

2024

**DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION
AS OF 12:01 A.M., JANUARY 1, 2024**

This statement must be completed, signed, and filed with the State-Assessed Properties Division, Board of Equalization, P.O. Box 942879, MIC:61, Sacramento, California 94279-0061, by March 1, 2024. Omit cents; round to the nearest dollar.

NAME, STREET, CITY, STATE, and ZIP CODE

OFFICIAL REQUEST

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization (BOE) on or before March 1, 2024. If you do not file this statement, you may be subject to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. THIS STATEMENT IS SUBJECT TO AUDIT.

SBE Number

MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL

Indicate if above is a change of name and/or address.

| THIS STATEMENT SHALL CONSIST OF: | DATE SUBMITTED | DATE TO BE SUBMITTED | N/A | NAME AND ADDRESS OF PERSON TO WHOM CORRESPONDENCE REGARDING AUDIT SHOULD BE ADDRESSED: |
|---|----------------|----------------------|-----|--|
| (1) Financial Schedules A through D | | | | NAME |
| (2) Schedules of Leased Equipment 600-A 600-B | | | | MAILING ADDRESS (including ZIP Code) |
| (3) Schedule of Intangible Information | | | | TELEPHONE NUMBER |
| (4) Tangible Property List | | | | EMAIL ADDRESS |
| (5) Statement of Land Changes, BOE-551 | | | | LOCATION OF ACCOUNTING RECORDS (street, city, state, and ZIP Code) |
| (6) Statement of Authorization, BOE-892 | | | | NAME OF AUTHORIZED REPRESENTATIVE (if applicable) * |
| (7) Other information (see instructions on reverse) | | | | ADDRESS (street, city, state, and ZIP Code) |
| a. 2023 Annual Report to CPUC | | | | DAYTIME TELEPHONE NUMBER |
| b. 2023 Annual Report to FCC | | | | EMAIL ADDRESS |
| c. 2023 SEC Form 10K | | | | |
| d. 2023 Shareholders Report | | | | |
| e. Franchise Payments for Cable TV | | | | |
| f. Payments to Local Governments in CA | | | | |
| g. Other information as requested | | | | |
| | | | | *BOE-892, Statement of Authorization, must be filed annually. |

List business activities:

Has your company taken a FASB write-down to reflect a reduction in the value of your fixed assets? Yes No

If yes, enter the date the write-down was booked _____

ENTITY TYPE: Proprietorship Partnership Corporation Other Change in ownership prior 12 months? Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this Property Statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2024. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.

| FULL LEGAL NAME OF BUSINESS | | FOR OFFICIAL USE ONLY |
|---|--------------|-----------------------|
| PRINTED NAME OF SIGNATORY | TITLE | |
| SIGNATURE OF OWNER, PARTNER, OR CORPORATE OFFICER | DATE 2024 | |
| SIGNATURE OF AUTHORIZED REPRESENTATIVE | DATE 2024 | |
| | | |

INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH OTHER STATE BOARD OF EQUALIZATION DEPARTMENTS, THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, AND THE OFFICE OF TAX APPEALS

Under the provisions of sections 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, **the BOE requests that you file a property statement with the BOE between January 1, 2024, and 5:00 p.m. on March 1, 2024.** This property statement shall be completed in accordance with instructions included with the property statement and in publication 67-TC, *Instructions for Reporting State-Assessed Property*, for lien date 2024. Reporting instructions are available on the Internet at www.boe.ca.gov/proptaxes/psrfcont.htm.

All parts of the property statement must be filed by March 1. **Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 1, 2024.** If you do not file timely, it may result in an added penalty of ten percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

(7) OTHER INFORMATION—INSTRUCTIONS

The following information shall be provided with the property statements:

- a. A copy of your annual report to the California Public Utilities Commission (CPUC).
- b. A copy of your annual report to the Federal Communications Commission (FCC).
- c. A copy of your Form 10K filed with the Securities and Exchange Commission (SEC).
- d. A copy of your 2023 annual report to stockholders.
- e. List franchise fee payments for video and cable TV made during 2023. Do not include payments reported in item f below.
- f. A statement of your 2023 payments to governmental agencies for the use of public property located in California. Payments for video and cable TV franchise should be reported on BOE-517-FF, *Franchise Fee Payments*. Please indicate those payments which are on the basis of agreements entered into prior to December 1955 and which have not been subsequently extended or renewed.
- g. Other information as requested.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. If you do not respond to all parts of the property statement, you may be subject to the penalties of section 830 of the Revenue and Taxation Code.

Report book cost (100 percent of actual cost). Include excise, sales and use taxes, freight-in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. **Do not reduce costs for depreciation.** Accumulated depreciation must be reported separately. Report separately the details of any write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the BOE in estimating the fair market value of your property.

BOE 600-A, *Schedule of Leased Equipment to be Assessed by the BOE to the State Assessee (Lessee)*, BOE-600-B, *Schedule of Leased Equipment Which is to be Reported by Lessor to Local Assessor for Assessment*, and BOE-551, *Statement of Land Changes*, need not be returned if there is nothing to report. However, a positive response under the "N/A" column on page S1F is required for those forms not returned. A summary control need not be filed unless tangible property is located in more than one county.

You have the option of substituting for Financial Schedules A to D inclusive, copies of schedules of corresponding information as filed in your annual report required by the California Public Utilities Commission or Federal Communications Commission, or other financial statements that contain the appropriate information for the corresponding period including depreciation and taxes as called for in the schedules.

Note: All replacement cost studies, obsolescence requests, and other voluntary information that assesses believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

2024

SCHEDULE A—Comparative Balance Sheet

| | |
|--------------------|------------------|
| COMPANY NAME _____ | SBE NUMBER _____ |
|--------------------|------------------|

| BALANCE AT JANUARY 1, 2023 | ASSETS | BALANCE AT JANUARY 1, 2024 |
|----------------------------|--|----------------------------|
| \$ _____ | Plant and equipment _____ | \$ _____ |
| | Accumulated Depreciation—plant, prop. and eq. ^a _____ | |
| | Accumulated Depreciation—exempt software ^a _____ | |
| | Accumulated Depreciation—other nontaxable property ^a _____ | |
| | Miscellaneous physical property ^a _____ | |
| | Investments in securities _____ | |
| | Other investments _____ | |
| | Sinking and other funds _____ | |
| | Other utility plant _____ | |
| | Cash and working funds _____ | |
| | Temporary cash investments and special deposits _____ | |
| | Notes receivable _____ | |
| | Accounts receivable _____ | |
| | Interest, dividends, and rents receivable _____ | |
| | Materials and supplies ^a _____ | |
| | Inventory held for sale or lease in ordinary course of business ^a _____ | |
| | Discount on capital stock _____ | |
| | Discount and expense on funded dept _____ | |
| | Prepayments _____ | |
| | All other deferred debits (<i>describe</i>) _____ | |
| | | |
| | TOTAL ASSETS AND OTHER DEBITS | |

| EQUITY AND LIABILITIES | | |
|------------------------|---|----------|
| | Capital stock _____ | |
| | Premiums and assessments on capital stock _____ | |
| | Funded debt unmatured _____ | |
| | Capital stock expense _____ | |
| | Other long-term debt _____ | |
| | Loans and notes payable _____ | |
| | Accounts payable _____ | |
| | Matured interest and dividends _____ | |
| | Taxes accrued _____ | |
| | Customer deposits and advances _____ | |
| | Other current and accrued liabilities _____ | |
| | Premium on long-term debt _____ | |
| | Deferred income taxes _____ | |
| | Other reserves _____ | |
| | Employees' provident reserve _____ | |
| | Other deferred and unadjusted credits _____ | |
| | Retained earnings _____ | |
| \$ _____ | TOTAL EQUITY, LIABILITIES, AND OTHER CREDITS | \$ _____ |

^a Interstate companies show California January 2024 amount in box.

2024

SCHEDULE B—Plant Costs

| | |
|--------------------|------------------|
| COMPANY NAME _____ | SBE NUMBER _____ |
|--------------------|------------------|

Has your company taken a FASB write-down to reflect a reduction in the value of your fixed assets? Yes No

If yes, enter the date the write-down was booked _____

If a FASB write-down has been taken, do the costs reported in Schedule B reflect the write-down? Yes No

| ACCOUNT NUMBER | ACCOUNT TITLE | CALIFORNIA | | | | SYSTEM |
|---|--|------------------------------|---------------|-------------|------------------------|------------------------|
| | | BALANCE AT BEGINNING OF 2023 | ADDITIONS | RETIREMENTS | BALANCE AT END OF 2023 | BALANCE AT END OF 2023 |
| REAL ESTATE | | | | | | |
| | Land ^A _____ | | | | | |
| | Rights-of-way, Easements, among others. ^A _____ | | | | | |
| | Buildings _____ | | | | | |
| | Misc. Structures and Leasehold Improvements _____ | | | | | |
| PLANT ASSETS IN SERVICE | | | | | | |
| | Licensed Motor Vehicles ^B _____ | | | | | |
| | Unlicensed Vehicles _____ | | | | | |
| | Furniture and Office Equipment _____ | | | | | |
| | General Purpose Computers _____ | | | | | |
| | Computer Application Software ^B _____ | | | | | |
| CENTRAL OFFICE EQUIPMENT (COE) | | | | | | |
| | Switches _____ | | | | | |
| | Routers _____ | | | | | |
| | Peripheral _____ | | | | | |
| | Switch Application Software ^B _____ | | | | | |
| OUTSIDE PLANT^C | | | | | | |
| OUTSIDE PLANT^D | | | | | | |
| MISCELLANEOUS WORK EQUIPMENT <i>(describe)</i> | | | | | | |
| CUSTOMER PREMISE EQUIPMENT (CPE) | | | | | | |
| OTHER <i>(describe)</i> | | | | | | |
| | Aircraft _____ | | | | | |
| | TOTAL IN SERVICE | | | | | |
| | BOE-600-A PROPERTY (LEASED EQUIPMENT) _____ | | | | | |
| | FUTURE USE PROPERTY _____ | | | | | |
| | CONSTRUCTION WORK IN PROGRESS _____ | | | | | |
| | MATERIALS AND SUPPLIES _____ | | | | | |
| | TOTAL | | | | | |
| ACCUMULATED DEPRECIATION — 12-31-23 | | CALIFORNIA | SYSTEM | | | |
| | Licensed Motor Vehicles ^B _____ | | | | | |
| | Application Software ^B _____ | | | | | |
| | All other tangible property _____ | | | | | |
| | TOTAL DEPRECIATION | | | | | |

^A If additions and/or retirements are reported, BOE-551, *Statement of Land Changes*, must be filed with the State-Assessed Properties Division.

^B Property exempt from assessment.

^C Outside plant assets consisting mainly of longer life assets such as fiber, conduit, poles, towers, among others.

^D Outside plant assets consisting of longer life assets as well as a significant amount of shorter life assets such as antennas, power equipment, other electronic equipment, among others.

2024

**SCHEDULE B-1 COST DETAIL OF DEPRECIABLE
PROPERTY AS OF JANUARY 1, 2024 (1 OF 2)**

| | |
|--------------|------------|
| COMPANY NAME | SBE NUMBER |
|--------------|------------|

| CAL. YEAR OF ACQ. | BUILDINGS ORIGINAL COST | MISC. STRUCTURE AND LEASEHOLD IMPROVEMENTS ORIGINAL COST | FURNITURE AND OFFICE EQUIPMENT ORIGINAL COST | GENERAL PURPOSE COMPUTERS ORIGINAL COST | COE - SWITCH ORIGINAL COST |
|-------------------|-------------------------|--|--|---|----------------------------|
| 2023 | | | | | |
| 2022 | | | | | |
| 2021 | | | | | |
| 2020 | | | | | |
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| 1979 | | | | | |
| Prior | | | | | |
| TOTAL | | | | | |

Note: Do not include Licensed Motor Vehicle or Computer Software Cost in any Schedule B-1 Category.

2024

**SCHEDULE B-1 COST DETAIL OF DEPRECIABLE
PROPERTY AS OF JANUARY 1, 2024 (2 OF 2)**

| | |
|--------------|------------|
| COMPANY NAME | SBE NUMBER |
|--------------|------------|

| CAL. YEAR OF ACQ. | COE-PERIPHERAL (EXCEPT SWITCH) ORIGINAL COST | OUTSIDE PLANT ORIGINAL COST | CUSTOMER PREMISE EQUIPMENT ORIGINAL COST | MISC. WORK EQUIPMENT ORIGINAL COST | OTHER (EXPLAIN) ORIGINAL COST |
|-------------------|--|-----------------------------|--|------------------------------------|-------------------------------|
| 2023 | | | | | |
| 2022 | | | | | |
| 2021 | | | | | |
| 2020 | | | | | |
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| 1981 | | | | | |
| 1980 | | | | | |
| 1979 | | | | | |
| Prior | | | | | |
| TOTAL | | | | | |

Note: Do not include Licensed Motor Vehicle or Computer Software Cost in any Schedule B-1 Category.

CALIFORNIA

2024

SCHEDULE C – Operating Income Statement (1 of 2)

| | |
|--------------|------------|
| COMPANY NAME | SBE NUMBER |
|--------------|------------|

| ACCOUNT TITLE | ACCOUNT NUMBER | 2023 CALENDAR YEAR | 2022 CALENDAR YEAR |
|---------------|----------------|--------------------|--------------------|
|---------------|----------------|--------------------|--------------------|

OPERATING REVENUES

| | | | |
|--|--|--|--|
| Local service revenues _____ | | | |
| Long distance revenues _____ | | | |
| Uncollectible revenues—debit _____ | | | |
| Miscellaneous operating revenues _____ | | | |
| | | | |
| Network access revenues _____ | | | |
| | | | |
| Total Operating Revenues | | | |

OPERATING EXPENSES

| | | | |
|--|--|--|--|
| Network and general support expense _____ | | | |
| Central office switching expense _____ | | | |
| Central office transmission _____ | | | |
| Other plant and equipment expense _____ | | | |
| Network operations expense _____ | | | |
| Access expense _____ | | | |
| Marketing expense _____ | | | |
| General and administrative expense _____ | | | |
| Miscellaneous operating expense _____ | | | |
| Ad valorem (property) tax expense _____ | | | |
| All other tax expense except income tax (describe) _____ | | | |
| | | | |
| Total Operating Expenses | | | |

DEPRECIATION AND AMORTIZATION

| | | | |
|--|--|--|--|
| Depreciation—plant in-service _____ | | | |
| Amortization—intangible property _____ | | | |
| Net Operating Income | | | |

INCOME TAXES

| | | | |
|----------------------------|--|--|--|
| Federal income taxes _____ | | | |
| State income taxes _____ | | | |

OTHER INCOME AND EXPENSES

| | | | |
|-----------------------------|--|--|--|
| Interest expense _____ | | | |
| Extraordinary items _____ | | | |
| Other (describe) _____ | | | |
| NET INCOME AFTER TAX | | | |

SYSTEM

2024

SCHEDULE C—Operating Income Statement (2 of 2)

| | |
|--------------|------------|
| COMPANY NAME | SBE NUMBER |
|--------------|------------|

| ACCOUNT TITLE | ACCOUNT NUMBER | 2023 CALENDAR YEAR | 2022 CALENDAR YEAR |
|---------------|----------------|--------------------|--------------------|
|---------------|----------------|--------------------|--------------------|

OPERATING REVENUES

| | | | |
|--|--|--|--|
| Local service revenues _____ | | | |
| Long distance revenues _____ | | | |
| Uncollectible revenues—debit _____ | | | |
| Miscellaneous operating revenues _____ | | | |
| Network access revenues _____ | | | |
| Total Operating Revenues | | | |

OPERATING EXPENSES

| | | | |
|--|--|--|--|
| Network and general support expense _____ | | | |
| Central office switching expense _____ | | | |
| Central office transmission _____ | | | |
| Other plant and equipment expense _____ | | | |
| Network operations expense _____ | | | |
| Access expense _____ | | | |
| Marketing expense _____ | | | |
| General and administrative expense _____ | | | |
| Miscellaneous operating expense _____ | | | |
| Ad valorem (property) tax expense _____ | | | |
| All other tax expense except income tax (describe) _____ | | | |
| Total Operating Expenses | | | |

DEPRECIATION AND AMORTIZATION

| | | | |
|--|--|--|--|
| Depreciation—plant in-service _____ | | | |
| Amortization—intangible property _____ | | | |
| Net Operating Income | | | |

INCOME TAXES

| | | | |
|----------------------------|--|--|--|
| Federal income taxes _____ | | | |
| State income taxes _____ | | | |

OTHER INCOME AND EXPENSES

| | | | |
|-----------------------------|--|--|--|
| Interest expense _____ | | | |
| Extraordinary items _____ | | | |
| Other (describe) _____ | | | |
| NET INCOME AFTER TAX | | | |

2024

| | |
|--------------------|------------------|
| COMPANY NAME _____ | SBE NUMBER _____ |
|--------------------|------------------|

SCHEDULE C-1 – Statement of Income

| | BALANCE AT END OF 2023 | BALANCE AT END OF 2022 |
|--|------------------------|------------------------|
| Net operating income (from Schedule C) _____ | | |
| Net income from other operations _____ | | |
| OTHER INCOME | | |
| Revenues from nonoperative physical property _____ | | |
| Other income _____ | | |
| Total _____ | | |
| INCOME DEDUCTIONS | | |
| Depreciation on nonoperative physical property _____ | | |
| Taxes on nonoperative physical property _____ | | |
| Other expenses of nonoperative physical property _____ | | |
| Interest _____ | | |
| Other income deductions _____ | | |
| Total _____ | | |
| Net income _____ | | |

SCHEDULE D – California Allocation Data

| | SYSTEM | CALIFORNIA |
|---|--------|------------|
| Tangible property, at original cost _____ | | |
| Operating revenue _____ | | |
| Calls originated _____ | | |
| Message units _____ | | |
| Other (<i>identify</i>) _____ | | |

Note: If California income is not identifiable, California operations must be identified on Schedule D in terms of the number of calls, billing units, message units, among others, in relation to the system total of such units. If a requested item is not available or not applicable, indicate this by stating “N/A” in the appropriate space.