

2014

Recommendation for Assessment of State-Assessed Property

STATE BOARD OF EQUALIZATION

BOARD APPROVED

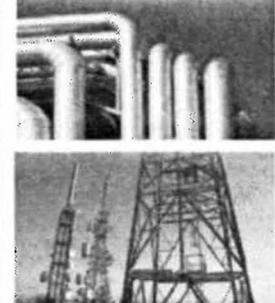
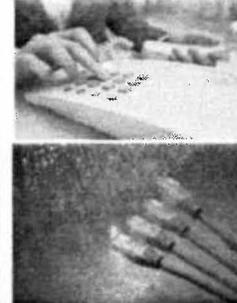
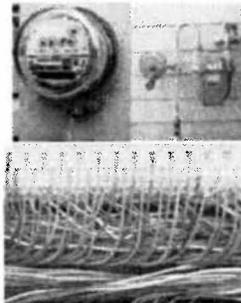
At the July 17, 2014 Board Meeting

Joann Richmond, Chief
Board Proceedings Division

Joann Richmond



January 1, 2014



BOARD MEMBERS

BETH Y. YEE
First District
San Francisco

SEN. GEORGE RUNNER (Ret.)
Second District
Lancaster

MICHELLE STEEL
Third District
Orange County

JEROME F. HORTON
Fourth District
Los Angeles

JOHN CHIANG
State Controller

CYNTHIA BRIDGES
Executive Director



CALIFORNIA STATE BOARD OF EQUALIZATION

2014

Recommendation for Assessment of State-Assessed Property

January 1, 2014



BOARD MEMBERS

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State Controller

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Executive Summary

This summary report sets forth the State-Assessed Properties Division staff’s recommendation for the lien date 2014 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 22, 2014
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 17, 2014

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 76.38 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 2.71 percent in the 2014-2015 assessed values compared to 2013-2014. Changes by industry group are as follows:

| Industry Group | 2013-2014 Assessed Value | 2014-2015 Assessed Value | Amount of Change | Percentage Change |
|--------------------------|-----------------------------|-------------------------------------|-------------------------|----------------------|
| Gas, Electric and Water | \$57,500,224,081 | \$59,442,957,093 | \$1,942,733,012 | 3.38% |
| Local Exchange Telephone | 9,801,853,586 | 9,529,989,753 | (271,863,833) | (2.77%) |
| Pipeline | 1,189,314,188 | 1,233,551,597 | 44,237,409 | 3.72% |
| Railcar Maintenance | 15,276,392 | 16,392,262 | 1,119,870 | 7.33% |
| Railroad | 3,095,163,943 | 3,288,791,682 | 193,627,739 | 6.26% |
| Electric Generation | 8,450,408,000 | 8,558,369,290 | 107,961,290 | 1.28% |
| Interexchange Telephone | 3,659,032,969 | 3,900,874,883 | 241,841,914 | 6.61% |
| Wireless Telephone | 7,129,218,224 | 7,328,485,933 | 199,267,709 | 2.80% |
| Total | \$90,840,491,383 | \$93,299,416,493¹ | \$ 2,458,925,110 | 2.71% |

¹ This total reflects unitary values adopted by the Board on May 22, 2014, nonunitary values to be set by the Board on July 17, 2014 and adjustments to reflect prior Board actions.

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2014

| County Number | County Name | 2013-2014 | 2014-2015 | Increase (Decrease) | % Increase (Decrease) |
|---------------|--------------|----------------|----------------|---------------------|-----------------------|
| 1 | Alameda | 3,720,774,526 | 3,577,913,322 | (142,861,204) | (3.84%) |
| 2 | Alpine | 18,255,464 | 18,136,344 | (119,120) | (0.65%) |
| 3 | Amador | 198,117,624 | 215,698,952 | 17,581,328 | 8.87% |
| 4 | Butte | 832,237,571 | 836,251,920 | 4,014,349 | 0.48% |
| 5 | Calaveras | 127,147,500 | 137,633,415 | 10,485,915 | 8.25% |
| 6 | Colusa | 933,768,484 | 902,134,978 | (31,633,506) | (3.39%) |
| 7 | Contra Costa | 4,044,711,528 | 4,135,546,167 | 90,834,639 | 2.25% |
| 8 | Del Norte | 38,047,078 | 38,725,340 | 678,262 | 1.78% |
| 9 | El Dorado | 317,552,065 | 337,781,237 | 20,229,172 | 6.37% |
| 10 | Fresno | 3,435,921,232 | 3,661,007,036 | 225,085,804 | 6.55% |
| 11 | Glenn | 125,914,922 | 129,543,715 | 3,628,793 | 2.88% |
| 12 | Humboldt | 381,096,327 | 407,102,389 | 26,006,062 | 6.82% |
| 13 | Imperial | 636,694,646 | 700,010,141 | 63,315,495 | 9.94% |
| 14 | Inyo | 131,372,539 | 151,486,220 | 20,113,681 | 15.31% |
| 15 | Kern | 3,260,251,267 | 3,499,695,102 | 239,443,835 | 7.34% |
| 16 | Kings | 404,653,293 | 452,965,792 | 48,312,499 | 11.94% |
| 17 | Lake | 141,146,170 | 144,387,077 | 3,240,907 | 2.30% |
| 18 | Lassen | 168,967,318 | 167,191,024 | (1,776,294) | (1.05%) |
| 19 | Los Angeles | 15,059,325,199 | 15,824,562,865 | 765,237,666 | 5.08% |
| 20 | Madera | 622,581,073 | 641,181,994 | 18,600,921 | 2.99% |
| 21 | Marin | 463,423,412 | 493,632,944 | 30,209,532 | 6.52% |
| 22 | Mariposa | 66,240,380 | 64,654,010 | (1,586,370) | (2.39%) |
| 23 | Mendocino | 250,449,879 | 261,167,601 | 10,717,722 | 4.28% |
| 24 | Merced | 494,724,199 | 521,190,731 | 26,466,532 | 5.35% |
| 25 | Modoc | 156,904,548 | 155,175,244 | (1,729,304) | (1.10%) |
| 26 | Mono | 114,442,444 | 135,627,020 | 21,184,576 | 18.51% |
| 27 | Monterey | 1,210,309,674 | 1,104,641,674 | (105,668,000) | (8.73%) |
| 28 | Napa | 278,717,592 | 289,710,869 | 10,993,277 | 3.94% |
| 29 | Nevada | 277,089,061 | 289,966,690 | 12,877,629 | 4.65% |
| 30 | Orange | 5,374,632,836 | 5,230,468,327 | (144,164,509) | (2.68%) |
| 31 | Placer | 1,060,376,467 | 1,138,651,880 | 78,275,413 | 7.38% |
| 32 | Plumas | 466,995,238 | 493,638,501 | 26,643,263 | 5.71% |

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2014

| County Number | County Name | 2013-2014 | 2014-2015 | Increase (Decrease) | % Increase (Decrease) |
|------------------|--------------------|-----------------------|-----------------------|----------------------|-----------------------|
| 33 | Riverside | 5,036,670,832 | 6,246,929,225 | 1,210,258,393 | 24.03% |
| 34 | Sacramento | 1,484,573,840 | 1,518,823,675 | 34,249,835 | 2.31% |
| 35 | San Benito | 126,599,068 | 129,807,217 | 3,208,149 | 2.53% |
| 36 | San Bernardino | 6,375,896,942 | 6,566,721,759 | 190,824,817 | 2.99% |
| 37 | San Diego | 11,744,210,131 | 10,877,859,990 | (866,350,141) | (7.38%) |
| 38 | San Francisco | 2,618,620,715 | 2,721,120,198 | 102,499,483 | 3.91% |
| 39 | San Joaquin | 1,871,197,062 | 1,903,531,953 | 32,334,891 | 1.73% |
| 40 | San Luis Obispo | 2,880,454,830 | 2,915,510,543 | 35,055,713 | 1.22% |
| 41 | San Mateo | 1,473,008,786 | 1,549,077,134 | 76,068,348 | 5.16% |
| 42 | Santa Barbara | 897,504,250 | 925,196,270 | 27,692,020 | 3.09% |
| 43 | Santa Clara | 3,717,310,802 | 3,904,503,678 | 187,192,876 | 5.04% |
| 44 | Santa Cruz | 323,682,212 | 334,641,111 | 10,958,899 | 3.39% |
| 45 | Shasta | 816,529,685 | 842,174,909 | 25,645,224 | 3.14% |
| 46 | Sierra | 52,978,253 | 51,087,721 | (1,890,532) | (3.57%) |
| 47 | Siskiyou | 285,529,920 | 298,573,852 | 13,043,932 | 4.57% |
| 48 | Solano | 934,663,754 | 944,140,401 | 9,476,647 | 1.01% |
| 49 | Sonoma | 789,179,724 | 827,481,325 | 38,301,601 | 4.85% |
| 50 | Stanislaus | 465,309,505 | 499,957,540 | 34,648,035 | 7.45% |
| 51 | Sutter | 359,946,362 | 340,628,674 | (19,317,688) | (5.37%) |
| 52 | Tehama | 222,832,024 | 228,449,381 | 5,617,357 | 2.52% |
| 53 | Trinity | 30,555,770 | 31,322,292 | 766,522 | 2.51% |
| 54 | Tulare | 936,352,666 | 929,129,715 | (7,222,951) | (0.77%) |
| 55 | Tuolumne | 148,319,671 | 167,601,833 | 19,282,162 | 13.00% |
| 56 | Ventura | 1,686,585,947 | 1,609,292,112 | (77,293,835) | (4.58%) |
| 57 | Yolo | 502,457,766 | 529,608,008 | 27,150,242 | 5.40% |
| 58 | Yuba | 246,679,310 | 248,765,456 | 2,086,146 | 0.85% |
| | Grand Total | 90,840,491,383 | 93,299,416,493 | 2,458,925,110 | 2.71% |

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--|--|----------------|----------------|---------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | Miscellaneous Physical Property | |
| Gas, Electric and Water Companies | | | | | | |
| 101 | Golden State Water Company | 674,700,000 | 672,302,000 | 1 | 20,266,576 | 692,568,576 |
| 103 | Anza Electric Cooperative, Inc. | 14,500,000 | 14,500,000 | | - | 14,500,000 |
| 104 | Central Valley Gas Storage LLC | 70,900,000 | 55,640,000 | 2 | - | 55,640,000 |
| 106 | PacifiCorp | 207,000,000 | 207,000,000 | | 11,059,025 | 218,059,025 |
| 119 | Trans Bay Cable LLC | 525,100,000 | 525,100,000 | | - | 525,100,000 |
| 121 | Gill Ranch Storage, LLC | 133,600,000 | 133,600,000 | | - | 133,600,000 |
| 125 | Terra-Gen Dixie Valley, LLC | 3,410,000 | 3,410,000 | | - | 3,410,000 |
| 135 | Pacific Gas & Electric Co. | 24,680,000,000 | 24,665,603,472 | 3 | 177,405,327 | 24,843,008,799 |
| 141 | San Diego Gas & Electric Company | 7,611,000,000 | 7,434,078,000 | 4 | 27,394,202 | 7,461,472,202 |
| 146 | Sierra Pacific Power Company | 84,000,000 | 83,592,750 | 5 | 1,132,840 | 84,725,590 |
| 148 | Southern California Edison Co | 20,300,300,000 | 19,846,741,000 | 6 | 102,857,907 | 19,949,598,907 |
| 149 | Southern California Gas Company | 3,956,900,000 | 3,956,900,000 | | 55,194,463 | 4,012,094,463 |
| 152 | Southwest Gas Corporation | 222,600,000 | 222,600,000 | | - | 222,600,000 |
| 153 | Transwestern Pipeline Company | 535,000 | 535,000 | | - | 535,000 |
| 156 | DATC Path 15, LLC | 115,700,000 | 115,700,000 | | - | 115,700,000 |
| 160 | Valley Electric Association, Inc. | 162,800 * | 162,800 | | - | 162,800 |
| 163 | Liberty Utilities (CalPeco Electric), LL | 155,600,000 | 155,600,000 | | 129,000 | 155,729,000 |
| 173 | Surprise Valley Electrification Corp. | 14,500,000 | 14,500,000 | | - | 14,500,000 |
| 176 | Plumas-Sierra Rural Electric Cooperative | 69,100,000 | 69,100,000 | | 123,370 | 69,223,370 |
| 180 | North Baja Pipeline, LLC | 73,600,000 | 73,600,000 | | - | 73,600,000 |
| 187 | Mojave Pipeline Company, LLC | 39,300,000 | 39,300,000 | | - | 39,300,000 |
| 188 | Kern River Gas Transmission Company | 237,900,000 | 237,900,000 | | - | 237,900,000 |
| 189 | Standard Pacific Gas Line, Incorporated | 32,800,000 | 32,800,000 | | - | 32,800,000 |
| 190 | Tuscarora Gas Transmission Company | 61,100,000 | 61,100,000 | | 129,077 | 61,229,077 |
| 191 | Arizona Public Service Company | 2,190,000 | 2,190,000 | | - | 2,190,000 |
| 192 | Alpine Natural Gas Operating No. One LLC | 1,490,000 | 1,490,000 | | - | 1,490,000 |
| 193 | Southwest Transmission Cooperative, Inc. | 763,000 | 763,000 | | - | 763,000 |
| 194 | West Coast Gas Company, Inc. | 792,000 | 792,000 | | 334,284 | 1,126,284 |

* 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, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value Miscellaneous Physical Property | Total Assessed Value |
|--|--|------------------------------|------------------------------|---------------------------|--|------------------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | | |
| Gas, Electric and Water Companies (continued) | | | | | | |
| 195 | Wild Goose Storage, LLC | 205,300,000 | 209,831,000 | 7 | - | 209,831,000 |
| 196 | Questar Southern Trails Pipeline Company | 5,900,000 | 5,900,000 | | - | 5,900,000 |
| 197 | El Paso Natural Gas Company, LLC | 34,400,000 | 34,400,000 | | - | 34,400,000 |
| 198 | Lodi Gas Storage, LLC | 170,200,000 | 170,200,000 | | - | 170,200,000 |
| Total - Gas, Electric, and Water Companies | | <u>59,705,342,800</u> | <u>59,046,931,022</u> | | <u>396,026,071</u> | <u>59,442,957,093</u> |

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|---|-----------------------|----------------------|------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | Miscellaneous Physical Property | |
| Local Exchange Telephone Companies | | | | | | |
| 201 | Verizon California, Inc. | 2,936,500,000 | 2,805,802,840 | 8 | 5,771,885 | 2,811,574,725 |
| 202 | Centurytel | 62,400 | 62,400 | | - | 62,400 |
| 203 | Frontier Communications of the SW, Inc. | 7,030,000 | 7,030,000 | | - | 7,030,000 |
| 205 | Ponderosa Telephone Co., The | 33,000,000 | 33,000,000 | | 150,750 | 33,150,750 |
| 209 | Pinnacles Telephone Co. | 989,000 | 989,000 | | - | 989,000 |
| 210 | Calaveras Telephone Company | 13,700,000 | 12,315,700 | 9 | 201,011 | 12,516,711 |
| 228 | Ducor Telephone Company | 4,720,000 | 4,720,000 | | - | 4,720,000 |
| 235 | Foresthill Telephone Co. | 19,360,000 * | 19,360,000 | | - | 19,360,000 |
| 239 | Hornitos Telephone Company | 835,000 | 835,000 | | - | 835,000 |
| 240 | Happy Valley Telephone Company | 757,000 | 757,000 | | 48,218 | 805,218 |
| 246 | Kerman Telephone Co. | 25,740,000 * | 24,426,000 | 10 | 109,000 | 24,535,000 |
| 279 | Pacific Bell Telephone Co | 6,587,700,000 | 6,193,120,000 | 11 | 39,320,734 | 6,232,440,734 |
| 284 | Citizens Telecom Co of CA Inc | 74,300,000 | 74,300,000 | | 597,024 | 74,897,024 |
| 286 | Sierra Telephone Company, Inc. | 47,200,000 | 47,200,000 | | 146,932 | 47,346,932 |
| 294 | SureWest Telephone | 172,000,000 | 172,000,000 | | 2,414,500 | 174,414,500 |
| 301 | The Siskiyou Telephone Company | 51,500,000 | 51,500,000 | | 169,300 | 51,669,300 |
| 327 | Volcano Telephone Company | 24,600,000 | 24,600,000 | | 1,056,859 | 25,656,859 |
| 328 | Cal-Ore Telephone Co. | 6,940,000 | 6,940,000 | | 54,600 | 6,994,600 |
| 330 | Winterhaven Telephone Company | 938,000 | 938,000 | | 53,000 | 991,000 |
| Total - Local Exchange Telephone Companies | | 10,007,871,400 | 9,479,895,940 | | 50,093,813 | 9,529,989,753 |

* 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, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value Miscellaneous Physical Property | Total Assessed Value |
|-----------------------------------|---|----------------------|----------------------|------------------------|---|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | | |
| Pipeline Companies | | | | | | |
| 402 | CALNEV Pipe Line LLC | 70,000,000 | 70,000,000 | | - | 70,000,000 |
| 407 | Valero Refining Company - California | 788,000 | 788,000 | | - | 788,000 |
| 408 | City of Riverside | - | - | | 1,525,657 | 1,525,657 |
| 409 | West Coast Pipe Lines | 209,400,000 | 209,400,000 | | - | 209,400,000 |
| 410 | Homestake Mining Company of California | 33,000 * | 33,000 | | - | 33,000 |
| 412 | Kings County Canal Company | 1,090,100 * | 1,090,100 | | 262,361 | 1,352,461 |
| 428 | CPN Pipeline Company | 42,700,000 | 42,700,000 | | - | 42,700,000 |
| 429 | Chevron U.S.A., Inc. | 50,900,000 | 50,900,000 | | - | 50,900,000 |
| 435 | Natomas Central Mutual Water Company | 144,100 * | 144,100 | | - | 144,100 |
| 461 | SFPP, L.P. | 411,100,000 | 393,224,000 | 12 | - | 393,224,000 |
| 462 | Tesoro Refining and Marketing Company, LL | 1,330,000 | 1,330,000 | | - | 1,330,000 |
| 464 | Ventura Pipeline System-(Ellwood Pipeline | 10,500,000 | 10,500,000 | | - | 10,500,000 |
| 465 | Plains Pipeline, LP | 38,800,000 | 38,800,000 | | - | 38,800,000 |
| 467 | Phillips 66 Company | 456,000 | 456,000 | | - | 456,000 |
| 468 | Shell California Pipeline Company LLC | 6,320,000 | 6,320,000 | | - | 6,320,000 |
| 469 | San Ardo Pipeline Company | 18,500,000 | 18,500,000 | | - | 18,500,000 |
| 475 | Searles Valley Minerals Operations Inc. | 5,104,000 * | 5,104,000 | | - | 5,104,000 |
| 476 | Chevron USA, Inc. | 8,190,000 | 8,190,000 | | - | 8,190,000 |
| 478 | California Gas Gathering, Inc. | 39,000 | 39,000 | | - | 39,000 |
| 479 | Chevron Pipeline Company | 45,400,000 | 45,400,000 | | - | 45,400,000 |
| 480 | Phillips 66 Pipeline LLC | 47,800,000 | 47,800,000 | | - | 47,800,000 |
| 486 | Pacific Pipeline System, LLC | 56,900,000 | 51,777,000 | 13 | - | 51,777,000 |
| 487 | Sacramento Municipal Utilities District | - | - | | 73,857,379 | 73,857,379 |
| 488 | Plains West Coast Terminals, LLC | 6,150,000 | 6,150,000 | | - | 6,150,000 |
| 489 | Vintage Production Californi, LLC | 6,030,000 | 6,030,000 | | - | 6,030,000 |
| 490 | Crimson California Pipeline, L.P. | 35,300,000 | 37,851,000 | 14 | - | 37,851,000 |
| 491 | Wickland Pipelines, LLC | 5,530,000 | 5,530,000 | | - | 5,530,000 |
| 492 | San Pablo Bay Pipeline Company LLC | 93,500,000 | 93,500,000 | | - | 93,500,000 |
| 493 | Cardinal Pipeline, LP | 6,350,000 | 6,350,000 | | - | 6,350,000 |
| Total - Pipeline Companies | | 1,178,354,200 | 1,157,906,200 | | 75,645,397 | 1,233,551,597 |

* 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, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value Miscellaneous Physical Property | Total Assessed Value |
|---|------------------------|---------------|-----------|---------------------------|--|--------------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | | |
| Railcar Maintenance Facilities | | | | | @76.38% | |
| 503 | GATX Corporation | - | - | | 9,186,694 | 9,186,694 |
| 506 | TTX Company | - | - | | 7,111,789 | 7,111,789 |
| 509 | Union Tank Car Company | - | - | | 97,779 | 97,779 |
| Total - Railcar Maintenance Facilities | | <u>-</u> | <u>-</u> | | <u>16,396,262</u> | <u>16,396,262</u> |

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value Miscellaneous Physical Property | Total Assessed Value |
|---------------------------|---|---------------|---------------|---------------------------|---|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | | |
| Railroad Companies | | | @76.38% | | <i>Including Rail Transportation Property @76.38%</i> | |
| 802 | Central Oregon & Pacific Railroad | 2,170,000 | 1,657,445 | | - | 1,657,445 |
| 804 | BNSF Railway Company | 1,385,000,000 | 1,057,862,997 | | 114,784,197 | 1,172,647,194 |
| 808 | West Isle Line, Inc. | 247,000 | 188,659 | | 32,990 | 221,649 |
| 810 | California Northern Railroad | 36,800,000 | 28,107,841 | | - | 28,107,841 |
| 812 | Ventura County Railroad | 2,970,000 | 2,268,485 | | - | 2,268,485 |
| 813 | Pacific Harbor Lines | 25,900,000 | 19,782,420 | | - | 19,782,420 |
| 815 | Mendocino Railway | 1,550,000 | 1,183,890 | | - | 1,183,890 |
| 817 | Tulare Valley Railroad | 501,250 | 382,855 | | 4,222,056 | 4,604,911 |
| 818 | Central California Traction Company | 7,810,000 | 5,842,496 | 15 | 2,958,884 | 8,801,380 |
| 822 | Pacific Sun Railroad, L.L.C. | 2,280,000 | 1,741,464 | | - | 1,741,464 |
| 826 | Sacramento Valley Railroad, LLC | 3,210,000 | 2,451,798 | | - | 2,451,798 |
| 827 | Northwestern Pacific Railroad Company | 2,739,000 | 2,092,047 | * | - | 2,092,047 |
| 831 | Santa Cruz and Monterey Bay Railway Company | 429,000 | 327,670 | * | - | 327,670 |
| 834 | Lake Railway | 821,700 | 627,614 | * | - | 627,614 |
| 835 | Pacific Imperial Railroad | 5,863,000 | 8,766,677 | 16 | - | 8,766,677 |
| 839 | Oakland Terminal Railway Company | 23,100 | 17,644 | | 443,853 | 461,497 |
| 843 | Union Pacific Railroad Company | 1,951,600,000 | 1,490,632,079 | | 433,368,929 | 1,924,001,008 |
| 850 | Modesto & Empire Traction Company | 34,700,000 | 26,503,860 | | 1,273,339 | 27,777,199 |
| 857 | Richmond Pacific Railroad Corporation | 1,020,000 | 779,076 | | - | 779,076 |
| 861 | Quincy Railroad Company | 482,000 | 368,152 | | 123,275 | 491,427 |
| 863 | San Diego & Arizona Eastern Railway Co. | - | - | | 1,220,393 | 1,220,393 |
| 865 | San Diego & Imperial Valley RR Co. Inc. | 7,780,000 | 5,942,364 | | - | 5,942,364 |
| 869 | Santa Maria Valley Railroad | 990,000 | 756,162 | ** | - | 756,162 |
| 878 | Stockton Terminal and Eastern Railroad | 4,500,000 | 3,437,100 | | 3,672,280 | 7,109,380 |
| 879 | Sunset Railway Company | - | - | | 1,044,393 | 1,044,393 |
| 882 | Trona Railway Co. | 18,480,000 | 14,115,023 | * | 68,302 | 14,183,325 |

* 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, 2014

| SBE No. | Company Name | | | Nonunitary Assessed Value Miscellaneous Physical Property | Total Assessed Value |
|---------------------------------------|-------------------------------------|-----------------------------|-----------------------------|--|-----------------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | |
| Railroad Companies (continued) | | | @76.38% | <i>Including Rail Transportation Property @76.38%</i> | |
| 883 | McCloud Railway Company | 2,675,000 ** | 2,043,165 | 107,977 | 2,151,142 |
| 889 | Yreka Western Railroad Co. | 467,500 ** | 357,076 | 7,800 | 364,876 |
| 894 | Napa Valley Wine Train, Inc. | 22,000,000 | 16,803,600 | 673,550 | 17,477,150 |
| 896 | Roaring Camp Railroad | 3,289,000 * | 2,512,138 | - | 2,512,138 |
| 897 | San Joaquin Valley Railroad Company | 20,100,000 | 15,352,380 | 3,564,844 | 18,917,224 |
| 898 | Sierra Northern Railway | 6,520,000 | 4,979,978 | 401,573 | 5,381,551 |
| 899 | Arizona & California Railroad | 2,880,000 | 2,199,745 | 739,147 | 2,938,892 |
| Total - Railroad Companies | | <u>3,555,797,550</u> | <u>2,720,083,900</u> | <u>568,707,782</u> | <u>3,288,791,682</u> |

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Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---------------------------------------|---------------------------------------|---------------|-------------|------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | Miscellaneous Physical Property | |
| Electric Generation Facilities | | | | | | |
| 1100 | AES Alamitos, LLC | 187,300,000 | 187,100,000 | 17 | - | 187,100,000 |
| 1101 | AES Redondo Beach, LLC | 129,700,000 | 129,600,000 | 18 | - | 129,600,000 |
| 1102 | AES Huntington Beach, LLC | 74,200,000 | 74,100,000 | 19 | - | 74,100,000 |
| 1103 | Dynegy Moss Landing, LLC | 399,100,000 | 357,781,000 | 20 | - | 357,781,000 |
| 1104 | Dynegy Morro Bay, LLC | 18,000,000 | 17,616,000 | 21 | - | 17,616,000 |
| 1105 | Dynegy Oakland, LLC | 2,370,000 | 2,360,000 | 22 | - | 2,360,000 |
| 1106 | Cabrillo Power I LLC | 100,000,000 | 99,891,000 | 23 | - | 99,891,000 |
| 1107 | Cabrillo Power II LLC | 9,140,000 | 9,140,000 | | - | 9,140,000 |
| 1108 | GenOn Potrero, LLC | 18,700,000 | 18,700,000 | | - | 18,700,000 |
| 1109 | NRG Delta LLC | 70,200,000 | 70,200,000 | | - | 70,200,000 |
| 1110 | El Segundo Power LLC | 13,300,000 | 13,218,290 | 24 | - | 13,218,290 |
| 1111 | Long Beach Generation LLC | 61,900,000 | 61,900,000 | | - | 61,900,000 |
| 1112 | La Paloma Generating Company, LLC | 300,200,000 | 272,406,000 | 25 | - | 272,406,000 |
| 1113 | NRG California South LP- Coolwater | 24,100,000 | 23,958,000 | 26 | - | 23,958,000 |
| 1114 | NRG California South LP-Mandalay | 39,300,000 | 39,058,000 | 27 | - | 39,058,000 |
| 1115 | NRG California South LP- Ormond Beach | 102,800,000 | 102,374,000 | 28 | - | 102,374,000 |
| 1116 | NRG California South LP- Etiwanda | 22,000,000 | 21,758,000 | 29 | - | 21,758,000 |
| 1117 | NRG California South LP-Ellwood | 6,590,000 | 6,590,000 | | - | 6,590,000 |
| 1118 | Dynegy South Bay, LLC | 100,000 | 100,000 | | - | 100,000 |
| 1122 | GWF Energy, LLC - Hanford | 40,400,000 | 40,200,000 | 30 | - | 40,200,000 |
| 1123 | GWF Energy, LLC - Henrietta | 38,500,000 | 38,300,000 | 31 | - | 38,300,000 |
| 1124 | GWF Energy, LLC - Tracy | 222,000,000 | 208,700,000 | 32 | - | 208,700,000 |
| 1126 | Elk Hills Power, LLC | 290,500,000 | 263,396,000 | 33 | - | 263,396,000 |
| 1127 | High Desert Power Trust | 211,800,000 | 179,863,000 | 34 | - | 179,863,000 |
| 1128 | Delta Energy Center, LLC | 289,100,000 | 241,133,000 | 35 | - | 241,133,000 |
| 1129 | Gilroy Energy Center, LLC | 50,300,000 | 50,000,000 | 36 | - | 50,000,000 |
| 1131 | Pastoria Energy Facility, LLC | 394,800,000 | 343,405,000 | 37 | - | 343,405,000 |
| 1132 | CCFC Sutter Energy, LLC | 122,800,000 | 99,919,000 | 38 | - | 99,919,000 |
| 1133 | Metcalf Energy Center, LLC | 215,600,000 | 181,012,000 | 39 | - | 181,012,000 |
| 1134 | Otay Mesa Generating Company, LLC | 344,500,000 | 284,160,000 | 40 | - | 284,160,000 |

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

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|---|---|----------------------|----------------------|------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | Miscellaneous Physical Property | |
| Electric Generation Facilities | | | | | | |
| 1136 | Blythe Energy, Inc. | 447,500,000 | 442,200,000 | 41 | - | 442,200,000 |
| 1137 | Sunrise Power Company, LLC | 142,000,000 | 124,668,000 | 42 | - | 124,668,000 |
| 1141 | Indigo Generation LLC | 46,900,000 | 46,600,000 | 43 | - | 46,600,000 |
| 1142 | Larkspur Energy LLC | 40,600,000 | 40,400,000 | 44 | - | 40,400,000 |
| 1143 | Los Esteros Critical Energy Facility, LLC | 293,300,000 | 293,300,000 | | - | 293,300,000 |
| 1145 | Harbor Cogeneration Company, LLC | 4,410,000 | 4,310,000 | 45 | - | 4,310,000 |
| 1146 | CES Placerita, Inc. | 442,000 | 442,000 | | - | 442,000 |
| 1148 | Inland Empire Energy Center, LLC | 364,700,000 | 346,600,000 | 46 | - | 346,600,000 |
| 1149 | Caithness Blythe II, LLC | 608,000 | 608,000 | | - | 608,000 |
| 1150 | Midway Power LLC | 3,750,000 | 3,750,000 | | - | 3,750,000 |
| 1151 | Russell City Energy Company, LLC | 502,100,000 | 502,100,000 | | - | 502,100,000 |
| 1152 | Panoche Energy Center, LLC | 329,900,000 | 327,900,000 | 47 | - | 327,900,000 |
| 1153 | Midway Peaking, LLC | 71,300,000 | 70,800,000 | 48 | - | 70,800,000 |
| 1154 | Bicent (California) Malburg, LLC | 78,300,000 | 74,500,000 | 49 | - | 74,500,000 |
| 1155 | Orange Grove Energy, L.P. | 68,300,000 | 67,900,000 | 50 | - | 67,900,000 |
| 1156 | Avenal Power Center, LLC | 1,650,000 | 1,650,000 | | - | 1,650,000 |
| 1157 | NRG Marsh Landing LLC | 756,500,000 | 754,102,000 | 51 | - | 754,102,000 |
| 1158 | El Segundo Energy Center LLC | 578,100,000 | 578,100,000 | | - | 578,100,000 |
| 1159 | Mariposa Energy, LLC | 166,800,000 | 164,900,000 | 52 | - | 164,900,000 |
| 1160 | CPV Sentinel, LLC | 798,200,000 | 762,121,000 | 53 | - | 762,121,000 |
| 1161 | Oakley Generating Station | 5,080,000 | 5,080,000 | | - | 5,080,000 |
| 1162 | Walnut Creek Energy, LLC | 508,400,000 | 508,400,000 | | - | 508,400,000 |
| Total - Electric Generation Facilities | | 9,008,140,000 | 8,558,369,290 | | - | 8,558,369,290 |

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--|---------------------------------------|---------------|---------------|------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies | | | | | | |
| 2014 | Sprint Communications Company, L.P. | 175,800,000 | 175,785,067 | 54 | 1,829,187 | 177,614,254 |
| 2043 | Pac-West Telecomm, Inc. | 11,062,500 | ** 11,062,500 | | - | 11,062,500 |
| 2099 | Smart City Networks LP | 1,800,000 | 9,739,080 | 55 | - | 9,739,080 |
| 2274 | MCI Communications Serv. Inc | 400,600,000 | 400,600,000 | | 1,500,834 | 402,100,834 |
| 2310 | AT&T Communications | 625,600,000 | 625,600,000 | | 2,204,782 | 627,804,782 |
| 2368 | Globe Wireless, LLC | 454,000 | 454,000 | | - | 454,000 |
| 2372 | MCI Metro Access Trans. Services, LLC | 126,600,000 | 126,600,000 | | - | 126,600,000 |
| 2376 | Working Assets Long Distance | 441,000 | 441,000 | | - | 441,000 |
| 2381 | INTER-TEL NETSOLUTIONS, INC. | 78,400 | 78,400 | | - | 78,400 |
| 2383 | Matrix Telecom, Inc. | 143,000 | 143,000 | | - | 143,000 |
| 2416 | NOS Communications, Inc. | 816,200 | * 816,200 | | - | 816,200 |
| 2430 | Electric Lightwave, LLC | 31,000,000 | 31,000,000 | | - | 31,000,000 |
| 2437 | Dialink Corporation | 18,260 | * 18,260 | | - | 18,260 |
| 2463 | Qwest Communications Company LLC | 169,100,000 | 169,100,000 | | - | 169,100,000 |
| 2470 | Cincinnati Bell Any Distance, Inc. | 2,500 | 2,500 | | - | 2,500 |
| 7503 | Verizon Select Services, Inc. | 3,520,000 | 3,520,000 | | - | 3,520,000 |
| 7512 | Frontier Comm of America Inc | 2,590,000 | 1,432,000 | 56 | - | 1,432,000 |
| 7516 | Cybernet Communications Inc. | 352,000 | * 352,000 | | - | 352,000 |
| 7522 | tw telecom of california l.p. | 176,900,000 | 176,900,000 | | - | 176,900,000 |
| 7538 | Tremcom International, Inc. | 16,940 | * 16,940 | | - | 16,940 |
| 7544 | Tel-One | 9,100 | 9,100 | | - | 9,100 |
| 7560 | XO Communications Services, L.L.C. | 94,100,000 | 94,100,000 | | - | 94,100,000 |
| 7571 | Network Enhanced Technologies, Inc. | 32,120 | * 32,120 | | - | 32,120 |
| 7580 | Securus Technologies, Inc. | 771,000 | 771,000 | | - | 771,000 |
| 7581 | ABS-CBN Telecom North America, Inc. | 110,000 | 110,000 | | - | 110,000 |
| 7621 | SES Americom California, Inc. | 3,498,000 | * 3,498,000 | | - | 3,498,000 |
| 7623 | Verizon Enterprise Solutions LLC | 30,900 | 30,900 | | - | 30,900 |
| 7631 | Worldnet Communications Services Inc. | 4,300 | 4,300 | | - | 4,300 |

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Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value Miscellaneous Physical Property | Total Assessed Value |
|--|--|---------------|-------------|------------------------|---|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 7636 | Network Telephone Services, Inc. | 1,780,000 | 1,780,000 | | - | 1,780,000 |
| 7638 | Omnicom | 61,500 | 61,500 | | - | 61,500 |
| 7640 | Cox Communications, Inc. | 71,000,000 | 71,000,000 | | - | 71,000,000 |
| 7660 | U.S. South Communications, Inc. | 1,958,000 * | 1,958,000 | | - | 1,958,000 |
| 7686 | Primus Telecommunications, Inc. | 8,000 | 8,000 | | - | 8,000 |
| 7690 | CCT Telecommunications, Inc. | 22,900 | 22,900 | | - | 22,900 |
| 7699 | Legacy Long Distance International, Inc. | 853,600 * | 853,600 | | - | 853,600 |
| 7705 | Sierra Telephone Long Distance | 1,700 | 1,700 | | - | 1,700 |
| 7706 | MegaPath Corporation | 30,800,000 | 30,800,000 | | - | 30,800,000 |
| 7732 | NTT America, Inc. | 16,300,000 | 10,125,150 | 57 | - | 10,125,150 |
| 7735 | Pacific Centrex Services, Inc./TGEC, LLC | 87,625 ** | 87,625 | | - | 87,625 |
| 7757 | TelePacific Communications | 138,300,000 | 138,300,000 | | 78,000 | 138,378,000 |
| 7758 | BT Americas Inc. | 7,650,000 | 7,650,000 | | - | 7,650,000 |
| 7761 | Level 3 Communications, LLC | 378,300,000 | 378,300,000 | | 1,753,410 | 380,053,410 |
| 7766 | KDDI America, Inc. | 11,600,000 | 11,600,000 | | - | 11,600,000 |
| 7769 | Airnex Communications, Inc. | 24,860 * | 24,860 | | - | 24,860 |
| 7778 | Zayo Group, LLC | 198,500,000 | 185,420,000 | 58 | - | 185,420,000 |
| 7781 | KT America, Inc. | 322,300 * | 322,300 | | - | 322,300 |
| 7791 | O1 Communications, Inc. | 1,573,000 * | 1,573,000 | | - | 1,573,000 |
| 7792 | Point To Point, Inc. | 1,120,000 | 1,120,000 | | - | 1,120,000 |
| 7799 | Wilshire Connection, LLC | 5,104,000 * | 5,104,000 | | - | 5,104,000 |
| 7800 | Earthlink Business, LLC | 3,940,000 | 3,940,000 | | - | 3,940,000 |
| 7811 | Public Communications Services, Inc. | 411,000 | 411,000 | | - | 411,000 |
| 7813 | Eschelon Telecom, Inc. | 405,000 | 405,000 | | - | 405,000 |
| 7814 | PAETEC Communications, Inc. | 9,940,000 | 9,940,000 | | - | 9,940,000 |
| 7824 | Audeamus | 10,868,000 * | 11,002,560 | 59 | - | 11,002,560 |

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Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value Miscellaneous Physical Property | Total Assessed Value |
|--|--|---------------|-------------|------------------------|---|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 7832 | Astound Broadband LLC | 57,500,000 | 57,500,000 | | - | 57,500,000 |
| 7845 | San Carlos Telecom, Inc. | 55,600 | 55,600 | | - | 55,600 |
| 7846 | The Telephone Connection Local Services, LLC | 3,740 * | 3,740 | | - | 3,740 |
| 7852 | Telstra Incorporated | 6,890,000 | 4,540,000 | 60 | - | 4,540,000 |
| 7866 | Telmex USA, LLC | 9,867,000 * | 9,867,000 | | - | 9,867,000 |
| 7871 | Verizon OnlineLLC | 103,300,000 | 103,300,000 | | - | 103,300,000 |
| 7872 | Infotech Telecomms. & Network, Inc. | 9,900 | 9,900 | | - | 9,900 |
| 7876 | Total Call International, Inc. | 101,000 | 101,000 | | - | 101,000 |
| 7880 | Quick-Tel, Inc. | 3,600 | 3,600 | | - | 3,600 |
| 7894 | Ponderosa Cablevision | 3,710,000 | 3,710,000 | | - | 3,710,000 |
| 7902 | Zone Telecom, Inc. | 110,000 | 110,000 | | - | 110,000 |
| 7907 | Telscape Communications, Inc. | 1,380,000 | 1,380,000 | | - | 1,380,000 |
| 7910 | CBC Broadband Holdings, LLC | 8,500,000 | 8,500,000 | | - | 8,500,000 |
| 7912 | Americom Government Services, Inc. | 262,000 | 262,000 | | - | 262,000 |
| 7913 | VCOM Solutions, Inc. | 199,100 * | 199,100 | | - | 199,100 |
| 7914 | McLeodUSA Telecommunications Services Inc | 1,060,000 | 2,137,170 | 61 | - | 2,137,170 |
| 7916 | Peak Communications, Inc. | 11,800 | 11,800 | | - | 11,800 |
| 7934 | Telecom House Inc. | 114,000 ** | 114,000 | | - | 114,000 |
| 7940 | Consumer Telcom, Inc. | 6,600 | 6,600 | | - | 6,600 |
| 7945 | ZTG, Inc. | 10,600 | 10,600 | | - | 10,600 |
| 7948 | Astrium Services Government, Inc. | 4,030,000 | 4,030,000 | | - | 4,030,000 |
| 7949 | Call America, Inc. | 62,600 | 62,600 | | - | 62,600 |
| 7950 | Nevada ATMC, Inc. | 7,625 ** | 7,625 | | - | 7,625 |
| 7952 | ATI | 4,400 * | 4,400 | | - | 4,400 |
| 7953 | Openpop.com, Inc. | 334,000 | 334,000 | | - | 334,000 |
| 7955 | Asian American Association | 101,000 | 101,000 | | - | 101,000 |
| 7956 | Telespan Communications, LLC | 207,000 | 207,000 | | - | 207,000 |

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Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--|---|---------------|-------------|------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 7959 | Airespring, Inc. | 1,350,000 | 1,530,180 | 62 | - | 1,530,180 |
| 7960 | CallTower, Inc. | 761,000 | 761,000 | | - | 761,000 |
| 7961 | SureWest Broadband | 140,800,000 | 140,800,000 | | 20,998 | 140,820,998 |
| 7969 | Intelsat Global Service LLC | 12,870,000 * | 12,870,000 | | - | 12,870,000 |
| 7972 | Reliance Globalcom Services, Inc. | 7,590,000 | 11,521,100 | 63 | - | 11,521,100 |
| 7973 | Alliance Payphone, Inc. | 35,300 | 35,300 | | - | 35,300 |
| 7978 | Legent Communications Corporation | 35,970 * | 35,970 | | - | 35,970 |
| 7980 | TSI | 235,400 * | 235,400 | | - | 235,400 |
| 7982 | Crown Castle NG West, Inc. | 121,500,000 | 121,500,000 | | - | 121,500,000 |
| 7985 | inContact, Inc. | 3,160,000 | 2,642,500 | 64 | - | 2,642,500 |
| 7988 | Global Tel*Link Corporation | 7,120,000 | 7,038,250 | 65 | - | 7,038,250 |
| 7990 | ComNet (USA)LLC | 761,000 | 761,000 | | - | 761,000 |
| 7992 | NobelTel, LLC | 84,800 | 168,030 | 66 | - | 168,030 |
| 7993 | Clear World Communications Corporation | 14,190 * | 14,190 | | - | 14,190 |
| 7994 | Utility Telephone, Inc. | 2,460,000 | 2,460,000 | | - | 2,460,000 |
| 7996 | RuralWest-Western Rural Broadband, Inc. | 247,000 | 247,000 | | - | 247,000 |
| 7997 | Edison Carrier Solutions | 84,100,000 | 84,100,000 | | - | 84,100,000 |
| 7998 | Norcast Communications Corporation | 315,000 | 315,000 | | - | 315,000 |
| 7999 | Purple Communications Inc. | 7,900,000 | 7,900,000 | | - | 7,900,000 |
| 8002 | Neutral Tandem-California, LLC | 4,020,000 | 2,916,200 | 67 | - | 2,916,200 |
| 8004 | Greenfield Communications Inc. | 721,600 * | 521,600 | 68 | - | 521,600 |
| 8005 | Cable & Wireless Americas Operations, Inc | 748,000 | 748,000 | | - | 748,000 |
| 8006 | Lucky Communications, Inc. | 13,300 | 13,300 | | - | 13,300 |
| 8012 | RB Communications, Inc. | 27,100 | 27,100 | | - | 27,100 |
| 8015 | China Telecom (Americas) Corporation | 17,800,000 | 17,800,000 | | - | 17,800,000 |
| 8017 | Locus Telecommunications, Inc. | 651,200 * | 651,200 | | - | 651,200 |
| 8023 | OWTel | 136,000 | 136,000 | | - | 136,000 |
| 8024 | TC Telephone, LLC | 8,500 | 8,500 | | - | 8,500 |

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Recommendation for Assessment of State-Assessed Property
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|--|---|---------------|-------------|------------------------|---|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 8026 | Nationwide Telecom, Inc. | 47,740 * | 179,050 | 69 | - | 179,050 |
| 8027 | Blue Casa Telephone LLC | 27,060 * | 27,060 | | - | 27,060 |
| 8029 | IPC Network Services, Inc. | 121,000 | 121,000 | | - | 121,000 |
| 8031 | Backbone Communications, Inc. | 165,000 | 165,000 | | - | 165,000 |
| 8032 | BCE Nexxia Corporation | 85,900 | 85,900 | | - | 85,900 |
| 8037 | Crown Castle Solutions Corp. | 8,690,000 | 8,690,000 | | - | 8,690,000 |
| 8038 | Telecom Carrier Access, LLC | 51,100 | 51,100 | | - | 51,100 |
| 8040 | Mission Telecom, Inc. | 5,600 | 5,600 | | - | 5,600 |
| 8041 | DMR Communications, Inc. | 69,300 | 69,300 | | - | 69,300 |
| 8042 | Paxio, Inc. | 880,000 | 880,000 | | - | 880,000 |
| 8044 | Intermetro Communications, Inc. | 301,400 * | 301,400 | | - | 301,400 |
| 8046 | HyperCube, LLC | 1,890,000 | 1,890,000 | | - | 1,890,000 |
| 8047 | Syniverse Technologies, Inc. | 891,000 | 891,000 | | - | 891,000 |
| 8048 | Bright House Networks Info Svcs (CA), LLC | 78,600 | 78,600 | | - | 78,600 |
| 8049 | Cbeyond Communications, LLC | 16,100,000 | 16,100,000 | | - | 16,100,000 |
| 8051 | Intellectrace, Inc. | 449,000 | 449,000 | | - | 449,000 |
| 8057 | Vertex Telecom, Inc. | 592,900 * | 592,900 | | - | 592,900 |
| 8061 | Charter Fiberlink CA-CCO, LLC | 18,500,000 | 18,500,000 | | - | 18,500,000 |
| 8065 | Connectto Communications, Inc. | 295,900 * | 295,900 | | - | 295,900 |
| 8066 | Calmtel USA, Inc. | 29,040 * | 29,040 | | - | 29,040 |
| 8067 | Sunesys, LLC | 123,300,000 | 123,300,000 | | - | 123,300,000 |
| 8068 | North County Communications Corp | 153,750 ** | 153,750 | | - | 153,750 |
| 8071 | Verizon Long Distance LLC | 41,100 | 41,100 | | - | 41,100 |
| 8072 | Cypress Communications, LLC | 170,500 * | 170,500 | | - | 170,500 |
| 8074 | Silv Communication, Inc. | 48,300 | 48,300 | | - | 48,300 |
| 8075 | Trans National Communications Intl, Inc. | 242,000 * | 242,000 | | - | 242,000 |

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Lien Date - January 1, 2014

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|--|--|---------------|------------|------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 8076 | OPEX Communications, Inc. | 93,000 | 320,740 | 70 | - | 320,740 |
| 8077 | Newpath Networks, LLC | 36,000,000 | 37,900,000 | 71 | - | 37,900,000 |
| 8078 | U.S. Telecom Long Distance, Inc. | 20,200 | 20,200 | | - | 20,200 |
| 8079 | Cal-Ore Communications, Inc. | 1,960,000 | 1,960,000 | | - | 1,960,000 |
| 8080 | Ymax Communications Corporation | 109,890 * | 109,890 | | - | 109,890 |
| 8081 | Sonic Telecom, LLC | 8,910,000 | 8,910,000 | | - | 8,910,000 |
| 8082 | WTI Communications, Inc. | 75,800 | 75,800 | | - | 75,800 |
| 8083 | Network Expert Group, Inc. | 51,500 | 51,500 | | - | 51,500 |
| 8084 | T-Netix Telecommunications Services, Inc | 23,400 | 23,400 | | - | 23,400 |
| 8085 | Cosmobridge America, Inc. | 8,200 | 8,200 | | - | 8,200 |
| 8086 | ANPI, LLC | 451,000 | 451,000 | | - | 451,000 |
| 8087 | Lexent Inc. | 64,900 | 64,900 | | - | 64,900 |
| 8089 | Conterra Ultra Broadband LLC | 2,980,000 | 2,980,000 | | - | 2,980,000 |
| 8090 | Telecommunication Systems, Inc. | 544,000 | 1,156,040 | 72 | - | 1,156,040 |
| 8091 | Roadway Communications, Inc. | 64,700 | 64,700 | | - | 64,700 |
| 8092 | Global Telecom LLC | 13,860 * | 13,860 | | - | 13,860 |
| 8093 | Extenet Systems (California) LLC | 41,900,000 | 41,900,000 | | - | 41,900,000 |
| 8094 | Affiniti, LLC | 983,400 * | 983,400 | | - | 983,400 |
| 8099 | Race Telecomm | 520,000 ** | 520,000 | | - | 520,000 |
| 8100 | Dial Long Distance, Inc. | 6,625 ** | 6,625 | | - | 6,625 |
| 8101 | FastBlue Communications, Inc. | 9,680 * | 9,680 | | - | 9,680 |
| 8102 | Ekit.Com, Inc. | 134,000 | 134,000 | | - | 134,000 |
| 8103 | Live TV Airfone, Inc. | 42,000 | 42,000 | | - | 42,000 |
| 8104 | Transpac Telecom, Inc. | 5,390 * | 5,390 | | - | 5,390 |
| 8105 | Astrium Services Business Comm. Inc. | 157,000 | 157,000 | | - | 157,000 |
| 8106 | Raw Bandwidth Telecom, Inc. | 370,000 | 370,000 | | - | 370,000 |
| 8107 | Convergence Systems | 58,740 * | 58,740 | | - | 58,740 |

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** 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, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value Miscellaneous Physical Property | Total Assessed Value |
|--|--|---------------|------------|------------------------|---|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 8108 | Radical System Solutions, Inc | 30,580 * | 30,580 | | - | 30,580 |
| 8109 | Peerless Network of California, LLC | 4,910,000 | 4,910,000 | | - | 4,910,000 |
| 8112 | Mosaic Networx, LLC | 5,300 | 5,300 | | - | 5,300 |
| 8113 | Freedom Voice Systems | 656,000 | 2,671,980 | 73 | - | 2,671,980 |
| 8115 | &TV Communications, Inc. | 1,350,000 | 1,350,000 | | - | 1,350,000 |
| 8116 | PC Landing Corp | 11,700,000 | 11,700,000 | | - | 11,700,000 |
| 8117 | Syniverse ICX Corporation | 5,840,000 | 5,840,000 | | - | 5,840,000 |
| 8118 | IntelePeer Cloud Communications, LLC | 408,000 | 408,000 | | - | 408,000 |
| 8119 | Express Telecommunications Network, Inc. | 4,070 * | 4,070 | | - | 4,070 |
| 8120 | TELUS Communications (U.S.) Inc. | 1,050,000 | 1,050,000 | | - | 1,050,000 |
| 8121 | Certain Communications Corporation | 18,500 | 18,500 | | - | 18,500 |
| 8122 | Bandwidth.com CLEC, LLC | 1,016,400 * | 1,016,400 | | - | 1,016,400 |
| 8123 | Blue Rooster Telecom, Inc. | 87,700 | 87,700 | | - | 87,700 |
| 8124 | Impact Telecom, Inc. | 109,000 | 109,000 | | - | 109,000 |
| 8125 | IXC Holdings, Inc. | 3,960,000 | 3,960,000 | | - | 3,960,000 |
| 8126 | Broadview Networks, Inc. | 5,100 | 5,100 | | - | 5,100 |
| 8127 | Zayo Enterprise Networks, LLC | 10,700 | 10,700 | | - | 10,700 |
| 8128 | Talton Communications, Inc. | 33,300 | 33,300 | | - | 33,300 |
| 8129 | Wide Voice, LLC | 209,000 * | 209,000 | | - | 209,000 |
| 8130 | United Telecom, Inc. | 44,900 | 44,900 | | - | 44,900 |
| 8131 | Pacific Lightwave | 83,600 * | 83,600 | | - | 83,600 |
| 8132 | Calpop.Com, Inc. | 1,936,000 * | 1,936,000 | | - | 1,936,000 |
| 8133 | Bestel USA, Inc. | 184,000 | 184,000 | | - | 184,000 |
| 8135 | Broadvox LLC | 419,100 * | 419,100 | | - | 419,100 |
| 8136 | Plumas Sierra Telecommunications | 12,100,000 | 12,100,000 | | - | 12,100,000 |
| 8137 | SnowCrest Telephone, Inc. | 240,000 | 240,000 | | - | 240,000 |
| 8138 | Act Tele, Inc. | 2,860 * | 2,860 | | - | 2,860 |
| 8139 | California Broadband Cooperative, Inc. | 88,300,000 | 88,300,000 | | - | 88,300,000 |

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Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value Miscellaneous Physical Property | Total Assessed Value |
|--|---|----------------------|----------------------|---------------------------|--|-------------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 8140 | California Alliance Telecard, Inc. | 48,950 * | 48,950 | | - | 48,950 |
| 8141 | CENIC Broadband Initiatives LLC | 408,000 | 408,000 | | - | 408,000 |
| 8142 | Dsi-Iti, LLC | 11,800 | 11,800 | | - | 11,800 |
| 8143 | Global Telecom and Technology Americas, | 2,530,000 | 2,530,000 | | - | 2,530,000 |
| 8144 | GC Pivotol, LLC | 15,300 | 15,300 | | - | 15,300 |
| 8145 | Internet Business Services, Inc. | 13,900 | 13,900 | | - | 13,900 |
| 8146 | Splice Communications, Inc. | 35,090 * | 35,090 | | - | 35,090 |
| 8148 | Digital West Networks, Inc. | 2,300,000 | 2,300,000 | | - | 2,300,000 |
| 8149 | Ztelephony | 12,980 * | 12,980 | | - | 12,980 |
| 8150 | OpticAccess, LLC | 3,480,000 | 4,275,760 | 74 | - | 4,275,760 |
| 8151 | CVIN LLC | 84,260,000 * | 116,681,500 | 75 | - | 116,681,500 |
| 8152 | Broadband Dynamics, LLC | 69,400 | 69,400 | | - | 69,400 |
| 8153 | Advanced Technology Distributors, Inc. | 66,200 | 66,200 | | - | 66,200 |
| 8154 | Network Innovations, Inc. | 81,100 | 81,100 | | - | 81,100 |
| 8155 | Time Warner Cable Business LLC | 31,200,000 | 36,063,000 | 76 | - | 36,063,000 |
| 8156 | Medallion Telecom Inc. | 6,800 | 6,800 | | - | 6,800 |
| 8158 | RCLEC, INC. | 239,000 | 239,000 | | - | 239,000 |
| 8159 | X2 Telecom, Inc. | 3,480,000 | 3,480,000 | | - | 3,480,000 |
| 8160 | Vodex Communications Corporation | 112,000 | 112,000 | | - | 112,000 |
| 8161 | Public Interest Telecom of California | 3,000 | 3,000 | | - | 3,000 |
| 8162 | Citrix Communications LLC | 256,300 * | 256,300 | | - | 256,300 |
| 8163 | Broadvox CLEC | 39,820 * | 39,820 | | - | 39,820 |
| Total - Interexchange Telephone Companies | | 3,861,855,855 | 3,893,487,672 | | 7,387,211 | 3,900,874,883 |

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Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value Miscellaneous Physical Property | Total Assessed Value |
|-------------------------------------|--------------------------------------|---------------|---------------|------------------------|---|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | | |
| Wireless Telephone Companies | | | | | | |
| 2532 | Verizon Wireless | 869,200,000 | 869,200,000 | | 16,500 | 869,216,500 |
| 2552 | Verizon Wireless | 98,600,000 | 98,600,000 | | 309,390 | 98,909,390 |
| 2559 | Verizon Wireless | 1,149,400,000 | 1,149,636,585 | 77 | 752,422 | 1,150,389,007 |
| 2602 | Digital Communications Network, Inc. | 16,500 | 16,500 | | - | 16,500 |
| 2605 | Nova Cellular West, Inc. | 7,300 | 7,300 | | - | 7,300 |
| 2606 | AT&T Mobility LLC | 2,681,000,000 | 2,685,116,875 | 78 | 217,800 | 2,685,334,675 |
| 2658 | Intouch America, Inc. | 81,625 ** | 81,625 | | - | 81,625 |
| 2668 | Golden State Cellular | 11,200,000 | 11,200,000 | | 187,425 | 11,387,425 |
| 2669 | Verizon Wireless | 17,200,000 | 17,200,000 | | 110,930 | 17,310,930 |
| 2671 | US Cellular | 30,900,000 | 28,444,000 | 79 | - | 28,444,000 |
| 2681 | Everything Wireless, LLC | 413,000 | 413,000 | | - | 413,000 |
| 2683 | Pay-Less Cellular, Inc. | 68,310 * | 68,310 | | - | 68,310 |
| 2720 | Sprint Telephony PCS, L.P. | 1,063,800,000 | 1,068,609,022 | 80 | - | 1,068,609,022 |
| 2733 | MetroPCS California, LLC | 203,400,000 | 79,217,170 | 81 | - | 79,217,170 |
| 2748 | T-Mobile | 1,258,900,000 | 1,258,463,502 | 82 | - | 1,258,463,502 |
| 2760 | Fisher Wireless Services, Inc. | 1,860,000 | 1,860,000 | | - | 1,860,000 |
| 2762 | Cricket Communications, Inc. | 56,000,000 | 42,276,767 | 83 | - | 42,276,767 |
| 2772 | Globalstar USA, LLC | 2,120,000 | 2,120,000 | | - | 2,120,000 |
| 2773 | Accessible Wireless, LLC | 418,000 * | 418,000 | | - | 418,000 |
| 2775 | Nextlink Wireless, Inc. | 2,440,000 | 2,440,000 | | - | 2,440,000 |
| 2783 | Flat West Wireless, LLC | 1,810,000 | 1,810,000 | | - | 1,810,000 |
| 2784 | Greatcall, Inc. | 2,992,000 * | 2,992,000 | | - | 2,992,000 |
| 2785 | Public Wireless, Inc. | 191,000 | 191,000 | | - | 191,000 |
| 2787 | Mother Lode Internet, LLC | 57,800 | 57,800 | | - | 57,800 |
| 2788 | NTT Docomo USA, Inc. | 210,000 | 210,000 | | - | 210,000 |
| 2790 | UVNV, Inc. | 426,800 * | 426,800 | | - | 426,800 |
| 2791 | Tracfone Wireless, Inc. | 517,000 | 517,000 | | - | 517,000 |

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Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

| SBE No. | Company Name | | | | Nonunitary Assessed Value Miscellaneous Physical Property | Total Assessed Value |
|---|----------------------------------|-----------------------|-----------|---------------------------|--|-------------------------|
| | | Board-Adopted | Allocated | Note No. (See Page 22) | | |
| Wireless Telephone Companies (continued) | | | | | | |
| 2793 | Bandwidth.com, Inc. | 44,110 | * | 44,110 | - | 44,110 |
| 2794 | PLDT (US) Mobility, LLC | 87,700 | | 87,700 | - | 87,700 |
| 2795 | PrepaYd Wireless, Inc. | 4,500 | | 4,500 | - | 4,500 |
| 2796 | ItsOn, Inc. | 1,221,000 | * | 1,221,000 | - | 1,221,000 |
| 3002 | American Messaging Services, LLC | 1,170,000 | | 1,170,000 | - | 1,170,000 |
| 3039 | Fresno Mobile Radio, Inc. | 311,000 | | 311,000 | - | 311,000 |
| 3362 | Madera Radio Dispatch, Inc. | 428,000 | | 428,000 | - | 428,000 |
| 3430 | USA Mobility Wireless, Inc. | 2,010,000 | | 2,010,000 | - | 2,010,000 |
| 3434 | The Radio Shop | 21,900 | | 21,900 | - | 21,900 |
| Total - Wireless Telephone Companies | | 7,458,527,545 | | 7,326,891,466 | 1,594,467 | 7,328,485,933 |
| Grand Total - All State Assesseees | | 94,775,889,350 | | 92,183,565,490 | 1,115,851,003 | 93,299,416,493 |

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Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2014

| Note No. | SBE No. | Description of Value Adjustments | Total |
|----------|---------|--|---------------|
| 1 | 101 | Includes previously adopted assessment reductions totalling | (2,398,000) |
| 2 | 104 | Includes previously adopted assessment reductions totalling | (15,260,000) |
| 3 | 135 | Includes previously adopted assessment reductions totalling | (14,396,528) |
| 4 | 141 | Includes previously adopted assessment reductions totalling | (176,922,000) |
| 5 | 146 | Includes previously adopted assessment reductions totalling | (407,250) |
| 6 | 148 | Includes previously adopted assessment reductions totalling | (453,559,000) |
| 7 | 195 | Includes previously adopted escaped assessments totalling | 4,531,000 |
| 8 | 201 | Includes previously adopted net assessment reductions totalling | (130,697,160) |
| 9 | 210 | Includes previously adopted assessment reductions totalling | (1,384,300) |
| 10 | 246 | Includes previously adopted assessment reductions totalling | (1,314,000) |
| 11 | 279 | Includes previously adopted assessment reductions totalling | (394,580,000) |
| 12 | 461 | Includes previously adopted assessment reductions totalling | (17,876,000) |
| 13 | 486 | Includes previously adopted assessment reductions totalling | (5,123,000) |
| 14 | 490 | Includes previously adopted escaped assessments totalling | 2,551,000 |
| 15 | 818 | Includes previously adopted assessment reductions totalling, after application of the 2013 4-R Act Raito | (122,782) |
| 16 | 835 | Includes previously adopted escaped assessments totalling, after application of the 2013 4-R Act Raito | 4,288,518 |
| 17 | 1100 | Includes previously adopted assessment reductions totalling | (200,000) |
| 18 | 1101 | Includes previously adopted assessment reductions totalling | (100,000) |
| 19 | 1102 | Includes previously adopted assessment reductions totalling | (100,000) |
| 20 | 1103 | Includes previously adopted assessment reductions totalling | (41,319,000) |
| 21 | 1104 | Includes previously adopted assessment reductions totalling | (384,000) |
| 22 | 1105 | Includes previously adopted assessment reductions totalling | (10,000) |
| 23 | 1106 | Includes previously adopted assessment reductions totalling | (109,000) |
| 24 | 1110 | Includes previously adopted assessment reductions totalling | (81,710) |
| 25 | 1112 | Includes previously adopted assessment reductions totalling | (27,794,000) |
| 26 | 1113 | Includes previously adopted assessment reductions totalling | (142,000) |
| 27 | 1114 | Includes previously adopted assessment reductions totalling | (242,000) |
| 28 | 1115 | Includes previously adopted assessment reductions totalling | (426,000) |
| 29 | 1116 | Includes previously adopted assessment reductions totalling | (242,000) |

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2014

| Note No. | SBE No. | Description of Value Adjustments | Total |
|----------|---------|---|--------------|
| 30 | 1122 | Includes previously adopted assessment reductions totalling | (200,000) |
| 31 | 1123 | Includes previously adopted assessment reductions totalling | (200,000) |
| 32 | 1124 | Includes previously adopted assessment reductions totalling | (13,300,000) |
| 33 | 1126 | Includes previously adopted assessment reductions totalling | (27,104,000) |
| 34 | 1127 | Includes previously adopted assessment reductions totalling | (31,937,000) |
| 35 | 1128 | Includes previously adopted assessment reductions totalling | (47,967,000) |
| 36 | 1129 | Includes previously adopted assessment reductions totalling | (300,000) |
| 37 | 1131 | Includes previously adopted assessment reductions totalling | (51,395,000) |
| 38 | 1132 | Includes previously adopted assessment reductions totalling | (22,881,000) |
| 39 | 1133 | Includes previously adopted assessment reductions totalling | (34,588,000) |
| 40 | 1134 | Includes previously adopted assessment reductions totalling | (60,340,000) |
| 41 | 1136 | Includes previously adopted assessment reductions totalling | (5,300,000) |
| 42 | 1137 | Includes previously adopted assessment reductions totalling | (17,332,000) |
| 43 | 1141 | Includes previously adopted assessment reductions totalling | (300,000) |
| 44 | 1142 | Includes previously adopted assessment reductions totalling | (200,000) |
| 45 | 1145 | Includes previously adopted assessment reductions totalling | (100,000) |
| 46 | 1148 | Includes previously adopted assessment reductions totalling | (18,100,000) |
| 47 | 1152 | Includes previously adopted assessment reductions totalling | (2,000,000) |
| 48 | 1153 | Includes previously adopted assessment reductions totalling | (500,000) |
| 49 | 1154 | Includes previously adopted assessment reductions totalling | (3,800,000) |
| 50 | 1155 | Includes previously adopted assessment reductions totalling | (400,000) |
| 51 | 1157 | Includes previously adopted assessment reductions totalling | (2,398,000) |
| 52 | 1159 | Includes previously adopted assessment reductions totalling | (1,900,000) |
| 53 | 1160 | Includes previously adopted assessment reductions totalling | (36,079,000) |
| 54 | 2014 | Includes previously adopted assessment reductions totalling | (14,933) |
| 55 | 2099 | Includes previously adopted escaped assessments totalling | 7,939,080 |
| 56 | 7512 | Includes previously adopted assessment reductions totalling | (1,158,000) |
| 57 | 7732 | Includes previously adopted assessment reductions totalling | (6,174,850) |
| 58 | 7778 | Includes previously adopted assessment reductions totalling | (13,080,000) |

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2014

| Note No. | SBE No. | Description of Value Adjustments | Total |
|--------------------------|---------|---|-------------------------------|
| 59 | 7824 | Includes previously adopted escaped assessments totalling | 134,560 |
| 60 | 7852 | Includes previously adopted assessment reductions totalling | (2,350,000) |
| 61 | 7914 | Includes previously adopted escaped assessments totalling | 1,077,170 |
| 62 | 7959 | Includes previously adopted escaped assessments totalling | 180,180 |
| 63 | 7972 | Includes previously adopted escaped assessments totalling | 3,931,100 |
| 64 | 7985 | Includes previously adopted assessment reductions totalling | (517,500) |
| 65 | 7988 | Includes previously adopted assessment reductions totalling | (81,750) |
| 66 | 7992 | Includes previously adopted escaped assessments totalling | 83,230 |
| 67 | 8002 | Includes previously adopted assessment reductions totalling | (1,103,800) |
| 68 | 8004 | Includes previously adopted assessment reductions totalling | (200,000) |
| 69 | 8026 | Includes previously adopted escaped assessments totalling | 131,310 |
| 70 | 8076 | Includes previously adopted escaped assessments totalling | 227,740 |
| 71 | 8077 | Includes previously adopted escaped assessments totalling | 1,900,000 |
| 72 | 8090 | Includes previously adopted escaped assessments totalling | 612,040 |
| 73 | 8113 | Includes previously adopted escaped assessments totalling | 2,015,980 |
| 74 | 8150 | Includes previously adopted escaped assessments totalling | 795,760 |
| 75 | 8151 | Includes previously adopted escaped assessments totalling | 32,421,500 |
| 76 | 8155 | Includes previously adopted escaped assessments totalling | 4,863,000 |
| 77 | 2559 | Includes previously adopted escaped assessments totalling | 236,585 |
| 78 | 2606 | Includes previously adopted escaped assessments totalling | 4,116,875 |
| 79 | 2671 | Includes previously adopted assessment reductions totalling | (2,456,000) |
| 80 | 2720 | Includes previously adopted net escaped assessments totalling | 4,809,022 |
| 81 | 2733 | Includes previously adopted net assessment reductions totalling | (124,182,830) |
| 82 | 2748 | Includes previously adopted assessment reductions totalling | (436,498) |
| 83 | 2762 | Includes previously adopted net assessment reductions totalling | (13,723,233) |
| Total Adjustments | | | <u>(1,752,444,474)</u> |