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Recommendation for Assessment of State-Assessed Property

***Property and Special Taxes Department
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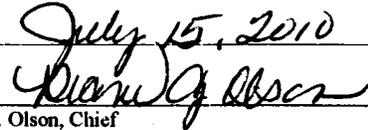
***State-Assessed Properties Division
John K. Thompson, Chief***

STATE BOARD OF EQUALIZATION



BOARD APPROVED

At the July 15, 2010 Board Meeting


Diane G. Olson, Chief
Board Proceedings Division

January 1, 2010

Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2010 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 26, 2010
- Adjustments to the unitary value based on prior Board action
- Staff-recommended nonunitary values to be set by the Board on July 15, 2010

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 65.14 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 3.81 percent in the 2010-2011 assessed values compared to 2009-2010. Changes by industry group are as follows:

Industry Group	2009-2010 Assessed Value	2010-2011 Assessed Value	Amount of Change	Percentage Change
Gas, Electric and Water	\$42,909,522,551	\$47,961,044,721	\$5,051,522,170	11.77%
Local Exchange Telephone	11,022,721,833	9,664,139,645	(1,358,582,188)	(12.33%)
Pipeline	1,270,777,485	1,215,695,278	(55,082,207)	(4.33%)
Railcar Maintenance	13,552,499	13,705,437	152,938	1.13%
Railroad	1,808,285,489	2,218,565,157	410,279,668	22.69%
Electric Generation	7,720,309,380	7,195,198,000	(525,111,380)	(6.80%)
Interexchange Telephone	4,124,885,203	4,060,146,345	(64,738,858)	(1.57%)
Wireless Telephone	7,231,999,334	6,677,025,282	(554,974,052)	(7.67%)
Radio Telephone	7,529,930	6,043,800	(1,486,130)	(19.74%)
Total	\$76,109,583,704	\$79,011,563,665¹	\$ 2,901,979,961	3.81%

¹ This total reflects unitary values adopted by the Board on May 26, 2010, nonunitary values to be set by the Board on July 15, 2010 and adjustments to reflect Board action.

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2010

County Number	County Name	2009-2010	2010-2011	Increase (Decrease)	% Increase (Decrease)
1	Alameda	2,590,715,827	2,639,414,306	48,698,479	1.88%
2	Alpine	22,186,902	21,518,973	(667,929)	(3.01%)
3	Amador	191,314,377	193,953,054	2,638,677	1.38%
4	Butte	700,697,655	735,801,688	35,104,033	5.01%
5	Calaveras	116,848,607	112,125,107	(4,723,500)	(4.04%)
6	Colusa	262,735,534	366,368,347	103,632,813	39.44%
7	Contra Costa	3,001,747,694	3,437,966,831	436,219,137	14.53%
8	Del Norte	40,739,881	39,692,131	(1,047,750)	(2.57%)
9	El Dorado	297,993,406	296,992,611	(1,000,795)	(0.34%)
10	Fresno	2,942,955,073	3,125,155,775	182,200,702	6.19%
11	Glenn	108,145,618	110,032,124	1,886,506	1.74%
12	Humboldt	263,921,604	299,142,072	35,220,468	13.35%
13	Imperial	284,969,542	286,108,666	1,139,124	0.40%
14	Inyo	88,761,020	89,680,341	919,321	1.04%
15	Kern	3,468,061,205	3,461,684,205	(6,377,000)	(0.18%)
16	Kings	364,414,204	362,437,942	(1,976,262)	(0.54%)
17	Lake	121,130,023	124,016,981	2,886,958	2.38%
18	Lassen	151,943,596	163,228,163	11,284,567	7.43%
19	Los Angeles	12,643,299,668	12,924,903,786	281,604,118	2.23%
20	Madera	371,809,108	386,522,974	14,713,866	3.96%
21	Marin	382,922,601	418,237,433	35,314,832	9.22%
22	Mariposa	76,417,259	73,870,370	(2,546,889)	(3.33%)
23	Mendocino	217,230,951	228,926,309	11,695,358	5.38%
24	Merced	463,591,022	463,643,314	52,292	0.01%
25	Modoc	161,654,910	166,630,303	4,975,393	3.08%
26	Mono	77,942,117	81,188,605	3,246,488	4.17%
27	Monterey	1,288,128,645	1,298,035,309	9,906,664	0.77%
28	Napa	245,022,602	242,203,598	(2,819,004)	(1.15%)
29	Nevada	270,162,533	264,690,037	(5,472,496)	(2.03%)
30	Orange	4,744,654,889	4,673,857,897	(70,796,992)	(1.49%)
31	Placer	956,894,766	983,349,840	26,455,074	2.76%
32	Plumas	421,738,432	425,743,980	4,005,548	0.95%

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2010

County Number	County Name	2009-2010	2010-2011	Increase (Decrease)	% Increase (Decrease)
33	Riverside	4,007,175,508	4,094,964,599	87,789,091	2.19%
34	Sacramento	1,567,084,628	1,532,684,197	(34,400,431)	(2.20%)
35	San Benito	108,569,315	109,094,245	524,930	0.48%
36	San Bernardino	5,340,592,689	5,491,262,587	150,669,898	2.82%
37	San Diego	8,641,292,016	9,785,994,279	1,144,702,263	13.25%
38	San Francisco	2,100,927,324	2,394,558,930	293,631,606	13.98%
39	San Joaquin	1,618,994,354	1,579,107,787	(39,886,567)	(2.46%)
40	San Luis Obispo	2,803,733,215	2,855,925,405	52,192,190	1.86%
41	San Mateo	1,394,285,676	1,397,011,154	2,725,478	0.20%
42	Santa Barbara	718,677,566	746,117,171	27,439,605	3.82%
43	Santa Clara	3,569,678,120	3,578,631,540	8,953,420	0.25%
44	Santa Cruz	304,390,297	303,720,036	(670,261)	(0.22%)
45	Shasta	769,511,799	766,163,275	(3,348,524)	(0.44%)
46	Sierra	42,414,447	45,760,511	3,346,064	7.89%
47	Siskiyou	287,398,405	281,557,323	(5,841,082)	(2.03%)
48	Solano	864,176,040	895,079,916	30,903,876	3.58%
49	Sonoma	729,180,833	733,944,037	4,763,204	0.65%
50	Stanislaus	417,280,850	402,014,167	(15,266,683)	(3.66%)
51	Sutter	439,604,480	421,752,115	(17,852,365)	(4.06%)
52	Tehama	208,877,729	209,732,085	854,356	0.41%
53	Trinity	25,842,274	27,151,585	1,309,311	5.07%
54	Tulare	666,303,121	687,632,060	21,328,939	3.20%
55	Tuolumne	126,281,140	128,432,888	2,151,748	1.70%
56	Ventura	1,297,290,219	1,347,946,373	50,656,154	3.90%
57	Yolo	474,409,290	447,243,006	(27,166,284)	(5.73%)
58	Yuba	244,861,098	250,959,322	6,098,224	2.49%
	Grand Total	76,109,583,704	79,011,563,665	2,901,979,961	3.81%

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Gas, Electric and Water Companies						
101	Golden State Water Company	538,900,000	538,900,000		35,652,615	574,552,615
103	Anza Electric Cooperative, Inc.	14,700,000	14,700,000		-	14,700,000
106	PacifiCorp	199,900,000	199,900,000		14,359,370	214,259,370
119	Trans Bay Cable LLC	466,000,000	466,000,000		-	466,000,000
135	Pacific Gas and Electric Company	20,985,000,000	21,006,182,742	1	144,743,558	21,150,926,300
141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		27,865,455	5,191,465,455
146	Sierra Pacific Power Company	199,800,000	199,800,000		7,696,978	207,496,978
148	Southern California Edison Company	15,065,700,000	15,065,700,000		115,142,813	15,180,842,813
149	Southern California Gas Company	3,338,300,000	3,409,026,845	2	76,995,975	3,486,022,820
152	Southwest Gas Corporation	210,700,000	210,373,000	3	-	210,373,000
153	Transwestern Pipeline Company	611,000	611,000		-	611,000
156	Atlantic Path 15, LLC	134,000,000	119,067,000	4	-	119,067,000
160	Valley Electric Association, Inc.	37,900	37,900		-	37,900
173	Surprise Valley Electrification Corp.	13,700,000	13,700,000		-	13,700,000
176	Plumas-Sierra Rural Electric Cooperative	63,600,000	63,600,000		106,134	63,706,134
180	North Baja Pipeline, LLC	96,200,000	96,200,000		-	96,200,000
185	Mountain Utilities, LLC	3,760,000	3,760,000		1,442,400	5,202,400
187	Mojave Pipeline Company	50,500,000	50,500,000		-	50,500,000
188	Kern River Gas Transmission Company	294,900,000	294,900,000		-	294,900,000
189	Standard Pacific Gas Line, Inc.	22,800,000	22,800,000		-	22,800,000
190	Tuscarora Gas Transmission Company	74,800,000	74,800,000		112,244	74,912,244
191	Arizona Public Service Company	2,480,000	2,480,000		-	2,480,000
192	Alpine Natural Gas Operating Company No. One LI	2,040,000	2,040,000		-	2,040,000
193	Southwest Transmission Cooperative, Inc.	114,000	114,000		-	114,000
194	West Coast Gas Company, Inc.	845,000	845,000		88,692	933,692
195	Wild Goose Storage, LLC	203,400,000	203,400,000		-	203,400,000
196	Questar Southern Trails Pipeline Company	16,700,000	12,122,000	5	-	12,122,000
197	El Paso Natural Gas Company	74,000,000	74,000,000		-	74,000,000
198	Lodi Gas Storage, LLC	289,700,000	227,679,000	6	-	227,679,000
Total - Gas, Electric, and Water Companies		47,526,787,900	47,536,838,487		424,206,234	47,961,044,721

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Local Exchange Telephone Companies						
201	Verizon California, Inc.	3,080,700,000	2,773,133,535	7	10,565,916	2,783,699,451
202	CenturyTel of Eastern Oregon, Inc.	40,000	40,000		-	40,000
205	Ponderosa Telephone Co., The	33,400,000	33,400,000		237,780	33,637,780
209	Pinnacles Telephone Co.	1,250,000	1,250,000		-	1,250,000
210	Calaveras Telephone Company	13,300,000	11,774,000	8	230,086	12,004,086
228	Ducor Telephone Company	7,320,000	7,320,000		15,020	7,335,020
235	Foresthill Telephone Co.	14,300,000	15,272,675	9	-	15,272,675
239	Hornitos Telephone Company	1,260,000	1,260,000		-	1,260,000
240	Happy Valley Telephone Company	1,610,000	1,610,000		49,829	1,659,829
246	Kerman Telephone Co.	20,000,000	20,000,000		109,000	20,109,000
279	Pacific Bell Telephone Company	7,297,200,000	6,341,052,000	10	49,841,574	6,390,893,574
284	Citizens Telecommunications Company of Californi	114,000,000	123,531,600	11	2,570,924	126,102,524
286	Sierra Telephone Company, Inc.	42,800,000	42,800,000		290,371	43,090,371
294	SureWest Telephone	144,300,000	144,300,000		-	144,300,000
301	Siskiyou Telephone Company, The	40,800,000	40,800,000		100,890	40,900,890
320	Verizon West Coast Inc.	9,120,000	9,120,000		-	9,120,000
327	Volcano Telephone Company	23,400,000	23,400,000		1,059,599	24,459,599
328	Cal-Ore Telephone Co.	7,370,000	7,370,000		165,946	7,535,946
330	Winterhaven Telephone Company	1,410,000	1,410,000		58,900	1,468,900
Total - Local Exchange Telephone Companies		10,853,580,000	9,598,843,810		65,295,835	9,664,139,645

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Pipeline Companies						
402	CALNEV Pipe Line LLC	69,800,000	69,800,000		-	69,800,000
406	CPN Pipeline Company dba Calpine Pittsburg, Inc.	14,300,000	14,300,000		-	14,300,000
407	Valero Refining Company - California	918,000	918,000		-	918,000
408	City of Riverside	-	-		1,612,403	1,612,403
409	West Coast Pipe Lines	208,100,000	208,100,000		-	208,100,000
410	Homestake Mining Company of California	74,800	74,800		-	74,800
412	Kings County Canal Company	901,000	901,000		319,396	1,220,396
428	CPN Pipeline Company	27,200,000	27,200,000		-	27,200,000
429	Chevron U.S.A., Inc.	37,300,000	37,300,000		-	37,300,000
432	Equilon Enterprises LLC	203,300,000	203,300,000		-	203,300,000
435	Natomas Central Mutual Water Company	144,100 *	144,100		-	144,100
461	SFPP, L.P.	303,900,000	303,900,000		-	303,900,000
462	ARCO Midcon LLC	1,430,000	1,430,000		-	1,430,000
464	Ventura Pipeline System	4,370,000	4,370,000		-	4,370,000
465	Plains Pipeline, LP	25,900,000	25,900,000		-	25,900,000
467	ConocoPhillips Company	459,000	459,000		-	459,000
468	Shell California Pipeline Company L.P.	5,890,000	5,890,000		-	5,890,000
469	San Ardo Pipeline Company	18,700,000	18,700,000		-	18,700,000
475	Searles Valley Minerals Operations Inc.	2,010,000	2,010,000		-	2,010,000
476	Chevron USA, Inc.	8,950,000	8,950,000		-	8,950,000
478	California Gas Gathering, Inc.	60,200	60,200		-	60,200
479	Chevron Pipeline Company	55,800,000	55,800,000		-	55,800,000
480	ConocoPhillips Pipe Line Company	46,000,000	46,000,000		-	46,000,000
484	Calpine Pipeline Corporation	6,480,000	6,480,000		-	6,480,000
486	Pacific Pipeline System, LLC	68,300,000	68,300,000		-	68,300,000
487	Sacramento Municipal Utilities District	-	-		68,546,379	68,546,379
488	Pacific Terminals LLC	11,300,000	11,300,000		-	11,300,000
489	Venoco, Inc.	6,800,000	6,800,000		-	6,800,000
490	Crimson California Pipeline, L.P.	11,800,000	11,800,000		-	11,800,000
491	SMF Pipeline	5,030,000	5,030,000		-	5,030,000
Total - Pipeline Companies		1,145,217,100	1,145,217,100		70,478,178	1,215,695,278

* 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, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property <small>@58.01%</small>	
	Railcar Maintenance Facilities					
503	GATX Corporation	-	-		8,023,487	8,023,487
506	TTX Company	-	-		5,562,918	5,562,918
509	Union Tank Car Company	-	-		119,032	119,032
	Total - Railcar Maintenance Facilities	<u>-</u>	<u>-</u>		<u>13,705,437</u>	<u>13,705,437</u>

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Railroad Companies			<i>@65.14%</i>		<i>Including Rail Transportation Property @65.14%</i>	
800	Alameda Belt Line	14,400	9,381		20,509,058	20,518,439
802	Central Oregon & Pacific Railroad	2,570,000	1,674,099		-	1,674,099
804	BNSF Railway Company	1,166,500,000	759,858,101		76,703,307	836,561,408
808	West Isle Line, Inc.	249,000	162,200		34,348	196,548
810	California Northern Railroad	18,700,000	12,181,182		-	12,181,182
812	Ventura County Railroad	2,820,000	1,836,948		-	1,836,948
813	Pacific Harbor Lines	26,700,000	17,392,380		-	17,392,380
815	Mendocino Railway	1,690,000	1,100,867		-	1,100,867
817	Tulare Valley Railroad	401,500 *	261,537		3,476,719	3,738,256
818	Central California Traction Company	6,490,000	4,227,586		510,752	4,738,338
819	Carrizo Gorge Railway, Inc.	31,790 *	20,708		-	20,708
822	Pacific Sun Railroad, L.L.C.	589,000	383,675		-	383,675
834	Lake County Railroad	535,000	348,499		-	348,499
839	Oakland Terminal Railway Company	145,000	94,453		215,722	310,175
843	Union Pacific Railroad Company	1,273,900,000	829,818,454		413,666,280	1,243,484,734
850	Modesto & Empire Traction Company	30,600,000	19,932,839		1,360,497	21,293,336
857	Richmond Pacific Railroad Corporation	892,000	581,049		-	581,049
863	San Diego & Arizona Eastern Railway Co.	-	-		1,137,962	1,137,962
865	San Diego & Imperial Valley Railroad Co. Inc.	6,950,000	4,527,230		-	4,527,230
869	Coast Belle Railroad Company	772,000	502,881		-	502,881
878	Stockton Terminal and Eastern Railroad	2,730,000	1,778,323		611,363	2,389,686
879	Sunset Railway Co.	-	-		1,115,095	1,115,095
882	Trona Railway Co.	14,800,000	9,640,719		51,231	9,691,950
883	McCloud Railway Company	1,130,000	736,082		90,317	826,399
889	Yreka Western Railroad Co.	660,000	429,924		18,550	448,474
892	Almanor Railroad Company	534,000 **	347,848		-	347,848

* 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, 2010

SBE No.	Company Name			Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	
Railroad Companies (continued)					
<i>Including Rail Transportation Property @65.14%</i>					
894	Napa Valley Wine Train, Inc.	21,300,000	13,874,820	1,338,731	15,213,551
896	Santa Cruz Big Trees & Pacific Railway Co.	2,670,000	1,739,238	-	1,739,238
897	San Joaquin Valley Railroad Company	9,180,000	5,979,851	4,782,077	10,761,928
898	Sierra Northern Railway	1,560,000	1,016,183	390,642	1,406,825
899	Arizona & California Railroad	1,780,000	1,159,493	935,956	2,095,449
Total - Railroad Companies Companies		2,596,893,690	1,691,616,550	526,948,607	2,218,565,157

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Electric Generation Facilities						
1100	AES Alamitos, LLC	229,400,000	229,400,000		-	229,400,000
1101	AES Redondo Beach, LLC	165,900,000	165,900,000		-	165,900,000
1102	AES Huntington Beach, LLC	70,600,000	70,600,000		-	70,600,000
1103	Dynegy Moss Landing, LLC	654,600,000	654,600,000		-	654,600,000
1104	Dynegy Morro Bay, LLC	53,400,000	53,400,000		-	53,400,000
1105	Dynegy Oakland, LLC	3,120,000	3,120,000		-	3,120,000
1106	Cabrillo Power I LLC	124,800,000	124,800,000		-	124,800,000
1107	Cabrillo Power II LLC	10,500,000	10,500,000		-	10,500,000
1108	Mirant Potrero, LLC	28,300,000	28,300,000		-	28,300,000
1109	Mirant Delta, LLC	83,100,000	83,100,000		-	83,100,000
1110	El Segundo Power LLC	31,600,000	31,600,000		-	31,600,000
1111	Long Beach Generation LLC	71,700,000	71,700,000		-	71,700,000
1112	La Paloma Generating Company, LLC	453,900,000	453,900,000		-	453,900,000
1113	RRI Energy Coolwater, Inc.	23,800,000	23,800,000		-	23,800,000
1114	RRI Energy Mandalay, Inc.	76,100,000	76,100,000		-	76,100,000
1115	RRI Energy Ormond Beach, Inc.	40,900,000	40,900,000		-	40,900,000
1116	RRI Energy Etiwanda, Inc.	54,500,000	54,500,000		-	54,500,000
1117	RRI Energy Ellwood, Inc.	4,560,000	4,560,000		-	4,560,000
1118	Dynegy South Bay, LLC	113,000	113,000		-	113,000
1122	GWF Energy, LLC - Hanford	49,000,000	49,000,000		-	49,000,000
1123	GWF Energy, LLC - Henrietta	50,500,000	50,500,000		-	50,500,000
1124	GWF Energy, LLC - Tracy	76,200,000	76,200,000		-	76,200,000
1126	Elk Hills Power, LLC	306,600,000	306,600,000		-	306,600,000
1127	High Desert Power Trust 2000-A	378,900,000	348,271,000	12	-	348,271,000
1128	Delta Energy Center, LLC	444,500,000	444,500,000		-	444,500,000
1129	Gilroy Energy Center, LLC	77,500,000	77,500,000		-	77,500,000
1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		-	484,900,000
1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		-	228,300,000
1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		-	364,400,000
1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		-	459,300,000
1136	Blythe Energy, LLC	269,100,000	269,100,000		-	269,100,000

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2010

SBE No.	Company Name	Nonunitary Assessed Value			Total Assessed Value	
		Board-Adopted	Allocated	Note No. (See Pages 22)		Miscellaneous Physical Property
Electric Generation Facilities (continued)						
1137	Sunrise Power Company, LLC	346,800,000	346,800,000		-	346,800,000
1141	Indigo Generation LLC	66,400,000	66,400,000		-	66,400,000
1142	Larkspur Energy LLC	44,300,000	44,300,000		-	44,300,000
1143	Los Esteros Critical Energy Facility, LLC	91,300,000	91,300,000		-	91,300,000
1145	Harbor Cogeneration Company, LLC	5,410,000	5,410,000		-	5,410,000
1146	AES Placerita, Inc.	442,000	442,000		-	442,000
1148	Inland Empire Energy Center, LLC	709,400,000	709,400,000		-	709,400,000
1149	Caithness Blythe II, LLC	608,000	608,000		-	608,000
1150	Tesla Power Plant	13,300,000	13,300,000		-	13,300,000
1151	Russell City Energy Center, LLC	4,900,000	4,900,000		-	4,900,000
1152	Panoche Energy Center, LLC	328,000,000	328,000,000		-	328,000,000
1153	Starwood Power-Midway, LLC	86,400,000	86,400,000		-	86,400,000
1154	Bicent (California) Malburg, LLC	58,300,000	58,300,000		-	58,300,000
1155	Orange Grove Energy, L.P.	98,600,000	98,600,000		-	98,600,000
1156	Avenal Power Center, LLC	1,574,000	1,574,000		-	1,574,000
Total - Electric Generation Facilities		7,225,827,000	7,195,198,000		-	7,195,198,000

Recommendation for Assessment of State-Assessed Property

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Lien Date - January 1, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies						
2014	Sprint Communications Company, L.P.	301,900,000	301,900,000		1,718,120	303,618,120
2043	Pac-West Telecomm, Inc.	26,250,000 **	26,250,000		-	26,250,000
2054	Spacenet, Inc.	17,400	17,400		-	17,400
2099	Smart City Networks LP	552,000	552,000		-	552,000
2207	Global Crossing Telecommunications, Inc.	30,300,000	30,300,000		-	30,300,000
2274	MCI Communications Services, Inc.	391,300,000	391,300,000		1,091,500	392,391,500
2275	SES Americom, Inc.	316,000	316,000		-	316,000
2310	AT&T Communications	762,600,000	762,600,000		4,934,584	767,534,584
2366	Value-Added Communications, Inc.	17,400	17,400		-	17,400
2368	Globe Wireless, LLC	995,000	1,472,500	13	3,000,000	4,472,500
2372	MCI Metro Access Transmission Services, LLC	154,100,000	154,100,000		-	154,100,000
2376	Working Assets Funding Service, Inc.	701,000	701,000		-	701,000
2416	NOS Communications, Inc.	2,250,000	2,250,000		-	2,250,000
2430	Electric Lightwave, LLC	30,700,000	30,700,000		-	30,700,000
2437	Dialink Corporation	17,700	17,700		-	17,700
2443	National Comtel Network, Inc.	6,900	6,900		-	6,900
2463	Qwest Communications Company LLC	169,400,000	169,400,000		-	169,400,000
7503	Verizon Select Services, Inc.	13,400,000	13,400,000		-	13,400,000
7512	Frontier Communications of America, Inc.	6,910,000	6,910,000		-	6,910,000
7516	Cybernet Communications Inc.	370,000	370,000		-	370,000
7522	tw telecom of california l.p.	167,600,000	145,146,000	14	-	145,146,000
7536	Global Crossing No. American Networks Inc	9,190,000	9,190,000		-	9,190,000
7538	Tremcom International, Inc.	66,440 *	66,440		-	66,440
7544	Tel-One	23,700	23,700		-	23,700
7560	XO Communications Services, Inc.	95,700,000	95,700,000		-	95,700,000
7571	Network Enhanced Technologies, Inc.	237,000	237,000		-	237,000
7580	Evercom Systems, Inc.	840,000	840,000		-	840,000

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
7581	ABS-CBN Telecom North America, Inc.	287,700 ***	742,700	15	-	742,700
7588	PNG Telecommunications, Inc.	3,100	3,100		-	3,100
7621	SES Americom California, Inc.	3,870,000	3,870,000		-	3,870,000
7623	Verizon Enterprise Solutions LLC	326,000	326,000		-	326,000
7625	TCast Communications, Inc.	480,700 *	480,700		-	480,700
7631	Worldnet Communications Services Inc.	7,400	7,400		-	7,400
7632	Business Discount Plan, Inc.	23,300	23,300		-	23,300
7636	Network Telephone Services, Inc.	2,050,000	2,050,000		-	2,050,000
7638	Integrated Telemanagement Services, Inc.	92,200	92,200		-	92,200
7640	Cox California Telecom, LLC	110,600,000	110,600,000		-	110,600,000
7645	Communications Brokers & Consultants, Inc.	2,750 *	2,750		-	2,750
7660	U.S. South Communications, Inc.	802,000	802,000		-	802,000
7686	Primus Telecommunications, Inc.	547,000	547,000		-	547,000
7690	CCT Telecommunications, Inc.	51,000	51,000		-	51,000
7699	Legacy Long Distance International, Inc.	346,500 *	346,500		-	346,500
7705	Sierra Telephone Long Distance	6,100	6,100		-	6,100
7706	Covad Communications Company	41,600,000	41,600,000		-	41,600,000
7707	SureWest Long Distance	4,500	4,500		-	4,500
7729	New Global Telecom, Inc.	124,300 *	124,300		-	124,300
7732	NTT America, Inc.	16,700,000	16,700,000		-	16,700,000
7735	Pacific Centrex Services, Inc./TGEC, LLC	77,110 *	77,110		-	77,110
7740	TRI-M Communications, Inc.	499,000	499,000		-	499,000
7756	Centergistic Solutions, Inc.	20,500	20,500		-	20,500
7757	U.S. TelePacific Corp.	101,700,000	101,700,000		78,000	101,778,000
7758	BT Americas Inc.	10,400,000	10,400,000		-	10,400,000
7761	Level 3 Communications, LLC	360,000,000	336,674,000	16	1,261,229	337,935,229
7766	KDDI America, Inc.	5,040,000	5,040,000		-	5,040,000
7769	Airnex Communications, Inc.	67,870 *	67,870		-	67,870

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Recommendation for Assessment of State-Assessed Property

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Lien Date - January 1, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
7778	NTI of California, LLC	248,000	248,000		-	248,000
7779	360networks (USA) inc.	5,830,000	5,830,000		-	5,830,000
7781	KT America, Inc.	1,100	1,100		-	1,100
7782	Ton Services, Inc.	26,400 *	26,400		-	26,400
7791	O1 Communications, Inc.	3,610,000	3,610,000		-	3,610,000
7792	Point To Point, Inc.	370,000	370,000		-	370,000
7799	Wilshire Connection, LLC	1,350,000	1,350,000		-	1,350,000
7800	New Edge Networks	451,000	451,000		-	451,000
7811	Public Communications Services, Inc.	2,220,000	2,220,000		-	2,220,000
7813	Advanced Telecom, Inc.	2,290,000	2,290,000		-	2,290,000
7814	PAETEC Communications, Inc.	14,300,000	14,300,000		-	14,300,000
7823	U.S. Telestar Communications Group	1,000	1,000		-	1,000
7824	Audeamus, LLC	2,850,000	2,850,000		-	2,850,000
7832	Astound Broadband LLC	34,700,000	12,878,200	17	-	12,878,200
7834	Pannon Telecom, Inc.	56,600	56,600		-	56,600
7837	AboveNet Communications, Inc.	57,800,000	57,800,000		-	57,800,000
7845	San Carlos Telecom, Inc.	76,450 *	76,450		-	76,450
7846	The Telephone Connection Local Services, LLC	34,400	34,400		-	34,400
7866	Telmex USA, LLC	19,030,000 *	63,437,000	18	-	63,437,000
7871	Verizon Online LLC	118,400,000	118,400,000		-	118,400,000
7872	Infotech Telecommunications & Network, Inc.	14,410 *	14,410		-	14,410
7876	Total Call International, Inc.	1,500,000	1,500,000		-	1,500,000
7880	Quick-Tel, Inc.	6,100	6,100		-	6,100
7885	SBC Advanced Solutions	261,100,000	261,100,000		-	261,100,000
7894	Ponderosa Cablevision	629,000	629,000		-	629,000
7899	RGT Utilities of California, Inc.	5,700	5,700		-	5,700
7902	Zone Telecom, Inc.	1,430,000 *	1,430,000		-	1,430,000
7907	Telscape Communications, Inc.	4,610,000	4,610,000		-	4,610,000
7910	CBC Broadband Holdings, LLC	8,130,000	8,130,000		-	8,130,000

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Recommendation for Assessment of State-Assessed Property

Table II

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
7912	Americom Government Services, Inc.	719,000	719,000		-	719,000
7913	VCOM Solutions, Inc.	256,000	256,000		-	256,000
7914	McLeodUSA Telecommunications Services, Inc.	637,000	637,000		-	637,000
7916	Peak Communications, Inc.	24,800	24,800		-	24,800
7934	Telecom House Inc.	100,320	100,320	*	-	100,320
7938	McBlue Telecom, Inc.	22,700	22,700		-	22,700
7940	Consumer Telcom, Inc.	35,700	35,700		-	35,700
7945	ZTG, Inc.	20,600	20,600		-	20,600
7947	IDT America, Corp.	128,700	128,700	*	-	128,700
7948	Vizada, Inc.	6,800,000	6,353,645	19	-	6,353,645
7949	Call America, Inc.	291,000	291,000		-	291,000
7950	ATMC, Inc.	6,710	6,710	*	-	6,710
7951	SWB Communications Services, Inc.	1,550,000	1,550,000		-	1,550,000
7952	Advanced Tel, Inc.	19,800	19,800	*	-	19,800
7953	Openpop.com, Inc.	365,000	365,000		-	365,000
7955	Enhanced Communications Network, Inc.	129,000	129,000		-	129,000
7956	Telespan Communications, LLC	60,600	60,600		-	60,600
7957	Telekenex, Inc.	5,660,000	5,660,000		-	5,660,000
7959	Airespring, Inc.	585,000	585,000		-	585,000
7960	CallTower, Inc.	1,342,000	1,342,000	*	-	1,342,000
7961	SureWest Televideo	166,700,000	166,700,000		-	166,700,000
7964	Aries Network, Inc.	27,720	27,720	*	-	27,720
7967	New World Telecom International, Inc.	49,400	49,400		-	49,400
7969	Intelsat Global Service Corporation	8,720,000	8,720,000		-	8,720,000
7972	Reliance Globalcom Services, Inc.	13,100,000	13,100,000		-	13,100,000
7973	Alliance Payphone, Inc.	158,000	158,000		-	158,000
7976	Local Fiber, LLC	1,790,000	1,918,760	20	-	1,918,760
7978	Legent Communications Corporation	28,200	28,200		-	28,200
7980	Teledata Solutions, Inc.	965,800	965,800	*	-	965,800

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2010

SBE No.	Company Name			Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	
Interexchange Telephone Companies (continued)					
7981	Leading Edge Communications, LLC	894,000	894,000	-	894,000
7982	NextG Networks Of California, Inc.	93,400,000	93,400,000	-	93,400,000
7983	LCR Services, Inc.	1,980 *	1,980	-	1,980
7985	inContact, Inc.	2,380,000	2,380,000	-	2,380,000
7988	Global Tel*Link Corporation	4,300,000	4,300,000	-	4,300,000
7990	CMTel (USA) LLC	1,940,000	1,940,000	-	1,940,000
7992	NobelTel, LLC	291,000	291,000	-	291,000
7993	Clear World Communications Corporation	117,000	117,000	-	117,000
7994	Utility Telephone, Inc.	1,280,000	1,280,000	-	1,280,000
7995	IP Networks, Inc.	17,500,000	17,500,000	-	17,500,000
7996	RuralWest - Western Rural Broadband, Inc.	417,000	417,000	-	417,000
7997	Edison Carrier Solutions	67,500,000	83,000,000	21	83,000,000
7998	Norcast Communications Corporation	190,000	190,000	-	190,000
7999	Purple Language Services	6,310,000	6,310,000	-	6,310,000
8001	Custom Switching Technologies, Inc.	61,600 *	61,600	-	61,600
8002	Neutral Tandem - California, LLC	6,650,000	6,650,000	-	6,650,000
8003	Creative Interconnect Communications, LLC	1,250,000	1,250,000	-	1,250,000
8004	Greenfield Communications, Inc.	903,000	1,345,972	22	1,345,972
8005	Cable and Wireless Americas Operations, Inc.	1,060,000	1,060,000	-	1,060,000
8006	Lucky Communications, Inc.	70,950 *	70,950	-	70,950
8007	Asia Talk Telecom, Inc.	111,000	111,000	-	111,000
8009	France Telecom Corporate Solutions, LLC	3,100	3,100	-	3,100
8010	A+ Wireless, Inc.	4,900	4,900	-	4,900
8011	DelTel, Inc.	141,000	141,000	-	141,000
8012	RB Communications, Inc.	69,700	69,700	-	69,700
8015	China Telecom (Americas) Corporation	3,520,000 *	3,520,000	-	3,520,000
8017	Locus Telecommunications, Inc.	531,000	531,000	-	531,000
8018	Telewest, Inc.	13,375 **	13,375	-	13,375

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2010

SBE No.	Company Name			Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	
Interexchange Telephone Companies (continued)					
8019	Global Touch Telecom, Inc.	149,600 *	149,600	-	149,600
8022	Allstate Communications, Inc.	266,000	266,000	-	266,000
8023	One Phone, Inc.	248,000	248,000	-	248,000
8026	Nationwide Telecom, Inc.	41,800 *	41,800	-	41,800
8027	Blue Casa Communications, Inc.	328,000	328,000	-	328,000
8029	IPC Network Services, Inc.	43,400	43,400	-	43,400
8031	Backbone Communications, Inc.	172,000	172,000	-	172,000
8032	BCE Nexxia Corporation	297,000	297,000	-	297,000
8033	Telecom Consultants Inc.	1,980 *	1,980	-	1,980
8037	CA-CLEC LLC	5,760,000	5,760,000	-	5,760,000
8038	Telespan Carrier Access, LLC	54,300	54,300	-	54,300
8040	Mission Telecom, Inc.	6,800	6,800	-	6,800
8041	DMR Communications, Inc.	179,000	179,000	-	179,000
8042	Paxio, Inc.	1,040,000	1,040,000	-	1,040,000
8044	Intermetro Communications, Inc.	1,529,000 *	1,529,000	-	1,529,000
8046	Hypercube LLC	538,000	538,000	-	538,000
8047	Syniverse Technologies, Inc.	12,400	12,400	-	12,400
8048	Bright House Networks Information Services (Calif)	285,000	285,000	-	285,000
8049	Cbeyond Communications, LLC	19,000,000	19,000,000	-	19,000,000
8051	Intellectrace, Inc.	540,000	540,000	-	540,000
8057	Vertex Telecom, Inc.	765,000	765,000	-	765,000
8060	Comtel Telecom Assets LP	226,000	226,000	-	226,000
8061	Charter Fiberlink CA-CCO, LLC	20,200,000	20,200,000	-	20,200,000
8062	Ezequiel Guido	1,700	1,700	-	1,700
8063	Time Warner Cable Information Services (Californi	31,200,000	31,200,000	-	31,200,000
8065	Connecto Communications, Inc.	312,000	312,000	-	312,000
8066	Calmtel USA, Inc.	44,220 *	44,220	-	44,220
8067	Sunesys, LLC	118,500,000	118,500,000	-	118,500,000

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Recommendation for Assessment of State-Assessed Property

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Lien Date - January 1, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
8068	North County Communications Corp	153,750	**	153,750	-	153,750
8071	Verizon Long Distance LLC	441,000		441,000	-	441,000
8072	Cypress Communications Operating Co., Inc.	510,000		510,000	-	510,000
8073	Koncept International, Inc.	73,000		73,000	-	73,000
8074	Silv Communication, Inc.	35,900		35,900	-	35,900
8075	Trans National Communications International, Inc.	150,000		150,000	-	150,000
8076	OPEX Communications, Inc.	46,300		46,300	-	46,300
8077	Newpath Networks, LLC	14,850,000	*	14,850,000	-	14,850,000
8078	U.S. Telecom Long Distance, Inc.	119,000		119,000	-	119,000
8079	Cal-Ore Communications, Inc.	462,000		462,000	-	462,000
8080	Ymax Communications Corporation	54,900		54,900	-	54,900
8081	Sonic Telecom, LLC	1,000,000		1,000,000	-	1,000,000
8083	Network Expert Group, Inc.	49,900		49,900	-	49,900
8084	T-Netix Telecommunications Services, Inc	71,400		71,400	-	71,400
8085	Cosmobridge America, Inc.	13,200		13,200	-	13,200
8086	Associated Network Partners, Inc.	41,600		41,600	-	41,600
8087	Verosity Technology Partners, LLC	356,000		356,000	-	356,000
8088	Janaslani Enterprises, LLC	5,600		5,600	-	5,600
8089	Conterra Ultra Broadband LLC	2,060,000		2,060,000	-	2,060,000
8090	Telecommunication Systems, Inc.	443,300	*	443,300	-	443,300
8091	Roadway Communications, Inc.	199,100	*	199,100	-	199,100
8092	Global Telecom LLC	30,690	*	30,690	-	30,690
8093	Extenet Systems (California) LLC	20,000,000		20,000,000	-	20,000,000
8094	Trillion Partners, Inc.	1,006,500	*	1,035,740	23	1,035,740
8096	Octagon Networks, Inc.	92,200		92,200	-	92,200
8097	Reunion Communications, Inc.	21,780	*	21,780	-	21,780
8098	Allcom Telink Corporation	962,500	*	962,500	-	962,500

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
8099	Race Technologies	457,600 *	457,600		-	457,600
8100	Dial Long Distance, Inc.	5,830 *	5,830		-	5,830
8101	FastBlue Communications, Inc.	3,800	3,800		-	3,800
8102	Ekit.Com, Inc.	42,350 *	42,350		-	42,350
8103	LiveTV Airfone, Inc.	141,000	141,000		-	141,000
8104	TransPac Telecom, Inc.	9,100	9,100		-	9,100
8105	Marlink, Inc.	341,000	341,000		-	341,000
8106	Raw Bandwidth Telecom, Inc.	20,800	20,800		-	20,800
8107	Convergence Systems Inc.	116,600 *	116,600		-	116,600
8108	Radical System Solutions, Inc.	54,000	54,000		-	54,000
8109	Peerless Network Of California LLC	838,000	838,000		-	838,000
8110	Viscom International, Inc.	1,500	1,500		-	1,500
8111	First Communications, LLC	557,000	557,000		-	557,000
8112	Mosaic Networx, LLC	3,740 *	3,740		-	3,740
8113	Callcatchers, Inc.	917,400 *	917,400		-	917,400
8114	Sunycell, Inc.	5,830 *	5,830		-	5,830
8115	&TV Communications, Inc.	1,716,000 *	1,716,000		-	1,716,000
8116	PC Landing Inc.	12,300,000	12,300,000		-	12,300,000
8117	Syniverse ICX Corporation	3,730,000	3,730,000		-	3,730,000
8118	IntelePeer, Inc.	2,700,000	2,700,000		-	2,700,000
8119	Express Telecommunications Network, LLC	4,840 *	4,840		-	4,840
8120	TELUS Communications Inc.	1,950,000	1,950,000		-	1,950,000
Total - Interexchange Telephone Companies		4,054,670,595	4,048,062,912		12,083,433	4,060,146,345

* 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, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Wireless Telephone Companies						
2532	Los Angeles SMSA Ltd., Partnership	805,400,000	809,798,111	24	16,500	809,814,611
2552	Fresno MSA Limited Partnership	84,200,000	84,200,000		317,415	84,517,415
2559	Cellco Partnership	1,023,800,000	1,024,025,100	25	535,554	1,024,560,654
2602	Digital Communications Network, Inc.	67,540 *	67,540		-	67,540
2605	Nova Cellular West, Inc.	30,400	30,400		-	30,400
2606	AT&T Mobility LLC	1,692,400,000	1,694,207,045	26	446,600	1,694,653,645
2649	Action Cellular Rent-A-Phone, Inc.	3,100	3,100		-	3,100
2658	Intouch America, Inc.	81,625 **	81,625		-	81,625
2668	California RSA No. 3 Limited Partnership	12,100,000	12,100,000		186,764	12,286,764
2669	California RSA #4 Partnership	13,000,000	13,000,000		104,250	13,104,250
2671	California Rural Service Area #1, Inc.	28,000,000	28,048,775	27	-	28,048,775
2681	Everything Wireless, LLC	173,000	173,000		-	173,000
2683	Pay-Less Cellular, Inc.	3,619,000 *	3,619,000		-	3,619,000
2687	SLO Cellular, Inc.	5,160,000	5,160,000		-	5,160,000
2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,112,505,792	28	67,060	1,112,572,852
2733	MetroPCS Communications, LLC	187,700,000	187,968,924	29	-	187,968,924
2748	T-Mobile West Corporation	1,456,400,000	1,300,501,587	30	-	1,300,501,587
2760	Fisher Wireless Services, Inc.	1,320,000	1,320,000		400,752	1,720,752
2762	Cricket Communications, Inc.	161,700,000	161,700,000		-	161,700,000
2764	NTCH-CA, Inc.	371,000	1,114,036	31	-	1,114,036
2772	Globalstar USA, LLC	1,991,000 *	1,991,000		-	1,991,000
2773	Accessible Wireless, LLC	783,000	783,000		-	783,000
2775	Nextlink Wireless, Inc.	841,000	841,000		-	841,000
2778	Movida Communications, Inc.	4,070 *	4,070		-	4,070
2779	Royal Street Communications, LLC	227,700,000	228,532,282	32	-	228,532,282

* 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, 2010

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Wireless Telephone Companies (continued)						
2782	Velocita Wireless, LLC	170,000	170,000		-	170,000
2784	Greatcall, Inc.	2,870,000	2,870,000		-	2,870,000
2785	Public Wireless, Inc.	135,000	135,000		-	135,000
Total - Wireless Telephone Companies		<u>7,013,419,735</u>	<u>6,674,950,387</u>		<u>2,074,895</u>	<u>6,677,025,282</u>

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2010

SBE No.	Company Name	Nonunitary Assessed Value			Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	
Radio Telephone Paging Companies					
3002	American Messaging Services, LLC	1,280,000	1,280,000		1,280,000
3005	Mobilephone of Humboldt, Inc.	54,300	54,300		54,300
3039	Fresno Mobile Radio, Inc.	393,000	393,000		393,000
3052	Vincent Communications, Inc.	55,000	55,000		55,000
3362	Madera Radio Dispatch, Inc.	446,000	446,000		446,000
3430	USA Mobility Wireless, Inc.	3,770,000	3,770,000		3,770,000
3432	Point Telesystems LLC	9,100	9,100		9,100
3434	The Radio Shop	36,400	36,400		36,400
Total - Radio Telephone Paging Companies Companies		6,043,800	6,043,800	-	6,043,800
Grand Total - All State Assesseees		80,422,439,820	77,896,771,046	1,114,792,619	79,011,563,665

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2010

Item No.	SBE No.	Description	Total
1	135	Includes previously adopted escaped assessments totalling	21,182,742
2	149	Includes previously adopted escaped assessments totalling	70,726,845
3	152	Includes previously adopted assessment reductions totalling	(327,000)
4	156	Includes previously adopted assessment reductions totalling	(14,933,000)
5	196	Includes previously adopted assessment reductions totalling	(4,578,000)
6	198	Includes previously adopted assessment reductions totalling	(62,021,000)
7	201	Includes previously adopted net assessment reductions totalling	(307,566,465)
8	210	Includes previously adopted assessment reductions totalling	(1,526,000)
9	235	Includes previously adopted escaped assessments totalling	972,675
10	279	Includes previously adopted assessment reductions totalling	(956,148,000)
11	284	Includes previously adopted net escaped assessments totalling	9,531,600
12	1127	Includes previously adopted assessment reductions totalling	(30,629,000)
13	2368	Includes previously adopted escaped assessments totalling	477,500
14	7522	Includes previously adopted assessment reductions totalling	(22,454,000)
15	7581	Includes previously adopted escaped assessments totalling	455,000
16	7761	Includes previously adopted assessment reductions totalling	(23,326,000)
17	7832	Includes previously adopted assessment reductions totalling	(21,821,800)
18	7866	Includes previously adopted escaped assessments totalling	44,407,000
19	7948	Includes previously adopted assessment reductions totalling	(446,355)
20	7976	Includes previously adopted escaped assessments totalling	128,760
21	7997	Includes previously adopted escaped assessments totalling	15,500,000
22	8004	Includes previously adopted escaped assessments totalling	442,972
23	8094	Includes previously adopted escaped assessments totalling	29,240
24	2532	Includes previously adopted escaped assessments totalling	4,398,111
25	2559	Includes previously adopted escaped assessments totalling	225,100
26	2606	Includes previously adopted escaped assessments totalling	1,807,045
27	2671	Includes previously adopted escaped assessments totalling	48,775
28	2720	Includes previously adopted assessment reductions totalling	(190,894,208)
29	2733	Includes previously adopted escaped assessments totalling	268,924
30	2748	Includes previously adopted net assessment reductions totalling	(155,898,413)
31	2764	Includes previously adopted escaped assessments totalling	743,036
32	2779	Includes previously adopted net escaped assessment totalling	832,282
Total			<u>(1,620,391,634)</u>