04/02/12	00 03	13,868.47	12/31/16	13,175.04	693.43	95.00%	
	RMM, AMPLIFIER SHELF UNIT WITH BEZEL								
002132	000	04/02/12	00 02	1,055.58	12/31/16	1,002.82	52.76	95.00%	
	EXPANSION MODULE, ES SE24								
002133	000	04/02/12	00 03	13,868.47	12/31/16	13,175.04	693.43	95.00%	
	RMM, AMPLIFIER SHELF UNIT WITH BEZEL								
002135	000	04/02/12	00 02	1,055.58	12/31/16	1,002.82	52.76	95.00%	
	PIU, DUAL OSC FILTER, 1550.12NM, +/-0.1NM								
002136	000	04/16/12	00 04	1,145.82	12/31/16	1,069.42	76.40	93.33%	
	PIU, EGM CORE, 40KM, SSMF								
002137	000	04/16/12	00 04	3,290.97	12/31/16	3,071.56	219.41	93.33%	
	PIU, EGM CORE, 40KM, SSMF								
002138	000	04/16/12	00 04	3,290.97	12/31/16	3,071.56	219.41	93.33%	
	PIU, EGM, SE80S, 80KM, SSMF								
002139	000	04/16/12	00 04	5,197.57	12/31/16	4,851.05	346.52	93.33%	
	PIU, EGM, SE80S, 80KM, SSMF								
	000	04/16/12	00 04	5,197.57	12/31/16	4,851.05	346.52	93.33%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002140	PIU, EGM, SE80S, 80KM, SSMF 000	04/16/12	00 04	5,197.57	12/31/16	4,851.05	346.52	93.33%	
002141	PIU, EGM, SE80S, 80KM, SSMF 000	04/16/12	00 04	5,197.57	12/31/16	4,851.05	346.52	93.33%	
002142	RMM, APM (ES DESIGN), 2RU 000	04/16/12	00 04	3,156.99	12/31/16	2,946.53	210.46	93.33%	
002143	RMM, APM (ES DESIGN), 2RU 000	04/16/12	00 04	3,156.99	12/31/16	2,946.53	210.46	93.33%	
002178	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002179	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002180	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002181	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002182	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002183	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002184	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002185	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002186	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002187	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002188	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002189	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002190	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002191	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002192	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002193	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002194	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002195	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002196	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002197	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002198	SHELF FAN 8 RU SHELF (5 / SHELF) 000	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002199	SHELF FAN 8 RU SHELF (5 / SHELF)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002200	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002201	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002202	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002203	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002204	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002205	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002206	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002207	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002208	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002209	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002210	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002211	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002212	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002213	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002214	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002215	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002216	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002217	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002218	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002219	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002220	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002221	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002222	000 SHELF FAN 8 RU SHELF (5 / SHELF)	04/02/12	00 03	699.82	12/31/16	664.82	35.00	95.00%	
002223	000 PIU, 8RU ALARMS	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	
002224	000 PIU, 8RU ALARMS	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002225	PIU, 8RU ALARMS 000	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	
002226	PIU, 8RU ALARMS 000	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	
002227	PIU, 8RU ALARMS 000	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	
002228	PIU, 8RU ALARMS 000	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	
002229	PIU, 8RU ALARMS 000	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	
002230	PIU, 8RU ALARMS 000	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	
002231	PIU, 8RU ALARMS 000	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	
002232	PIU, 8RU ALARMS 000	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	
002233	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1605.74 +3DBM TX 000	04/02/12	00 03	1,606.61	12/31/16	1,526.27	80.34	95.00%	
002234	AMPLIFIER SHELF CONTROLLER 000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
002235	AMPLIFIER SHELF CONTROLLER 000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
002236	EXPANSION MODULE, ES SE10C 000	04/02/12	00 03	6,661.82	12/31/16	6,328.73	333.09	95.00%	
002237	AMPLIFIER SHELF CONTROLLER 000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
002238	AMPLIFIER SHELF CONTROLLER 000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
002240	AMPLIFIER SHELF CONTROLLER 000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
002241	AMPLIFIER SHELF CONTROLLER 000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
002242	AMPLIFIER SHELF CONTROLLER 000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
002243	EXPANSION MODULE, ES SE10C 000	04/02/12	00 03	6,661.82	12/31/16	6,328.73	333.09	95.00%	
002244	EXPANSION MODULE, ES SE10C 000	04/02/12	00 03	6,661.82	12/31/16	6,328.73	333.09	95.00%	
002245	EXPANSION MODULE, ES SE10C 000	04/02/12	00 03	6,661.82	12/31/16	6,328.73	333.09	95.00%	
002246	EXPANSION MODULE, ES SE10C 000	04/02/12	00 03	6,661.82	12/31/16	6,328.73	333.09	95.00%	
002247	EXPANSION MODULE, ES SE10C 000	04/02/12	00 03	6,661.82	12/31/16	6,328.73	333.09	95.00%	
002248	EXPANSION MODULE, ES SE10C 000	04/02/12	00 03	6,661.82	12/31/16	6,328.73	333.09	95.00%	
002249	EXPANSION MODULE, ES SE10C 000	04/02/12	00 03	6,661.82	12/31/16	6,328.73	333.09	95.00%	
002250	EXPANSION MODULE, ES SE10C 000	04/02/12	00 03	6,661.82	12/31/16	6,328.73	333.09	95.00%	
002251	EXPANSION MODULE, ES SE10C								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
002252	000	04/02/12	00 03	6,661.82	12/31/16	6,328.73	333.09	95.00%	
	AMPLIFIER SHELF CONTROLLER								
002253	000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
	AMPLIFIER SHELF CONTROLLER								
002254	000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
	AMPLIFIER SHELF CONTROLLER								
002255	000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
	AMPLIFIER SHELF CONTROLLER								
002256	000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
	AMPLIFIER SHELF CONTROLLER								
002257	000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
	AMPLIFIER SHELF CONTROLLER								
002258	000	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
	AMPLIFIER SHELF CONTROLLER								
002260	8RU SHELF CONTROLLER (CM8)	04/02/12	00 03	1,062.07	12/31/16	1,008.96	53.11	95.00%	
002261	000	04/02/12	00 03	1,974.66	12/31/16	1,875.93	98.73	95.00%	
	8RU SHELF CONTROLLER (CM8)								
002262	000	04/02/12	00 03	1,974.66	12/31/16	1,875.93	98.73	95.00%	
	8RU SHELF CONTROLLER (CM8)								
002263	000	04/02/12	00 03	1,974.66	12/31/16	1,875.93	98.73	95.00%	
	8RU SHELF CONTROLLER (CM8)								
002264	000	04/02/12	00 03	1,974.66	12/31/16	1,875.93	98.73	95.00%	
	8RU SHELF CONTROLLER (CM8)								
002265	000	04/02/12	00 03	1,974.66	12/31/16	1,875.93	98.73	95.00%	
	8RU SHELF CONTROLLER (CM8)								
002266	000	04/02/12	00 03	1,974.66	12/31/16	1,875.93	98.73	95.00%	
	8RU SHELF CONTROLLER (CM8)								
002267	000	04/02/12	00 03	1,974.66	12/31/16	1,875.93	98.73	95.00%	
	8RU SHELF CONTROLLER (CM8)								
002268	000	04/02/12	00 03	1,974.66	12/31/16	1,875.93	98.73	95.00%	
	8RU SHELF CONTROLLER (CM8)								
002269	RMM, OCHM-A, SINGLE	04/02/12	00 03	6,068.01	12/31/16	5,764.61	303.40	95.00%	
002270	000	04/02/12	00 03	6,068.01	12/31/16	5,764.61	303.40	95.00%	
	RMM, OCHM-A, SINGLE								
002271	000	04/02/12	00 03	6,068.01	12/31/16	5,764.61	303.40	95.00%	
	RMM, OCHM-A, SINGLE								
002272	000	04/02/12	00 03	6,068.01	12/31/16	5,764.61	303.40	95.00%	
	RMM, OCHM-A, SINGLE								
002273	000	04/02/12	00 03	6,068.01	12/31/16	5,764.61	303.40	95.00%	
	RMM, OCHM-A, SINGLE								
002274	000	04/02/12	00 03	6,068.01	12/31/16	5,764.61	303.40	95.00%	
	RMM, OCHM-A, SINGLE								
002275	000	04/02/12	00 03	6,068.01	12/31/16	5,764.61	303.40	95.00%	
	RMM, OCHM-A, SINGLE								
002276	000	04/02/12	00 03	6,068.01	12/31/16	5,764.61	303.40	95.00%	
	RMM, OCHM-A, SINGLE								
002277	RMM, 9 PORT ROADM WITH 50GHZ WSS	04/02/12	00 03	6,068.01	12/31/16	5,764.61	303.40	95.00%	
	000	05/04/11	00 00	14,299.27	12/31/16	14,299.27	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
002278	RMM, 9 PORT ROADM WITH 50GHZ WSS 000	04/14/11	00 00	14,299.27	12/31/16	14,299.27	0.00	100.00%	
002279	RMM, 9 PORT ROADM WITH 50GHZ WSS 000	06/03/11	00 00	14,299.27	12/31/16	14,299.27	0.00	100.00%	
002280	RMM, APM (ES DESIGN), 2RU 000	04/16/12	00 04	3,156.99	12/31/16	2,946.53	210.46	93.33%	
002282	PIU, EDFA OPTICAL AMPILFIER, 18 DB, EOA-18 000	09/02/11	00 00	3,067.17	12/31/16	3,067.17	0.00	100.00%	
002283	PIU, EDFA OPTICAL AMPILFIER, 18 DB, EOA-18 000	12/06/11	00 00	3,067.17	12/31/16	3,067.17	0.00	100.00%	
002284	PIU, DUAL 50/50 COUPLER 000	08/01/11	00 00	496.49	12/31/16	496.49	0.00	100.00%	
002285	PIU, 8RU ALARMS 000	04/02/12	00 03	290.19	12/31/16	275.69	14.50	95.00%	
002286	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1605.74 +3DBM TX 000	04/02/12	00 03	1,606.61	12/31/16	1,526.27	80.34	95.00%	
002290	RMM, 1RU EGM SHELF, HOLDS 2 EGM UNITS 000	04/02/12	00 03	276.56	12/31/16	262.73	13.83	95.00%	
002291	RMM, APM (ES DESIGN), 2RU 000	12/31/11	00 00	3,156.99	12/31/16	3,156.99	0.00	100.00%	
002292	RMM, APM (ES DESIGN), 2RU 000	12/31/11	00 00	3,156.99	12/31/16	3,156.99	0.00	100.00%	
002293	RMM, OCHM-A, SINGLE 000	01/25/08	00 00	6,068.01	12/31/16	6,068.01	0.00	100.00%	
002294	RMM, OCHM-A, SINGLE 000	09/30/10	00 00	6,068.01	12/31/16	6,068.01	0.00	100.00%	
002295	RMM, OCHM-A, SINGLE 000	01/25/08	00 00	6,068.01	12/31/16	6,068.01	0.00	100.00%	
002296	RMM, OCHM-A, SINGLE 000	01/29/10	00 00	6,068.01	12/31/16	6,068.01	0.00	100.00%	
002297	RMM, OCHM-A, SINGLE 000	06/02/10	00 00	6,068.01	12/31/16	6,068.01	0.00	100.00%	
002298	RMM, OCHM-A, SINGLE 000	11/14/11	00 00	6,068.01	12/31/16	6,068.01	0.00	100.00%	
002299	RMM, OCHM-A, SINGLE 000	11/14/11	00 00	6,068.01	12/31/16	6,068.01	0.00	100.00%	
002300	RMM, OCHM-A, SINGLE 000	11/14/11	00 00	6,068.01	12/31/16	6,068.01	0.00	100.00%	
002301	RMM, OCHM-A, SINGLE 000	11/14/11	00 00	6,068.01	12/31/16	6,068.01	0.00	100.00%	
002302	RMM, OCHM-A, SINGLE 000	11/14/11	00 00	6,068.01	12/31/16	6,068.01	0.00	100.00%	
002313	100G MUX-A Transponder 000	05/31/12	00 05	52,448.22	12/31/16	48,077.52	4,370.70	91.67%	
002314	100G MUX-A Transponder 000	05/31/12	00 05	52,448.22	12/31/16	48,077.52	4,370.70	91.67%	
002315	100G MUX-A Transponder 000	05/31/12	00 05	52,448.22	12/31/16	48,077.52	4,370.70	91.67%	
002316	100G MUX-A Transponder 000	05/31/12	00 05	52,448.22	12/31/16	48,077.52	4,370.70	91.67%	
002317	100G MUX-A Transponder								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
002318	000	05/31/12	00 05	52,448.22	12/31/16	48,077.52	4,370.70	91.67%	
	100G MUX-A Transponder								
002319	000	05/31/12	00 05	52,448.22	12/31/16	48,077.52	4,370.70	91.67%	
	100G MUX-A Transponder								
002326	000	05/31/12	00 05	52,448.28	12/31/16	48,077.60	4,370.68	91.67%	
	Optical Protection Switch Module-CS								
002327	000	07/11/12	00 06	1,908.99	12/31/16	1,718.10	190.89	90.00%	
	Optical Protection Switch Module-CS								
002328	000	07/11/12	00 06	1,908.99	12/31/16	1,718.10	190.89	90.00%	
	Optical Protection Switch Module-XP								
002329	000	07/11/12	00 06	9,366.24	12/31/16	8,429.62	936.62	90.00%	
	Optical Protection Switch Module-XP								
002330	000	07/11/12	00 06	9,366.24	12/31/16	8,429.62	936.62	90.00%	
	Optical Protection Switch Module-XP								
002331	000	07/11/12	00 06	9,366.24	12/31/16	8,429.62	936.62	90.00%	
	Optical Protection Switch Module-XP								
002332	000	07/11/12	00 06	9,366.24	12/31/16	8,429.62	936.62	90.00%	
	Optical Protection Switch Module-XP								
002333	000	07/11/12	00 06	9,366.24	12/31/16	8,429.62	936.62	90.00%	
	Optical Protection Switch Module-XP								
002334	000	07/11/12	00 06	9,366.24	12/31/16	8,429.62	936.62	90.00%	
	Optical Protection Switch Module-XP								
002335	000	07/11/12	00 06	9,366.24	12/31/16	8,429.62	936.62	90.00%	
	Optical Protection Switch Module-XP								
002349	000	07/25/12	00 06	2,118.33	12/31/16	1,871.21	247.12	88.33%	
	RMM, APM (ES DESIGN), 2RU								
002350	000	07/25/12	00 06	2,118.33	12/31/16	1,871.21	247.12	88.33%	
	RMM, APM (ES DESIGN), 2RU								
002360	000	06/05/12	00 05	14,605.26	12/31/16	13,388.14	1,217.12	91.67%	
	RMM, 9 PORT ROADM WITH 50GHZ WSS								
002361	000	07/24/12	00 07	496.49	12/31/16	438.57	57.92	88.33%	
	PIU, DUAL 50/50 COUPLER								
002376	000	08/29/12	00 00	3,160.39	12/31/16	3,160.39	0.00	100.00%	
	PIU, EDFA OPTICAL AMPILFIER, 18 DB, EOA-18								
002377	000	08/29/12	00 00	3,160.38	12/31/16	3,160.38	0.00	100.00%	
	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-24								
002378	000	08/29/12	00 00	3,160.38	12/31/16	3,160.38	0.00	100.00%	
	PIU, EDFA OPTICAL AMPILFIER, 24 DB, EOA-24								
002399	000	10/05/12	00 09	36,100.00	12/31/16	30,685.00	5,415.00	85.00%	
	AC100 MSA Module, Engineering Sample								
002400	000	10/12/12	00 09	36,100.00	12/31/16	30,685.00	5,415.00	85.00%	
	AC100 MSA Module, Engineering Sample								
002408	000	11/01/12	00 10	10,572.83	12/31/16	8,810.70	1,762.13	83.33%	
	AMPLIFICATION MODULE, ES CORE								
002409	000	11/01/12	00 10	10,572.83	12/31/16	8,810.70	1,762.13	83.33%	
	AMPLIFICATION MODULE, ES CORE								
002414	000	01/01/13	01 00	41,828.60	12/31/16	33,462.88	8,365.72	80.00%	
	RMM, LINEAMP-SSMF-V5, EWBDK (170-2100-504)								
002415	000	01/01/13	01 00	41,828.60	12/31/16	33,462.88	8,365.72	80.00%	
	RMM, LINEAMP-SSMF-V5, EWBDK (170-2100-504)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
002416	RMM, LINEAMP-SSMF-V5, EWBDK (170-2100-504) 000	01/01/13	01 00	41,828.60	12/31/16	33,462.88	8,365.72	80.00%	
002417	RMM, LINEAMP-SSMF-V5, EWBDK (170-2100-504) 000	01/01/13	01 00	41,828.60	12/31/16	33,462.88	8,365.72	80.00%	
002418	RMM, LINEAMP-SSMF-V5, EWBDK (170-2100-504) 000	01/01/13	01 00	41,828.60	12/31/16	33,462.88	8,365.72	80.00%	
002454	PIU, DUAL OSC FILTER, 158 000	04/12/13	01 03	1,127.28	12/31/16	845.48	281.80	75.00%	
002455	PIU, DUAL OSC FILTER, 158 000	04/12/13	01 03	1,127.28	12/31/16	845.48	281.80	75.00%	
002456	PIU, OSC (ES DESIGN), WIT 000	04/12/13	01 03	1,586.56	12/31/16	1,189.92	396.64	75.00%	
002457	PIU, OSC (ES DESIGN), WIT 000	04/12/13	01 03	1,586.56	12/31/16	1,189.92	396.64	75.00%	
002468	EXFO Packet Blazer 10 100GE/40GE 000	05/01/13	01 04	102,900.00	12/31/16	75,460.00	27,440.00	73.33%	
002492	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/27/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002493	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/27/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002494	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/24/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002495	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/24/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002496	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/24/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002497	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/24/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002498	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/24/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002499	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/24/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002500	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/24/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002501	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/24/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002502	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/24/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002503	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/24/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002504	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/27/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002505	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/27/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002506	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/27/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002507	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/27/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002510	160-3510-012 PIU OPTIMA LLM 4 ITLA MODULES +13DBM L-BAND 000	06/27/13	00 00	1,878.14	12/31/16	1,878.14	0.00	100.00%	
002512	160-3360-102								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
	000	07/05/13	00 00	42,741.01	12/31/16	42,741.01	0.00	100.00%	
002513	160-3360-102								
	000	07/05/13	00 00	42,741.01	12/31/16	42,726.56	14.45	99.97%	
002466	EXFO Test Kit								
	000	04/30/13	01 04	23,988.00	12/31/16	17,591.20	6,396.80	73.33%	
002883	RMM, FUSE PANEL								
	000	10/09/13	00 00	408.50	12/31/16	408.50	0.00	100.00%	
002884	RMM, FUSE PANEL								
	000	10/09/13	00 00	408.50	12/31/16	408.50	0.00	100.00%	
002886	RMM, PDU-T5								
	000	10/09/13	00 00	1,200.38	12/31/16	1,200.38	0.00	100.00%	
002889	ASSEMBLY, Z4 ETSI RACK, 600X300X2200, RA								
	000	10/09/13	00 00	7,728.36	12/31/16	7,728.36	0.00	100.00%	
002891	RMM, 1RU EGM SHELF, HOLDS 2 EGM UNITS								
	000	10/07/13	00 00	276.56	12/31/16	276.56	0.00	100.00%	
002892	PIU, FBG DCU, 40KM								
	000	10/04/13	00 00	1,778.76	12/31/16	1,778.76	0.00	100.00%	
002942	XFP 1310NM TRANSCEIVER, 10GB/S, SR-1								
	002	09/19/14	00 09	8,429.87	12/31/16	6,322.41	2,107.46	75.00%	
002943	SHELF FAN 8 RU SHELF (5 / SHELF) 160-6021-101								
	000	09/12/14	00 08	18,033.57	12/31/16	14,026.11	4,007.46	77.78%	
002944	PIU, FAN, TRANSPONDER SHELF , 8RU, NO LO 160-6021-102								
	000	09/12/14	00 08	6,750.00	12/31/16	5,250.00	1,500.00	77.78%	
002945	RMM, OPSM-XP 170-7001-101								
	000	09/01/14	00 08	9,366.24	12/31/16	7,284.85	2,081.39	77.78%	
002946	Rack for Lab 180-0093-001								
	000	09/04/14	00 08	1,958.01	12/31/16	1,522.90	435.11	77.78%	
002947	AC040								
	000	09/25/14	00 09	46,550.00	12/31/16	34,912.51	11,637.49	75.00%	
002948	AC100-U0W-07E								
	000	09/25/14	00 09	48,500.00	12/31/16	36,375.01	12,124.99	75.00%	
002949	AC100-U0W-07E								
	000	09/25/14	00 09	48,500.00	12/31/16	36,375.01	12,124.99	75.00%	
002950	AC100-U0W-07E								
	000	09/25/14	00 09	48,500.00	12/31/16	36,375.01	12,124.99	75.00%	
002952	Lab Equipment for Demo Projects								
	000	01/01/15	01 00	2,082.62	12/31/16	1,388.42	694.20	66.67%	
002971	Lab Equipment for Demo Projects								
	000	10/01/14	00 09	3,288.90	12/31/16	2,466.68	822.22	75.00%	
002983	HFE Power Rectifier								
	000	02/10/15	01 01	2,489.99	12/31/16	1,590.83	899.16	63.89%	
002988	PIU, EDFA OPTICAL AMPLIFIER, 18 DB, EOA								
	000	03/16/15	00 00	3,067.17	12/31/16	3,067.17	0.00	100.00%	
002989	PIU, EDFA OPTICAL AMPLIFIER, 18 DB, EOA								
	000	03/16/15	00 00	3,067.17	12/31/16	3,067.17	0.00	100.00%	
003301	SHELF FAN 4RU EXPANSION SHELF (160-6022-101)								
	000	03/24/16	02 03	1,256.24	12/31/16	314.06	942.18	25.00%	
003302	EXPANSION SHELF 4RU (170-6002-101)								
	000	03/24/16	02 03	3,901.48	12/31/16	975.37	2,926.11	25.00%	
003303	ALARM CARRIER ASSEMBLY, 4RU EXPANSION (160-6031-201)								
	000	03/24/16	02 03	630.80	12/31/16	157.70	473.10	25.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
003304	Finisar FTLC8221SCNM 000	03/22/16	02 03	3,000.00	12/31/16	750.00	2,250.00	25.00%	
003315	170-6001-101 8RU Shelf 000	04/27/16	02 04	3,517.27	12/31/16	781.62	2,735.65	22.22%	
003316	170-6001-101 8RU Shelf 000	04/27/16	02 04	3,517.27	12/31/16	781.62	2,735.65	22.22%	
003317	170-6001-101 8RU Shelf 000	04/27/16	02 04	3,517.27	12/31/16	781.62	2,735.65	22.22%	
003318	170-6001-101 8RU Shelf 000	04/27/16	02 04	3,517.27	12/31/16	781.62	2,735.65	22.22%	
003319	170-6001-101 8RU Shelf 000	04/27/16	02 04	3,517.27	12/31/16	781.62	2,735.65	22.22%	
003320	170-6001-101 8RU Shelf 000	04/27/16	02 04	3,517.27	12/31/16	781.62	2,735.65	22.22%	
003321	170-6001-101 8RU Shelf 000	04/27/16	02 04	3,517.27	12/31/16	781.62	2,735.65	22.22%	
003322	160-6001-101 8RU Shelf Controller (CM8) 000	04/27/16	02 04	2,042.51	12/31/16	453.89	1,588.62	22.22%	
003323	160-6001-101 8RU Shelf Controller (CM8) 000	04/27/16	02 04	2,042.51	12/31/16	453.89	1,588.62	22.22%	
003324	160-6001-101 8RU Shelf Controller (CM8) 000	04/27/16	02 04	2,042.51	12/31/16	453.89	1,588.62	22.22%	
003325	160-6001-101 8RU Shelf Controller (CM8) 000	04/27/16	02 04	2,042.51	12/31/16	453.89	1,588.62	22.22%	
003326	160-6001-101 8RU Shelf Controller (CM8) 000	04/27/16	02 04	2,042.51	12/31/16	453.89	1,588.62	22.22%	
003328	160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO 000	04/27/16	02 04	497.72	12/31/16	110.61	387.11	22.22%	
003329	160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO 000	04/27/16	02 04	497.72	12/31/16	110.61	387.11	22.22%	
003330	160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO 000	04/27/16	02 04	497.72	12/31/16	110.61	387.11	22.22%	
003331	160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO 000	04/27/16	02 04	497.72	12/31/16	110.61	387.11	22.22%	
003332	160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO 000	04/27/16	02 04	497.72	12/31/16	110.61	387.11	22.22%	
003334	160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO 000	04/27/16	02 04	497.72	12/31/16	110.61	387.11	22.22%	
003335	160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO 000	04/27/16	02 04	497.72	12/31/16	110.61	387.11	22.22%	
003336	160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO 000	04/27/16	02 04	497.72	12/31/16	110.61	387.11	22.22%	
003337	160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO 000	04/27/16	02 04	497.72	12/31/16	110.61	387.11	22.22%	
003338	160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO 000	04/27/16	02 04	497.72	12/31/16	110.61	387.11	22.22%	
003339	160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO 000	04/27/16	02 04	497.72	12/31/16	110.61	387.11	22.22%	
003340	160-6021-102 PIU, FAN, Transponder Shelf, 8RU, NO LO 000	04/27/16	02 04	497.72	12/31/16	110.61	387.11	22.22%	
003342	AC400-101-070								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
003343	000	04/26/16	02 04	15,750.00	12/31/16	3,500.00	12,250.00	22.22%	
	AC400-101-070								
003351	000	04/26/16	02 04	15,750.00	12/31/16	3,500.00	12,250.00	22.22%	
	EXPANSION MODULE, ES SE10C								
003352	000	05/31/16	02 05	6,732.86	12/31/16	1,309.17	5,423.69	19.44%	
	EXPANSION MODULE, ES SE10C								
003364	000	05/31/16	02 05	6,732.86	12/31/16	1,309.17	5,423.69	19.44%	
	PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA (160-3033-201)								
003365	000	05/31/16	02 05	5,127.77	12/31/16	997.07	4,130.70	19.44%	
	PIU, 10G, MULTIRATE, L BAND, WIDELY TUNA (160-3033-201)								
003366	000	05/31/16	02 05	5,127.77	12/31/16	997.07	4,130.70	19.44%	
	RMM, OPSM-XP (170-7001-101)								
003367	000	05/31/16	02 05	9,366.24	12/31/16	1,821.21	7,545.03	19.44%	
	RMM, OPSM-XP (170-7001-101)								
003368	000	05/31/16	02 05	9,366.24	12/31/16	1,821.21	7,545.03	19.44%	
	RMM, OPSM-XP (170-7001-101)								
003376	000	05/31/16	02 05	9,366.24	12/31/16	1,821.21	7,545.03	19.44%	
	PIU, 100G MUXPONDER MODULE (160-3360-102)								
003377	000	05/31/16	02 05	40,146.90	12/31/16	7,806.35	32,340.55	19.44%	
	PIU, 100G MUXPONDER MODULE (160-3360-102)								
003378	000	05/31/16	02 05	40,146.90	12/31/16	7,806.35	32,340.55	19.44%	
	PIU, 100G MUXPONDER MODULE (160-3360-102)								
003379	000	05/31/16	02 05	40,146.90	12/31/16	7,806.35	32,340.55	19.44%	
	PIU, 100G MUXPONDER MODULE (160-3360-102)								
003380	000	05/31/16	02 05	40,146.90	12/31/16	7,806.35	32,340.55	19.44%	
	PIU, 100G MUXPONDER MODULE (160-3360-102)								
003381	000	05/31/16	02 05	40,146.90	12/31/16	7,806.35	32,340.55	19.44%	
	PIU, 100G MUXPONDER MODULE (160-3360-102)								
003382	000	05/31/16	02 05	40,146.90	12/31/16	7,806.35	32,340.55	19.44%	
	PIU, 100G MUXPONDER MODULE (160-3360-102:B0)								
003383	000	05/31/16	02 05	7,741.01	12/31/16	1,505.20	6,235.81	19.44%	
	PIU, 100G MUXPONDER MODULE (160-3360-102:B0)								
003384	000	05/31/16	02 05	7,741.01	12/31/16	1,505.20	6,235.81	19.44%	
	PIU, 100G MUXPONDER MODULE (160-3360-102:B0)								
003385	000	05/31/16	02 05	7,741.01	12/31/16	1,505.20	6,235.81	19.44%	
	PIU, 100G RZ MUXPONDER MODULE (160-3360-202:B0)								
003386	000	05/31/16	02 05	7,741.00	12/31/16	1,505.19	6,235.81	19.44%	
	PIU, 100G HIGH PERFORMANCE MUXPONDER MOD (160-3360-402)								
003387	000	05/31/16	02 05	27,544.47	12/31/16	5,355.87	22,188.60	19.44%	
	PIU, 100G HIGH PERFORMANCE MUXPONDER MOD (160-3360-402)								
003388	000	05/31/16	02 05	27,544.47	12/31/16	5,355.87	22,188.60	19.44%	
	PIU, 100G HIGH PERFORMANCE MUXPONDER MOD (160-3360-402)								
003389	000	05/31/16	02 05	27,544.47	12/31/16	5,355.87	22,188.60	19.44%	
	PIU, 100G HIGH PERFORMANCE MUXPONDER MOD (160-3360-402:G0)								
003390	000	05/31/16	02 05	8,046.14	12/31/16	1,564.53	6,481.61	19.44%	
	PIU, 100G HIGH PERFORMANCE MUXPONDER MOD (160-3360-402:G0)								
003391	000	05/31/16	02 05	8,046.14	12/31/16	1,564.53	6,481.61	19.44%	
	PIU, 100G HIGH PERFORMANCE MUXPONDER MOD (160-3360-402:G0)								
003392	000	05/31/16	02 05	8,046.14	12/31/16	1,564.53	6,481.61	19.44%	
	PIU, 100G HIGH PERFORMANCE MUXPONDER MOD (160-3360-402:G0)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
003400	MSA, OPTICAL TRANSPONDER, 100G OIF COMPL (332-0043-003) 000	05/31/16	02 05	28,819.77	12/31/16	5,603.85	23,215.92	19.44%	
003401	MSA, OPTICAL TRANSPONDER, 100G OIF COMPL (332-0043-003) 000	05/31/16	02 05	28,819.77	12/31/16	5,603.85	23,215.92	19.44%	
003402	MSA, OPTICAL TRANSPONDER, 100G OIF COMPL (332-0043-003) 000	05/31/16	02 05	28,819.77	12/31/16	5,603.85	23,215.92	19.44%	
003403	MSA, OPTICAL TRANSPONDER, 100G OIF COMPL (332-0043-003) 000	05/31/16	02 05	28,819.77	12/31/16	5,603.85	23,215.92	19.44%	
003409	EXPANSION MODULE, ES SE12 (160-5520-201) 000	05/31/16	02 05	7,358.14	12/31/16	1,430.75	5,927.39	19.44%	
003410	EXPANSION MODULE, ES SE12 (160-5520-201) 000	05/31/16	02 05	7,358.14	12/31/16	1,430.75	5,927.39	19.44%	
003411	EXPANSION MODULE, ES SE24, 400 MW W/ PDS (160-5520-312) 002	05/31/16	02 05	9,597.23	12/31/16	1,866.13	7,731.10	19.44%	
003412	EXPANSION MODULE, ES SE24, 400 MW W/ PDS (160-5520-312) 002	05/31/16	02 05	9,597.23	12/31/16	1,866.13	7,731.10	19.44%	
003413	EXPANSION MODULE, ES SE24, 400 MW W/ PDS (160-5520-312) 002	05/31/16	02 05	9,597.23	12/31/16	1,866.13	7,731.10	19.44%	
003414	ASSEMBLY, Z4 ETSI RACK, 600X300X2200, RA (180-0067-001) 000	05/31/16	02 05	8,800.93	12/31/16	1,711.29	7,089.64	19.44%	
003415	ASSEMBLY, Z4 ETSI RACK, 600X300X2200, RA (180-0067-001) 000	05/31/16	02 05	8,800.93	12/31/16	1,711.29	7,089.64	19.44%	
003430	PIU, EDFA OPTICAL AMPLIFIER, 18 DB, EOA (160-2001-101) 000	05/31/16	02 05	3,067.17	12/31/16	596.40	2,470.77	19.44%	
003431	PIU, EDFA OPTICAL AMPLIFIER, 18 DB, EOA (160-2001-101) 000	05/31/16	02 05	3,067.17	12/31/16	596.40	2,470.77	19.44%	
003432	PIU, EDFA OPTICAL AMPLIFIER, 18 DB, EOA (160-2001-101) 000	05/31/16	02 05	3,067.17	12/31/16	596.40	2,470.77	19.44%	
003433	PIU, EDFA OPTICAL AMPLIFIER, 18 DB, EOA (160-2001-101) 000	05/31/16	02 05	3,067.17	12/31/16	596.40	2,470.77	19.44%	
003434	PIU, EDFA OPTICAL AMPLIFIER, 18 DB, EOA (160-2001-101) 000	05/31/16	02 05	3,067.17	12/31/16	596.40	2,470.77	19.44%	
003435	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102) 000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
003436	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102) 000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
003437	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102) 000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
003438	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102) 000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
003439	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102) 000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
003440	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102) 000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
003441	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102) 000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
003442	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102) 000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
003443	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102) 000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
003444	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102)	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
003445	000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102)								
003446	000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102)								
003447	000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102)								
003448	000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102)								
003449	000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102)								
003450	000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102)								
003451	000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102)								
003452	000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102)								
003453	000	05/31/16	02 05	3,138.03	12/31/16	610.17	2,527.86	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 18DB EOA (160-2001-102)								
003454	000	05/31/16	02 05	3,163.14	12/31/16	615.06	2,548.08	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 24 DB, EOA (160-2001-201)								
003455	000	05/31/16	02 05	3,144.82	12/31/16	611.50	2,533.32	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 24 DB, EOA (160-2001-202)								
003456	000	05/31/16	02 05	3,144.82	12/31/16	611.50	2,533.32	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 24 DB, EOA (160-2001-202)								
003457	000	05/31/16	02 05	3,144.82	12/31/16	611.50	2,533.32	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 24 DB, EOA (160-2001-202)								
003458	000	05/31/16	02 05	3,144.82	12/31/16	611.50	2,533.32	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 24 DB, EOA (160-2001-202)								
003459	000	05/31/16	02 05	3,144.82	12/31/16	611.50	2,533.32	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 24 DB, EOA (160-2001-202)								
003460	000	05/31/16	02 05	3,144.82	12/31/16	611.50	2,533.32	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 24 DB, EOA (160-2001-202)								
003461	000	05/31/16	02 05	3,191.13	12/31/16	620.50	2,570.63	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 30 DB, EOA- (160-2001-301)								
003462	000	05/31/16	02 05	3,191.13	12/31/16	620.50	2,570.63	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 30 DB, EOA- (160-2001-301)								
003463	000	05/31/16	02 05	3,236.07	12/31/16	629.23	2,606.84	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 30 DB, EOA- (160-2001-302)								
003464	000	05/31/16	02 05	3,236.07	12/31/16	629.23	2,606.84	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 30 DB, EOA- (160-2001-302)								
003465	000	05/31/16	02 05	3,236.07	12/31/16	629.23	2,606.84	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 30 DB, EOA- (160-2001-302)								
003466	000	05/31/16	02 05	3,246.92	12/31/16	631.35	2,615.57	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 36 DB, EOA- (160-2001-402)								
003467	000	05/31/16	02 05	3,246.92	12/31/16	631.35	2,615.57	19.44%	
	PIU, EDFA OPTICAL AMPLIFIER, 36 DB, EOA- (160-2001-402)								
003468	000	05/31/16	02 05	1,631.92	12/31/16	317.32	1,314.60	19.44%	
	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-104)								
003469	000	05/31/16	02 05	1,631.92	12/31/16	317.32	1,314.60	19.44%	
	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-104)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
003470	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-106) 000	05/31/16	02 05	1,586.56	12/31/16	308.50	1,278.06	19.44%	
003471	AMPLIFIER SHELF CONTROLLER (160-5500-101) 000	05/31/16	02 05	1,092.95	12/31/16	212.52	880.43	19.44%	
003472	AMPLIFIER SHELF CONTROLLER (160-5500-101) 000	05/31/16	02 05	1,092.95	12/31/16	212.52	880.43	19.44%	
003473	AMPLIFIER SHELF CONTROLLER (160-5500-101) 000	05/31/16	02 05	1,092.95	12/31/16	212.52	880.43	19.44%	
003474	AMPLIFIER SHELF CONTROLLER (160-5500-101) 000	05/31/16	02 05	1,092.95	12/31/16	212.52	880.43	19.44%	
003475	AMPLIFIER SHELF CONTROLLER (160-5500-101) 000	05/31/16	02 05	1,092.95	12/31/16	212.52	880.43	19.44%	
003476	AMPLIFIER SHELF CONTROLLER (160-5500-101) 000	05/31/16	02 05	1,092.95	12/31/16	212.52	880.43	19.44%	
003477	AMPLIFIER SHELF CONTROLLER (160-5500-101) 000	05/31/16	02 05	1,092.95	12/31/16	212.52	880.43	19.44%	
003478	8RU SHELF CONTROLLER (CM8) (160-6001-101) 000	05/31/16	02 05	2,006.98	12/31/16	390.25	1,616.73	19.44%	
003479	8RU SHELF CONTROLLER (CM8) (160-6001-101) 000	05/31/16	02 05	2,006.98	12/31/16	390.25	1,616.73	19.44%	
003480	8RU SHELF CONTROLLER (CM8) (160-6001-101) 000	05/31/16	02 05	2,006.98	12/31/16	390.25	1,616.73	19.44%	
003481	8RU SHELF CONTROLLER (CM8) (160-6001-101) 000	05/31/16	02 05	2,006.98	12/31/16	390.25	1,616.73	19.44%	
003482	8RU SHELF CONTROLLER (CM8) (160-6001-101) 000	05/31/16	02 05	2,006.98	12/31/16	390.25	1,616.73	19.44%	
003483	8RU SHELF CONTROLLER (CM8) (160-6001-101) 000	05/31/16	02 05	2,006.98	12/31/16	390.25	1,616.73	19.44%	
003484	8RU SHELF CONTROLLER (CM8) (160-6001-101) 000	05/31/16	02 05	2,006.98	12/31/16	390.25	1,616.73	19.44%	
003485	NODE CONTROLLER (CM) (160-6002-101) 000	05/31/16	02 05	2,394.49	12/31/16	465.60	1,928.89	19.44%	
003486	NODE CONTROLLER (CM) (160-6002-101) 000	05/31/16	02 05	2,394.49	12/31/16	465.60	1,928.89	19.44%	
003487	PDU ASSEMBLY KIT (171-5117-003) 000	05/31/16	02 05	2,176.89	12/31/16	423.29	1,753.60	19.44%	
003488	PIU, DUAL 50/50 COUPLER (160-6130-211) 000	05/31/16	02 05	703.81	12/31/16	136.85	566.96	19.44%	
003489	PIU, DUAL 50/50 COUPLER (160-6130-211) 000	05/31/16	02 05	703.81	12/31/16	136.85	566.96	19.44%	
003490	PIU, CLM-S, EGM FORM FACTOR (160-6370-001) 000	05/31/16	02 05	2,589.08	12/31/16	503.44	2,085.64	19.44%	
003491	PIU, CLM-S, EGM FORM FACTOR (160-6370-001) 000	05/31/16	02 05	2,589.08	12/31/16	503.44	2,085.64	19.44%	
003492	PIU, CLM-S, EGM FORM FACTOR (160-6370-002) 000	05/31/16	02 05	1,463.93	12/31/16	284.66	1,179.27	19.44%	
003493	PIU, CLM-S, EGM FORM FACTOR (160-6370-002) 000	05/31/16	02 05	1,463.93	12/31/16	284.66	1,179.27	19.44%	
003494	RMM, OPSM-CS 000	05/31/16	02 05	2,391.15	12/31/16	464.94	1,926.21	19.44%	
003495	MDM48 C-BAND ODD (ATHERMAL AWG), CH.123 (170-4000-101)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
	000	05/31/16	02 05	3,005.53	12/31/16	584.41	2,421.12	19.44%	
003496	SFP, 1510NM +/-6.5NM, +0.5DB TX, OC-3, D (333-0025-001)								
	000	05/31/16	02 05	170.00	12/31/16	33.06	136.94	19.45%	
003497	SFP, 1510NM +/-6.5NM, +0.5DB TX, OC-3, D (333-0025-001)								
	000	05/31/16	02 05	170.00	12/31/16	33.06	136.94	19.45%	
003498	PIU, NU-WAVE OPTIMA 100G TRANSPONDER, HI (160-3060-401:B1)								
	000	05/31/16	02 05	4,484.77	12/31/16	872.04	3,612.73	19.44%	
003499	RMM, PDU-T5 (170-5115-001)								
	000	05/31/16	02 05	1,200.38	12/31/16	233.41	966.97	19.44%	
003500	RMM, OCHM-A, SINGLE (170-4200-001)								
	000	05/31/16	02 05	5,819.08	12/31/16	1,131.49	4,687.59	19.44%	
003501	RMM, AMPLIFIER SHELF UNIT (170-5500-101)								
	000	05/31/16	02 05	1,040.09	12/31/16	202.25	837.84	19.45%	
003502	PIU, OSC (ES DESIGN), 1580.77 (160-3901-003)								
	000	05/31/16	02 05	763.77	12/31/16	148.51	615.26	19.44%	
003503	PIU, OSC (ES DESIGN), 1580.77 (160-3901-003)								
	000	05/31/16	02 05	763.77	12/31/16	148.51	615.26	19.44%	
003504	PIU, OSC (ES DESIGN), 1580.77 (160-3901-003)								
	000	05/31/16	02 05	763.77	12/31/16	148.51	615.26	19.44%	
003505	AMPLIFICATION MODULE, ES CORE (160-5510-101)								
	000	05/31/16	02 05	1,580.00	12/31/16	307.23	1,272.77	19.44%	
003506	AMPLIFICATION MODULE, ES CORE (160-5510-101)								
	000	05/31/16	02 05	1,580.00	12/31/16	307.23	1,272.77	19.44%	
003507	PIU, GFF150-2S24 + ISO (CONNECTORIZED) (160-6101-141)								
	000	05/31/16	02 05	787.48	12/31/16	153.12	634.36	19.44%	
003508	PIU, GFF150-2S24 + ISO (CONNECTORIZED) (160-6101-141)								
	000	05/31/16	02 05	787.48	12/31/16	153.12	634.36	19.44%	
003509	PIU, GFF150-2S24 + ISO (CONNECTORIZED) (160-6101-141)								
	000	05/31/16	02 05	787.48	12/31/16	153.12	634.36	19.44%	
003510	PIU, GFF150-2S24 + ISO (CONNECTORIZED) (160-6101-141)								
	000	05/31/16	02 05	787.48	12/31/16	153.12	634.36	19.44%	
003511	170-5206-001RMM, FUSE PANEL (170-5202-001)								
	000	05/31/16	02 05	408.50	12/31/16	79.43	329.07	19.44%	
003512	170-5206-001RMM, FUSE PANEL (170-5202-001)								
	000	05/31/16	02 05	408.50	12/31/16	79.43	329.07	19.44%	
003513	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001)								
	000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003514	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001)								
	000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003515	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001)								
	000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003516	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001)								
	000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003517	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001)								
	000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003518	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001)								
	000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003519	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001)								
	000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003520	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001)								
	000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
003521	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003522	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003523	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003524	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003525	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003526	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003527	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003528	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003529	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003530	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003531	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003532	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003533	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003534	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003535	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003536	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003537	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003538	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003539	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003540	PIU, NU-WAVE DUAL CHANNEL XFP TRANSPONDE (160-3040-001) 000	05/31/16	02 05	2,295.65	12/31/16	446.38	1,849.27	19.44%	
003541	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101) 000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
003542	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101) 000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
003543	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101) 000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
003544	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101) 000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
003545	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101) 000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
003546	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
003547	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003548	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003549	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003550	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003551	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003552	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003553	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003554	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003555	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003556	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003557	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003558	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003559	000	05/31/16	02 05	2,868.03	12/31/16	557.67	2,310.36	19.44%	
	UNIVERSAL MUXPONDER (UMXP), WITHOUT QDR2 (160-3340-101)								
003560	000	05/31/16	02 05	2,254.43	12/31/16	438.36	1,816.07	19.44%	
	RMM, APM (ES DESIGN), 2RU (170-5004-001)								
003561	000	05/31/16	02 05	2,254.43	12/31/16	438.36	1,816.07	19.44%	
	RMM, APM (ES DESIGN), 2RU (170-5004-001)								
003562	000	05/31/16	02 05	2,254.43	12/31/16	438.36	1,816.07	19.44%	
	RMM, APM (ES DESIGN), 2RU (170-5004-001)								
003563	000	05/31/16	02 05	2,254.43	12/31/16	438.36	1,816.07	19.44%	
	RMM, APM (ES DESIGN), 2RU (170-5004-001)								
003564	000	05/31/16	02 05	2,254.43	12/31/16	438.36	1,816.07	19.44%	
	RMM, APM (ES DESIGN), 2RU (170-5004-001)								
003565	000	05/31/16	02 05	2,254.43	12/31/16	438.36	1,816.07	19.44%	
	RMM, APM (ES DESIGN), 2RU (170-5004-001)								
003566	000	05/31/16	02 05	2,254.43	12/31/16	438.36	1,816.07	19.44%	
	RMM, APM (ES DESIGN), 2RU (170-5004-001)								
003567	000	05/31/16	02 05	2,254.43	12/31/16	438.36	1,816.07	19.44%	
	RMM, APM (ES DESIGN), 2RU (170-5004-001)								
003568	000	05/31/16	02 05	436.96	12/31/16	84.96	352.00	19.44%	
	RMM, FSU-I (170-5207-001)								
003569	000	05/31/16	02 05	436.96	12/31/16	84.96	352.00	19.44%	
	RMM, FSU-I (170-5207-001)								
003570	000	05/31/16	02 05	436.96	12/31/16	84.96	352.00	19.44%	
	RMM, FSU-I (170-5207-001)								
003571	000	05/31/16	02 05	436.96	12/31/16	84.96	352.00	19.44%	
	RMM, FSU-I (170-5207-001)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
003572	RMM, FSU-I (170-5207-001) 000	05/31/16	02 05	436.96	12/31/16	84.96	352.00	19.44%	
003573	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003574	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003575	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003576	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003577	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003578	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003579	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003580	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003581	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003582	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003583	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003584	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003585	PIU, OSC (ES DESIGN), WITH OSC CHANNEL 1 (160-3901-105) 000	05/31/16	02 05	123.24	12/31/16	23.96	99.28	19.44%	
003586	PIU, 8RU ALARMS (160-6031-101) 000	05/31/16	02 05	287.16	12/31/16	55.84	231.32	19.45%	
003587	PIU, 8RU ALARMS (160-6031-101) 000	05/31/16	02 05	287.16	12/31/16	55.84	231.32	19.45%	
003588	PIU, 8RU ALARMS (160-6031-101) 000	05/31/16	02 05	287.16	12/31/16	55.84	231.32	19.45%	
003589	PIU, 8RU ALARMS (160-6031-101) 000	05/31/16	02 05	287.16	12/31/16	55.84	231.32	19.45%	
003590	PIU, 8RU ALARMS (160-6031-101) 000	05/31/16	02 05	287.16	12/31/16	55.84	231.32	19.45%	
003591	PIU, 8RU ALARMS (160-6031-101) 000	05/31/16	02 05	287.16	12/31/16	55.84	231.32	19.45%	
003592	PIU, 8RU ALARMS (160-6031-101) 000	05/31/16	02 05	287.16	12/31/16	55.84	231.32	19.45%	
003593	SFP, SR OC-48 (STM-16), COMMERCIAL TEMPE (333-0021-001) 000	05/31/16	02 05	0.86	12/31/16	0.17	0.69	19.77%	
003594	SFP, SR OC-48 (STM-16), COMMERCIAL TEMPE (333-0021-001) 000	05/31/16	02 05	0.86	12/31/16	0.17	0.69	19.77%	
003595	SFP, SR OC-48 (STM-16), COMMERCIAL TEMPE (333-0021-001) 000	05/31/16	02 05	0.86	12/31/16	0.17	0.69	19.77%	
003596	SFP, SR OC-48 (STM-16), COMMERCIAL TEMPE (333-0021-001) 000	05/31/16	02 05	0.86	12/31/16	0.17	0.69	19.77%	
003597	SFP, SR OC-48 (STM-16), COMMERCIAL TEMPE (333-0021-001)	05/31/16	02 05	0.86	12/31/16	0.17	0.69	19.77%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
	000	05/31/16	02 05	0.86	12/31/16	0.17	0.69	19.77%	
003598	C-BAND TUNABLE, NEGATIVE CHIRP XFP, 9 DB (333-0014-101)								
	000	05/31/16	02 05	649.17	12/31/16	126.23	522.94	19.44%	
003599	C-BAND TUNABLE, NEGATIVE CHIRP XFP, 9 DB (333-0014-101)								
	000	05/31/16	02 05	649.17	12/31/16	126.23	522.94	19.44%	
003600	C-BAND TUNABLE, NEGATIVE CHIRP XFP, 9 DB (333-0014-101)								
	000	05/31/16	02 05	649.17	12/31/16	126.23	522.94	19.44%	
003601	C-BAND TUNABLE, NEGATIVE CHIRP XFP, 9 DB (333-0014-101)								
	000	05/31/16	02 05	649.17	12/31/16	126.23	522.94	19.44%	
003602	C-BAND TUNABLE, NEGATIVE CHIRP XFP, 9 DB (333-0014-101)								
	000	05/31/16	02 05	649.17	12/31/16	126.23	522.94	19.44%	
003603	C-BAND TUNABLE, NEGATIVE CHIRP XFP, 9 DB (333-0014-101)								
	000	05/31/16	02 05	649.17	12/31/16	126.23	522.94	19.44%	
003604	C-BAND TUNABLE, NEGATIVE CHIRP XFP, 9 DB (333-0014-101)								
	000	05/31/16	02 05	649.17	12/31/16	126.23	522.94	19.44%	
003605	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003606	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003607	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003608	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003609	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003610	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003611	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003612	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003613	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003614	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003615	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003616	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003617	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003618	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003619	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003620	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003621	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003622	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
003623	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003624	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003625	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003626	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003627	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003628	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003629	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003630	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003631	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003632	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003633	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003634	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003635	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003636	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003637	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003638	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003639	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003640	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003641	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003642	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003643	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003644	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003645	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003646	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003647	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003) 000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
003648	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
003649	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
	XFP 1310 NM TRANSCEIVER, 10GB/S, SR-1 (333-0006-003)								
003650	000	05/31/16	02 05	135.97	12/31/16	26.44	109.53	19.45%	
	RMM, AMPLIFIER SHELF UNIT WITH BEZEL (170-5500-102)								
003651	000	05/31/16	02 05	1,127.40	12/31/16	219.22	908.18	19.44%	
	RMM, AMPLIFIER SHELF UNIT WITH BEZEL (170-5500-102)								
003652	000	05/31/16	02 05	1,127.40	12/31/16	219.22	908.18	19.44%	
	RMM, AMPLIFIER SHELF UNIT WITH BEZEL (170-5500-102)								
003653	000	05/31/16	02 05	1,127.40	12/31/16	219.22	908.18	19.44%	
	RMM, AMPLIFIER SHELF UNIT WITH BEZEL (170-5500-102)								
003654	000	05/31/16	02 05	1,127.40	12/31/16	219.22	908.18	19.44%	
	RMM, OCHM, SINGLE, C-BAND, OM8 (170-4201-102)								
003655	000	05/31/16	02 05	1,786.36	12/31/16	347.35	1,439.01	19.44%	
	RMM, OCHM, SINGLE, C-BAND, OM8 (170-4201-102)								
003656	000	05/31/16	02 05	1,786.36	12/31/16	347.35	1,439.01	19.44%	
	RMM, OCHM, SINGLE, C-BAND, OM8 (170-4201-102)								
003658	000	05/31/16	02 05	1,786.36	12/31/16	347.35	1,439.01	19.44%	
	XFT TRANSCEIVER 10 GB/S IR-2 SONET								
000282	000	08/29/16	06 08	95,069.00	12/31/16	4,527.09	90,541.91	4.76%	
	ANALYZER & LASER								
000283	000	03/01/01	00 00	63,372.19	12/31/16	63,372.19	0.00	100.00%	
	MODULAR POWER PANEL								
000406	000	03/01/01	00 00	80,536.88	12/31/16	80,536.88	0.00	100.00%	
	S-BAND DFBS (24)								
001832	000	06/13/01	00 00	8,317.32	12/31/16	8,317.32	0.00	100.00%	
	Controller w/HMBA STD display, 2.5G test module and tandem connection								
001843	000	10/07/08	00 00	21,591.75	12/31/16	21,591.75	0.00	100.00%	
	CMA5K w/HD, channel statistics, UTA base module								
001862	000	10/14/08	00 00	94,602.15	12/31/16	94,602.15	0.00	100.00%	
	CMA5K w/HD, channel statistics, UTA base module								
002365	000	11/10/08	00 00	19,550.72	12/31/16	19,550.72	0.00	100.00%	
	TK-200-524OS								
002366	000	08/07/12	00 00	21,098.00	12/31/16	21,098.00	0.00	100.00%	
	TK-200-524OS								
002367	000	08/07/12	00 00	21,098.00	12/31/16	21,098.00	0.00	100.00%	
	TK-200-524OS								
002370	000	08/07/12	00 00	21,098.00	12/31/16	21,098.00	0.00	100.00%	
	Brady TLS2200 Thermal Labeling System								
002371	000	07/13/12	00 00	779.10	12/31/16	779.10	0.00	100.00%	
	Brady TLS2200 Thermal Labeling System								
002388	000	07/13/12	00 00	779.10	12/31/16	779.10	0.00	100.00%	
	OSA: FTB-7600E-NS1254								
002389	000	08/30/12	00 08	22,393.25	12/31/16	19,407.48	2,985.77	86.67%	
	OSA: FTB-7600E-NS1254								
002447	000	08/30/12	00 08	22,393.25	12/31/16	19,407.48	2,985.77	86.67%	
	Test and Measurement Equipment								
002893	000	03/27/13	01 03	5,383.75	12/31/16	4,037.82	1,345.93	75.00%	
	FIP-400-P-DUAL-DEMO								
002894	000	11/22/13	00 00	787.15	12/31/16	787.15	0.00	100.00%	
	FIP-400-USB2								
	000	11/22/13	00 00	243.75	12/31/16	243.75	0.00	100.00%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
002895	FIPT-400-U25MA 000	11/22/13	00 00	71.50	12/31/16	71.50	0.00	100.00%	
002896	FIPT-400-U12M 000	11/22/13	00 00	45.50	12/31/16	45.50	0.00	100.00%	
002897	FIPT-400-U12MA 000	11/22/13	00 00	71.50	12/31/16	71.50	0.00	100.00%	
002898	RAC-SC-LC (UPC) 000	11/22/13	00 00	97.50	12/31/16	97.50	0.00	100.00%	
002906	Fiberscope 000	11/22/13	00 00	1,316.90	12/31/16	1,316.90	0.00	100.00%	
002925	Greenlee EK1240L11 Gator Battery-Powered 12 Ton U Style Crimping Tool with 120-V 000	02/04/14	00 01	3,500.11	12/31/16	3,402.88	97.23	97.22%	
002926	Greenlee EK1240L11 Gator Battery-Powered 12 Ton U Style Crimping Tool with 120-V 000	02/04/14	00 01	3,500.11	12/31/16	3,402.88	97.23	97.22%	
002927	GREENLEE EK1240L11 GATOR BATTERY-POWERED 12 TON U STYLE CRIMPING TOOL WITH 120-V 000	03/05/14	00 02	3,599.83	12/31/16	3,399.84	199.99	94.44%	
002928	FTB-7600E-NS1254-1-EA-EUI-XX 000	03/21/14	00 03	23,996.25	12/31/16	21,996.57	1,999.68	91.67%	
002929	8 KITS FOR CUSTOMER SERVICE 000	03/01/14	00 02	12,000.00	12/31/16	11,333.33	666.67	94.44%	
002958	EXFO Power Blazer FTB-88100NGE-100G 000	01/01/15	03 00	73,213.71	12/31/16	29,285.49	43,928.22	40.00%	
002966	MSA Compliant 100G CFP Loopback Module 000	01/01/15	03 00	1,125.00	12/31/16	450.00	675.00	40.00%	
002967	MSA Compliant 100G CFP Loopback Module 000	01/01/15	03 00	1,125.00	12/31/16	450.00	675.00	40.00%	
002968	MSA Compliant 100G CFP Loopback Module 000	01/01/15	03 00	1,125.00	12/31/16	450.00	675.00	40.00%	
002969	MSA Compliant 100G CFP Loopback Module 000	01/01/15	03 00	1,125.00	12/31/16	450.00	675.00	40.00%	
002970	MSA Compliant 100G CFP Loopback Module 000	01/01/15	03 00	1,125.00	12/31/16	450.00	675.00	40.00%	
002972	EXFO Power Blazer FTB-88100NGE-100G 000	01/01/15	03 00	73,213.71	12/31/16	29,285.49	43,928.22	40.00%	
002985	100G Test Sets (333-0026-001) 000	02/28/15	01 02	2,900.00	12/31/16	1,772.23	1,127.77	61.11%	
002986	100G Test Sets (333-0026-001) 000	02/28/15	01 02	2,900.00	12/31/16	1,772.23	1,127.77	61.11%	
003011	Single Fiber Fusion Splicer 000	06/01/15	01 05	8,200.00	12/31/16	4,327.77	3,872.23	52.78%	
003012	Single Fiber Fusion Splicer 000	06/01/15	01 05	13,900.00	12/31/16	7,336.11	6,563.89	52.78%	
003013	Mainframe - EXFO/FTB-2-PRO 000	06/01/15	01 05	27,016.00	12/31/16	14,258.44	12,757.56	52.78%	
003014	SM OTDR 1310/1550/1625 000	06/01/15	01 05	25,596.00	12/31/16	13,509.00	12,087.00	52.78%	
003252	FTB-2-PRO 000	02/09/16	02 01	3,000.81	12/31/16	916.92	2,083.89	30.56%	
003253	FTB-88100NGE 000	02/09/16	02 01	31,963.34	12/31/16	9,766.58	22,196.76	30.56%	
003254	10GIGE								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1704000000000									
003255	000	02/09/16	02 01	3,000.00	12/31/16	916.67	2,083.33	30.56%	
	2.5G-BUNDLE								
003256	000	02/09/16	02 01	2,382.80	12/31/16	728.08	1,654.72	30.56%	
	FIP-400B								
003257	000	02/09/16	02 01	2,201.11	12/31/16	672.57	1,528.54	30.56%	
	FTB-7600E-NS1254-1-EA-EUI-XX								
003258	000	02/09/16	02 01	19,059.42	12/31/16	5,823.72	13,235.70	30.56%	
	FTB-5240S-P-INB-EA-EUI-XX								
003259	000	02/09/16	02 01	16,369.84	12/31/16	5,001.89	11,367.95	30.56%	
	FTB-8830NGE-GigE Bundle-10G BUNDLE-2.5G								
003260	000	02/09/16	02 01	18,046.73	12/31/16	5,514.29	12,532.44	30.56%	
	FTB-85970								
003264	000	02/09/16	02 01	4,408.18	12/31/16	1,346.95	3,061.23	30.56%	
	FTB-2-PRO								
003265	000	02/09/16	02 01	3,000.81	12/31/16	916.92	2,083.89	30.56%	
	FTB-2-PRO								
003266	000	02/09/16	02 01	3,000.81	12/31/16	916.92	2,083.89	30.56%	
	FTB-88100NGE								
003267	000	02/09/16	02 01	31,963.34	12/31/16	9,766.58	22,196.76	30.56%	
	FTB-88100NGE								
003268	000	02/09/16	02 01	31,963.34	12/31/16	9,766.58	22,196.76	30.56%	
	10GIGE								
003269	000	02/09/16	02 01	3,000.00	12/31/16	916.67	2,083.33	30.56%	
	2.5G-BUNDLE								
003270	000	02/09/16	02 01	2,382.80	12/31/16	728.08	1,654.72	30.56%	
	FIP-400B								
003271	000	02/09/16	02 01	2,201.11	12/31/16	672.57	1,528.54	30.56%	
	FIP-400B								
003272	000	02/09/16	02 01	2,201.11	12/31/16	672.57	1,528.54	30.56%	
	FTB-7600E-NS1254-1-EA-EUI-XX								
003273	000	02/09/16	02 01	19,059.42	12/31/16	5,823.72	13,235.70	30.56%	
	FTB-5240S-P-INB-EA-EUI-XX								
003274	000	02/09/16	02 01	16,369.84	12/31/16	5,001.89	11,367.95	30.56%	
	FTB-8830NGE-GigE Bundle-10G BUNDLE-2.5G								
003275	000	02/09/16	02 01	18,046.73	12/31/16	5,514.29	12,532.44	30.56%	
	FTB-85970								
003276	000	02/09/16	02 01	4,408.18	12/31/16	1,346.95	3,061.23	30.56%	
	FTB-85970								
003344	000	02/09/16	02 01	4,408.18	12/31/16	1,346.95	3,061.23	30.56%	
	Printer Label W AC Adapter USB Cable, Battery Pac								
003345	000	04/30/16	02 04	280.00	12/31/16	62.22	217.78	22.22%	
	Printer Label W AC Adapter USB Cable, Battery Pac								
003346	000	04/30/16	02 04	280.00	12/31/16	62.22	217.78	22.22%	
	Printer Label W AC Adapter USB Cable, Battery Pac								
003347	000	04/30/16	02 04	280.00	12/31/16	62.22	217.78	22.22%	
	Printer Label W AC Adapter USB Cable, Battery Pac								
003348	000	04/30/16	02 04	280.00	12/31/16	62.22	217.78	22.22%	
	Printer Label W AC Adapter USB Cable, Battery Pac								
003349	000	04/30/16	02 04	280.00	12/31/16	62.22	217.78	22.22%	
	Printer Label W AC Adapter USB Cable, Battery Pac								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 170400000000									
003350	Printer Label W AC Adapter USB Cable, Battery Pac 000	04/30/16	02 04	280.00	12/31/16	62.22	217.78	22.22%	
001732	Stock Bench; Electrical Channel 72" long 000	09/12/00	00 00	2,113.16	12/31/16	2,113.16	0.00	100.00%	
001984	Sharp Digital Imager 000	04/27/11	00 00	2,500.00	12/31/16	2,500.00	0.00	100.00%	
002419	HP LaserJet Enterprise P3015x-printer-B/W-laser 000	01/04/13	01 00	813.63	12/31/16	650.92	162.71	80.00%	
002420	HP LaserJet Enterprise P3015x-printer-B/W-laser 000	01/04/13	01 00	813.63	12/31/16	650.92	162.71	80.00%	
002421	HP LaserJet Enterprise P3015x-printer-B/W-laser 000	01/04/13	01 00	813.63	12/31/16	650.92	162.71	80.00%	
002424	HP LaserJet Enterprise 700 Printer M712dn 000	02/01/13	01 01	2,079.85	12/31/16	1,629.21	450.64	78.33%	
002425	HP LaserJet Enterprise 700 Printer M712dn 000	02/13/13	01 01	2,079.85	12/31/16	1,629.21	450.64	78.33%	
003249	Server Room Cables 000	01/31/16	04 01	5,826.32	12/31/16	1,068.16	4,758.16	18.33%	
000284	PROJECTOR 000	09/30/99	00 00	4,094.02	12/31/16	4,094.02	0.00	100.00%	
000427	OSCILLOSCOPE-2 CHANNEL 50 MHZ 000	05/31/01	00 00	4,357.43	12/31/16	4,357.43	0.00	100.00%	
000428	PASSIVE PROBES 000	06/30/01	00 00	326.68	12/31/16	326.68	0.00	100.00%	
000429	OSCILLOSCOPE-4 CHANNEL 150 MHZ 000	06/20/01	00 00	2,822.90	12/31/16	2,822.90	0.00	100.00%	
000430	PULSEGENERATOR-50 MHZ ONE CHANNEL (2) 000	06/13/01	00 00	6,657.59	12/31/16	6,657.59	0.00	100.00%	
000431	PULSEGENERATOR-50 MHZ ONE CHANNEL 000	06/13/01	00 00	6,657.59	12/31/16	6,657.59	0.00	100.00%	
000432	ATTENUATOR 11DB 1DB STEPS 40 GHZ 000	06/12/01	00 00	3,137.53	12/31/16	3,137.53	0.00	100.00%	
000433	UNIVERSAL COUNTER 000	06/11/01	00 00	1,855.64	12/31/16	1,855.64	0.00	100.00%	
000434	FUNCTION GENERATOR 000	06/11/01	00 00	2,272.25	12/31/16	2,272.25	0.00	100.00%	
001567	DELL PROJECTOR & MOUNTING KIT FOR J. HOPPER 000	01/28/05	00 00	1,536.08	12/31/16	1,536.08	0.00	100.00%	
G/L Asset Acct No = 170400000000				\$ 20,150,576.15		\$ 15,806,199.84	\$ 4,344,376.31	78.44%	
Less disposals and transfers				(2,804,771.09)		(733,018.70)	(2,071,752.39)	26.13%	
Count = 320									
Net Subtotal				\$ 17,345,805.06		\$ 15,073,181.14	\$ 2,272,623.92	86.90%	
Count = 1994									

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1705000000000									
003000	Lawton re Remodel 2015 000	04/22/15	00 00	\$ 246.81	02/29/16	\$ 30.10	\$ 216.71	12.20%	02/25/2016
003247	New Asset for Leasehold Improvements 000	01/20/16	00 00	6,301.60	01/31/16	0.00	6,301.60	0.00%	01/20/2016
003248	New Asset for Leasehold Improvements 000	01/20/16	00 00	3,150.80	01/31/16	0.00	3,150.80	0.00%	01/20/2016
000301	LAB- AC & DC CONNECTIONS 001	05/22/01	00 00	19,986.12	11/30/15	19,117.41	868.71	95.65%	11/01/2015
000302	MATERIALS/HARDWARE:ADD 5-110 CIRCUITS 001	05/22/01	00 00	3,416.52	11/30/15	3,416.52	0.00	100.00%	11/01/2015
000303	INTERIOR PLANNING SERVICES 001	08/25/00	00 00	4,042.50	11/30/15	4,042.50	0.00	100.00%	11/01/2015
000304	INTERIOR PLANNING SERVICES 001	08/18/00	00 00	4,059.76	11/30/15	4,059.76	0.00	100.00%	11/01/2015
000305	INTERIOR PLANNING SERVICES 001	08/25/00	00 00	16,170.00	11/30/15	16,170.00	0.00	100.00%	11/01/2015
000311	CABLE WIRING 001	12/06/00	00 00	13,638.80	11/30/15	13,638.80	0.00	100.00%	11/01/2015
000314	16 PORT DIGITAL STATION CARD 001	12/06/00	00 00	2,380.86	11/30/15	2,380.86	0.00	100.00%	11/01/2015
000315	PBX EXPANSION W/SUPPORTING SFTWR 001	03/31/01	00 00	10,458.49	11/30/15	10,458.49	0.00	100.00%	11/01/2015
000316	VOICE & DATA CABLE PLANT 001	03/22/01	00 00	5,861.75	11/30/15	5,861.75	0.00	100.00%	11/01/2015
000318	CONTRACT MGMT OF BUILDING CONSTRUCTION 001	03/31/01	00 00	9,111.04	11/30/15	9,111.04	0.00	100.00%	11/01/2015
000319	MOHR PARTNERS INC. 001	06/25/00	00 00	18,222.08	11/30/15	18,222.08	0.00	100.00%	11/01/2015
000320	MOHR PARTNERS INC. 001	08/25/00	00 00	18,222.08	11/30/15	18,222.08	0.00	100.00%	11/01/2015
000424	DESIGN SERVICES 001	12/10/01	00 00	51,205.00	11/30/15	51,205.00	0.00	100.00%	11/01/2015
000671	Finish Out of Building in Allen 001	01/15/01	00 00	218,686.75	11/30/15	218,686.75	0.00	100.00%	11/01/2015
000672	Finish Out of Building in Allen 001	04/15/01	00 00	20,786.54	11/30/15	20,786.54	0.00	100.00%	11/01/2015
000673	Finish Out of Building in Allen 001	02/15/01	00 00	123,440.81	11/30/15	123,440.81	0.00	100.00%	11/01/2015
000889	BELDEN DATA TWIST 350 CAT.5E CABLE 001	11/01/01	00 00	4,828.71	11/30/15	4,828.71	0.00	100.00%	11/01/2015
000891	110 VOLT-20 AMP DED TWIST LOCKS 001	11/01/01	00 00	10,046.96	11/30/15	10,046.96	0.00	100.00%	11/01/2015
001143	ONE 3 TON ROOFTOP CARRIER AC UNIT WITH LOW AMBIENT KIT FOR NORTH SERVER ROOM 001	04/30/02	00 00	2,167.58	11/30/15	2,167.58	0.00	100.00%	11/01/2015
001234	CONSTRUCTION OF NEW DOUBLE DOOR TO MANUFACTURING TEST AREA COMPLETION OF WALL W 001	05/31/02	00 00	4,490.37	11/30/15	4,490.37	0.00	100.00%	11/01/2015
001235	EXPANSION OF SINGLE DOOR TO LAB PER PROPOSAL #XTER03 001	05/31/02	00 00	614.97	11/30/15	614.97	0.00	100.00%	11/01/2015
001259	INSTALL TEST AND CERTIFY FIBER LINK TO OPPOSITE WALL WITHIN THE MDF. INTERCONN 001	05/31/02	00 00	1,627.28	11/30/15	1,627.28	0.00	100.00%	11/01/2015
001410	NEW 100 AMP CIRCUIT FOR SERVER ROOM RELOCATION OF CONDUIT AND WIRING FOR FLOOR								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1705000000000									
001480	001	08/20/02	00 00	1,742.34	11/30/15	1,742.34	0.00	100.00%	11/01/2015
	ELECTRICAL REQUIREMENTS FOR THE NEW 10-TON AIR CONDITIONING UNIT TO BE INSTALLED								
	001	09/27/02	00 00	2,148.42	11/30/15	2,148.42	0.00	100.00%	11/01/2015
001552	TAKE DOWN 7 EXIT SIGNS AND INSTALL 11 EXIT SIGNS PER QUOTE DATED 1/16/03								
	001	01/31/03	00 00	1,425.24	11/30/15	1,425.24	0.00	100.00%	11/01/2015
001553	INSTALLATION OF 40 WHITE STROBES 5 WHITE HORN/STROBES AND ALL REQUIRED POWER S								
	001	01/31/03	00 00	4,508.39	11/30/15	4,508.39	0.00	100.00%	11/01/2015
001564	INSTALLATION FEE								
	001	02/29/04	00 00	2,351.92	11/30/15	2,351.92	0.00	100.00%	11/01/2015
001752	Install 3Com Phone System								
	001	12/31/07	00 00	22,783.12	11/30/15	22,783.12	0.00	100.00%	11/01/2015
003228	New Asset for Leasehold Improvements								
	000	09/28/15	00 00	6,302.60	09/30/15	0.00	6,302.60	0.00%	09/28/2015
003229	New Asset for Leasehold Improvements								
	000	09/28/15	00 00	1,245.00	09/30/15	0.00	1,245.00	0.00%	09/28/2015
003026	New Asset for Leasehold Improvements								
	000	07/07/15	00 00	12,765.57	07/31/15	0.00	12,765.57	0.00%	07/07/2015
001936	Clear invoices that will not be paid								
	000	08/17/09	00 00	(16,154.01)	06/30/15	(13,769.38)	(2,384.63)	85.24%	06/30/2015
001937	Clear invoices that will not be paid								
	000	08/17/09	00 00	(40,421.50)	06/30/15	(34,454.52)	(5,966.98)	85.24%	06/30/2015
003010	New Asset for Leasehold Improvements								
	000	05/21/15	00 00	11,691.00	05/31/15	0.00	11,691.00	0.00%	05/21/2015
002994	New Asset for Leasehold Improvements								
	000	03/24/15	00 00	18,100.27	03/31/15	0.00	18,100.27	0.00%	03/24/2015
002990	New Asset for Leasehold Improvements								
	000	03/23/15	00 00	18,100.27	03/31/15	0.00	18,100.27	0.00%	03/23/2015
002991	New Asset for Leasehold Improvements								
	000	02/20/15	00 00	227.46	02/28/15	0.00	227.46	0.00%	02/20/2015
002974	New Asset for Leasehold Improvements								
	000	02/12/15	00 00	13,993.30	02/28/15	0.00	13,993.30	0.00%	02/12/2015
002992	New Asset for Leasehold Improvements								
	000	02/10/15	00 00	604.48	02/28/15	0.00	604.48	0.00%	02/10/2015
002993	New Asset for Leasehold Improvements								
	000	02/02/15	00 00	2,615.25	02/28/15	0.00	2,615.25	0.00%	02/02/2015
001935	Phone/Net work for NJ VC location per Ernest								
	000	08/14/09	00 00	2,724.00	06/30/12	2,724.00	0.00	100.00%	06/26/2012
000306	PHONE SYSTEM								
	000	09/28/00	00 00	43,300.00	04/30/12	43,300.00	0.00	100.00%	04/27/2012
000307	PHONE SYSTEM								
	000	09/28/00	00 00	86,129.11	04/30/12	86,129.11	0.00	100.00%	04/27/2012
000308	PHONE SYSTEM								
	000	10/19/00	00 00	4,837.82	04/30/12	4,837.82	0.00	100.00%	04/27/2012
000309	PHONE SYSTEM								
	000	10/19/00	00 00	60,100.68	04/30/12	60,100.68	0.00	100.00%	04/27/2012
000310	PHONE SYSTEM								
	000	11/30/00	00 00	43,248.19	04/30/12	43,248.19	0.00	100.00%	04/27/2012
000312	ADDITIONAL PHONE SYSTEM STATIONS								
	000	12/06/00	00 00	9,475.61	04/30/12	9,475.61	0.00	100.00%	04/27/2012
000317	PHONE SYSTEM								
	000	05/22/01	00 00	3,181.26	04/30/12	3,181.26	0.00	100.00%	04/27/2012

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1705000000000									
001933	Construction work for NJ VC Build location 000	07/15/09	00 00	6,657.00	04/30/12	6,348.09	308.91	95.36%	04/27/2012
001934	Floor tiles for NJ VC location 000	07/15/09	00 00	4,695.30	04/30/12	4,695.30	0.00	100.00%	04/27/2012
001938	Electrical work for new VC Lab 000	08/10/09	00 00	5,125.00	04/30/12	5,125.00	0.00	100.00%	04/27/2012
001942	Work per Quote on 8/28/9 000	09/29/09	00 00	2,086.56	04/30/12	1,796.76	289.80	86.11%	04/27/2012
001943	Work per Quote on 8/28/9 000	09/29/09	00 00	3,645.49	04/30/12	3,139.17	506.32	86.11%	04/27/2012
001955	Ventahood swap in NJ 000	11/13/09	00 00	695.50	04/30/12	579.58	115.92	83.33%	04/27/2012
001958	Run power for VC oven 000	01/05/10	00 00	325.00	04/30/12	252.78	72.22	77.78%	04/27/2012
000301	LAB- AC & DC CONNECTIONS 002	05/22/01	00 00	17,093.88	12/31/16	16,920.68	173.20	98.99%	
000302	MATERIALS/HARDWARE:ADD 5-110 CIRCUITS 002	05/22/01	00 00	2,922.10	12/31/16	2,922.10	0.00	100.00%	
000303	INTERIOR PLANNING SERVICES 002	08/25/00	00 00	3,457.50	12/31/16	3,457.50	0.00	100.00%	
000304	INTERIOR PLANNING SERVICES 002	08/18/00	00 00	3,472.27	12/31/16	3,472.27	0.00	100.00%	
000305	INTERIOR PLANNING SERVICES 002	08/25/00	00 00	13,830.00	12/31/16	13,830.00	0.00	100.00%	
000311	CABLE WIRING 002	12/06/00	00 00	11,665.09	12/31/16	11,665.09	0.00	100.00%	
000313	CABLE WIRE & 32 PORT CONSOLE 000	12/06/00	00 00	42,796.25	12/31/16	42,796.25	0.00	100.00%	
000314	16 PORT DIGITAL STATION CARD 002	12/06/00	00 00	2,036.32	12/31/16	2,036.32	0.00	100.00%	
000315	PBX EXPANSION W/SUPPORTING SFTWR 002	03/31/01	00 00	8,945.02	12/31/16	8,945.02	0.00	100.00%	
000316	VOICE & DATA CABLE PLANT 002	03/22/01	00 00	5,013.48	12/31/16	5,013.48	0.00	100.00%	
000318	CONTRACT MGMT OF BUILDING CONSTRUCTION 002	03/31/01	00 00	7,792.56	12/31/16	7,792.56	0.00	100.00%	
000319	MOHR PARTNERS INC. 002	06/25/00	00 00	15,585.12	12/31/16	15,585.12	0.00	100.00%	
000320	MOHR PARTNERS INC. 002	08/25/00	00 00	15,585.12	12/31/16	15,585.12	0.00	100.00%	
000424	DESIGN SERVICES 002	12/10/01	00 00	43,795.00	12/31/16	43,795.00	0.00	100.00%	
000671	Finish Out of Building in Allen 002	01/15/01	00 00	187,040.05	12/31/16	187,040.05	0.00	100.00%	
000672	Finish Out of Building in Allen 002	04/15/01	00 00	17,778.46	12/31/16	17,778.46	0.00	100.00%	
000673	Finish Out of Building in Allen 002	02/15/01	00 00	105,577.39	12/31/16	105,577.39	0.00	100.00%	
000889	BELDEN DATA TWIST 350 CAT.5E CABLE 002	11/01/01	00 00	4,129.93	12/31/16	4,129.93	0.00	100.00%	
000891	110 VOLT-20 AMP DED TWIST LOCKS								

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1705000000000									
001143	002	11/01/01	00 00	8,593.04	12/31/16	8,593.04	0.00	100.00%	
	ONE 3 TON ROOFTOP CARRIER AC UNIT WITH LOW AMBIENT KIT FOR NORTH SERVER ROOM								
001234	002	04/30/02	00 00	1,853.91	12/31/16	1,853.91	0.00	100.00%	
	CONSTRUCTION OF NEW DOUBLE DOOR TO MANUFACTURING TEST AREA COMPLETION OF WALL W								
001235	002	05/31/02	00 00	3,840.55	12/31/16	3,840.55	0.00	100.00%	
	EXPANSION OF SINGLE DOOR TO LAB PER PROPOSAL #XTER03								
001259	002	05/31/02	00 00	525.98	12/31/16	525.98	0.00	100.00%	
	INSTALL TEST AND CERTIFY FIBER LINK TO OPPOSITE WALL WITHIN THE MDF. INTERCONN								
001410	002	05/31/02	00 00	1,391.79	12/31/16	1,391.79	0.00	100.00%	
	NEW 100 AMP CIRCUIT FOR SERVER ROOM RELOCATION OF CONDUIT AND WIRING FOR FLOOR								
001480	002	08/20/02	00 00	1,490.20	12/31/16	1,490.20	0.00	100.00%	
	ELECTRICAL REQUIREMENTS FOR THE NEW 10-TON AIR CONDITIONING UNIT TO BE INSTALLED								
001552	002	09/27/02	00 00	1,837.51	12/31/16	1,837.51	0.00	100.00%	
	TAKE DOWN 7 EXIT SIGNS AND INSTALL 11 EXIT SIGNS PER QUOTE DATED 1/16/03								
001553	002	01/31/03	00 00	1,218.99	12/31/16	1,218.99	0.00	100.00%	
	INSTALLATION OF 40 WHITE STROBES 5 WHITE HORN/STROBES AND ALL REQUIRED POWER S								
001564	002	01/31/03	00 00	3,855.97	12/31/16	3,855.97	0.00	100.00%	
	INSTALLATION FEE								
001752	002	02/29/04	00 00	2,011.57	12/31/16	2,011.57	0.00	100.00%	
	Install 3Com Phone System								
001831	002	12/31/07	00 00	19,486.12	12/31/16	19,486.12	0.00	100.00%	
	LH improvements - 500 W. Bethany								
001973	000	04/01/08	00 00	287,928.17	12/31/16	287,616.06	312.11	99.89%	
	Air Conditioning Unit (15 ton, roof)								
001974	000	07/22/10	00 00	12,881.75	12/31/16	12,881.75	0.00	100.00%	
	Air Conditioning Unit (15 ton, roof)								
002998	000	07/22/10	00 00	5,520.75	12/31/16	5,520.75	0.00	100.00%	
	Al's Plumbing re 2015 Remodel								
003002	000	02/11/15	05 02	3,088.00	12/31/16	835.58	2,252.42	27.06%	
	9 Rooftop HVAC Units and Thermostats								
003003	000	06/01/15	05 05	148,540.65	12/31/16	33,598.48	114,942.17	22.62%	
	HVAC Replacement Project								
003004	000	06/01/15	05 05	1,100.00	12/31/16	248.81	851.19	22.62%	
	HVAC Replacement Project								
003005	000	06/01/15	05 05	18,100.27	12/31/16	4,094.11	14,006.16	22.62%	
	Replace/Add Power to 11 Roof Top HVAC Units								
003006	000	06/01/15	05 05	7,931.48	12/31/16	1,794.03	6,137.45	22.62%	
	Replace 2 RTU's Add Economizers, Adj and Replace Some Ductwork								
003222	000	06/01/15	05 05	34,315.25	12/31/16	7,761.79	26,553.46	22.62%	
	Premier Audio & Video								
003223	000	10/01/15	05 07	13,993.30	12/31/16	2,559.75	11,433.55	18.29%	
	Bill Joplin								
003224	000	10/01/15	05 07	11,691.00	12/31/16	2,138.60	9,552.40	18.29%	
	Premier Audio & Video								
003251	000	10/01/15	05 07	12,765.57	12/31/16	2,335.16	10,430.41	18.29%	
	Bathroom Remodel Oct 15 - Jan 16								
	000	02/01/16	05 05	32,754.00	12/31/16	4,740.71	28,013.29	14.47%	

Xtera Communications, Inc

Net Book Value Report

Book = Internal

FYE Month = September

Sys No	Ext	In Svc Date	Rem Life	Basis	Thru Date	(-) Current Accum Depreciation	(=) Net Book Value	Pct Dep	Disposal Date
G/L Asset Acct No = 1705000000000				\$ 2,058,651.18		\$ 1,744,868.79	\$ 313,782.39	84.76%	
Less disposals and transfers				(913,419.82)		(824,295.24)	(89,124.58)	90.24%	
Count = 58									
Net Subtotal				\$ 1,145,231.36		\$ 920,573.55	\$ 224,657.81	80.38%	
Count = 42									
Grand Total				\$ 33,871,620.35		\$ 28,749,193.10	\$ 5,122,427.25	84.88%	
Less disposals and transfers				(7,619,849.07)		(5,447,035.13)	(2,172,813.94)	71.48%	
Count = 840									
Net Grand Total				<u>\$ 26,251,771.28</u>		<u>\$ 23,302,157.97</u>	<u>\$ 2,949,613.31</u>	88.76%	
Count = 2,817									

Report Assumptions

Report Name: Net Book Value- all assets

Source Report: Net Book Value

Calculation Assumptions:

Include Sec 168 Allowance & Sec 179: No

Group/Sorting Criteria:

Group = All Complete Assets

Include Assets that meet the following conditions:

All Complete Assets

Sorted by: G/L Asset Acct No (with subtotals), Disposal Date (descending order), Dept./Cost Center, System No, Extension

Fill in this information to identify the case:Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the: _____ District of Delaware
(State)Case number (if known): 16-12577☐ Check if this is an amended filing**Official Form 206D****Schedule D: Creditors Who Have Claims Secured by Property**

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- ☐ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- ☒ Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims See 2.5 through 2.9 on Pages 4-5 attached.**2. List in alphabetical order all creditors who have secured claims.** If a creditor has more than one secured claim, list the creditor separately for each claim.

Column A
Amount of claim
Do not deduct the value of collateral.

Column B
Value of collateral that supports this claim

2.1 Creditor's nameSquare 1 Bank**Describe debtor's property that is subject to a lien**All Inventory, Equipment, Deposit accounts,\$ 8,241,313.68\$ 20,970,000.00**Creditor's mailing address**406 Blackwell Street, Ste 240
Durham, NC 27701General intangibles (including intellectual property),

Line of Credit

and all other propertyXtera Communications
(Parent Co) Collateral
value as of 11/15/2016**Creditor's email address, if known****Describe the lien****Is the creditor an insider or related party?**

- ☒ No
☐ Yes

Is anyone else liable on this claim?

- ☐ No
☒ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H).

Date debt was incurred 01/16/2015Last 4 digits of account number 7 6 1 4**Do multiple creditors have an interest in the same property?**

- ☐ No
☒ Yes. Specify each creditor, including this creditor, and its relative priority.

Square 1 Bank, then Horizon Tech Finance,
then Secured Parties**As of the petition filing date, the claim is:**

Check all that apply.

- ☐ Contingent
☒ Unliquidated
☐ Disputed

2.2 Creditor's nameHorizon Technology Finance Corporation**Describe debtor's property that is subject to a lien**All Inventory, Equipment, Deposit accounts,\$ 7,575,149.83\$ 20,970,000.00**Creditor's mailing address**312 Farmington Avenue
Farmington CT 06032General intangibles (including intellectual property),

Loans A and B

and all other propertyXtera Communications
(Parent Co) Collateral
value as of 11/15/2016**Creditor's email address, if known****Describe the lien****Is the creditor an insider or related party?**

- ☒ No
☐ Yes

Is anyone else liable on this claim?

- ☐ No
☒ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H).

Date debt was incurred 05/10/2011

Last 4 digits of account number _____

Do multiple creditors have an interest in the same property?

- ☐ No
☒ Yes. Have you already specified the relative priority?

☐ No. Specify each creditor, including this creditor, and its relative priority.**As of the petition filing date, the claim is:**

Check all that apply.

- ☐ Contingent
☒ Unliquidated
☐ Disputed

☒ Yes. The relative priority of creditors is specified on lines Square 1 Bank (2.1), then Horizon Tech Finance (2.2), then Secured Parties (2.3)**3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.**\$ 19,039,657.91

Part 1: Additional Page**Column A****Amount of claim**

Do not deduct the value of collateral.

Column B**Value of collateral that supports this claim**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

2.3 Creditor's name Secured Parties (see Page 3, Lines 2.3 items) Creditor's mailing address Individual Secured Parties (see Page 3) Creditor's email address, if known Date debt was incurred 09/13/2016 Last 4 digits of account number _____ Do multiple creditors have an interest in the same property? ☐ No ☒ Yes. Have you already specified the relative priority? ☐ No. Specify each creditor, including this creditor, and its relative priority. _____ _____ _____ ☒ Yes. The relative priority of creditors is specified on lines <u>Square 1 Bank (2.1)</u> , then Horizon Tech Finance (2.2), then Secured Parties (2.3)	Describe debtor's property that is subject to a lien All Inventory, all tangible property, Deposit accounts, all intangible property, all transferable licenses, and all rights and title and interests to all other property and assets. Describe the lien _____ Is the creditor an insider or related party? ☐ No ☒ Yes Is anyone else liable on this claim? ☐ No ☒ Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H). As of the petition filing date, the claim is: Check all that apply. ☐ Contingent ☒ Unliquidated ☐ Disputed
	\$ 3,223,194.40 \$ 20,970,000.00 Xtera Communications (Parent Co) Collateral value as of 11/15/2016

2.4 Creditor's name NetApp Capital Solutions Creditor's mailing address P.O. Box 790448 St. Louis, MO 63179-0448 Creditor's email address, if known Date debt was incurred 05/22/2015 Last 4 digits of account number 3 3 6 7 Do multiple creditors have an interest in the same property? ☒ No ☐ Yes. Have you already specified the relative priority? ☐ No. Specify each creditor, including this creditor, and its relative priority. _____ _____ _____ ☐ Yes. The relative priority of creditors is specified on lines _____	Describe debtor's property that is subject to a lien Computer Hardware Describe the lien Outstanding prepetition balance due on capital lease Is the creditor an insider or related party? ☒ No ☐ Yes Is anyone else liable on this claim? ☐ No ☐ Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H). As of the petition filing date, the claim is: Check all that apply. ☐ Contingent ☒ Unliquidated ☐ Disputed
	\$ 15,015.21 \$ 179,286.12

Fill in this information to identify the case: Debtor name <u>Xtera Communications, Inc.</u> United States Bankruptcy Court for the District of <u>Delaware</u> Case number: <u>16-12577</u>
--

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property (Additional Pages)**Part 1: List Creditors Who Have Secured Claims****2.5 Creditor's Name**

SHI International

Creditor's Mailing AddressP.O. Box 952121
Dallas, TX 75395-2121**Creditor's emailing address, if known**Date debt was incurred 9/8/2015Last 4 digits of account no. 4 7 4 8Do multiple creditors have an interest in the same property (yes or no)? No**Describe debtor's property that is subject to a lien**

CISCO Servers

Describe the lien

Outstanding prepetition balance due on capital lease

Is the creditor an insider or related party (yes or no)?

No

Is anyone else liable on this claim (yes or no)

No

As of the petition filing date, the claim is
List all that apply: Contingent, Unliquidated, Disputed
UnliquidatedColumn A
Amount of Claim

\$10,253.62

Column B
Value of collateral that supports this claim

\$291,778.20

2.6 Creditor's Name

Winmark

Creditor's Mailing Address605 Highway 169N, Ste 400
Minneapolis, MN 55441**Creditor's emailing address, if known**Date debt was incurred 7/1/2016Last 4 digits of account no. 2 3 1 5Do multiple creditors have an interest in the same property (yes or no)? No**Describe debtor's property that is subject to a lien**

Computerd hardware and Network servers

Describe the lien

Outstanding prepetition balance due on capital lease

Is the creditor an insider or related party (yes or no)?

No

Is anyone else liable on this claim (yes or no)

No

As of the petition filing date, the claim is
List all that apply: Contingent, Unliquidated, Disputed
UnliquidatedColumn A
Amount of Claim

\$564.65

Column B
Value of collateral that supports this claim

\$165,168.00

2.7 Creditor's Name

Flat Iron

Creditor's Mailing Address1700 Lincoln Street, 12th Floor
Denver, CO 80203**Creditor's emailing address, if known**Date debt was incurred 2/19/2016Last 4 digits of account no. 3 0 8 3Do multiple creditors have an interest in the same property (yes or no)? No**Describe debtor's property that is subject to a lien**

Business insurance

Describe the lien

Outstanding prepetition balance due on capital lease

Is the creditor an insider or related party (yes or no)?

No

Is anyone else liable on this claim (yes or no)

No

As of the petition filing date, the claim is
List all that apply: Contingent, Unliquidated, Disputed
UnliquidatedColumn A
Amount of Claim

\$10,857.32

Column B
Value of collateral that supports this claim

\$145,537.95

Fill in this information to identify the case: Debtor name <u>Xtera Communications, Inc.</u> United States Bankruptcy Court for the District of <u>Delaware</u> Case number: <u>16-12577</u>
--

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property (Additional Pages)**Part 1: List Creditors Who Have Secured Claims****2.8 Creditor's Name**

Microsoft Software

Describe debtor's property that is subject to a lien

Software License

Column A

Amount of Claim

\$78,313.30

Column B

Value of collateral that supports this claim

\$86,573.65

Creditor's Mailing Address

P.O. Box 73843

Cleveland, OH 44193

Describe the lien

Outstanding prepetition balance due on capital lease

Is the creditor an insider or related party (yes or no)?

No

Creditor's emailing address, if known**Is anyone else liable on this claim (yes or no)**

No

Date debt was incurred

7/1/2016

As of the petition filing date, the claim isList all that apply: Contingent, Unliquidated, Disputed
Unliquidated**Last 4 digits of account no.**

9 0 0 0

Do multiple creditors have an interest in the same property (yes or no)?

No

Column A

Amount of Claim

\$11,308.28

Column B

Value of collateral that supports this claim

\$16,962.78

2.9 Creditor's Name

Sage Software

Describe debtor's property that is subject to a lien

Software License

Creditor's Mailing Address

Sage NA

6561 Irvine Center Drive

Irvine, CA 92618

Describe the lien

Outstanding prepetition balance due on capital lease

Is the creditor an insider or related party (yes/no)?

No

Creditor's emailing address, if known**Is anyone else liable on this claim (yes/no)**

No

Date debt was incurred

7/27/2016

As of the petition filing date, the claim isList all that applies: Contingent, Unliquidated, Disputed
Unliquidated**Last 4 digits of account no.**

6 9 3 0

Do multiple creditors have an interest in the same property (yes/no)?

No

Fill in this information to identify the case:

Debtor Xtera Communications, Inc.

United States Bankruptcy Court for the: _____ District of Delaware
(State)

Case number 16-12577
(If known)

☐ Check if this is an amended filing

Official Form 206E/F**Schedule E/F: Creditors Who Have Unsecured Claims**

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with **PRIORITY** unsecured claims and Part 2 for creditors with **NONPRIORITY** unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims See 2.8 through 2.43 on Addendum

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

- ☐ No. Go to Part 2.
☒ Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

2.1 Priority creditor's name and mailing address

Arch Venture Corporation C/O Mr. Clinton Bybee
 8755 W. Higgins Road, Suite 1025
 Chicago, IL 60631

Date or dates debt was incurred

5/20/2016 - 10/03/2016

Last 4 digits of account number

Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)

As of the petition filing date, the claim is: \$ 1,268.85

Check all that apply.

- ☐ Contingent
☒ Unliquidated
☐ Disputed

Basis for the claim:

Outstanding prepetition Board of Directors' compensation and pending reimbursement of expenses

Is the claim subject to offset?

- ☒ No
☐ Yes

Total claim**Priority amount**

\$ 1,268.85

2.2 Priority creditor's name and mailing address

Muhammad Alibrahim
 Imam Mohammad Ibn Saud Street, Mohammadyah
 Riyadh, SAU

Date or dates debt was incurred

9/07/2016 - 11/02/2016

Last 4 digits of account number

Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)

As of the petition filing date, the claim is: \$ 74,931.42

Check all that apply.

- ☐ Contingent
☒ Unliquidated
☐ Disputed

Basis for the claim:

Outstanding prepetition contractor wages

Is the claim subject to offset?

- ☒ No
☐ Yes

\$ 74,931.42

\$ 12,850.00

2.3 Priority creditor's name and mailing address

Les Barkley
 1048 Irvine Ave., #633
 Newport Beach, CA 92660

Date or dates debt was incurred

8/17/2016

Last 4 digits of account number

Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)

As of the petition filing date, the claim is: \$ 150,640.80

Check all that apply.

- ☐ Contingent
☒ Unliquidated
☐ Disputed

Basis for the claim:

Outstanding prepetition employee expenses submitted for reimbursement; fiscal year 2016 accrued bonus and accrued vacation payout through 11/15/2016.

Is the claim subject to offset?

- ☒ No
☐ Yes

\$ 150,640.80

\$ 12,850.00

Part 1. Additional Page

Copy this page if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

Total claim

Priority amount

2.4 Priority creditor's name and mailing address

\$ 172,996.13

\$ 12,850.00

Joseph Chinnici

500 West Bethany Drive, Ste 100

Allen, TX 75013

Date or dates debt was incurred

9/8/2016-9/15/2016

Last 4 digits of account number**Specify Code subsection of PRIORITY unsecured claim:** 11 U.S.C. § 507(a) (4)**As of the petition filing date, the claim is:***Check all that apply.*

- ☐ Contingent
☒ Unliquidated
☐ Disputed

Basis for the claim:

outstanding prepetition employee expense reimbursements and accrued vacation payout through 11/15/2016

Is the claim subject to offset?

- ☒ No
☐ Yes

2.5 Priority creditor's name and mailing address

\$ 27,495.65

\$ 12,850.00

Craig Bristol

5036 Castle Creek Lane

Plano, TX 75093

Date or dates debt was incurred

09/16/2016

Last 4 digits of account number**Specify Code subsection of PRIORITY unsecured claim:** 11 U.S.C. § 507(a) (4)**As of the petition filing date, the claim is:***Check all that apply.*

- ☐ Contingent
☒ Unliquidated
☐ Disputed

Basis for the claim:

Outstanding prepetition employee expenses submitted for reimbursement; Fiscal year 2016 accrued bonus

Is the claim subject to offset?

- ☒ No
☐ Yes

2.6 Priority creditor's name and mailing address

\$ 6,575.35

\$ 6,575.35

Allen Dismukes

2014 Briarbrook Lane

Allen, TX 75002

Date or dates debt was incurred

10/1/2016-10/16/2016

Last 4 digits of account number**Specify Code subsection of PRIORITY unsecured claim:** 11 U.S.C. § 507(a) (4)**As of the petition filing date, the claim is:***Check all that apply.*

- ☐ Contingent
☒ Unliquidated
☐ Disputed

Basis for the claim:

Outstanding prepetition employee expenses submitted for reimbursement and accrued vacation payout to 11/15/16

Is the claim subject to offset?

- ☒ No
☐ Yes

2.7 Priority creditor's name and mailing address

\$ 15,048.24

\$ 12,850.00

Do Il Chang

1818 Glenville Drive

Allen, TX 75013

Date or dates debt was incurred

10/25/2016 - 11/07/2016

Last 4 digits of account number**Specify Code subsection of PRIORITY unsecured claim:** 11 U.S.C. § 507(a) ()**As of the petition filing date, the claim is:***Check all that apply.*

- ☐ Contingent
☒ Unliquidated
☐ Disputed

Basis for the claim:

Outstanding prepetition employee expenses submitted for reimbursement and accrued vacation payout through 11/15/2016.

Is the claim subject to offset?

- ☒ No
☐ Yes

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

See 3.12 through 4.34 on Pages 17-34 added behind schedule

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim
3.1	Nonpriority creditor's name and mailing address 945 Lincoln East Group, LLC 336 37th Street Brooklyn, NY 11232 Date or dates debt was incurred 8/08/2016-10/22/2016 Last 4 digits of account number _____	As of the petition filing date, the claim is: Check all that apply. ☐ Contingent ☒ Unliquidated ☐ Disputed Basis for the claim: Outstanding invoices Is the claim subject to offset? ☒ No ☐ Yes
		\$ 1,700.00
3.2	Nonpriority creditor's name and mailing address A-1 Image, Inc. P.O. Box 833691 Richardson, TX 75080 Date or dates debt was incurred 7/19/2016 Last 4 digits of account number _____	As of the petition filing date, the claim is: Check all that apply. ☐ Contingent ☒ Unliquidated ☐ Disputed Basis for the claim: outstanding invoice Is the claim subject to offset? ☒ No ☐ Yes
		\$ 107.17
3.3	Nonpriority creditor's name and mailing address Acacia Communications, Inc. 3 Clock Tower Plaza, Ste 130 Maynard, MA 01754 Date or dates debt was incurred 3/25/2016-4/30/2016 Last 4 digits of account number _____	As of the petition filing date, the claim is: Check all that apply. ☐ Contingent ☒ Unliquidated ☐ Disputed Basis for the claim: outstanding invoices Is the claim subject to offset? ☒ No ☐ Yes
		\$ 754,500.00
3.4	Nonpriority creditor's name and mailing address Access Innovations, Inc. P.O. Box 850122 Mesquite, TX 75185-0122 Date or dates debt was incurred 1/18/2016 Last 4 digits of account number _____	As of the petition filing date, the claim is: Check all that apply. ☐ Contingent ☒ Unliquidated ☐ Disputed Basis for the claim: outstanding invoice Is the claim subject to offset? ☒ No ☐ Yes
		\$ 975.60
3.5	Nonpriority creditor's name and mailing address Accelink Technologies Co., Ltd 1 Tanhu Road, Canglongdao Development Zone, Jiangxia District Hubei Province Hubei Prov., 430205 CHI Date or dates debt was incurred 4/19/2016-6/2/2016 Last 4 digits of account number _____	As of the petition filing date, the claim is: Check all that apply. ☐ Contingent ☒ Unliquidated ☐ Disputed Basis for the claim: outstanding invoices Is the claim subject to offset? ☒ No ☐ Yes
		\$ 288,000.00
3.6	Nonpriority creditor's name and mailing address AFL Telecommunications PO Box 890939 Charlotte, NC 28289-0939 Date or dates debt was incurred 3/17/2016-5/02/2016 Last 4 digits of account number _____	As of the petition filing date, the claim is: Check all that apply. ☐ Contingent ☒ Unliquidated ☐ Disputed Basis for the claim: outstanding invoices Is the claim subject to offset? ☒ No ☐ Yes
		\$ 1,486.00

Part 2: Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional NONPRIORITY creditors exist, do not fill out or submit this page.

Amount of claim

3. 7	Nonpriority creditor's name and mailing address Alhal Aljayyed Almousa Center, Tower 2, 6th Floor, Office 263, Olaya Rd Riyadh, KSA 11554 SAU Date or dates debt was incurred 4/7/2016 Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> ☐ Contingent ☒ Unliquidated ☐ Disputed ☐ Liquidated and neither contingent nor disputed Basis for the claim: outstanding invoice Is the claim subject to offset? ☒ No ☐ Yes	\$ 26,666.67
3. 8	Nonpriority creditor's name and mailing address Alpha Graphics 601 W. Plano Parkway, Ste 127 Plano, TX 75075 Date or dates debt was incurred 12/9/2015 - 8/23/2016 Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> ☐ Contingent ☒ Unliquidated ☐ Disputed Basis for the claim: outstanding invoices Is the claim subject to offset? ☒ No ☐ Yes	\$ 281.48
3. 9	Nonpriority creditor's name and mailing address American Stock Transfer & Trust, LLC 6201 15th Avenue Brooklyn, NY 11219 Date or dates debt was incurred 9/7/2016-11/4/2016 Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> ☐ Contingent ☒ Unliquidated ☐ Disputed Basis for the claim: outstanding invoices Is the claim subject to offset? ☒ No ☐ Yes	\$ 2,926.00
3. 10	Nonpriority creditor's name and mailing address Aranca US, Inc. C/O CPAS and TAXES 303 Fifth Avenue, Suite 1205 New York, NY 10016 Date or dates debt was incurred 7/25/2016 Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> ☐ Contingent ☒ Unliquidated ☐ Disputed Basis for the claim: outstanding invoice Is the claim subject to offset? ☒ No ☐ Yes	\$ 500.00
3. 11	Nonpriority creditor's name and mailing address Atlan Av. Washington Macedo de Albuquerque, Fortaleza Ceara CEP 60.841-032 BRA Date or dates debt was incurred 3/9/2016 Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> ☐ Contingent ☐ Unliquidated ☐ Disputed Basis for the claim: outstanding invoice Is the claim subject to offset? ☐ No ☐ Yes	\$ 2,640.06

Part 3:**List Others to Be Notified About Unsecured Claims**

4. **List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2.** Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4.2. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4.3. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4.4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4.5. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4.6. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4.7. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4.8. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4.9. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4.10. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4.11. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _

Part 3: Additional Page for Others to Be Notified About Unsecured Claims

Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _
4. _____ _____ _____	Line _____ ☐ Not listed. Explain _____	____ _

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims**5. Add the amounts of priority and nonpriority unsecured claims.****Total of claim amounts**5a. **Total claims from Part 1**

5a.

\$ 378,582.70

5b. **Total claims from Part 2**

5b.

+

\$ 25,399,241.55

5c. **Total of Parts 1 and 2**

5c.

\$ 25,777,824.26

Lines 5a + 5b = 5c.

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 1: List All Creditors with PRIORITY Unsecured Claims****2.8 Priority Creditor's Name and Mailing address**

State of Delaware
 Division of Corporations, P.O. Box 11728
 Newark, NJ 07101-4728

Date debt was incurred

9/27/2016

Last 4 digits of account no. _____

Specific Code subsection of PRIORITY unsecured claim:11 U.S.C. § 507(a) (8)**As of the petition filing date, the claim is**

Unliquidated

Basis for the claim:

Outstanding prepetition tax invoice 92716

Is the claim subject to offset? No**Total claim**

\$6,662.27

Priority amount

\$6,662.27

2.9 Priority Creditor's Name and Mailing address

Department of Labor and Industry
 P.O. Box 34974
 Seattle, WA 98124-1974

Date debt was incurred

10/10/2016

Last 4 digits of account no. _____

Specific Code subsection of PRIORITY unsecured claim:11 U.S.C. § 507(a) (8)**As of the petition filing date, the claim is**

Unliquidated

Basis for the claim:

Outstanding prepetition invoice 101016

Is the claim subject to offset? No**Total claim**

\$253.40

Priority amount

\$253.40

2.10 Priority Creditor's Name and Mailing address

Fidelity Institutional Operations
 P.O. Box 73307
 Chicago, IL 60673-7307

Date debt was incurred

9/14/2016

Last 4 digits of account no. _____

Specific Code subsection of PRIORITY unsecured claim:11 U.S.C. § 507(a) (5)**As of the petition filing date, the claim is**

Unliquidated

Basis for the claim:

Outstanding prepetition invoice (401k plan administration)

Is the claim subject to offset? No**Total claim**

\$647.50

Priority amount

\$647.50

2.11 Priority Creditor's Name and Mailing address

Ricardo Franco
 520 SE 12th St, Unit 303
 Dania, FL 33004

Date debt was incurred

9/12/2016 - 10/14/2016

Last 4 digits of account no. _____

Specific Code subsection of PRIORITY unsecured claim:11 U.S.C. § 507(a) (4)**As of the petition filing date, the claim is**

Contingent

Basis for the claim:

Outstanding prepetition contractor wages and travel-related expenses submitted for reimbursement; and 2015-2016 Sales commissions earned

Is the claim subject to offset? No**Total claim**

\$26,639.28

Priority amount

\$12,850.00

2.12 Priority Creditor's Name and Mailing address

Dennis Han
 506 Saginaw Ct.
 Allen, TX 75013-8521

Date debt was incurred

8/28/2016

Last 4 digits of account no. _____

Specific Code subsection of PRIORITY unsecured claim:11 U.S.C. § 507(a) (4)**As of the petition filing date, the claim is**

Contingent

Basis for the claim:

Outstanding prepetition contractor wages

Is the claim subject to offset? No**Total claim**

\$2,010.00

Priority amount

\$2,010.00

2.13 Priority Creditor's Name and Mailing address

Keith Henderson
 1538 Outerbridge
 Allen, TX 75002

As of the petition filing date, the claim is

Unliquidated

Total claim

\$5,512.05

Priority amount

\$5,512.05

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 1: List All Creditors with PRIORITY Unsecured Claims**

Date debt was incurred <u>9/2/2016</u>	Basis for the claim: <u>Outstanding prepetition employee expenses submitted for reimbursement</u>						
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>						
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)							
2.14 Priority Creditor's Name and Mailing address <u>Dylan Higginbotham</u> <u>3901 Big Fork Trail</u> <u>McKinney, TX 75071</u>		As of the petition filing date, the claim is <u>Unliquidated</u>	<table border="1"> <tr> <th>Total claim</th> <th>Priority amount</th> </tr> <tr> <td>\$11,991.14</td> <td>\$11,991.14</td> </tr> </table>	Total claim	Priority amount	\$11,991.14	\$11,991.14
Total claim	Priority amount						
\$11,991.14	\$11,991.14						
Date debt was incurred <u>9/6/2016</u>	Basis for the claim: <u>Outstanding prepetition employee expenses submitted for reimbursement and accrued vacation payout through 11/15/2016</u>						
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>						
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)							
2.15 Priority Creditor's Name and Mailing address <u>Hunter Electronics c/o Richard Dodd</u> <u>Copthall P.O. Box 2331</u> <u>Common wealth of Dominica</u>		As of the petition filing date, the claim is <u>Contingent</u>	<table border="1"> <tr> <th>Total claim</th> <th>Priority amount</th> </tr> <tr> <td>\$33,412.40</td> <td>\$12,850.00</td> </tr> </table>	Total claim	Priority amount	\$33,412.40	\$12,850.00
Total claim	Priority amount						
\$33,412.40	\$12,850.00						
Date debt was incurred <u>8/14/2016 - 9/01/2016</u>	Basis for the claim: <u>Outstanding prepetition contractor wages</u>						
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>						
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)							
2.16 Priority Creditor's Name and Mailing address <u>Jon R. Hopper</u> <u>500 West Bethany Dr, Ste 100</u> <u>Allen, TX 75013</u>		As of the petition filing date, the claim is <u>Unliquidated</u>	<table border="1"> <tr> <th>Total claim</th> <th>Priority amount</th> </tr> <tr> <td>\$457,077.11</td> <td>\$12,850.00</td> </tr> </table>	Total claim	Priority amount	\$457,077.11	\$12,850.00
Total claim	Priority amount						
\$457,077.11	\$12,850.00						
Date debt was incurred <u>6/9/2016 - 11/2/2016</u>	Basis for the claim: <u>Outstanding prepetition employee expenses submitted for reimbursement; personal loan to Xtera Communications, Inc.; fiscal year 2016 accrued bonus and accrued vacation payout through 11/15/2016.</u>						
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>						
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)							
2.17 Priority Creditor's Name and Mailing address <u>Jonathon Leach</u> <u>9725 Capilano Drive</u> <u>Plano, TX 75025</u>		As of the petition filing date, the claim is <u>Unliquidated</u>	<table border="1"> <tr> <th>Total claim</th> <th>Priority amount</th> </tr> <tr> <td>\$3,789.11</td> <td>\$3,789.11</td> </tr> </table>	Total claim	Priority amount	\$3,789.11	\$3,789.11
Total claim	Priority amount						
\$3,789.11	\$3,789.11						
Date debt was incurred <u>9/22/2016</u>	Basis for the claim: <u>Outstanding prepetition employee expenses submitted for reimbursement; and accrued vacation payout through 11/15/2016</u>						
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>						
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)							
2.18 Priority Creditor's Name and Mailing address <u>Massimo Leo</u> 		As of the petition filing date, the claim is <u>Contingent</u>	<table border="1"> <tr> <th>Total claim</th> <th>Priority amount</th> </tr> <tr> <td>\$65,178.27</td> <td>\$12,850.00</td> </tr> </table>	Total claim	Priority amount	\$65,178.27	\$12,850.00
Total claim	Priority amount						
\$65,178.27	\$12,850.00						

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 1: List All Creditors with PRIORITY Unsecured Claims**

Date debt was incurred <u>8/31/2016 - 11/08/2016</u>	Basis for the claim: Outstanding prepetition contractor wages and travel expenses submitted for reimbursement; 2015-16 Sales commissions earned						
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>						
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)							
2.19 Priority Creditor's Name and Mailing address Shimon Levany c/o Levany Consulting and Marketing Ltd. 10 B Yigal Yadin St. Raanana 43582 ISR		As of the petition filing date, the claim is Contingent	<table border="1" style="width: 100%;"> <tr> <th style="text-align: left;">Total claim</th> <th style="text-align: left;">Priority amount</th> </tr> <tr> <td>\$56,268.17</td> <td>\$12,850.00</td> </tr> </table>	Total claim	Priority amount	\$56,268.17	\$12,850.00
Total claim	Priority amount						
\$56,268.17	\$12,850.00						
Date debt was incurred <u>5/9/2016 - 9/14/2016</u>	Basis for the claim: Outstanding prepetition contractor wages; 2015-2016 Sales commissions earned						
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>						
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)							
2.20 Priority Creditor's Name and Mailing address Vasily Loginov		As of the petition filing date, the claim is Contingent	<table border="1" style="width: 100%;"> <tr> <th style="text-align: left;">Total claim</th> <th style="text-align: left;">Priority amount</th> </tr> <tr> <td>\$14,839.00</td> <td>\$12,850.00</td> </tr> </table>	Total claim	Priority amount	\$14,839.00	\$12,850.00
Total claim	Priority amount						
\$14,839.00	\$12,850.00						
Date debt was incurred <u>9/15/2016 - 9/30/2016</u>	Basis for the claim: Outstanding prepetition contractor wages						
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>						
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)							
2.21 Priority Creditor's Name and Mailing address Piergiorgio Matrona 24/1, Sribnokilskaya Blvd Kiev 02095		As of the petition filing date, the claim is Contingent	<table border="1" style="width: 100%;"> <tr> <th style="text-align: left;">Total claim</th> <th style="text-align: left;">Priority amount</th> </tr> <tr> <td>\$128,294.46</td> <td>\$12,850.00</td> </tr> </table>	Total claim	Priority amount	\$128,294.46	\$12,850.00
Total claim	Priority amount						
\$128,294.46	\$12,850.00						
Date debt was incurred <u>9/21/2016 - 10/29/2016</u>	Basis for the claim: Outstanding prepetition contractor travel-related expenses submitted for reimbursement;						
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>						
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)							
2.22 Priority Creditor's Name and Mailing address William McCutcheon 1214 Cameron Lane Allen, TX 75002		As of the petition filing date, the claim is Unliquidated	<table border="1" style="width: 100%;"> <tr> <th style="text-align: left;">Total claim</th> <th style="text-align: left;">Priority amount</th> </tr> <tr> <td>\$16,926.28</td> <td>\$12,850.00</td> </tr> </table>	Total claim	Priority amount	\$16,926.28	\$12,850.00
Total claim	Priority amount						
\$16,926.28	\$12,850.00						
Date debt was incurred <u>8/28/2016 - 9/28/2016</u>	Basis for the claim: Outstanding prepetition employee expenses submitted for reimbursement; and accrued vacation payout through 11/15/2016						
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>						
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)							
2.23 Priority Creditor's Name and Mailing address Derek Nguyen 705 Bethany Lake Blvd Allen, TX 75002		As of the petition filing date, the claim is Unliquidated	<table border="1" style="width: 100%;"> <tr> <th style="text-align: left;">Total claim</th> <th style="text-align: left;">Priority amount</th> </tr> <tr> <td>\$7,405.09</td> <td>\$7,405.09</td> </tr> </table>	Total claim	Priority amount	\$7,405.09	\$7,405.09
Total claim	Priority amount						
\$7,405.09	\$7,405.09						
Date debt was incurred <u>10/15/2016 - 11/03/2016</u>	Basis for the claim: Outstanding prepetition employee expenses submitted for reimbursement; accrued vacation payout through 11/15/2016						

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 1: List All Creditors with PRIORITY Unsecured Claims**

Last 4 digits of account no. _____		Is the claim subject to offset? <u>No</u>	
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)			
2.24 Priority Creditor's Name and Mailing address		As of the petition filing date, the claim is	Total claim
Tung Nguyen		Unliquidated	\$2,400.00
3120 Atrium Drive			Priority amount
Grand Prairie, TX 75052			\$2,400.00
Date debt was incurred		Basis for the claim:	
8/21/2016		Outstanding prepetition employee expenses submitted for reimbursement	
Last 4 digits of account no. _____		Is the claim subject to offset? <u>No</u>	
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)			
2.25 Priority Creditor's Name and Mailing address		As of the petition filing date, the claim is	Total claim
NxPire LLC		Unliquidated	\$45,300.00
10890 Haydn Drive			Priority amount
Boca Raton, FL 33498			\$12,850.00
Date debt was incurred		Basis for the claim:	
8/31/2016 - 11/03/2016		Outstanding prepetition contractor wages; 2015-2016 Sales commissions earned	
Last 4 digits of account no. _____		Is the claim subject to offset? <u>No</u>	
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)			
2.26 Priority Creditor's Name and Mailing address		As of the petition filing date, the claim is	Total claim
Gary OTake		Unliquidated	\$143,855.50
9728 Indian Canyon Drive			Priority amount
Plano, TX 75025			\$12,850.00
Date debt was incurred		Basis for the claim:	
9/29/2016		Outstanding prepetition employee expenses submitted for reimbursement; 2015-16 Sales Commissions earned; accrued vacation payout through 11/15/2016	
Last 4 digits of account no. _____		Is the claim subject to offset? <u>No</u>	
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)			
2.27 Priority Creditor's Name and Mailing address		As of the petition filing date, the claim is	Total claim
Tecno Panyarath		Unliquidated	\$6,127.51
2029 Knoxville Drive			Priority amount
Bedford, TX 76022			\$6,127.51
Date debt was incurred		Basis for the claim:	
11/7/2016		Outstanding prepetition employee expenses submitted for reimbursement; accrued vacation payout through 11/15/2016	
Last 4 digits of account no. _____		Is the claim subject to offset? <u>No</u>	
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)			
2.28 Priority Creditor's Name and Mailing address		As of the petition filing date, the claim is	Total claim
Scott Parks		Contingent	\$7,500.00
4554 Montclair Circle			Priority amount
Gainesville, GA 30506			\$7,500.00
Date debt was incurred		Basis for the claim:	
10/4/2016		Outstanding prepetition contractor wages	
Last 4 digits of account no. _____		Is the claim subject to offset? <u>No</u>	
Specific Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (<u>4</u>)			

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 1: List All Creditors with PRIORITY Unsecured Claims****2.29 Priority Creditor's Name and Mailing address**

Robert Richardson
 5081 Gallatree Lane
 Norcross, GA 30092-1219

As of the petition filing date, the claim is

Unliquidated

Total claim

\$22,400.34

Priority amount

\$12,850.00

Date debt was incurred

9/19/2016 - 10/07/2016

Basis for the claim:

Outstanding prepetition employee expenses submitted for reimbursement; 2015-16 Sales commissions earned; and accrued vacation payout through 11/15/2016.

Last 4 digits of account no.Is the claim subject to offset? No**Specific Code subsection of PRIORITY unsecured claim:**11 U.S.C. § 507(a) (4)**2.30 Priority Creditor's Name and Mailing address**

Muhammad Salah

As of the petition filing date, the claim is

Contingent

Total claim

\$14,024.83

Priority amount

\$12,850.00

Date debt was incurred

9/15/16 - 10/15/2016

Basis for the claim:

Outstanding prepetition contractor wages

Last 4 digits of account no.Is the claim subject to offset? No**Specific Code subsection of PRIORITY unsecured claim:**11 U.S.C. § 507(a) (4)**2.31 Priority Creditor's Name and Mailing address**

State of California Franchise Tax Board
 P.O. Box 942857
 Sacramento, CA 94257-0511

As of the petition filing date, the claim is

Unliquidated

Total claim

\$21.90

Priority amount

\$21.90

Date debt was incurred

9/21/2016

Basis for the claim:

Outstanding prepetition invoice

Last 4 digits of account no.Is the claim subject to offset? No**Specific Code subsection of PRIORITY unsecured claim:**11 U.S.C. § 507(a) (8)**2.32 Priority Creditor's Name and Mailing address**

Steed Capital Limited
 18 Jiaogong Road
 Euro-America Center C1707
 Hangzhou, Zhejiang Province 310012 PRC CHI

As of the petition filing date, the claim is

Contingent

Total claim

\$17,643.33

Priority amount

\$12,850.00

Date debt was incurred

8/4/2016

Basis for the claim:

Outstanding prepetition contractor wages

Last 4 digits of account no.Is the claim subject to offset? No**Specific Code subsection of PRIORITY unsecured claim:**11 U.S.C. § 507(a) (4)**2.33 Priority Creditor's Name and Mailing address**

Carlos Alberto Vidal
 Limoneros 34, Valle de San Mateo
 Naucalpan
 Estado de Mexico
 C.P. 53240 MEXICO

As of the petition filing date, the claim is

Contingent

Total claim

\$20,842.88

Priority amount

\$12,850.00

Date debt was incurred

9/01/2016 - 11/01/2016

Basis for the claim:

Outstanding prepetition contractor wages and travel-related expenses submitted for reimbursement

Last 4 digits of account no.Is the claim subject to offset? No**Specific Code subsection of PRIORITY unsecured claim:**11 U.S.C. § 507(a) (4)

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 1: List All Creditors with PRIORITY Unsecured Claims****2.34 Priority Creditor's Name and Mailing address**

Paul Colan
 11140 Coventry Lane
 Frisco, TX 75035

Date debt was incurred

9/30/2016

Last 4 digits of account no. _____

Specific Code subsection of PRIORITY unsecured claim:11 U.S.C. § 507(a) (4)**As of the petition filing date, the claim is**

Unliquidated

Total claim

\$141,225.34

Priority amount

\$12,850.00

Basis for the claim:

Fiscal year 2016 accrued bonus and accrued vacation payout through
 11/15/2016.

Is the claim subject to offset? No**2.35 Priority Creditor's Name and Mailing address**

Kim Nguyen
 2919 Abby Lane
 Wylie, TX 75098

Date debt was incurred

11/15/2016

Last 4 digits of account no. _____

Specific Code subsection of PRIORITY unsecured claim:11 U.S.C. § 507(a) (4)**As of the petition filing date, the claim is**

Unliquidated

Total claim

\$460.61

Priority amount

\$460.61

Basis for the claim:

Accrued vacation payout through 11/15/2016

Is the claim subject to offset? No**2.36 Priority Creditor's Name and Mailing address**

Sarita Teitelbaum
 500 West Bethany Dr., Ste 100
 Allen, TX 75013

Date debt was incurred

11/15/2016

Last 4 digits of account no. _____

Specific Code subsection of PRIORITY unsecured claim:11 U.S.C. § 507(a) (4)**As of the petition filing date, the claim is**

Unliquidated

Total claim

\$530.03

Priority amount

\$530.03

Basis for the claim:

Accrued vacation payout through 11/15/2016

Is the claim subject to offset? No**2.37 Priority Creditor's Name and Mailing address**

Wes Roberts
 1416 Tulane Court
 Allen, TX 75013

Date debt was incurred

11/15/2016

Last 4 digits of account no. _____

Specific Code subsection of PRIORITY unsecured claim:11 U.S.C. § 507(a) (4)**As of the petition filing date, the claim is**

Unliquidated

Total claim

\$12,332.93

Priority amount

\$12,332.93

Basis for the claim:

Accrued vacation payout through 11/15/2016

Is the claim subject to offset? No**2.38 Priority Creditor's Name and Mailing address**

Datta Krishnappa
 2204 New College Lane
 Plano, TX 75025

Date debt was incurred

11/15/2016

Last 4 digits of account no. _____

Specific Code subsection of PRIORITY unsecured claim:11 U.S.C. § 507(a) (4)**As of the petition filing date, the claim is**

Unliquidated

Total claim

\$3,775.86

Priority amount

\$3,775.86

Basis for the claim:

Accrued vacation payout through 11/15/2016

Is the claim subject to offset? No**2.39 Priority Creditor's Name and Mailing address**

Rolin McKinlay
 3809 Torrey Manor
 Plano, TX 75023

Date debt was incurred

11/15/2016

Last 4 digits of account no. _____

As of the petition filing date, the claim is

Unliquidated

Total claim

\$7,297.81

Priority amount

\$7,297.81

Basis for the claim:

Accrued vacation payout through 11/15/2016

Is the claim subject to offset? No

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 1: List All Creditors with PRIORITY Unsecured Claims**

Specific Code subsection of PRIORITY unsecured claim:

11 U.S.C. § 507(a) (4)**2.40 Priority Creditor's Name and Mailing address**

John McLaughlin
 3401 Telluride Drive
 McKinney, TX 75070

As of the petition filing date, the claim is

Unliquidated

Total claim

\$8,851.36

Priority amount

\$8,851.36

Date debt was incurred

11/15/2016

Basis for the claim:

Accrued vacation payout through 11/15/2016

Last 4 digits of account no. _____

Is the claim subject to offset? No

Specific Code subsection of PRIORITY unsecured claim:

11 U.S.C. § 507(a) (4)**2.41 Priority Creditor's Name and Mailing address**

Vijay Rudravajjala
 4108 Tabernash Lane
 Richardson, TX 75082

As of the petition filing date, the claim is

Unliquidated

Total claim

\$15,771.52

Priority amount

\$12,850.00

Date debt was incurred

11/15/2016

Basis for the claim:

Accrued vacation payout through 11/15/2016

Last 4 digits of account no. _____

Is the claim subject to offset? No

Specific Code subsection of PRIORITY unsecured claim:

11 U.S.C. § 507(a) (4)**2.42 Priority Creditor's Name and Mailing address**

Jeffrey Stone
 1908 Stone Glen Dr
 Wylie, TX 75098

As of the petition filing date, the claim is

#REF!

Total claim

\$11,967.81

Priority amount

\$11,967.81

Date debt was incurred

11/15/2016

Basis for the claim:

Accrued vacation payout through 11/15/2016

Last 4 digits of account no. _____

Is the claim subject to offset? No

Specific Code subsection of PRIORITY unsecured claim:

11 U.S.C. § 507(a) (4)**2.43 Priority Creditor's Name and Mailing address**

Sean Richardson
 5081 Gallatree Lane
 Peachtree Corners, GA 30092

As of the petition filing date, the claim is

#REF!

Total claim

\$1,352.12

Priority amount

\$1,352.12

Date debt was incurred

11/15/2016

Basis for the claim:

Accrued vacation payout through 11/15/2016

Last 4 digits of account no. _____

Is the claim subject to offset? No

Specific Code subsection of PRIORITY unsecured claim:

11 U.S.C. § 507(a) (4)**Subtotal Priority Unsecured Claims - in Schedule EF**

\$72,094.20

Subtotal Priority Unsecured Claims - in Pages 8- 16

\$306,488.50

TOTAL Priority Unsecured Claims**\$378,582.70**

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3.12 Nonpriority Creditor's Name and Mailing address AT&T PO Box 5001 Carol Stream, IL 60197-5001 Date debt was incurred 9/1/2016 - 11/1/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Claim Amount \$12,446.47
3.13 Nonpriority Creditor's Name and Mailing address Avnet Electronics Marketing P.O. Box 847722 Dallas, TX 75284-7722 Date debt was incurred 4/9/2016 - 4/29/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$41,654.76
3.14 Nonpriority Creditor's Name and Mailing address Axsun Technologies 1 Fortune Drive Billerica, MA 01821 Date debt was incurred 1/29/2016-2/23/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$107,800.00
3.15 Nonpriority Creditor's Name and Mailing address Barker Brettell 100 Hagley Road Edgbaston, Birmingham, UK B16 8QQ Date debt was incurred 5/23/2016-10/11/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$33,844.54
3.16 Nonpriority Creditor's Name and Mailing address Becker Electronics 50 Alexander Court Ronkonkoma, NY 11779 Date debt was incurred 4/13/2016-6/13/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$34,589.79
3.17 Nonpriority Creditor's Name and Mailing address Best-Tronics Manufacturing, Inc. 18500 Graphics Court Tinley Park, IL 60477 Date debt was incurred 5/20/2016-7/28/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$13,262.84
3.18 Nonpriority Creditor's Name and Mailing address Boston Applied Technologies, Inc. 6F Gill Street Woburn, MA 01801 Date debt was incurred 4/14/2016-8/04/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$105,000.00

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3.19 Nonpriority Creditor's Name and Mailing address Brandao Teixeira, Reis, Veira Pinto-Soci Rua Henrique Monteiro 90.7 Andar; Sao Paulo BRA Date debt was incurred 7/14/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoice Is the claim subject to offset? <u>No</u>	Total claim \$900.00
3.20 Nonpriority Creditor's Name and Mailing address Bridge Technologies 22 Omar Ebn El Khattab St Mohandesseen, Giza EGY Date debt was incurred 4/11/2016-4/18/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$12,265.16
3.21 Nonpriority Creditor's Name and Mailing address Sedgwick Claims Management Services, Inc 36392 Treasury Center Chicago, IL 60694-6300 Date debt was incurred 9/2/2016-11/3/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$96.00
3.22 Nonpriority Creditor's Name and Mailing address Carryer Permitting and Environmental Ltd Tenison House 45 Tweedy Rd, Bromley, Kent, England BR1 3NF Date debt was incurred 7/16/2016 - 9/1/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$7,809.43
3.23 Nonpriority Creditor's Name and Mailing address CEVA Logistics, LLC P O Box 844650 Dallas, TX 75284 Date debt was incurred 3/25/2015-11/11/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$99,308.64
3.24 Nonpriority Creditor's Name and Mailing address CMC Engineering SDN BHD Jalan Selaman 1/1, Dataran Palma Ampang, Selangor, Malaysia Date debt was incurred 4/26/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$7,295.61
3.25 Nonpriority Creditor's Name and Mailing address Comcore Technologies, Inc. 48834 Kato Road, Suite 108 Fremont, CA 94538 Date debt was incurred 7/5/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoice Is the claim subject to offset? <u>No</u>	Total claim \$110.00
3.26 Nonpriority Creditor's Name and Mailing address Compensia, Inc. 125 S Market St; Suite 100 San Jose, CA 95113 Date debt was incurred 1/31/2016-2/29/2016	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices	Total claim \$21,320.31

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.27 Nonpriority Creditor's Name and Mailing address		
Compass Ocean Logistics	As of the petition filing date, the claim is	Total claim
P O Box 126407	Unliquidated	\$691.00
Jeddah, Saudi Arabia		
Date debt was incurred	Basis for the claim:	
5/25/2016	Outstanding invoices	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.28 Nonpriority Creditor's Name and Mailing address		
Complices Graphic	As of the petition filing date, the claim is	Total claim
6 Allee Du Verger	Unliquidated	\$5,690.89
Vern Sur Seiche; France		
Date debt was incurred	Basis for the claim:	
3/25/2016 - 5/23/2016	Outstanding invoices	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.29 Nonpriority Creditor's Name and Mailing address		
Concur Technologies, Inc.	As of the petition filing date, the claim is	Total claim
18400 NE Union Hill Road	Unliquidated	\$2,506.16
Redmond, WA 98052		
Date debt was incurred	Basis for the claim:	
9/1/2016 - 10/1/2016	Outstanding invoices	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.30 Nonpriority Creditor's Name and Mailing address		
CPA Global Limited	As of the petition filing date, the claim is	Total claim
2318 Mill Road; 12th Floor	Unliquidated	\$39,578.23
Alexandria, VA 22314		
Date debt was incurred	Basis for the claim:	
7/28/2016-8/29/2016	Outstanding invoices	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.31 Nonpriority Creditor's Name and Mailing address		
Crane Worldwide	As of the petition filing date, the claim is	Total claim
P O Box 844174	Unliquidated	\$525.00
Dallas, TX 75284		
Date debt was incurred	Basis for the claim:	
9/22/2016 - 10/28/2016	Outstanding invoices	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.32 Nonpriority Creditor's Name and Mailing address		
CSA Group	As of the petition filing date, the claim is	Total claim
8501 East Pleasant Valley Road	Unliquidated	\$4,720.00
Cleveland, Oh 44131		
Date debt was incurred	Basis for the claim:	
1/28/2016 - 10/19/2016	Outstanding invoices	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.33 Nonpriority Creditor's Name and Mailing address		
Cypress Corporation	As of the petition filing date, the claim is	Total claim
Unit 608; JBC 2, Cluster V	Unliquidated	\$20,774.99
Jumeirah Lake Towers; PO Box 34642; Dubai, UAE		
Date debt was incurred	Basis for the claim:	
10/11/2016	Outstanding invoices	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.34 Nonpriority Creditor's Name and Mailing address		
Darrow Associates Texas, Inc.	As of the petition filing date, the claim is	Total claim
7000 North Mopac Expressway; Suite 200	Unliquidated	\$12,679.21
Austin, TX 78731		

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the _____
District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

Date debt was incurred <u>8/15/2016</u>	Basis for the claim: <u>Outstanding invoices</u>	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.35 Nonpriority Creditor's Name and Mailing address		Total claim
<u>Data Products (HK) Limited</u> <u>Suite 1010, 10/F Miramar Tower</u> <u>132 Nathan Road, Hong Kong HKG</u>		<u>\$3,800.00</u>
Date debt was incurred <u>5/19/2016</u>	Basis for the claim: <u>Outstanding invoices</u>	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.36 Nonpriority Creditor's Name and Mailing address		Total claim
<u>Diamond USA, Inc.</u> <u>85 Rangeway Rd; Bldg 3</u> <u>North Billerica, MA 01862</u>		<u>\$13,513.08</u>
Date debt was incurred <u>3/28/2016</u>	Basis for the claim: <u>Outstanding invoices</u>	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.37 Nonpriority Creditor's Name and Mailing address		Total claim
<u>Digi-Key 503652</u> <u>PO Box 250</u> <u>Thief River Falls, MN 56701-250</u>		<u>\$226.45</u>
Date debt was incurred <u>6/21/2016</u>	Basis for the claim: <u>Outstanding invoices</u>	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.38 Nonpriority Creditor's Name and Mailing address		Total claim
<u>Dish</u> <u>P O Box 94063</u> <u>Palatine, IL 60094</u>		<u>\$134.59</u>
Date debt was incurred <u>10/18/2016</u>	Basis for the claim: <u>Outstanding invoice (CEO Apartment - the Lofts at Watters Creek)</u>	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.40 Nonpriority Creditor's Name and Mailing address		Total claim
<u>E-Marine</u> <u>P O Box 282727</u> <u>Dubai, UAE</u>		<u>\$1,513,912.50</u>
Date debt was incurred <u>2/22/2016-5/16/2016</u>	Basis for the claim: <u>Outstanding invoices</u>	
Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3.41 Nonpriority Creditor's Name and Mailing address eFax.com 6922 Hollywood Boulevard; Suite 500 Los Angeles, CA 90028 Date debt was incurred 10/15/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$4.95
3.42 Nonpriority Creditor's Name and Mailing address EGS (Asia) Ltd. 5th Floor; Zung Fu Industrial Bldg 1067 Kings Road, Quarry Bay, HKG Date debt was incurred 5/26/2016-8/16/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$42,500.00
3.43 Nonpriority Creditor's Name and Mailing address EMA Design Automation P O Box 23325 Rochester, NY 14692 Date debt was incurred 7/22/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$115,664.00
3.44 Nonpriority Creditor's Name and Mailing address Embedded Planet, Inc. 4760 Richmond Road; Suite 400 Cleveland, OH 44128 Date debt was incurred 3/21/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$20,850.00
3.45 Nonpriority Creditor's Name and Mailing address Enea Software and Services 2933 Bayview Drive Fremont, CA 94538 Date debt was incurred 3/25/2016-4/20/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$1,610.00
3.46 Nonpriority Creditor's Name and Mailing address EXFO America P O Box 301330 Dallas, TX 75303 Date debt was incurred 2/9/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$66,587.60
3.47 Nonpriority Creditor's Name and Mailing address EZS Corporation Republic of Seychelles; 306 Victoria House Victoria, Mahe Date debt was incurred 7/22/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$144.57

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the _____
District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3.48 Nonpriority Creditor's Name and Mailing address FedEx Freight Dept CH; P O Box 10306 Palatine, IL 60055-0306 Date debt was incurred 9/19/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoice Is the claim subject to offset? <u>No</u>	Total claim \$920.02
3.49 Nonpriority Creditor's Name and Mailing address Federal Express P O Box 660481 Dallas, TX 75266-0481 Date debt was incurred 12/17/2015-11/11/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding prepetition invoices Is the claim subject to offset? <u>No</u>	Total claim \$17,797.42
3.50 Nonpriority Creditor's Name and Mailing address NSG Technologies 1705 Junction Court; Suite 200 San Jose, CA 95112 Date debt was incurred 11/20/2015-8/31/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding prepetition invoices Is the claim subject to offset? <u>No</u>	Total claim \$3,107,019.23
3.51 Nonpriority Creditor's Name and Mailing address Gardere Wynne Sewell LLP P O Box 660256 Dallas, TX 75266-0256 Date debt was incurred 7/13/2016-10/31/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding prepetition invoices Is the claim subject to offset? <u>No</u>	Total claim \$2,413.00
3.52 Nonpriority Creditor's Name and Mailing address GDT Manufacturing Company, LLC Dept 8082; PO Box 650002 Dallas, TX 75265-0002 Date debt was incurred 3/2/2016-6/20/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$38,363.92
3.53 Nonpriority Creditor's Name and Mailing address Global Marine Systems Ltd. New Saxon House; 1 Winsford Way Boreham Interchange; Essex UK CM2 5PD Date debt was incurred 4/13/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoice Is the claim subject to offset? <u>No</u>	Total claim \$310,000.00
3.54 Nonpriority Creditor's Name and Mailing address GODADDY 14455 N Hayden Rd Scottsdale, AZ 85260 Date debt was incurred 11/14/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$3,671.88

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3.55 Nonpriority Creditor's Name and Mailing address Grant Thornton LLP 1717 Main Street; Suite 1500 Dallas, TX 75201 Date debt was incurred 8/4/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$30,355.00
3.56 Nonpriority Creditor's Name and Mailing address Graybar 12437 Collections Center Drive Chicago, IL 60693-2437 Date debt was incurred 5/26/2016-7/14/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$2,457.57
3.57 Nonpriority Creditor's Name and Mailing address Green Route Leisure 105 B Alphamed Bldg; Abu Hail Road PO Box 89561, Dubai; UAE Date debt was incurred 3/20/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$798.00
3.58 Nonpriority Creditor's Name and Mailing address Hallmark Nameplate, Inc. 1717 Lincoln Ave Mount Dora, FL 32757 Date debt was incurred 6/16/2016-6/27/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$522.10
3.59 Nonpriority Creditor's Name and Mailing address Heart of Texas Network Consultants 703 Willow Grove Road Waco, TX 76712 Date debt was incurred 9/1/2016-11/2/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$288.22
3.60 Nonpriority Creditor's Name and Mailing address Hein & Associates 13727 Noel Road; Suite 300 Dallas, TX 75240 Date debt was incurred 5/31/2016 - 8/31/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$28,655.00
3.61 Nonpriority Creditor's Name and Mailing address Hisco P O Box 844775 Dallas, TX 75284-4775 Date debt was incurred 3/9/2016-5/11/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$4,216.80

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the _____
District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3.62 Nonpriority Creditor's Name and Mailing address Horizon Technology Finance 312 Farmington Ave Farmington, CT 06032 Date debt was incurred 8/11/2015-11/01/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$209,413.74
3.63 Nonpriority Creditor's Name and Mailing address Ideas & Solutions 534 Nieman Drive Amprior; ON CAN K7S 3G8 Date debt was incurred 5/3/2016-10/24/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$6,894.05
3.64 Nonpriority Creditor's Name and Mailing address International Telecommunications Union Place de Nations; CH-1211 Geneva 20, Switzerland Date debt was incurred 6/30/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$10,811.91
3.65 Nonpriority Creditor's Name and Mailing address Iron Mountain Intellectual Property Mgmt P O Box 27131 New York, NY 10087-7131 Date debt was incurred 3/31/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$850.00
3.66 Nonpriority Creditor's Name and Mailing address Jansvet Consulting Limited Fujairah Tower; PO Box 4422 Fujairah, Ras Al Kha UAE Date debt was incurred 1/30/2015-8/1/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$487,615.32
3.67 Nonpriority Creditor's Name and Mailing address Jorens LLC 45 Hilltop Dr Madison, CT 06443 Date debt was incurred 8/8/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$3,400.00
3.68 Nonpriority Creditor's Name and Mailing address Kokusai Cable Ship Co., Ltd. 11-2 Ekimae Hon-Cho; Kawasaki-Ku Kanagawa, Kawasaki JPN Date debt was incurred 4/8/2016-7/8/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$13,019.71

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the _____
District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3.69 Nonpriority Creditor's Name and Mailing address Level 3 Communications UK Limited 7th Floor 10 Fleet Place London, UK EC4 7RB Date debt was incurred 8/24/2016-10/24/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$17,178.19
3.70 Nonpriority Creditor's Name and Mailing address Libra Industries, Inc. 1250 American Parkway Richardson, TX 75081 Date debt was incurred 3/31/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$22,500.00
3.71 Nonpriority Creditor's Name and Mailing address Lumentum Operations LLC 400 N McCarthy Blvd Milpitas, CA 95035 Date debt was incurred 3/3/2016-5/18/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$932,251.00
3.72 Nonpriority Creditor's Name and Mailing address M&T Machining Ltd. 50 Slack Road Ottawa; ON CAN K2G 3N3 Date debt was incurred 4/6/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$2,581.39
3.73 Nonpriority Creditor's Name and Mailing address MC Assembly 5971 Paysphere Circle Chicago, IL 60674 Date debt was incurred 5/11/2016-7/29/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$3,377,910.05
3.74 Nonpriority Creditor's Name and Mailing address Measurement Assurance Technology 1600 Corporate Court; Suite 150 Irving, TX 75038 Date debt was incurred 2/12/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$155.00
3.75 Nonpriority Creditor's Name and Mailing address Mentor Graphics PO Box 841886 Dallas, TX 75284-1886 Date debt was incurred 4/15/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$1,901.95
3.76 Nonpriority Creditor's Name and Mailing address Microsoft Leasing GP C/O BOA; 1950 N Stemmons Fwy #5010, LB #842467 Dallas, TX 75207	As of the petition filing date, the claim is Unliquidated	Total claim \$780.09

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

Date debt was incurred <u>7/8/2016</u> Last 4 digits of account no. _____	Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>			
3.77 Nonpriority Creditor's Name and Mailing address <u>Microsoft Licensing, GP</u> <u>P O Box 73843</u> <u>Cleveland, OH 44193</u> Date debt was incurred <u>9/1/2016-10/3/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$15,662.66
3.78 Nonpriority Creditor's Name and Mailing address <u>Morrison & Head Industrial Division, L.C.</u> <u>4210 Spicewood Springs Rd; #211</u> <u>Austin, TX 78759</u> Date debt was incurred <u>8/13/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$2,500.00
3.79 Nonpriority Creditor's Name and Mailing address <u>Morgan Franklin Consulting, LLC</u> <u>Tysons Tower; 7900 Tysons One Place; Suite 300</u> <u>McLean, VA 22102</u> Date debt was incurred <u>7/8/2016-8/23/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$262,745.69
3.80 Nonpriority Creditor's Name and Mailing address <u>Mouser Electronics</u> <u>P O Box 99319</u> <u>Fort Worth, TX 76199-0319</u> Date debt was incurred <u>5/24/2016-7/14/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$4,811.37
3.81 Nonpriority Creditor's Name and Mailing address <u>Munck Wilson Mandala</u> <u>600 Banner Place; 12770 Coit Road</u> <u>Dallas, TX 75251</u> Date debt was incurred <u>4/30/2016-9/30/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$42,081.16
3.82 Nonpriority Creditor's Name and Mailing address <u>Nasdaq, Inc.</u> <u>P O Box 780700; LBX #11700</u> <u>Philadelphia, PA 19178-0700</u> Date debt was incurred <u>9/30/2016-10/15/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$2,720.58
3.83 Nonpriority Creditor's Name and Mailing address <u>NetApp Capital Solutions</u> <u>P O Box 790448</u> <u>St Louis, MO 63179</u> Date debt was incurred <u>8/31/2016-10/22/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$15,015.21

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the _____
District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3.84 Nonpriority Creditor's Name and Mailing address <u>Nexans Norway</u> <u>Postboks 6450</u> <u>Etterstad N-0605 NOR</u> Date debt was incurred <u>2/18/2016-9/20/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$7,796,272.82</u>
3.85 Nonpriority Creditor's Name and Mailing address <u>Noisewave Corporation</u> <u>20 Troy Rd</u> <u>Whippany, NJ 07981</u> Date debt was incurred <u>3/3/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$1,900.00</u>
3.86 Nonpriority Creditor's Name and Mailing address <u>Go!Foton</u> <u>28 World's Fair Drive</u> <u>Somerset, NJ 08873</u> Date debt was incurred <u>10/1/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$13,876.25</u>
3.87 Nonpriority Creditor's Name and Mailing address <u>Oakland Industries, Ltd.</u> <u>DBA E-T-A Circuit Breakers; 39943 Treasury Center</u> <u>Chicago, IL 60694-9900</u> Date debt was incurred <u>6/23/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$142,181.00</u>
3.88 Nonpriority Creditor's Name and Mailing address <u>OnCall Message Centre</u> <u>2405 St Laurent Blvd; Unit B</u> <u>Ottawa, ON CAN K1G 5B4</u> Date debt was incurred <u>9/1/2016-11/1/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$1,037.92</u>
3.89 Nonpriority Creditor's Name and Mailing address <u>Oplink Communications, Inc.</u> <u>46335 Landing Parkway</u> <u>Fremont, CA 94538</u> Date debt was incurred <u>2/2/2016-4/8/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$270,945.50</u>
3.90 Nonpriority Creditor's Name and Mailing address <u>Oclaro Fiber Optics, Inc.</u> <u>225 Charcot Ave</u> <u>San Jose, CA 95131</u> Date debt was incurred <u>5/16/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$20,000.00</u>
3.91 Nonpriority Creditor's Name and Mailing address <u>Optical Interconnect</u> <u>2621 Summit Ave; Suite 100</u> <u>Plano, TX 75074</u> Date debt was incurred <u>5/4/2016-7/6/2016</u>	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u>	Total claim <u>\$45,173.60</u>

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

Last 4 digits of account no. _____	Is the claim subject to offset? <u>No</u>	
3.92 Nonpriority Creditor's Name and Mailing address Oracle America P O Box 203448 Dallas, TX 75230-3448 Date debt was incurred 8/1/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$954.34
3.93 Nonpriority Creditor's Name and Mailing address Ozarka Natural Spring Water P O Box 856680 Louisville, KY 40285-6680 Date debt was incurred 2/6/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$293.83
3.94 Nonpriority Creditor's Name and Mailing address Pelagian Ltd. Home Farm Business Center; Unit 2 Minety; Wiltshire, UK SN1 69P Date debt was incurred 3/31/2016-5/27/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$79,372.56
3.95 Nonpriority Creditor's Name and Mailing address Precision Solucoes em Engenharia e Repre Rua Arandu 205 cj408 Sao Paulo, BRA Date debt was incurred 5/17/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$700.00
3.96 Nonpriority Creditor's Name and Mailing address Preferred Office Products, Inc. 1701 Walnut Hill Lane Irving, TX 75038 Date debt was incurred 5/16/2016-9/14/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$1,937.68
3.97 Nonpriority Creditor's Name and Mailing address Protection One P O Box 210944 Kansas City, MO 64121-9044 Date debt was incurred 7/24/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$113.44
3.98 Nonpriority Creditor's Name and Mailing address ProStar P O Box 110209 Carrollton, TX 75011-0209 Date debt was incurred 7/20/2016-10/26/2016 Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$2,019.94

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the _____
District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3.99 Nonpriority Creditor's Name and Mailing address <u>Quy Q. Tang</u> <u>1520 Sessom Drive</u> <u>Mesquite, TX 75149</u> Date debt was incurred <u>11/3/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$1,600.00</u>
4.00 Nonpriority Creditor's Name and Mailing address <u>Reflex Photonics, Inc.</u> <u>195 Labrosse Ave</u> <u>Pointe-Claire, QC CAN H9B 1A3</u> Date debt was incurred <u>11/30/2015-4/28/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$26,000.00</u>
4.01 Nonpriority Creditor's Name and Mailing address <u>EMobile Solutions, Inc.</u> <u>2927 Concorde Blvd East; Suite 209</u> <u>Laval; QC CAN H7E 2B5</u> Date debt was incurred <u>7/15/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$311.40</u>
4.02 Nonpriority Creditor's Name and Mailing address <u>Donnelley Financial, LLC</u> <u>P O Box 842282</u> <u>Boston, MA 02284-2282</u> Date debt was incurred <u>8/30/2016-10/15/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$15,672.19</u>
4.03 Nonpriority Creditor's Name and Mailing address <u>Safesite, Inc.</u> <u>9505 Johnny Morris Road</u> <u>Austin, TX 78724</u> Date debt was incurred <u>9/1/2016-11/1/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$340.00</u>
4.04 Nonpriority Creditor's Name and Mailing address <u>Sage Software, Inc.</u> <u>P O Box 404927</u> <u>Atlanta, GA 30384-4927</u> Date debt was incurred <u>9/23/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$4,225.58</u>
4.05 Nonpriority Creditor's Name and Mailing address <u>Sager Electronics</u> <u>4202 Solutions Center; # 774202</u> <u>Chicago, IL 60677</u> Date debt was incurred <u>3/30/2016-7/1/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$11,956.85</u>
4.06 Nonpriority Creditor's Name and Mailing address <u>Seaworks AS</u> <u>Postboks 3196</u> <u>Kanebogen; Harstad; NOR</u> Date debt was incurred <u>1/8/2016-1/27/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$156,047.50</u>

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

4.07 Nonpriority Creditor's Name and Mailing address Secure On-Site Shredding, Inc. P O Box 2077 Allen, TX 75013 Date debt was incurred <u>5/26/2016-10/18/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$544.71
4.08 Nonpriority Creditor's Name and Mailing address Sentry Precision Sheet Metal Ltd. 20-L Enterprise Avenue Nepean, ON CAN K2G 0A6 Date debt was incurred <u>3/2/2016-6/16/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$212,293.35
4.09 Nonpriority Creditor's Name and Mailing address SHI P O Box 952121; Suite 375 Dallas, TX 75395-2121 Date debt was incurred <u>8/20/2016-9/24/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$10,253.62
4.10 Nonpriority Creditor's Name and Mailing address Solium 60 Rio Salado Pkwy Tempe, AZ 85281 Date debt was incurred <u>8/31/2016-10/31/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$3,920.69
4.11 Nonpriority Creditor's Name and Mailing address Sonoco Protective Solutions, Inc. P O Box 91218 Collection Center Drive Chicago, IL 60693 Date debt was incurred <u>3/21/2016-4/28/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$2,734.00
4.12 Nonpriority Creditor's Name and Mailing address Spellman High Voltage Electronics Ltd. Unit 14 Broomers Park; Broomers Hill Lane Pullborough; West Sussex, UK RH2 02R Date debt was incurred <u>2/23/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$313,086.00
4.13 Nonpriority Creditor's Name and Mailing address Staples Business Advantage Dept DAL; PO Box 83689 Chicago, IL 60696-3689 Date debt was incurred <u>5/28/2016-7/23/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is Unliquidated Basis for the claim: Outstanding invoices Is the claim subject to offset? <u>No</u>	Total claim \$1,586.44

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the _____
District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

4.14 Nonpriority Creditor's Name and Mailing address <u>Steptoe & Johnson LLP</u> <u>1330 Connecticut Ave, NW</u> <u>Washington, DC 20036</u> Date debt was incurred <u>3/22/2016-11/10/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$31,372.00</u>
4.15 Nonpriority Creditor's Name and Mailing address <u>Stonebridge Ranch Country Club</u> <u>7003 Beacon Hill Road</u> <u>McKinney, TX 75070</u> Date debt was incurred <u>7/31/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$730.69</u>
4.16 Nonpriority Creditor's Name and Mailing address <u>Strategic Growth, Inc.</u> <u>5004 Crestway Drive</u> <u>Austin, TX 78731</u> Date debt was incurred <u>4/1/2016-6/1/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$8,610.39</u>
4.17 Nonpriority Creditor's Name and Mailing address <u>SubOptic</u> <u>Three-B Co, Ltd; Post Code 113-0033</u> <u>TIK Building 6F 3-2-3 Honngou; Bunnkyou-Ku Tokyo, JPN</u> Date debt was incurred <u>4/11/2016-4/28/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$4,169.50</u>
4.18 Nonpriority Creditor's Name and Mailing address <u>Submarine Telecoms Forum, Inc.</u> <u>21495 Ridgetop Circle; Suite 201</u> <u>Sterling, VA 20166-6512</u> Date debt was incurred <u>3/30/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$1,875.00</u>
4.19 Nonpriority Creditor's Name and Mailing address <u>Surface Technology International, Ltd.</u> <u>Osborn Way, Hook</u> <u>Hampshire; UK RG2 79</u> Date debt was incurred <u>4/29/2016-7/12/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$2,733,832.51</u>
4.20 Nonpriority Creditor's Name and Mailing address <u>SWK Technologies</u> <u>5 Regent Street; Suite 520</u> <u>Livingston, NJ 07039</u> Date debt was incurred <u>3/15/2016-8/29/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$3,773.41</u>
4.21 Nonpriority Creditor's Name and Mailing address <u>Telcabo-Telecomunicacoes E Electricidade</u> <u>Estrada Nacional No1, KM 38.6</u> <u>Apartado 14-2584-909 Alenquer; Chegancas PRT 2584909</u>	As of the petition filing date, the claim is <u>Unliquidated</u>	Total claim <u>\$3,187.43</u>

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the _____
District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

Date debt was incurred <u>2/29/2016</u> Last 4 digits of account no. _____	Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>			
4.22 Nonpriority Creditor's Name and Mailing address <u>Thomson Reuters</u> <u>2395 Midway; MS A2s 167</u> <u>Carrollton, TX 75006</u> Date debt was incurred <u>10/10/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$2,696.52</u>
4.23 Nonpriority Creditor's Name and Mailing address <u>Trilogy Venture Search LLC.</u> <u>330 Primrose Rd; #402</u> <u>Hillborough, CA 94010</u> Date debt was incurred <u>2/11/2016-3/22/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$55,000.00</u>
4.24 Nonpriority Creditor's Name and Mailing address <u>TUV Rheinland of North America, Inc.</u> <u>P O Box 416473</u> <u>Boston, MA 02241-6473</u> Date debt was incurred <u>2/29/2016-7/21/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$2,085.70</u>
4.25 Nonpriority Creditor's Name and Mailing address <u>ULINE</u> <u>P O Box 88741</u> <u>Chicago, IL 60680-1741</u> Date debt was incurred <u>3/17/2016-76/6/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$275.92</u>
4.26 Nonpriority Creditor's Name and Mailing address <u>Ultratech, Inc.</u> <u>251 Covington Drive</u> <u>Bloomington, IL 60108-3109</u> Date debt was incurred <u>4/22/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$375.00</u>
4.27 Nonpriority Creditor's Name and Mailing address <u>UR Group, Inc.</u> <u>2000 Wyatt Drive; Suite 6</u> <u>Santa Clara, CA 95054</u> Date debt was incurred <u>2/29/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$5,274.00</u>
4.28 Nonpriority Creditor's Name and Mailing address <u>Utilities Billing Services</u> <u>P O Box 31569</u> <u>Clarksville, TN 37040-0027</u> Date debt was incurred <u>9/20/2016-10/25/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$54.35</u>
4.29 Nonpriority Creditor's Name and Mailing address <u>Verizon Business</u> <u>P O Box 371355</u> <u>Pittsburgh, PA 15250-7355</u>			As of the petition filing date, the claim is <u>Unliquidated</u>	Total claim <u>\$486.32</u>

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.

United States Bankruptcy Court for the _____

District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

Date debt was incurred <u>7/27/2016-11/1/2016</u> Last 4 digits of account no. _____	Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	
4.30 Nonpriority Creditor's Name and Mailing address <u>Whitley Penn LLP</u> <u>1400 West 7th Street; Suite 400</u> <u>Fort Worth, TX 76102</u> Date debt was incurred <u>10/12/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$4,930.00
4.31 Nonpriority Creditor's Name and Mailing address <u>Winmark Capital Corporation</u> <u>605 Highway 169N; Suite 400</u> <u>Minneapolis, MN 55441</u> Date debt was incurred <u>7/7/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$564.65
4.32 Nonpriority Creditor's Name and Mailing address <u>Xometry, Inc.</u> <u>7951 Cessna Avenue</u> <u>Gaithersbury, MD 20879</u> Date debt was incurred <u>2/26/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$28,224.00
4.33 Nonpriority Creditor's Name and Mailing address <u>Yamaichi Electronics USA Inc.</u> <u>475 Holger Way</u> <u>San Jose, CA 95134</u> Date debt was incurred <u>3/3/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$475.00
4.34 Nonpriority Creditor's Name and Mailing address <u>Zajel Communications, LLC</u> <u>P O Box 1036; P C 133</u> <u>Al Khuwair; Sultanate of Oman</u> Date debt was incurred <u>12/11/2015-2/25/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$629,931.90
4.35 Nonpriority Creditor's Name and Mailing address <u>Muhammad Alibrahim</u> <u>Imam Mohammad Ibn Saud Street, Mohammadyah</u> <u>Riyadh, SAU</u> Date debt was incurred <u>9/07/2016-11/2/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Contingent</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$62,081.42
4.36 Nonpriority Creditor's Name and Mailing address <u>Les Barkley</u> <u>1048 Irvine Ave., #633</u> <u>Newport Beach, CA 92660</u> Date debt was incurred <u>1/04/2016-8/17/2016</u> Last 4 digits of account no. _____	As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding invoices</u> Is the claim subject to offset? <u>No</u>	Total claim \$137,790.80
4.37 Nonpriority Creditor's Name and Mailing address <u>Jon Bayless - Chairmen, Board of Directors</u> <u>13455 Noel Rd, Ste 1350</u> <u>Dallas, TX 75240</u> 	As of the petition filing date, the claim is <u>Unliquidated</u> 	Total claim \$16,283.03

Fill in this information to identify the case:

Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the _____
District of DelawareCase number: 16-12577

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims (Additional Pages)**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

Date debt was incurred <u>4/30/2016</u> Last 4 digits of account no. _____	Basis for the claim: <u>Outstanding Board of Directors' compensation</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$11,630.74</u>		
4.38 Nonpriority Creditor's Name and Mailing address <u>Clinton W. Bybee</u> <u>5001 Plaza on the Lake Drive</u> <u>Austin, TX 78746</u> Date debt was incurred <u>4/30/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding Board of Directors' compensation</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$11,630.74</u>
4.39 Nonpriority Creditor's Name and Mailing address <u>Bertrand Clesca</u> Date debt was incurred <u>9/22/2016 - 10/10/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Contingent</u> Basis for the claim: <u>Outstanding prepetition contractor wages</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$30,664.10</u>
4.40 Nonpriority Creditor's Name and Mailing address <u>Barry Fromberg c/o HNI Healthcare, Inc.</u> <u>17440 N. Dallas Parkway, Ste 120</u> <u>Dallas, TX 75287</u> Date debt was incurred <u>4/30/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding prepetition Board of Directors' compensation</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$16,283.03</u>
0.01 Nonpriority Creditor's Name and Mailing address <u>Clifford Higginson c/o Walden International</u> <u>361 Lytton Ave., 2nd Floor</u> <u>Palo Alto, CA 94301</u> Date debt was incurred <u>4/30/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding prepetition Board of Directors' compensation</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$18,609.18</u>
0.02 Nonpriority Creditor's Name and Mailing address <u>Kevin Martin c/o Facebook</u> <u>1299 Pennsylvania Ave., NW</u> <u>Washington, DA 20004</u> Date debt was incurred <u>3/10/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding prepetition Board of Directors' compensation</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$8,137.59</u>
0.03 Nonpriority Creditor's Name and Mailing address <u>John McLaren c/o Barchester Group Limited</u> <u>10 Barton Street</u> <u>London SW1P 3NE United Kingdom</u> Date debt was incurred <u>4/30/2016</u> Last 4 digits of account no. _____			As of the petition filing date, the claim is <u>Unliquidated</u> Basis for the claim: <u>Outstanding prepetition Board of Directors' compensation</u> Is the claim subject to offset? <u>No</u>	Total claim <u>\$18,609.18</u>
Subtotal Nonpriority Unsecured Claims - in Schedule EF		\$1,079,782.98		
Subtotal Nonpriority Unsecured Claims - in Pages 17-34		\$24,319,458.57		
TOTAL Nonpriority Unsecured Claims		\$25,399,241.55		

\$25,777,824.26

Fill in this information to identify the case:Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the: _____ District of DelawareCase number (If known): 16-12577 Chapter 11
(State)☐ Check if this is an amended filing**Official Form 206G****Schedule G: Executory Contracts and Unexpired Leases**

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, numbering the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

- ☐ No. Check this box and file this form with the court with the debtor's other schedules. There is nothing else to report on this form.
- ☒ Yes. Fill in all of the information below even if the contracts or leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).

2. List all contracts and unexpired leases**State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**

2.1	State what the contract or lease is for and the nature of the debtor's interest	<u>XCI Office Lease - 500 W. Bethany Ste. 100, Allen, Tx 75013</u>	<u>Spur Ridge Real Estate Company</u> <u>12740 Hillcrest Rd., Ste 101</u> <u>Dallas, TX 75230</u>
	State the term remaining List the contract number of any government contract	<u>11/15/2016 - 5/31/2022</u> _____ _____	_____ _____ _____
2.2	State what the contract or lease is for and the nature of the debtor's interest	<u>XCI Office Lease - 945 Lincoln East, Cranford, NJ 07016</u>	<u>945 Lincoln East Group</u> <u>336 37th Street</u> <u>Brooklyn, NY 11232</u>
	State the term remaining List the contract number of any government contract	<u>11/15/2016 - 1/31/2017</u> _____ _____	_____ _____ _____
2.3	State what the contract or lease is for and the nature of the debtor's interest	<u>Capital Lease-Computer Hardware</u>	<u>NetApp Capital Solutions</u> <u>PO Box 790448, St. Louis, MO 63179-0448</u>
	State the term remaining List the contract number of any government contract	<u>11/15/2016 - 4/21/2018</u> _____ _____	_____ _____ _____
2.4	State what the contract or lease is for and the nature of the debtor's interest	<u>Capital Lease - CISCO Servers</u>	<u>SHI International</u> <u>PO Box 952121, Ste 375</u> <u>Dallas, TX 75395-2121</u>
	State the term remaining List the contract number of any government contract	<u>11/15/2016 - 8/7/2020</u> _____ _____	_____ _____ _____
2.5	State what the contract or lease is for and the nature of the debtor's interest	<u>Capital Lease - Laptops, Monitors and Servers</u>	<u>Winmark</u> <u>605 Highway 169N, Ste 400</u> <u>Minneapolis, MN 55441</u>
	State the term remaining List the contract number of any government contract	<u>11/15/16 - 5/31/2019</u> _____ _____	_____ _____ _____

Debtor

Xtera Communications, Inc.

Name

Case number (if known) 16-12577

Additional Page if Debtor Has More Executory Contracts or Unexpired Leases

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

List all contracts and unexpired leases**State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**

2.6	State what the contract or lease is for and the nature of the debtor's interest	Insurance - Financing	Flat Iron
			1700 Lincoln St., 12th Floor
			Denver, CO 80203
	State the term remaining	11/15/2016 - 1/18/2017	
	List the contract number of any government contract		
2.7	State what the contract or lease is for and the nature of the debtor's interest	Software Licensing - Financing	Microsoft Licensing
			PO Box 73843
			Cleveland, OH 44193
	State the term remaining	11/15/2016 - 5/31/2017	
	List the contract number of any government contract		
2.8	State what the contract or lease is for and the nature of the debtor's interest	Software Licensing - Financing	Sage Software
			Sage North America
			6561 Irvine Center Drive
	State the term remaining	11/15/2016 - 6/26/2017	Irvine, CA 92618
	List the contract number of any government contract		
2.9	State what the contract or lease is for and the nature of the debtor's interest	See Added Pages 3-30 for all Executory contracts and related detail	
	State the term remaining		
	List the contract number of any government contract		
2._	State what the contract or lease is for and the nature of the debtor's interest		
	State the term remaining		
	List the contract number of any government contract		
2._	State what the contract or lease is for and the nature of the debtor's interest		
	State the term remaining		
	List the contract number of any government contract		
2._	State what the contract or lease is for and the nature of the debtor's interest		
	State the term remaining		
	List the contract number of any government contract		

Fill in this information to identify the case:Debtor name Xtera Communications, Inc.United States Bankruptcy Court for the: _____ District of Delaware
(State)Case number (If known): 16-12577☐ Check if this is an amended filing**Official Form 206H****Schedule H: Codebtors****12/15****Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.****1. Does the debtor have any codebtors?**☐ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.☒ Yes**2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the code debtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.**

Column 1: Codebtor			Column 2: Creditor	
Name	Mailing address		Name	Check all schedules that apply:
2.1 <u>Azea Networks, Inc.</u>	<u>Bates House, Church Road</u> Street <u>Harold Wood</u> <u>Romford,</u> <u>Essex,</u> <u>RM3 0SD</u> City State ZIP Code		<u>Square 1 Bank</u> Horizon Technology Finance Corporation Secured Parties (Bridge Loan)	☒ D ☐ E/F ☐ G
2.2 <u>Xtera Communications, Ltd</u>	<u>Bates House, Church Road</u> Street <u>Harold Wood</u> <u>Romford,</u> <u>Essex,</u> <u>RM3 0SD</u> City State ZIP Code		<u>Square 1 Bank</u> Horizon Technology Finance Corporation Secured Parties (Bridge Loan)	☒ D ☐ E/F ☐ G
2.3 <u>Neovus, Inc.</u>	<u>500 West Bethany Drive</u> Street <u>Suite 100</u> <u>Dallas</u> <u>TX</u> <u>75013</u> City State ZIP Code		<u>Square 1 Bank</u> Horizon Technology Finance Corporation Secured Parties (Bridge Loan)	☒ D ☐ E/F ☐ G
2.4 <u>Xtera Asia Holdings, LLC</u>	<u>500 West Bethany Drive</u> Street <u>Suite 100</u> <u>Dallas</u> <u>TX</u> <u>75013</u> City State ZIP Code		<u>Square 1 Bank</u> Horizon Technology Finance Corporation Secured Parties (Bridge Loan)	☒ D ☐ E/F ☐ G
2.5 _____	_____ Street _____ _____ City State ZIP Code		_____ _____ Secured Parties (Bridge Loan)	☐ D ☐ E/F ☐ G
2.6 _____	_____ Street _____ _____ City State ZIP Code		_____ _____ Secured Parties (Bridge Loan)	☐ D ☐ E/F ☐ G

Debtor

Xtera Communications, Inc.

Case number (if known)

16-12577

Additional Page if Debtor Has More Codebtors

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____ _____	☐ D ☐ E/F ☐ G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____ _____	☐ D ☐ E/F ☐ G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____ _____	☐ D ☐ E/F ☐ G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____ _____	☐ D ☐ E/F ☐ G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____ _____	☐ D ☐ E/F ☐ G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____ _____	☐ D ☐ E/F ☐ G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____ _____	☐ D ☐ E/F ☐ G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____ _____	☐ D ☐ E/F ☐ G

Fill in this information to identify the case and this filing:

Debtor Name Xtera Communications, Inc.

United States Bankruptcy Court for the: _____ District of Delaware
(State)

Case number (if known): 16-12577

Official Form 202**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended Schedule _____
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 01/20/2017
MM / DD / YYYY

x

Signature of individual signing on behalf of debtor

Joseph R. Chinnici
Printed name

Chief Financial Officer, Xtera Communications, Inc.
Position or relationship to debtor