

2013

Recommendation for Assessment of State-Assessed Property

STATE BOARD OF EQUALIZATION



BOARD APPROVED

At the 7/17/13 Board Meeting

for Alenli Turyal
Joann Richmond, Chief
Board Proceedings Division

January 1, 2013



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San Francisco

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Second District
Lancaster

MICHELLE STELLI
Third District
Orange County

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Fourth District
Los Angeles

JOHN CHANG
State Controller

CYNTHIA BRIDGES
Executive Director



CALIFORNIA STATE BOARD OF EQUALIZATION

2013

Recommendation for Assessment of State-Assessed Property

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Property and Special Taxes Department
David J. Gau, Deputy Director

State-Assessed Properties Division
John K. Thompson, Chief



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Executive Director



Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2013 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 22, 2013
- Adjustments to the unitary value based on prior Board action
- Staff-recommended nonunitary values to be set by the Board on July 17, 2013

In conformity with section 721 of the Revenue and Taxation Code, the recommended assessments for the unitary property of all utilities are 100 percent of the market value set by the Board. In conformity with federal law, the recommended assessments for railroad property and nonunitary rail transportation property are 80.46 percent of the market value set by the Board. The recommended assessments for all other nonunitary property are 100 percent of market value.

This report contains tabulations showing:

Table I State-assessed property allocated to counties

Table II Unitary and nonunitary property of state assessees by company and by industry

For the state as a whole, there was an increase of 4.20 percent in the 2013-2014 assessed values compared to 2012-2013. Changes by industry group are as follows:

Industry Group	2012-2013 Assessed Value	2013-2014 Assessed Value	Amount of Change	Percentage Change
Gas, Electric and Water	\$55,602,431,864	\$57,500,224,081	\$1,897,792,217	3.41%
Local Exchange Telephone	10,303,136,455	9,801,853,586	(501,282,869)	(4.87%)
Pipeline	1,176,544,025	1,189,314,188	12,770,163	1.09%
Railcar Maintenance	16,577,401	15,276,392	(1,301,009)	(7.85%)
Railroad	2,884,727,318	3,095,163,943	210,436,625	7.29%
Electric Generation	7,058,929,000	8,450,408,000	1,391,479,000	19.71%
Interexchange Telephone	3,576,922,812	3,659,032,969	82,110,157	2.30%
Wireless Telephone	6,559,437,340	7,129,218,224	569,780,884	8.69%
Total	\$87,178,706,215	\$90,840,491,383¹	\$ 3,661,785,168	4.20%

¹ This total reflects unitary values adopted by the Board on May 22, 2013, nonunitary values to be set by the Board on July 17, 2013 and adjustments to reflect prior Board action.

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2013

County Number	County Name	2012-2013	2013-2014	Increase (Decrease)	% Increase (Decrease)
1	Alameda	3,270,660,241	3,720,774,526	450,114,285	13.76%
2	Alpine	17,486,976	18,255,464	768,488	4.39%
3	Amador	200,183,369	198,117,624	(2,065,745)	(1.03%)
4	Butte	850,452,902	832,237,571	(18,215,331)	(2.14%)
5	Calaveras	121,559,755	127,147,500	5,587,745	4.60%
6	Colusa	1,005,966,864	933,768,484	(72,198,380)	(7.18%)
7	Contra Costa	3,597,900,338	4,044,711,528	446,811,190	12.42%
8	Del Norte	38,785,465	38,047,078	(738,387)	(1.90%)
9	El Dorado	322,800,633	317,552,065	(5,248,568)	(1.63%)
10	Fresno	3,403,792,416	3,435,921,232	32,128,816	0.94%
11	Glenn	122,750,508	125,914,922	3,164,414	2.58%
12	Humboldt	365,126,071	381,096,327	15,970,256	4.37%
13	Imperial	324,665,968	636,694,646	312,028,678	96.11%
14	Inyo	113,842,817	131,372,539	17,529,722	15.40%
15	Kern	3,345,330,744	3,260,251,267	(85,079,477)	(2.54%)
16	Kings	391,068,364	404,653,293	13,584,929	3.47%
17	Lake	136,510,915	141,146,170	4,635,255	3.40%
18	Lassen	163,941,975	168,967,318	5,025,343	3.07%
19	Los Angeles	13,983,890,690	15,059,325,199	1,075,434,509	7.69%
20	Madera	615,900,558	622,581,073	6,680,515	1.08%
21	Marin	463,002,182	463,423,412	421,230	0.09%
22	Mariposa	72,540,334	66,240,380	(6,299,954)	(8.68%)
23	Mendocino	245,461,973	250,449,879	4,987,906	2.03%
24	Merced	507,605,200	494,724,199	(12,881,001)	(2.54%)
25	Modoc	157,972,862	156,904,548	(1,068,314)	(0.68%)
26	Mono	96,224,875	114,442,444	18,217,569	18.93%
27	Monterey	1,264,192,748	1,210,309,674	(53,883,074)	(4.26%)
28	Napa	276,400,003	278,717,592	2,317,589	0.84%
29	Nevada	269,747,411	277,089,061	7,341,650	2.72%
30	Orange	5,143,874,776	5,374,632,836	230,758,060	4.49%
31	Placer	1,029,409,078	1,060,376,467	30,967,389	3.01%
32	Plumas	455,491,890	466,995,238	11,503,348	2.53%

Recommended Assessed Values of State-Assessed Property

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Lien Date - January 1, 2013

County Number	County Name	2012-2013	2013-2014	Increase (Decrease)	% Increase (Decrease)
33	Riverside	4,419,465,358	5,036,670,832	617,205,474	13.97%
34	Sacramento	1,477,548,654	1,484,573,840	7,025,186	0.48%
35	San Benito	120,244,285	126,599,068	6,354,783	5.28%
36	San Bernardino	6,090,147,894	6,375,896,942	285,749,048	4.69%
37	San Diego	11,767,552,368	11,744,210,131	(23,342,237)	(0.20%)
38	San Francisco	2,579,764,845	2,618,620,715	38,855,870	1.51%
39	San Joaquin	1,813,054,389	1,871,197,062	58,142,673	3.21%
40	San Luis Obispo	2,970,853,503	2,880,454,830	(90,398,673)	(3.04%)
41	San Mateo	1,469,279,675	1,473,008,786	3,729,111	0.25%
42	Santa Barbara	883,586,656	897,504,250	13,917,594	1.58%
43	Santa Clara	3,664,035,363	3,717,310,802	53,275,439	1.45%
44	Santa Cruz	322,972,669	323,682,212	709,543	0.22%
45	Shasta	817,253,352	816,529,685	(723,667)	(0.09%)
46	Sierra	41,762,024	52,978,253	11,216,229	26.86%
47	Siskiyou	283,228,874	285,529,920	2,301,046	0.81%
48	Solano	947,924,172	934,663,754	(13,260,418)	(1.40%)
49	Sonoma	785,025,889	789,179,724	4,153,835	0.53%
50	Stanislaus	444,278,374	465,309,505	21,031,131	4.73%
51	Sutter	378,828,723	359,946,362	(18,882,361)	(4.98%)
52	Tehama	222,073,896	222,832,024	758,128	0.34%
53	Trinity	28,193,009	30,555,770	2,362,761	8.38%
54	Tulare	859,747,797	936,352,666	76,604,869	8.91%
55	Tuolumne	146,729,820	148,319,671	1,589,851	1.08%
56	Ventura	1,540,001,866	1,686,585,947	146,584,081	9.52%
57	Yolo	482,150,256	502,457,766	20,307,510	4.21%
58	Yuba	248,461,603	246,679,310	(1,782,293)	(0.72%)
	Grand Total	87,178,706,215	90,840,491,383	3,661,785,168	4.20%

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2013

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 23)	Miscellaneous Physical Property	
Gas, Electric and Water Companies						
101	Golden State Water Company	611,100,000	602,707,000	1	20,143,141	622,850,141
103	Anza Electric Cooperative, Inc.	14,900,000	14,900,000		-	14,900,000
104	Central Valley Gas Storage LLC	107,600,000	77,516,000	2	-	77,516,000
106	PacifiCorp	194,800,000	194,800,000		11,059,025	205,859,025
119	Trans Bay Cable LLC	458,500,000	433,625,000	3	-	433,625,000
121	Gill Ranch Storage, LLC	141,800,000	120,872,000	4	-	120,872,000
125	Terra-Gen Dixie Valley, LLC	3,600,000	2,945,000	5	-	2,945,000
135	Pacific Gas & Electric Co.	23,919,000,000	23,314,091,889	6	143,583,850	23,457,675,739
141	San Diego Gas & Electric Company	7,347,800,000	7,169,585,000	7	27,391,888	7,196,976,888
146	Sierra Pacific Power Company	86,000,000	86,000,000		1,132,840	87,132,840
148	Southern California Edison Co	20,179,500,000	20,179,500,000		102,389,042	20,281,889,042
149	Southern California Gas Company	3,463,200,000	3,432,135,000	8	48,644,643	3,480,779,643
152	Southwest Gas Corporation	221,700,000	221,700,000		-	221,700,000
153	Transwestern Pipeline Company	536,000	536,000		-	536,000
156	Atlantic Path 15, LLC	122,100,000	122,100,000		-	122,100,000
160	Valley Electric Association, Inc.	156,000	156,000		-	156,000
163	California Pacific Electric Company, LLC	147,100,000	147,100,000		129,000	147,229,000
173	Surprise Valley Electrification Corp.	14,300,000	14,300,000		-	14,300,000
176	Plumas-Sierra Rural Electric Cooperative	69,100,000	69,100,000		119,122	69,219,122
180	North Baja Pipeline, LLC	77,400,000	77,400,000		-	77,400,000
187	Mojave Pipeline Company	42,200,000	42,200,000		-	42,200,000
188	Kern River Gas Transmission Company	257,900,000	257,900,000		-	257,900,000
189	Standard Pacific Gas Line, Incorporated	25,200,000	25,200,000		-	25,200,000
190	Tuscarora Gas Transmission Company	63,600,000	63,600,000		129,077	63,729,077
191	Arizona Public Service Company	2,260,000	2,260,000		-	2,260,000
192	Alpine Natural Gas Operating No. One LLC	1,610,000	1,610,000		-	1,610,000
193	Southwest Transmission Cooperative, Inc.	722,000	2,289,280	9	-	2,289,280
194	West Coast Gas Company, Inc.	751,000	751,000		334,284	1,085,284
195	Wild Goose Storage, LLC	245,700,000	232,620,000	10	-	232,620,000
196	Questar Southern Trails Pipeline Company	16,200,000	16,200,000		-	16,200,000

Recommendation for Assessment of State-Assessed Property
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Lien Date - January 1, 2013

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 23)		
Gas, Electric and Water Companies (continued)						
197	El Paso Natural Gas Company	37,900,000	37,900,000		-	37,900,000
198	Lodi Gas Storage, LLC	188,000,000	181,569,000	11	-	181,569,000
Total - Gas, Electric, and Water Companies		58,062,235,000	57,145,168,169		355,055,912	57,500,224,081

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 23)	Miscellaneous Physical Property	
Local Exchange Telephone Companies						
201	Verizon California, Inc.	2,681,300,000	2,421,880,000	12	6,479,873	2,428,359,873
202	Centurytel	69,200	69,200		-	69,200
203	Frontier Communications of the SW, Inc.	8,100,000	8,100,000		-	8,100,000
205	Ponderosa Telephone Co., The	35,800,000	35,800,000		150,750	35,950,750
209	Pinnacles Telephone Co.	974,000	974,000		-	974,000
210	Calaveras Telephone Company	13,970,000 *	13,970,000		201,011	14,171,011
228	Ducor Telephone Company	5,330,000	5,330,000		15,020	5,345,020
235	Foresthill Telephone Co.	17,500,000	17,500,000		-	17,500,000
239	Hornitos Telephone Company	903,000	903,000		-	903,000
240	Happy Valley Telephone Company	1,040,000	1,040,000		48,218	1,088,218
246	Kerman Telephone Co.	24,300,000	24,300,000		109,000	24,409,000
279	Pacific Bell Telephone Co	6,882,100,000	6,882,100,000		42,566,499	6,924,666,499
284	Citizens Telecom Co of CA Inc	79,000,000	79,000,000		2,357,974	81,357,974
286	Sierra Telephone Company, Inc.	46,300,000	46,300,000		248,782	46,548,782
294	SureWest Telephone	121,800,000	121,800,000		2,414,500	124,214,500
301	Siskiyou Telephone Company, The	50,300,000	50,300,000		169,300	50,469,300
320	Frontier Communications West Coast, Inc.	6,330,000	6,330,000		1,000	6,331,000
327	Volcano Telephone Company	22,400,000	22,400,000		1,056,859	23,456,859
328	Cal-Ore Telephone Co.	6,910,000	6,910,000		54,600	6,964,600
330	Winterhaven Telephone Company	921,000	921,000		53,000	974,000
Total - Local Exchange Telephone Companies		10,005,347,200	9,745,927,200		55,926,386	9,801,853,586

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2013

SBE No.	Company Name			Note No. (See Pages 23)	Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated		Miscellaneous Physical Property	
Pipeline Companies						
402	CALNEV Pipe Line LLC	61,400,000	61,400,000		-	61,400,000
406	Calpine Pittsburg, Inc.	11,800,000	11,800,000		-	11,800,000
407	Valero Refining Company - California	703,000	703,000		-	703,000
408	City of Riverside	-	-		1,607,492	1,607,492
409	West Coast Pipe Lines	195,100,000	195,100,000		-	195,100,000
410	Homestake Mining Company of California	48,300	48,300		-	48,300
412	Kings County Canal Company	762,000	762,000		262,361	1,024,361
428	CPN Pipeline Company	23,200,000	23,200,000		-	23,200,000
429	Chevron U.S.A., Inc.	47,800,000	46,274,000	13	-	46,274,000
435	Natomas Central Mutual Water Company	144,100 *	144,100		-	144,100
461	SFPP, L.P.	431,900,000	431,900,000		-	431,900,000
462	ARCO Midcon LLC	1,150,000	1,150,000		-	1,150,000
464	Ventura Pipeline System	3,240,000	3,240,000		-	3,240,000
465	Plains Pipeline, LP	23,600,000	23,600,000		-	23,600,000
467	ConocoPhillips Company	409,000	409,000		-	409,000
468	Shell California Pipeline Company LLC	5,350,000	5,350,000		-	5,350,000
469	San Ardo Pipeline Company	16,500,000	16,500,000		-	16,500,000
475	Searles Valley Minerals Operations Inc.	4,310,000	4,310,000		-	4,310,000
476	Chevron USA, Inc.	7,070,000	7,070,000		-	7,070,000
478	California Gas Gathering, Inc.	33,400	33,400		-	33,400
479	Chevron Pipeline Company	45,400,000	33,355,500	14	-	33,355,500
480	Phillips 66 Pipeline LLC	39,900,000	39,900,000		-	39,900,000
484	Calpine Pipeline Company	5,140,000	5,140,000		-	5,140,000
486	Pacific Pipeline System, LLC	39,700,000	39,700,000		-	39,700,000
487	Sacramento Municipal Utilities District	-	-		66,852,025	66,852,025
488	Plains West Coast Terminals, LLC	5,560,000	5,560,000		-	5,560,000
489	Venoco, Inc.	5,660,000	5,660,000		-	5,660,000
490	Crimson California Pipeline, L.P.	34,400,000	34,400,000		-	34,400,000

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2013

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 23)		
Pipeline Companies						
491	SMF Pipeline	5,010,000	4,453,010	15	-	4,453,010
492	San Pablo Bay Pipeline Company LLC	113,300,000	113,300,000		-	113,300,000
493	Cardinal Pipeline, LP	6,130,000	6,130,000		-	6,130,000
Total - Pipeline Companies		1,134,719,800	1,120,592,310		68,721,878	1,189,314,188

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2013

SBE No.	Company Name			Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 23)	
Railcar Maintenance Facilities					<i>@80.46%</i>
503	GATX Corporation	-	-	8,982,397	8,982,397
506	TTX Company	-	-	6,194,777	6,194,777
509	Union Tank Car Company	-	-	99,218	99,218
Total - Railcar Maintenance Facilities		<u>-</u>	<u>-</u>	<u>15,276,392</u>	<u>15,276,392</u>

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2013

SBE No.	Company Name			Note No. (See Pages 23)	Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated		Miscellaneous Physical Property	
Railroad Companies			<i>@80.46%</i>		<i>Including Rail Transportation Property @80.46%</i>	
802	Central Oregon & Pacific Railroad	2,130,000	1,713,799		-	1,713,799
804	BNSF Railway Company	1,341,200,000	1,079,129,517		62,631,439	1,141,760,956
808	West Isle Line, Inc.	234,000	163,605	16	32,990	196,595
810	California Northern Railroad	34,700,000	27,919,620		-	27,919,620
812	Ventura County Railroad	3,070,000	2,470,122		-	2,470,122
813	Pacific Harbor Lines	19,300,000	15,528,780		-	15,528,780
815	Mendocino Railway	1,480,000	1,190,808		-	1,190,808
817	Tulare Valley Railroad	482,500 **	388,220		4,435,901	4,824,121
818	Central California Traction Company	7,820,000	6,291,972		3,066,044	9,358,016
822	Pacific Sun Railroad, L.L.C.	2,060,000	1,657,476		-	1,657,476
826	Sacramento Valley Railroad, LLC	3,170,000	2,550,582		-	2,550,582
827	Northwestern Pacific Railroad Company	1,420,000	2,229,275	17	-	2,229,275
831	Santa Cruz & Monterey Bay Railway Company	390,000	313,794		-	313,794
834	Lake Railway	667,000	536,668		-	536,668
839	Oakland Terminal Railway Company	97,000	78,046		215,722	293,768
843	Union Pacific Railroad Company	1,660,800,000	1,336,279,674		442,937,655	1,779,217,329
850	Modesto & Empire Traction Company	32,800,000	26,390,880		483,483	26,874,363
857	Richmond Pacific Railroad Corporation	977,000	786,095		-	786,095
863	San Diego & Arizona Eastern Railway Co.	-	-		1,205,710	1,205,710
865	San Diego & Imperial Valley RR Co. Inc.	7,640,000	6,147,144		-	6,147,144
869	Coast Belle Rail Corporation	834,900 *	671,761		-	671,761
878	Stockton Terminal and Eastern Railroad	3,890,000	3,129,894		3,672,280	6,802,174
879	Sunset Railway Company	-	-		1,010,733	1,010,733
882	Trona Railway Co.	16,200,000	13,034,520		51,231	13,085,751
883	McCloud Railway Company	2,354,000 *	1,894,029		107,977	2,002,006
889	Yreka Western Railroad Co.	438,750 **	353,019		7,800	360,819

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2013

SBE No.	Company Name			Note No. (See Pages 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated		<i>Including Rail Transportation Property @80.46%</i>	
Railroad Companies (continued)			@80.46%			
894	Napa Valley Wine Train, Inc.	21,300,000	17,137,980		673,550	17,811,530
896	Roaring Camp Railroad	2,960,000	2,381,616		-	2,381,616
897	San Joaquin Valley Railroad Company	18,300,000	14,724,182		3,505,161	18,229,343
898	Sierra Northern Railway	4,680,000	3,781,654	18	401,573	4,183,227
899	Arizona & California Railroad	1,380,000	1,110,347		739,615	1,849,962
Total - Railroad Companies		3,192,775,150	2,569,985,079		525,178,864	3,095,163,943

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2013

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 23)		
Electric Generation Facilities						
1100	AES Alamos, LLC	197,400,000	197,400,000		-	197,400,000
1101	AES Redondo Beach, LLC	143,300,000	143,300,000		-	143,300,000
1102	AES Huntington Beach, LLC	53,700,000	53,700,000		-	53,700,000
1103	Dynegy Moss Landing, LLC	491,400,000	491,400,000		-	491,400,000
1104	Dynegy Morro Bay, LLC	23,700,000	23,700,000		-	23,700,000
1105	Dynegy Oakland, LLC	2,040,000	2,040,000		-	2,040,000
1106	Cabrillo Power I LLC	116,800,000	116,800,000		-	116,800,000
1107	Cabrillo Power II LLC	3,880,000	3,880,000		-	3,880,000
1108	GenOn Potrero, LLC	20,300,000	20,300,000		-	20,300,000
1109	GenOn Delta, LLC	87,700,000	87,700,000		-	87,700,000
1110	El Segundo Power LLC	24,300,000	24,300,000		-	24,300,000
1111	Long Beach Generation LLC	60,000,000	60,000,000		-	60,000,000
1112	La Paloma Generating Company, LLC	333,300,000	306,813,000	19	-	306,813,000
1113	GenOn Energy West, LP- Coolwater	34,500,000	34,500,000		-	34,500,000
1114	GenOn Energy West, LP- Mandalay	42,400,000	33,898,000	20	-	33,898,000
1115	GenOn Energy West, LP- Ormond Beach	112,900,000	112,900,000		-	112,900,000
1116	GenOn Energy West, LP- Etiwanda	30,300,000	25,940,000	21	-	25,940,000
1117	GenOn Energy West, LP- Ellwood	5,000,000	5,000,000		-	5,000,000
1118	Dynegy South Bay, LLC	100,000	100,000		-	100,000
1122	GWF Energy, LLC - Hanford	41,100,000	41,100,000		-	41,100,000
1123	GWF Energy, LLC - Henrietta	35,800,000	35,800,000		-	35,800,000
1124	GWF Energy, LLC - Tracy	266,400,000	266,400,000		-	266,400,000
1126	Elk Hills Power, LLC	275,500,000	275,500,000		-	275,500,000
1127	High Desert Power Trust 2000-A	231,100,000	231,100,000		-	231,100,000
1128	Delta Energy Center, LLC	326,900,000	326,900,000		-	326,900,000
1129	Gilroy Energy Center, LLC	60,900,000	60,900,000		-	60,900,000
1131	Pastoria Energy Facility, LLC	363,600,000	363,600,000		-	363,600,000
1132	Calpine Construction Finance Co., LP	141,700,000	141,700,000		-	141,700,000
1133	Metcalf Energy Center, LLC	239,000,000	239,000,000		-	239,000,000
1134	Otay Mesa Generating Company, LLC	345,600,000	345,600,000		-	345,600,000

Recommendation for Assessment of State-Assessed Property
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SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 23)		
Electric Generation Facilities						
1136	Blythe Energy, LLC	230,200,000	230,200,000		-	230,200,000
1137	Sunrise Power Company, LLC	184,200,000	174,717,000	22	-	174,717,000
1141	Indigo Generation LLC	46,900,000	46,900,000		-	46,900,000
1142	Larkspur Energy LLC	36,400,000	36,400,000		-	36,400,000
1143	Los Esteros Critical Energy Facility, LLC	243,100,000	243,100,000		-	243,100,000
1145	Harbor Cogeneration Company, LLC	4,420,000	4,420,000		-	4,420,000
1146	CES Placerita, Inc.	442,000	442,000		-	442,000
1148	Inland Empire Energy Center, LLC	440,200,000	440,200,000		-	440,200,000
1149	Caithness Blythe II, LLC	608,000	608,000		-	608,000
1150	Midway Power LLC	3,630,000	3,630,000		-	3,630,000
1151	Russell City Energy Company, LLC	668,100,000	668,100,000		-	668,100,000
1152	Panoche Energy Center, LLC	287,200,000	287,200,000		-	287,200,000
1153	Starwood Power-Midway, LLC	74,600,000	74,600,000		-	74,600,000
1154	Bicent (California) Malburg, LLC	76,900,000	76,900,000		-	76,900,000
1155	Orange Grove Energy, L.P.	72,000,000	72,000,000		-	72,000,000
1156	Avenal Power Center, LLC	1,480,000	1,480,000		-	1,480,000
1157	GenOn Marsh Landing, LLC	544,800,000	544,800,000		-	544,800,000
1158	El Segundo Energy Center LLC	216,100,000	216,100,000		-	216,100,000
1159	Mariposa Energy, LLC	184,500,000	184,500,000		-	184,500,000
1160	CPV Sentinel, LLC	682,500,000	682,500,000		-	682,500,000
1161	Contra Costa Generating Station LLC	1,740,000	1,740,000		-	1,740,000
1162	Walnut Creek Energy, LLC	388,600,000	388,600,000		-	388,600,000
Total - Electric Generation Facilities		8,499,240,000	8,450,408,000		-	8,450,408,000

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SBE No.	Company Name			Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated		
Interexchange Telephone Companies					
2014	Sprint Communications Company, L.P.	197,900,000	197,900,000	1,679,130	199,579,130
2043	Pac-West Telecomm, Inc.	7,733,000 *	7,733,000	-	7,733,000
2099	Smart City Networks LP	1,720,000	1,720,000	-	1,720,000
2274	MCI Communications Serv. Inc	383,900,000	383,900,000	1,502,500	385,402,500
2310	AT&T Communications	677,800,000	677,800,000	2,191,209	679,991,209
2368	Globe Wireless, LLC	701,000	701,000	1,800,000	2,501,000
2372	MCI Metro Access Trans. Services, LLC	136,200,000	136,200,000	-	136,200,000
2376	Working Assets Long Distance	416,000	416,000	-	416,000
2383	Matrix Telecom, Inc.	89,600	89,600	-	89,600
2416	NOS Communications, Inc.	637,000	637,000	-	637,000
2430	Electric Lightwave, LLC	33,600,000	33,600,000	-	33,600,000
2437	Dialink Corporation	18,300	18,300	-	18,300
2463	Qwest Communications Company LLC	173,900,000	173,900,000	-	173,900,000
2470	Cincinnati Bell Any Distance, Inc.	4,100	4,100	-	4,100
7503	Verizon Select Services, Inc.	2,270,000	2,270,000	-	2,270,000
7512	Frontier Comm of America Inc	3,530,000	3,530,000	-	3,530,000
7516	Cybernet Communications Inc.	352,000 *	352,000	-	352,000
7522	tw telecom of california l.p.	166,000,000	166,000,000	-	166,000,000
7538	Tremcom International, Inc.	38,060 *	38,060	-	38,060
7544	Tel-One	20,200	20,200	-	20,200
7560	XO Communications Services, L.L.C.	99,100,000	83,949,000	23	83,949,000
7571	Network Enhanced Technologies, Inc.	158,400 *	158,400	-	158,400
7580	Securus Technologies, Inc.	635,000	635,000	-	635,000
7581	ABS-CBN Telecom North America, Inc.	130,000	130,000	-	130,000
7588	PNG Telecommunications, Inc.	116,000	409,366	24	409,366
7621	SES Americom California, Inc.	3,690,000	3,690,000	-	3,690,000
7623	Verizon Enterprise Solutions LLC	68,600	68,600	-	68,600
7625	TCast Communications, Inc.	140,000	140,000	-	140,000
7631	Worldnet Communications Services Inc.	4,800	4,800	-	4,800

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SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 23)		
Interexchange Telephone Companies (continued)						
7632	Business Discount Plan, Inc.	10,000	10,000		-	10,000
7636	Network Telephone Services, Inc.	1,960,000	1,960,000		-	1,960,000
7638	Omnicom	68,400	68,400		-	68,400
7640	Cox California Telecom, LLC	75,400,000	60,576,000	25	-	60,576,000
7645	Corporate Business Communication Dial 411	1,200	1,200		-	1,200
7660	U.S. South Communications, Inc.	2,915,000 *	2,915,000		-	2,915,000
7686	Primus Telecommunications, Inc.	161,000	161,000		-	161,000
7690	CCT Telecommunications, Inc.	25,000	25,000		-	25,000
7699	Legacy Long Distance International, Inc.	147,400 *	147,400		-	147,400
7705	Sierra Telephone Long Distance	2,100	2,100		-	2,100
7706	MegaPath Corporation	33,400,000	33,400,000		-	33,400,000
7732	NTT America, Inc.	18,600,000	32,929,000	26	-	32,929,000
7735	Pacific Centrex Services, Inc./TGEC, LLC	87,625 **	87,625		-	87,625
7756	Centergistic Solutions, Inc.	6,930 *	6,930		-	6,930
7757	U.S. TelePacific Corp.	145,400,000	136,026,000	27	78,000	136,104,000
7758	BT Americas Inc.	7,960,000	7,960,000		-	7,960,000
7761	Level 3 Communications, LLC	344,500,000	344,500,000		1,240,202	345,740,202
7766	KDDI America, Inc.	12,900,000	12,900,000		-	12,900,000
7769	Airnex Communications, Inc.	46,200 *	46,200		-	46,200
7778	Zayo Bandwith, LLC	49,200,000	49,200,000		-	49,200,000
7781	KT America, Inc.	388,000	388,000		-	388,000
7791	O1 Communications, Inc.	1,683,000 *	1,683,000		-	1,683,000
7792	Point To Point, Inc.	918,000	918,000		-	918,000
7799	Wilshire Connection, LLC	1,914,000 *	1,914,000		-	1,914,000
7800	Earthlink Business, LLC	186,000	186,000		-	186,000
7811	Public Communications Services, Inc.	522,000	522,000		-	522,000
7813	Eschelon Telecom, Inc.	532,000	532,000		-	532,000

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SBE No.	Company Name			Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 23)	
Interexchange Telephone Companies (continued)					
7814	PAETEC Communications, Inc.	10,700,000	10,700,000	-	10,700,000
7824	Audeamus	9,840,000	9,840,000	-	9,840,000
7832	Astound Broadband LLC	61,600,000	61,600,000	-	61,600,000
7834	Pannon Telecom, Inc.	11,200	11,200	-	11,200
7837	AboveNet Communications, Inc.	60,900,000	60,900,000	-	60,900,000
7845	San Carlos Telecom, Inc.	67,870 *	67,870	-	67,870
7846	The Telephone Connection Local Services	7,800	7,800	-	7,800
7852	Telstra Incorporated	7,750,000	7,750,000	-	7,750,000
7866	Telmex USA, LLC	6,950,000	6,950,000	-	6,950,000
7871	Verizon OnlineLLC	122,300,000	122,300,000	-	122,300,000
7872	Infotech Telecomms. & Network, Inc.	10,670 *	10,670	-	10,670
7876	Total Call International, Inc.	147,000	147,000	-	147,000
7880	Quick-Tel, Inc.	4,000	4,000	-	4,000
7894	Ponderosa Cablevision	1,750,000	1,750,000	-	1,750,000
7899	Rockefeller Group Telecom. Services, Inc.	1,500	1,500	-	1,500
7902	Zone Telecom, Inc.	507,000	507,000	-	507,000
7907	Telscape Communications, Inc.	2,790,000	2,790,000	-	2,790,000
7910	CBC Broadband Holdings, LLC	8,340,000	8,340,000	-	8,340,000
7912	Americom Government Services, Inc.	570,000	570,000	-	570,000
7913	VCOM Solutions, Inc.	181,000	181,000	-	181,000
7914	McLeodUSA Telecommunications Services Inc	880,000	880,000	-	880,000
7916	Peak Communications, Inc.	13,000	13,000	-	13,000
7934	Telecom House Inc.	100,320 *	100,320	-	100,320
7938	McBlue Telecom, Inc.	17,050 *	17,050	-	17,050
7940	Consumer Telcom, Inc.	9,800	9,800	-	9,800
7945	ZTG, Inc.	13,310 *	13,310	-	13,310
7948	Astrium Services Government, Inc.	4,410,000	4,410,000	-	4,410,000
7949	Call America, Inc.	90,000	90,000	-	90,000

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SBE No.	Company Name			Note No. (See Pages 23)	Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated		Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
7950	ATMC, Inc.	6,710	*	6,710	-	6,710
7952	Advanced Tel, Inc.	4,400	*	4,400	-	4,400
7953	Openpop.com, Inc.	374,000		374,000	-	374,000
7955	Asian American Association	107,000		107,000	-	107,000
7956	Telespan Communications, LLC	36,000		36,000	-	36,000
7959	Airespring, Inc.	1,320,000		1,320,000	-	1,320,000
7960	CallTower, Inc.	1,230,000		1,230,000	-	1,230,000
7961	SureWest Broadband	132,400,000		132,400,000	20,998	132,420,998
7964	Aries Telecommunications	1,400		1,400	-	1,400
7969	Intelsat Global Service LL	12,700,000		12,700,000	-	12,700,000
7972	Reliance Globalcom Services, Inc.	8,540,000		8,540,000	-	8,540,000
7973	Alliance Payphone, Inc.	43,900		43,900	-	43,900
7978	Legent Communications Corporation	39,100		39,100	-	39,100
7980	Teledata Solutions, Inc.	235,400	*	235,400	-	235,400
7981	Leading Edge Communications, LLC	705,000		705,000	-	705,000
7982	Crown Castle NG West, Inc.	123,000,000		124,277,000	28	124,277,000
7985	inContact, Inc.	1,771,000	*	1,771,000	-	1,771,000
7988	Global Tel*Link Corporation	4,970,000		5,738,200	29	5,738,200
7990	ComNet (USA)LLC	1,110,000		1,992,900	30	1,992,900
7992	NobelTel, LLC	19,100		19,100	-	19,100
7993	Clear World Communications Corporation	59,840	*	59,840	-	59,840
7994	Utility Telephone, Inc.	2,340,000		2,340,000	-	2,340,000
7995	IP Networks, Inc.	21,700,000		21,700,000	-	21,700,000
7996	RuralWest-Western Rural Broadband, Inc.	250,000		250,000	-	250,000
7997	Edison Carrier Solutions	82,800,000		82,800,000	-	82,800,000
7998	Norcast Communications Corporation	427,000		427,000	-	427,000
7999	Purple Language Services	6,550,000		6,550,000	-	6,550,000
8002	Neutral Tandem-California, LLC	6,990,000		6,990,000	-	6,990,000

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SBE No.	Company Name			Note No. (See Pages 23)	Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated		Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
8004	Greenfield Communications Inc.	897,600 *	897,600		-	897,600
8005	Cable & Wireless Americas Operations, Inc	950,000	950,000		-	950,000
8006	Lucky Communications, Inc.	17,900	17,900		-	17,900
8012	RB Communications, Inc.	33,400	33,400		-	33,400
8015	China Telecom (Americas) Corporation	4,270,000	3,977,880	31	-	3,977,880
8017	Locus Telecommunications, Inc.	180,400 *	180,400		-	180,400
8022	Allstate Communications, Inc.	142,000	49,000	32	-	49,000
8023	One Phone, Inc.	204,600 *	204,600		-	204,600
8024	TC Telephone, LLC	7,260 *	7,260		-	7,260
8026	Nationwide Telecom, Inc.	47,740 *	47,740		-	47,740
8027	Blue Casa Telephone LLC	28,800	28,800		-	28,800
8029	IPC Network Services, Inc.	178,000	178,000		-	178,000
8031	Backbone Communications, Inc.	227,000	227,000		-	227,000
8032	BCE Nexxia Corporation	119,000	119,000		-	119,000
8033	Telecom Consultants Inc.	2,250 **	2,250		-	2,250
8037	Crown Castle Solutions Corp.	8,390,000	8,390,000		-	8,390,000
8038	Telespan Carrier Access, LLC	74,300	74,300		-	74,300
8040	Mission Telecom, Inc.	7,400	7,400		-	7,400
8041	DMR Communications, Inc.	81,500	81,500		-	81,500
8042	Paxio, Inc.	976,000	976,000		-	976,000
8044	Intermetro Communications, Inc.	301,400 *	301,400		-	301,400
8046	HyperCube, LLC	1,850,000	1,850,000		-	1,850,000
8047	Syniverse Technologies, Inc.	385,000	385,000		-	385,000
8048	Bright House Networks Info Svcs (CA), LLC	115,000	115,000		-	115,000
8049	Cbeyond Communications, LLC	20,500,000	22,741,000	33	-	22,741,000
8051	Intellectrace, Inc.	428,000	428,000		-	428,000
8057	Vertex Telecom, Inc.	592,900 *	592,900		-	592,900

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		Board-Adopted	Allocated		
Interexchange Telephone Companies (continued)					
8061	Charter Fiberlink CA-CCO, LLC	17,700,000	17,700,000	-	17,700,000
8063	Time Warner Cable Info. Services(CA), LLC	8,120,000	8,120,000	-	8,120,000
8065	Connectto Communications, Inc.	295,900 *	295,900	-	295,900
8066	Calmtel USA, Inc.	26,400	26,400	-	26,400
8067	Sunesys, LLC	122,500,000	122,500,000	-	122,500,000
8068	North County Communications Corp	153,750 **	153,750	-	153,750
8071	Verizon Long Distance LLC	78,000	78,000	-	78,000
8072	Cypress Communications Operating Co., Inc	154,000	154,000	-	154,000
8074	Silv Communication, Inc.	53,790 *	53,790	-	53,790
8075	Trans National Communications Intl, Inc.	220,000	220,000	-	220,000
8076	OPEX Communications, Inc.	120,000	120,000	-	120,000
8077	Newpath Networks, LLC	28,600,000	28,600,000	-	28,600,000
8078	U.S. Telecom Long Distance, Inc.	32,600	32,600	-	32,600
8079	Cal-Ore Communications, Inc.	611,600 *	550,996	34	550,996
8080	Ymax Communications Corporation	171,600 *	676,912	35	676,912
8081	Sonic Telecom, LLC	7,610,000	9,123,700	36	9,123,700
8082	WTI Communications, Inc.	79,200	79,200	-	79,200
8083	Network Expert Group, Inc.	69,960 *	69,960	-	69,960
8084	T-Netix Telecommunications Services, Inc	34,600	34,600	-	34,600
8085	Cosmobridge America, Inc.	9,000	9,000	-	9,000
8086	ANPI, LLC	134,000	134,000	-	134,000
8087	Verosity Technology Partners, LLC	108,000	108,000	-	108,000
8089	Conterra Ultra Broadband LLC	1,460,000	1,020,000	37	1,020,000
8090	Telecommunication Systems, Inc.	2,480,000	2,480,000	-	2,480,000
8091	Roadway Communications, Inc.	93,000	93,000	-	93,000
8092	Global Telecom LLC	13,860 *	13,860	-	13,860
8093	Extenet Systems (California) LLC	34,900,000	34,900,000	-	34,900,000

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		Board-Adopted	Allocated	Note No. (See Pages 23)		Miscellaneous Physical Property
Interexchange Telephone Companies (continued)						
8094	Trillion Partners, Inc.	1,079,100	*	1,079,100	-	1,079,100
8097	Reunion Communications, Inc.	1,600		1,600	-	1,600
8099	Race Telecomm	520,000	**	520,000	-	520,000
8100	Dial Long Distance, Inc.	5,830	*	5,830	-	5,830
8101	FastBlue Communications, Inc.	9,680	*	9,680	-	9,680
8102	Ekit.Com, Inc.	70,180	*	70,180	-	70,180
8103	Live TV Airfone, Inc.	54,400		54,400	-	54,400
8104	Transpac Telecom, Inc.	5,300		5,300	-	5,300
8105	Astrium Services Business Comm. Inc.	222,000		222,000	-	222,000
8106	Raw Bandwidth Telecom, Inc.	297,000		297,000	-	297,000
8107	Convergence Systems	58,740	*	58,740	-	58,740
8108	Radical System Solutions, Inc	34,320	*	34,320	-	34,320
8109	Peerless Network of California, LLC	1,700,000		1,700,000	-	1,700,000
8112	Mosaic Networx, LLC	7,040	*	7,040	-	7,040
8113	Freedom Voice Systems	509,000		509,000	-	509,000
8115	&TV Communications, Inc.	2,002,000	*	2,002,000	-	2,002,000
8116	PC Landing Corp	13,000,000		13,000,000	-	13,000,000
8117	Syniverse ICX Corporation	6,710,000		6,710,000	-	6,710,000
8118	IntelePeer, Inc.	2,250,000		2,250,000	-	2,250,000
8119	Express Telecommunications Network, Inc.	4,070	*	4,070	-	4,070
8120	TELUS Communications Inc.	1,300,000		1,300,000	-	1,300,000
8121	Certain Communications Corporation	19,200		19,200	-	19,200
8122	Bandwidth.com CLEC, LLC	383,900	*	383,900	-	383,900
8123	Blue Rooster Telecom, Inc.	66,100		66,100	-	66,100
8124	Impact Telecom, Inc.	133,000		133,000	-	133,000
8125	IXC Holdings, Inc.	4,350,000		4,350,000	-	4,350,000
8126	Broadview Networks, Inc.	8,700		8,700	-	8,700

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Recommendation for Assessment of State-Assessed Property
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SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 23)		
Interexchange Telephone Companies (continued)						
8127	Zayo Enterprise Networks, LLC	17,200	17,200		-	17,200
8128	Talton Communications, Inc.	44,900	44,900		-	44,900
8129	Wide Voice, LLC	209,000 *	209,000		-	209,000
8130	United Telecom, Inc.	39,160 *	39,160		-	39,160
8131	Pacific Lightwave	83,600 *	83,600		-	83,600
8132	Calpop.Com, Inc.	1,936,000 *	4,334,600	38	-	4,334,600
8133	Bestel USA, Inc.	107,140 *	107,140		-	107,140
8134	Infotelecom, LLC	27,800	27,800		-	27,800
8135	Broadvox-CLEC, LLC	247,000	247,000		-	247,000
8136	Plumas Sierra Telecommunications	9,910,000	9,910,000		-	9,910,000
8137	SnowCrest Telephone, Inc.	208,000	208,000		-	208,000
8138	Act Tele, Inc.	5,830 *	5,830		-	5,830
8139	California Broadband Cooperative, Inc.	30,300,000	30,260,869	39	-	30,260,869
8140	California Alliance Telecard, Inc.	48,950 *	48,950		-	48,950
8141	CENIC Broadband Initiatives LLC	560,000	499,505	40	-	499,505
8142	Dsi-Iti, LLC	18,200	18,200		-	18,200
8143	Global Telecom and Technology Americas,	912,000	912,000		-	912,000
8144	GC Pivotol, LLC	20,500	20,500		-	20,500
8145	Internet Business Services, Inc.	21,670 *	21,670		-	21,670
8146	Splice Communications, Inc.	35,600	35,600		-	35,600
8147	Deltacom, Inc.	586,000	586,000		-	586,000
8148	Digital West Networks, Inc.	1,920,000	1,777,210	41	-	1,777,210
8149	Ztelephony	16,500	183,787	42	-	183,787
8150	Opticaccess, LLC	506,000	506,000		-	506,000
8151	CVIN LLC	17,500,000	17,500,000		-	17,500,000
8153	Advanced Technology Distributors, Inc.	120,000	120,000		-	120,000
8154	Network Innovations, Inc.	85,500	85,500		-	85,500
Total - Interexchange Telephone Companies		3,666,621,705	3,650,520,930		8,512,039	3,659,032,969

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2013

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 23)		
Wireless Telephone Companies						
2532	Los Angeles SMSA Ltd., Partnership	802,800,000	811,488,990	43	16,500	811,505,490
2552	Fresno MSA Limited Partnership	90,400,000	90,400,000		330,015	90,730,015
2559	Cellco Partnership	1,074,400,000	1,074,947,104	44	452,422	1,075,399,526
2602	Digital Communications Network, Inc.	18,600	18,600		-	18,600
2605	Nova Cellular West, Inc.	10,230 *	10,230		-	10,230
2606	AT&T Mobility LLC	2,171,800,000	2,172,138,869	45	217,800	2,172,356,669
2658	Intouch America, Inc.	81,625 **	81,625		-	81,625
2668	California RSA No. 3 Limited Partnership	12,400,000	12,400,000		187,425	12,587,425
2669	California RSA #4 Partnership	16,600,000	16,600,000		99,300	16,699,300
2671	California Rural Service Area #1, Inc.	30,100,000	30,100,000		-	30,100,000
2681	Everything Wireless, LLC	28,900	28,900		-	28,900
2683	Pay-Less Cellular, Inc.	68,310 *	68,310		-	68,310
2720	Sprint Telephony PCS, L.P.	902,200,000	903,339,384	46	-	903,339,384
2733	MetroPCS Communications	562,600,000	887,280,703	47	-	887,280,703
2748	T-Mobile West Corporation	1,077,600,000	1,077,809,367	48	-	1,077,809,367
2760	Fisher Wireless Services, Inc.	1,720,000	1,720,000		-	1,720,000
2762	Cricket Communications, Inc.	86,400,000	34,142,000	49	-	34,142,000
2772	Globalstar USA, LLC	2,030,000	2,498,070	50	-	2,498,070
2773	Accessible Wireless, LLC	493,900 *	493,900		-	493,900
2775	Nextlink Wireless, LLC	3,500,000	3,500,000		-	3,500,000
2782	Velocita Wireless, LLC	18,590 *	18,590		-	18,590
2783	Flat West Wireless, LLC	2,266,000 *	2,266,000		-	2,266,000
2784	Greatcall, Inc.	2,390,000	2,390,000		-	2,390,000
2785	Public Wireless, Inc.	195,000	195,000		-	195,000
2787	Mother Lode Internet, LLC	48,000	48,000		-	48,000
2788	NTT Docomo USA, Inc.	298,100 *	298,100		-	298,100
2789	Ciao Telecom, Inc.	28,500	28,500		-	28,500

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2013

SBE No.	Company Name			Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated		
Wireless Telephone Companies (continued)					
2790	UVNV, Inc.	118,800 *	118,800	-	118,800
2791	Tracfone Wireless, Inc.	77,200	77,200	-	77,200
2792	One Communications Corporation	57,100	57,100	-	57,100
2793	Bandwidth.com, Inc.	67,980 *	67,980	-	67,980
3002	American Messaging Services, LLC	595,000	595,000	-	595,000
3005	Mobilephone of Humboldt, Inc.	42,240 *	42,240	-	42,240
3039	Fresno Mobile Radio, Inc.	343,000	343,000	-	343,000
3362	Madera Radio Dispatch, Inc.	432,000	432,000	-	432,000
3430	USA Mobility Wireless, Inc.	1,800,000	1,800,000	-	1,800,000
3434	The Radio Shop	23,000	23,000	-	23,000
3436	ST Messaging, LLC	48,200	48,200	-	48,200
Total - Interexchange Telephone Companies		6,844,100,275	7,127,914,762	1,303,462	7,129,218,224
Grand Total - All State Assesseees		91,405,039,130	89,810,516,450	1,029,974,933	90,840,491,383

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2013

Note No.	SBE No.	Description of Value Adjustments	Total
1	101	Includes previously adopted assessment reductions totalling	(8,393,000)
2	104	Includes previously adopted assessment reductions totalling	(30,084,000)
3	119	Includes previously adopted assessment reductions totalling	(24,875,000)
4	121	Includes previously adopted assessment reductions totalling	(20,928,000)
5	125	Includes previously adopted assessment reductions totalling	(655,000)
6	135	Includes previously adopted net assessment reductions totalling	(604,908,111)
7	141	Includes previously adopted assessment reductions totalling	(178,215,000)
8	149	Includes previously adopted assessment reductions totalling	(31,065,000)
9	193	Includes previously adopted assessment reductions totalling	1,567,280
10	195	Includes previously adopted assessment reductions totalling	(13,080,000)
11	198	Includes previously adopted assessment reductions totalling	(6,431,000)
12	201	Includes previously adopted assessment reductions totalling	(259,420,000)
13	429	Includes previously adopted assessment reductions totalling	(1,526,000)
14	479	Includes previously adopted assessment reductions totalling	(12,044,500)
15	491	Includes previously adopted assessment reductions totalling	(556,990)
16	808	Includes previously adopted assessment reductions totalling	(24,671)
17	827	Includes previously adopted escaped assessments totalling	1,086,743
18	898	Includes previously adopted escaped assessments totalling	16,126
19	1112	Includes previously adopted assessment reductions totalling	(26,487,000)
20	1114	Includes previously adopted assessment reductions totalling	(8,502,000)
21	1116	Includes previously adopted assessment reductions totalling	(4,360,000)
22	1137	Includes previously adopted assessment reductions totalling	(9,483,000)
23	7560	Includes previously adopted assessment reductions totalling	(15,151,000)
24	7588	Includes previously adopted escaped assessments totalling	293,366
25	7640	Includes previously adopted assessment reductions totalling	(14,824,000)
26	7732	Includes previously adopted net escaped assessments totalling	14,329,000
27	7757	Includes previously adopted assessment reductions totalling	(9,374,000)
28	7982	Includes previously adopted escaped assessments totalling	1,277,000
29	7988	Includes previously adopted escaped assessments totalling	768,200

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2013

Note No.	SBE No.	Description of Value Adjustments	Total
30	7990	Includes previously adopted escaped assessments totalling	882,900
31	8015	Includes previously adopted assessment reductions totalling	(292,120)
32	8022	Includes previously adopted assessment reductions totalling	(93,000)
33	8049	Includes previously adopted assessment reductions totalling	2,241,000
34	8079	Includes previously adopted assessment reductions totalling	(60,604)
35	8080	Includes previously adopted escaped assessments totalling	505,312
36	8081	Includes previously adopted escaped assessments totalling	1,513,700
37	8089	Includes previously adopted assessment reductions totalling	(440,000)
38	8132	Includes previously adopted escaped assessments totalling	2,398,600
39	8139	Includes previously adopted assessment reductions totalling	(39,131)
40	8141	Includes previously adopted assessment reductions totalling	(60,495)
41	8148	Includes previously adopted assessment reductions totalling	(142,790)
42	8149	Includes previously adopted escaped assessments totalling	167,287
43	2532	Includes previously adopted net escaped assessments totalling	8,688,990
44	2559	Includes previously adopted escaped assessments totalling	547,104
45	2606	Includes previously adopted escaped assessments totalling	338,869
46	2720	Includes previously adopted escaped assessments totalling	1,139,384
47	2733	Includes previously adopted escaped assessments totalling	324,680,703
48	2748	Includes previously adopted escaped assessments totalling	209,367
49	2762	Includes previously adopted net assessment reductions totalling	(52,258,000)
50	2772	Includes previously adopted net escaped assessments totalling	468,070
Total Adjustments			<u><u>(970,654,411)</u></u>