

2015

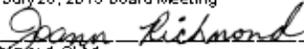
Recommendation for Assessment of State-Assessed Property

STATE BOARD OF EQUALIZATION



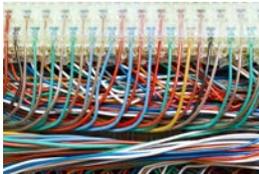
BOARD APPROVED

At the: July 28, 2015 Board Meeting



JoAnn R. Johnson, Chair
Board Proceedings Division

January 1, 2015



BOARD MEMBERS

SEN. GEORGE RUNNER (Ret.)
First District
Lancaster

FIONA MA, CPA
Second District
San Francisco

JEROME E. HORTON
Third District
Los Angeles County

DIANE L. HARKEY
Fourth District
Orange County

BETTY T. YEE
State Controller

CYNTHIA BRIDGES
Executive Director



CALIFORNIA STATE BOARD OF EQUALIZATION

Executive Summary

This summary report sets forth the State-Assessed Properties Division staff’s recommendation for the lien date 2015 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 27, 2015
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 28, 2015

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 74.11 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 6.66 percent in the 2015-2016 assessed values compared to 2014-2015. Changes by industry group are as follows:

Industry Group	2014-2015 Assessed Value	2015-2016 Assessed Value	Amount of Change	Percentage Change
Gas, Electric and Water	\$59,442,957,093	\$64,755,086,921	\$5,312,129,828	8.94%
Local Exchange Telephone	9,529,989,753	9,243,130,694	(286,859,059)	(3.01%)
Pipeline	1,233,551,597	1,234,229,273	677,676	0.05%
Railcar Maintenance	16,396,262	16,106,845	(289,417)	(1.77%)
Railroad	3,288,791,682	3,740,896,399	452,104,717	13.75%
Electric Generation	8,558,369,290	8,168,585,653	(389,783,637)	(4.55%)
Interexchange Telephone	3,900,874,883	4,093,872,524	192,997,641	4.95%
Wireless Telephone	7,328,485,933	8,261,521,994	933,036,061	12.73%
Total	\$93,299,416,493	\$99,513,430,303¹	\$ 6,214,013,810	6.66%

¹ This total reflects unitary values adopted by the Board on May 27, 2015, nonunitary values to be set by the Board on July 28, 2015 and adjustments to reflect prior Board actions.

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2015

County Number	County Name	2014-2015	2015-2016	Increase (Decrease)	% Increase (Decrease)
1	Alameda	3,577,913,322	3,790,687,907	212,774,585	5.95%
2	Alpine	18,136,344	18,783,732	647,388	3.57%
3	Amador	215,698,952	223,979,781	8,280,829	3.84%
4	Butte	836,251,920	875,263,631	39,011,711	4.67%
5	Calaveras	137,633,415	149,477,892	11,844,477	8.61%
6	Colusa	902,134,978	898,886,861	(3,248,117)	(0.36%)
7	Contra Costa	4,135,546,167	4,224,966,080	89,419,913	2.16%
8	Del Norte	38,725,340	37,209,925	(1,515,415)	(3.91%)
9	El Dorado	337,781,237	354,780,038	16,998,801	5.03%
10	Fresno	3,661,007,036	3,858,322,265	197,315,229	5.39%
11	Glenn	129,543,715	142,253,757	12,710,042	9.81%
12	Humboldt	407,102,389	452,960,553	45,858,164	11.26%
13	Imperial	700,010,141	712,786,028	12,775,887	1.83%
14	Inyo	151,486,220	192,074,197	40,587,977	26.79%
15	Kern	3,499,695,102	3,757,005,321	257,310,219	7.35%
16	Kings	452,965,792	495,552,705	42,586,913	9.40%
17	Lake	144,387,077	155,794,317	11,407,240	7.90%
18	Lassen	167,191,024	166,109,362	(1,081,662)	(0.65%)
19	Los Angeles	15,824,562,865	17,370,172,729	1,545,609,864	9.77%
20	Madera	641,181,994	647,046,267	5,864,273	0.91%
21	Marin	493,632,944	532,683,552	39,050,608	7.91%
22	Mariposa	64,654,010	67,008,457	2,354,447	3.64%
23	Mendocino	261,167,601	289,010,540	27,842,939	10.66%
24	Merced	521,190,731	572,824,488	51,633,757	9.91%
25	Modoc	155,175,244	159,044,298	3,869,054	2.49%
26	Mono	135,627,020	141,820,192	6,193,172	4.57%
27	Monterey	1,104,641,674	1,173,450,235	68,808,561	6.23%
28	Napa	289,710,869	313,504,461	23,793,592	8.21%
29	Nevada	289,966,690	312,247,818	22,281,128	7.68%
30	Orange	5,230,468,327	5,703,332,158	472,863,831	9.04%
31	Placer	1,138,651,880	1,234,515,136	95,863,256	8.42%
32	Plumas	493,638,501	518,606,876	24,968,375	5.06%

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2015

County Number	County Name	2014-2015	2015-2016	Increase (Decrease)	% Increase (Decrease)
33	Riverside	6,246,929,225	5,960,083,831	(286,845,394)	(4.59%)
34	Sacramento	1,518,823,675	1,555,105,621	36,281,946	2.39%
35	San Benito	129,807,217	141,921,989	12,114,772	9.33%
36	San Bernardino	6,566,721,759	7,129,870,135	563,148,376	8.58%
37	San Diego	10,877,859,990	11,564,633,978	686,773,988	6.31%
38	San Francisco	2,721,120,198	2,943,230,959	222,110,761	8.16%
39	San Joaquin	1,903,531,953	1,984,516,825	80,984,872	4.25%
40	San Luis Obispo	2,915,510,543	3,045,170,866	129,660,323	4.45%
41	San Mateo	1,549,077,134	1,749,839,123	200,761,989	12.96%
42	Santa Barbara	925,196,270	1,004,561,205	79,364,935	8.58%
43	Santa Clara	3,904,503,678	4,218,227,357	313,723,679	8.03%
44	Santa Cruz	334,641,111	363,258,637	28,617,526	8.55%
45	Shasta	842,174,909	898,974,612	56,799,703	6.74%
46	Sierra	51,087,721	53,017,821	1,930,100	3.78%
47	Siskiyou	298,573,852	307,947,104	9,373,252	3.14%
48	Solano	944,140,401	1,001,293,621	57,153,220	6.05%
49	Sonoma	827,481,325	906,578,985	79,097,660	9.56%
50	Stanislaus	499,957,540	536,319,525	36,361,985	7.27%
51	Sutter	340,628,674	406,912,871	66,284,197	19.46%
52	Tehama	228,449,381	245,602,186	17,152,805	7.51%
53	Trinity	31,322,292	34,693,974	3,371,682	10.76%
54	Tulare	929,129,715	1,176,478,460	247,348,745	26.62%
55	Tuolumne	167,601,833	174,881,358	7,279,525	4.34%
56	Ventura	1,609,292,112	1,723,977,204	114,685,092	7.13%
57	Yolo	529,608,008	580,812,727	51,204,719	9.67%
58	Yuba	248,765,456	263,357,770	14,592,314	5.87%
Grand Total		93,299,416,493	99,513,430,303	6,214,013,810	6.66%

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2015

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	676,300,000	676,300,000		23,063,335	699,363,335
103	Anza Electric Cooperative, Inc.	14,400,000	14,400,000		-	14,400,000
104	Central Valley Gas Storage LLC	71,700,000	71,700,000		-	71,700,000
106	PacifiCorp	204,600,000	204,600,000		11,054,954	215,654,954
119	Trans Bay Cable LLC	506,200,000	491,703,000	1	-	491,703,000
121	Gill Ranch Storage, LLC	117,200,000	102,812,000	2	-	102,812,000
125	Terra-Gen Dixie Valley, LLC	3,280,000	3,280,000		-	3,280,000
135	Pacific Gas and Electric Company	26,929,000,000	26,929,933,095	3	191,361,667	27,121,294,762
141	San Diego Gas & Electric Company	8,215,800,000	8,215,800,000		27,391,888	8,243,191,888
146	Sierra Pacific Power Company	82,400,000	82,400,000		876,430	83,276,430
148	Southern California Edison Company	21,779,900,000	21,779,900,000		102,617,981	21,882,517,981
149	Southern California Gas Company	4,393,000,000	4,393,000,000		43,527,648	4,436,527,648
152	Southwest Gas Corporation	253,600,000	253,600,000		-	253,600,000
153	Transwestern Pipeline Company	492,000	492,000		-	492,000
156	DATC Path 15, LLC	107,100,000	107,100,000		-	107,100,000
160	Valley Electric Association, Inc.	205,000	188,868	4	-	188,868
163	Liberty Utilities (Calpeco Electric), LLC	158,620,000 *	146,194,000	5	493,844	146,687,844
173	Surprise Valley Electrification Corp.	14,800,000	14,800,000		3,172	14,803,172
176	Plumas-Sierra Rural Electric Cooperative	70,000,000	70,000,000		123,370	70,123,370
180	North Baja Pipeline, LLC	68,800,000	68,800,000		-	68,800,000
187	Mojave Pipeline Company	44,200,000	44,200,000		-	44,200,000
188	Kern River Gas Transmission Company	226,700,000	226,700,000		-	226,700,000
189	Standard Pacific Gas Line, Inc.	32,900,000	32,900,000		4,308	32,904,308
190	Tuscarora Gas Transmission Company	57,500,000	57,500,000		129,077	57,629,077
191	Arizona Public Service Company	2,130,000	2,130,000		-	2,130,000
192	Alpine Natural Gas Operating Company No. One LLC	1,340,000	1,340,000		-	1,340,000
193	Southwest Transmission Cooperative, Inc.	734,000	734,000		-	734,000
194	West Coast Gas Company, Inc.	760,000	760,000		334,284	1,094,284

* 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, 2015

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	189,400,000	189,400,000		-	189,400,000
196	Questar Southern Trails Pipeline Company	5,900,000	5,900,000		-	5,900,000
197	El Paso Natural Gas Company	31,500,000	29,538,000	6	-	29,538,000
198	Lodi Gas Storage, LLC	136,000,000	136,000,000		-	136,000,000
Total - Gas, Electric, and Water Companies		64,396,461,000	64,354,104,963		400,981,958	64,755,086,921

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2015

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.	2,715,200,000	2,367,011,088	7	6,244,824	2,373,255,912
202	CenturyTel of Eastern Oregon, Inc.	53,500	53,500		-	53,500
203	Frontier Communications of the Southwest, Inc.	6,700,000	6,700,000		-	6,700,000
205	Ponderosa Telephone Co., The	30,700,000	30,700,000		150,750	30,850,750
209	Pinnacles Telephone Co.	1,270,000	1,270,000		-	1,270,000
210	Calaveras Telephone Company	13,100,000	13,100,000		610,881	13,710,881
228	Ducor Telephone Company	4,774,000 *	4,774,000		-	4,774,000
235	Foresthill Telephone Co.	16,200,000	14,281,600	8	-	14,281,600
239	Hornitos Telephone Company	749,000	749,000		-	749,000
240	Happy Valley Telephone Company	859,000	859,000		43,370	902,370
246	Kerman Telephone Co.	23,000,000	20,449,400	9	109,000	20,558,400
279	Pacific Bell Telephone Company	6,395,800,000	6,395,800,000		38,818,763	6,434,618,763
284	Citizens Telecommunications Company of California, Inc.	66,400,000	41,000,000	10	820,327	41,820,327
286	Sierra Telephone Company, Inc.	48,200,000	48,200,000		146,932	48,346,932
294	SureWest Telephone	158,500,000	158,500,000		2,414,500	160,914,500
301	The Siskiyou Telephone Company	55,000,000	55,000,000		169,300	55,169,300
327	Volcano Telephone Company	25,600,000	25,600,000		1,056,859	26,656,859
328	Cal-Ore Telephone Co.	7,090,000	7,090,000		54,600	7,144,600
330	Winterhaven Telephone Company	1,300,000	1,300,000		53,000	1,353,000
Total - Local Exchange Telephone Companies		9,570,495,500	9,192,437,588		50,693,106	9,243,130,694

* 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, 2015

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
Pipeline Companies						
402	CALNEV Pipe Line LLC	61,400,000	61,400,000		-	61,400,000
407	Valero Refining Company - California	755,000	755,000		-	755,000
408	City of Riverside	-	-		1,565,595	1,565,595
409	West Coast Pipe Lines	219,000,000	219,000,000		-	219,000,000
410	Homestake Mining Company of California	32,600	32,600		-	32,600
412	Kings County Canal Company	1,220,000	1,220,000		262,361	1,482,361
428	CPN Pipeline Company	42,700,000	42,700,000		-	42,700,000
429	Chevron U.S.A., Inc.	51,200,000	51,200,000		-	51,200,000
435	Natomas Central Mutual Water Company	144,100 *	144,100		-	144,100
461	SFPP, L.P.	445,800,000	445,800,000		-	445,800,000
462	Tesoro Refining and Marketing Company, LLC	1,250,000	1,250,000		-	1,250,000
464	Ventura Pipeline System - (Ellwood Pipeline, Inc.)	1,930,000	1,930,000		-	1,930,000
465	Plains Pipeline, LP	30,700,000	28,302,000	11	-	28,302,000
467	Phillips 66 Company	463,000	463,000		-	463,000
468	Shell California Pipeline Company LLC	5,990,000	5,990,000		-	5,990,000
469	San Ardo Pipeline Company	11,200,000	11,200,000		-	11,200,000
475	Searles Valley Minerals Inc.	2,920,000	2,920,000		-	2,920,000
476	Chevron USA, Inc.	7,770,000	7,770,000		-	7,770,000
478	California Gas Gathering, Inc.	44,100	44,100		-	44,100
479	Chevron Pipe Line Company	23,600,000	23,600,000		-	23,600,000
480	Phillips 66 Pipeline LLC	72,700,000	72,700,000		-	72,700,000
486	Pacific Pipeline System, LLC	51,200,000	31,471,000	12	-	31,471,000
487	Sacramento Municipal Utilities District	-	-		76,059,517	76,059,517
488	Plains West Coast Terminals, LLC	5,950,000	5,950,000		-	5,950,000
489	California Resources Production Corporation	3,500,000	3,500,000		-	3,500,000
490	Crimson California Pipeline, L.P.	38,300,000	38,300,000		-	38,300,000
491	SMF Pipeline	5,380,000	5,380,000		-	5,380,000
492	San Pablo Bay Pipeline Company LLC	84,900,000	84,900,000		-	84,900,000
493	Cardinal Pipeline, LP	8,420,000	8,420,000		-	8,420,000
Total - Pipeline Companies		1,178,468,800	1,156,341,800		77,887,473	1,234,229,273

* 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, 2015

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
Railcar Maintenance Facilities					@74.11%	
503	GATX Corporation	-	-		8,167,046	8,167,046
506	TTX Company	-	-		7,839,083	7,839,083
509	Union Tank Car Company	-	-		100,716	100,716
Total - Railcar Maintenance Facilities		<u>-</u>	<u>-</u>		<u>16,106,845</u>	<u>16,106,845</u>

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2015

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
Railroad Companies			<i>@74.11%</i>		<i>Including Rail Transportation Property @74.11%</i>	
802	Central Oregon & Pacific Railroad	1,730,000	1,282,102		-	1,282,102
804	BNSF Railway Company	1,621,400,000	1,201,619,537		120,783,270	1,322,402,807
808	West Isle Line, Inc.	200,000	148,220		32,990	181,210
810	California Northern Railroad	39,900,000	29,569,892		-	29,569,892
812	Ventura County Railroad	3,360,000	2,490,096		-	2,490,096
813	Pacific Harbor Lines	25,800,000	19,120,380		-	19,120,380
815	Mendocino Railway	1,270,000	941,197		-	941,197
817	Tulare Valley Railroad	450,000 **	333,495		4,345,446	4,678,941
818	Central California Traction Company	8,525,000 *	6,317,876		2,121,454	8,439,330
822	Pacific Sun Railroad, L.L.C.	1,880,000	1,393,268		-	1,393,268
826	Sacramento Valley Railroad, LLC	3,140,000	2,327,055		-	2,327,055
827	Northwestern Pacific Railroad Company	1,890,000	1,208,363	13	-	1,208,363
831	Santa Cruz & Monterey Bay Railway Company	708,000	524,699		-	524,699
834	LRY, LLC	490,000	363,139		-	363,139
835	Pacific Imperial Railroad	5,863,000 *	4,345,070		-	4,345,070
839	Oakland Terminal Railway Company	14,700	10,895		443,853	454,748
843	Union Pacific Railroad Company	2,431,800,000	1,802,206,981		431,978,087	2,234,185,068
850	Modesto & Empire Traction Company	38,400,000	28,458,239		1,249,865	29,708,104
857	Richmond Pacific Railroad Corporation	901,000	667,731		-	667,731
861	Quincy Railroad Company	388,000	287,547		123,275	410,822
863	San Diego & Arizona Eastern Railway Co.	-	-		1,234,593	1,234,593
865	San Diego & Imperial Valley Railroad Co. Inc.	6,970,000	5,165,467		-	5,165,467
869	Coast Belle Railroad Corporation	865,000 **	641,052		-	641,052
878	Stockton Terminal and Eastern Railway	5,350,000	3,964,886		3,672,280	7,637,166
879	Sunset Railway Co.	-	-		1,044,393	1,044,393
882	Trona Railway Co.	16,600,000	10,903,588	14	68,302	10,971,890

* 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, 2015

SBE No.	Company Name			Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	
	Railroad Companies (continued)		@74.11%	<i>Including Rail Transportation Property @74.11%</i>	
883	McCloud Railway Company	674,300 *	499,724	107,977	607,701
889	Yreka Western Railroad Co.	395,000 **	292,734	7,800	300,534
894	Napa Valley Wine Train, Inc.	22,300,000	16,526,531	673,550	17,200,081
896	Santa Cruz Big Trees & Pacific Railway Co.	2,980,000	2,208,478	-	2,208,478
897	San Joaquin Valley Railroad Company	24,000,000	17,786,399	3,334,470	21,120,869
898	Sierra Northern Railway	6,390,000	4,735,629	431,365	5,166,994
899	Arizona & California Railroad Company	2,920,000	2,164,012	739,147	2,903,159
	Total - Railroad Companies	4,277,554,000	3,168,504,282	572,392,117	3,740,896,399

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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, 2015

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	165,700,000	165,700,000		-	165,700,000
1101	AES Redondo Beach, LLC	125,900,000	125,900,000		-	125,900,000
1102	AES Huntington Beach, LLC	66,800,000	66,800,000		-	66,800,000
1103	Dynegy Moss Landing, LLC	370,700,000	351,373,000	15	-	351,373,000
1104	Dynegy Morro Bay, LLC	14,500,000	14,500,000		-	14,500,000
1105	Dynegy Oakland, LLC	2,370,000	2,370,000		-	2,370,000
1106	Cabrillo Power I LLC	79,600,000	80,610,000	16	-	80,610,000
1107	Cabrillo Power II LLC	12,300,000	12,300,000		-	12,300,000
1108	NRG Potrero LLC	21,500,000	21,500,000		-	21,500,000
1109	NRG Delta LLC	77,400,000	79,679,000	17	-	79,679,000
1110	El Segundo Power LLC	24,000,000	24,000,000		-	24,000,000
1111	Long Beach Generation LLC	62,000,000	62,000,000		-	62,000,000
1112	La Paloma Generating Company, LLC	290,800,000	239,313,000	18	-	239,313,000
1113	NRG California South LP - Coolwater	7,580,000	7,580,000		-	7,580,000
1114	NRG California South LP - Mandalay	35,900,000	35,900,000		-	35,900,000
1115	NRG California South LP - Ormond Beach	87,600,000	85,304,653	19	-	85,304,653
1116	NRG California South LP - Etiwanda	27,400,000	27,999,000	20	-	27,999,000
1117	NRG California South LP - Ellwood	3,550,000	3,550,000		-	3,550,000
1118	Dynegy South Bay, LLC	100,000	100,000		-	100,000
1122	GWF Energy, LLC - Hanford	43,100,000	43,100,000		-	43,100,000
1123	GWF Energy, LLC - Henrietta	38,400,000	38,400,000		-	38,400,000
1124	GWF Energy, LLC - Tracy	208,100,000	193,494,000	21	-	193,494,000
1126	Elk Hills Power, LLC	298,100,000	298,100,000		-	298,100,000
1127	High Desert Power Trust	205,600,000	176,851,000	22	-	176,851,000
1128	Delta Energy Center, LLC	292,000,000	292,000,000		-	292,000,000
1129	Gilroy Energy Center, LLC	44,500,000	44,500,000		-	44,500,000
1131	Pastoria Energy Facility, LLC	370,300,000	370,300,000		-	370,300,000
1132	CCFC Sutter Energy, LLC	132,600,000	132,600,000		-	132,600,000
1133	Metcalf Energy Center, LLC	208,500,000	208,500,000		-	208,500,000
1134	Otay Mesa Generating Company, LLC	358,400,000	358,400,000		-	358,400,000

Recommendation for Assessment of State-Assessed Property
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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
Electric Generation Facilities						
1136	Blythe Energy, Inc.	328,000,000	275,462,000	23	-	275,462,000
1137	Sunrise Power Company, LLC	199,700,000	199,700,000		-	199,700,000
1141	Indigo Generation LLC	44,500,000	42,974,000	24	-	42,974,000
1142	Larkspur Energy LLC	39,900,000	37,175,000	25	-	37,175,000
1143	Los Esteros Critical Energy Facility, LLC	291,000,000	291,000,000		-	291,000,000
1145	Harbor Cogeneration Company, LLC	3,940,000	3,940,000		-	3,940,000
1146	CES Placerita, Inc.	442,000	442,000		-	442,000
1148	Inland Empire Energy Center, LLC	295,000,000	295,000,000		-	295,000,000
1149	AltaGas Sonoran Energy Inc.	1,500,000	1,500,000		-	1,500,000
1150	Midway Power LLC	3,750,000	3,750,000		-	3,750,000
1151	Russell City Energy Company, LLC	486,000,000	486,000,000		-	486,000,000
1152	Panoche Energy Center, LLC	312,300,000	296,059,000	26	-	296,059,000
1153	Midway Peaking, LLC	70,900,000	70,900,000		-	70,900,000
1154	Bicent (California) Malburg, LLC	77,600,000	75,965,000	27	-	75,965,000
1155	Orange Grove Energy, L.P.	64,700,000	64,700,000		-	64,700,000
1156	Avenal Power Center, LLC	1,650,000	1,650,000		-	1,650,000
1157	NRG Marsh Landing LLC	675,300,000	590,062,000	28	-	590,062,000
1158	El Segundo Energy Center LLC	597,200,000	597,200,000		-	597,200,000
1159	Mariposa Energy, LLC	164,900,000	164,900,000		-	164,900,000
1160	CPV Sentinel, LLC	653,200,000	558,043,000	29	-	558,043,000
1161	Oakley Generating Station	5,240,000	5,240,000		-	5,240,000
1162	Walnut Creek Energy, LLC	544,200,000	544,200,000		-	544,200,000
Total - Electric Generation Facilities		8,536,222,000	8,168,585,653		-	8,168,585,653

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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.	173,000,000	173,000,000		1,829,187	174,829,187
2099	Smart City Networks LP	1,290,000	1,290,000		-	1,290,000
2274	MCI Communications Services, Inc.	453,100,000	453,100,000		1,500,834	454,600,834
2310	AT&T Communications	671,300,000	671,300,000		2,040,297	673,340,297
2372	MCI Metro Access Transmission Services, LLC	117,100,000	117,100,000		-	117,100,000
2376	Working Assets Funding Service, Inc.	331,000	331,000		-	331,000
2381	Mitel NetSolutions, Inc.	103,000	103,000		-	103,000
2383	Matrix Telecom, Inc.	239,800 *	239,800		-	239,800
2416	NOS Communications, Inc.	789,000	708,122	30	-	708,122
2430	Electric Lightwave, LLC	34,800,000	34,800,000		-	34,800,000
2437	Dialink Corporation	16,900	16,900		-	16,900
2463	CenturyLink Communications LLC	166,800,000	161,698,800	31	-	161,698,800
2470	Cincinnati Bell Any Distance, Inc.	3,800	3,800		-	3,800
7503	Verizon Select Services, Inc.	3,360,000	3,360,000		-	3,360,000
7512	Frontier Communications of America, Inc.	2,590,000	2,590,000		-	2,590,000
7516	Cybernet Communications Inc.	249,700 *	172,700	32	-	172,700
7538	Tremcom International, Inc.	16,940 *	1,494,831	33	-	1,494,831
7544	Telswitch, Inc.	6,200	6,200		-	6,200
7560	XO Communications Services, L.L.C.	61,200,000	61,200,000		-	61,200,000
7571	Network Enhanced Technologies, Inc.	19,900	19,900		-	19,900
7580	Securus Technologies, Inc.	909,000	909,000		-	909,000
7581	ABS-CBN Telecom North America, Inc.	87,400	87,400		-	87,400
7621	SES Americom California, Inc.	3,608,000 *	3,608,000		-	3,608,000
7631	Worldnet Communications Services Inc.	3,500	3,500		-	3,500
7636	Network Telephone Services, Inc.	1,410,000	1,410,000		-	1,410,000
7638	Integrated Telemanagement Services, Inc.	56,210 *	56,210		-	56,210
7640	Cox California Telcom, LLC	65,900,000	65,900,000		-	65,900,000
7660	U.S. South Communications, Inc.	1,150,000	1,150,000		-	1,150,000

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Recommendation for Assessment of State-Assessed Property

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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)						
7690	CCT Telecommunications, Inc.	13,400	13,400		-	13,400
7699	Legacy Long Distance International, Inc.	463,000	1,313,210	34	-	1,313,210
7706	MegaPath Corporation	17,600,000 *	17,600,000		-	17,600,000
7732	NTT America, Inc.	18,900,000	18,900,000		-	18,900,000
7735	Pacific Centrex Services, Inc./TGEC,LLC	87,625 **	87,625		-	87,625
7757	U.S. TelePacific Corp.	131,700,000	134,152,800	35	78,000	134,230,800
7758	BT Americas Inc.	7,030,000	7,030,000		-	7,030,000
7761	Level 3 Communications, LLC	552,500,000	552,500,000		2,232,621	554,732,621
7766	KDDI America, Inc.	9,960,000	9,960,000		-	9,960,000
7769	Airnex Communications, Inc.	24,860 *	24,860		-	24,860
7778	Zayo Group, LLC	226,600,000	234,625,000	36	-	234,625,000
7781	KT America, Inc.	243,100 *	243,100		-	243,100
7791	O1 Communications, Inc.	1,573,000 *	1,573,000		-	1,573,000
7792	Point To Point, Inc.	1,150,000	1,150,000		-	1,150,000
7799	Wilshire Connection, LLC	6,930,000	6,752,300	37	-	6,752,300
7800	Earthlink Business, LLC	3,360,000	3,360,000		-	3,360,000
7811	Public Communications Services, Inc.	412,000	412,000		-	412,000
7813	Advanced Telecom, Inc.	78,900	78,900		-	78,900
7814	PAETEC Communications, Inc.	8,220,000	8,220,000		-	8,220,000
7824	Audeamus	9,340,000	8,263,080	38	-	8,263,080
7832	Astound Broadband LLC	53,900,000	53,900,000		-	53,900,000
7845	San Carlos Telecom, Inc.	54,670 *	54,670		-	54,670
7846	The Telephone Connection Local Services, LLC	3,740 *	3,740		-	3,740
7852	Telstra Incorporated	7,490,000	7,490,000		-	7,490,000
7866	Telmex USA, LLC	7,260,000	9,540,300	39	-	9,540,300
7871	Verizon Online LLC	123,600,000	123,600,000		-	123,600,000

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Recommendation for Assessment of State-Assessed Property
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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)						
7872	Infotech Telecommunications & Network, Inc.	36,630	*	36,630	-	36,630
7876	Total Call International, Inc.	80,080	*	80,080	-	80,080
7880	Quick-Tel, Inc.	3,400		3,400	-	3,400
7894	Ponderosa Cablevision	3,170,000		3,300,000	40	3,300,000
7902	ANPI Business, LLC	93,400		93,400	-	93,400
7907	Telscape Communications, Inc.	1,518,000	*	1,518,000	-	1,518,000
7910	CBC Broadband Holdings, LLC	6,690,000		6,690,000	-	6,690,000
7912	Americom Government Services, Inc.	259,000		259,000	-	259,000
7913	VCOM Solutions, Inc.	199,100	*	199,100	-	199,100
7914	McLeodUSA Telecommunications Services, Inc.	806,000		806,000	-	806,000
7916	Peak Communications, Inc.	7,040	*	7,040	-	7,040
7934	Telecom House Inc.	114,000	**	114,000	-	114,000
7940	Consumer Telcom, Inc.	4,000		4,000	-	4,000
7945	ZTG, Inc.	10,670	*	10,670	-	10,670
7948	Astrium Services Government, Inc.	3,240,000		3,240,000	-	3,240,000
7949	Call America, Inc.	44,000		44,000	-	44,000
7950	ATMC, Inc.	7,625	**	7,625	-	7,625
7952	Advanced Tel, Inc.	4,400	*	4,400	-	4,400
7953	Openpop.com, Inc.	158,000		158,000	-	158,000
7955	Enhanced Communications Network, Inc.	80,900		80,900	-	80,900
7956	Telespan Communications, LLC	177,000		177,000	-	177,000
7959	Airespring, Inc.	1,290,000		1,290,000	-	1,290,000
7960	CallTower, Inc.	182,600	*	182,600	-	182,600
7961	SureWest Televideo	121,900,000		121,900,000	20,998	121,920,998
7969	Intelsat Global Service LLC	11,200,000		11,200,000	-	11,200,000
7972	Reliance Globalcom Services, Inc.	5,500,000		5,500,000	-	5,500,000
7973	Alliance Payphone, Inc.	23,700		23,700	-	23,700

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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)						
7978	Legent Communications Corporation	28,100	28,100		-	28,100
7980	Teledata Solutions, Inc.	235,400 *	235,400		-	235,400
7982	Crown Castle NG West, LLC	171,300,000	171,300,000		-	171,300,000
7985	inContact, Inc.	5,960,000	5,960,000		-	5,960,000
7988	Global Tel*Link Corporation	25,800,000	25,800,000		-	25,800,000
7990	ComNet(USA) LLC	494,000	494,000		-	494,000
7992	NobelTel, LLC	40,200	40,200		-	40,200
7993	Clear World Communications Corporation	14,190 *	14,190		-	14,190
7994	Utility Telephone, Inc.	2,160,000	2,160,000		-	2,160,000
7996	RuralWest - Western Rural Broadband, Inc.	203,000	203,000		-	203,000
7997	Edison Carrier Solutions	83,700,000	83,700,000		-	83,700,000
7998	Norcast Communications Corporation	436,000	436,000		-	436,000
7999	Purple Communications Inc.	7,330,000	6,867,900	41	-	6,867,900
8002	Neutral Tandem - California, LLC	3,340,000	3,340,000		-	3,340,000
8004	Greenfield Communications, Inc.	353,000	353,000		-	353,000
8005	Vodafone US Inc.	1,760,000	1,947,420	42	-	1,947,420
8006	Lucky Communications, Inc.	9,800	9,800		-	9,800
8012	RB Communications, Inc.	22,500	22,500		-	22,500
8013	Worldwide Telecommunications, Inc.	2,500	2,500		-	2,500
8015	China Telecom (Americas) Corporation	19,500,000	64,490,600	43	-	64,490,600
8017	Locus Telecommunications, Inc.	460,000	460,000		-	460,000
8023	One Phone, Inc.	92,400	92,400		-	92,400
8024	TC Telephone, LLC	7,500	7,500		-	7,500
8026	Nationwide Telecom, Inc.	47,740 *	47,740		-	47,740
8027	Blue Casa Telephone LLC	37,950 *	37,950		-	37,950
8029	IPC Network Services, Inc.	119,000	119,000		-	119,000
8031	Backbone Communications, Inc.	125,000	125,000		-	125,000
8032	BCE Nexxia Corporation	68,400	124,760	44	-	124,760

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		Board-Adopted	Allocated	Note No. (See Page 22)		
Interexchange Telephone Companies (continued)						
8037	CA-CLEC LLC	5,310,000	5,310,000		-	5,310,000
8038	Telecom Carrier Access, LLC	28,600	28,600		-	28,600
8040	Mission Telecom, Inc.	6,160 *	6,160		-	6,160
8041	DMR Communications, Inc.	33,440 *	33,440		-	33,440
8042	Paxio, Inc.	1,050,000	1,050,000		-	1,050,000
8044	Intermetro Communications, Inc.	301,400 *	301,400		-	301,400
8046	HyperCube, LLC	1,660,000	1,660,000		-	1,660,000
8047	Syniverse Technologies, Inc.	641,000	641,000		-	641,000
8048	Bright House Networks Information Services (California), LLC	50,100	50,100		-	50,100
8049	Cbeyond Communications, LLC	4,147,000 *	4,147,000		-	4,147,000
8051	Intellectrace, Inc.	383,000	383,000		-	383,000
8057	Vertex Telecom, Inc.	346,000	346,000		-	346,000
8061	Charter Fiberlink CA-CCO, LLC	20,200,000	20,200,000		-	20,200,000
8063	Time Warner Cable Information Services (California), LLC	385,000	385,000		-	385,000
8065	Connectto Communications, Inc.	20,700	531,430	45	-	531,430
8066	Calmtel USA, Inc.	29,040 *	29,040		-	29,040
8067	Sunesys, LLC	127,300,000	127,300,000		-	127,300,000
8068	North County Communications Corp	153,750 **	153,750		-	153,750
8071	Verizon Long Distance LLC	64,700	64,700		-	64,700
8072	Cypress Communications, LLC	79,000	79,000		-	79,000
8074	Silv Communication, Inc.	53,130 *	53,130		-	53,130
8075	Trans National Communications International, Inc.	242,000 *	242,000		-	242,000
8076	OPEX Communications, Inc.	80,100	80,100		-	80,100
8077	NewPath Networks, LLC	30,400,000	30,400,000		-	30,400,000
8078	U.S. Telecom Long Distance, Inc.	10,800	10,800		-	10,800
8079	Cal-Ore Communications, Inc.	1,500,000	1,500,000		-	1,500,000

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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)						
8080	Ymax Communications Corporation	58,700	58,700		-	58,700
8081	Sonic Telecom, LLC	12,900,000	12,900,000		-	12,900,000
8082	WTI Communications, Inc.	69,500	69,500		-	69,500
8083	Network Expert Group, Inc.	41,400	41,400		-	41,400
8084	T-Netix Telecommunications Services, Inc	76,000	76,000		-	76,000
8086	ANPI, LLC	481,000	481,000		-	481,000
8087	Lighttower Fiber Networks II LLC	35,500	35,500		-	35,500
8089	Conterra Ultra Broadband LLC	8,110,000	8,110,000		-	8,110,000
8090	Telecommunication Systems, Inc.	450,000	450,000		-	450,000
8091	Roadway Communications, Inc.	42,700	42,700		-	42,700
8093	Extenet Systems (California) LLC	32,200,000	32,200,000		-	32,200,000
8094	Affiniti, LLC.	1,098,900 *	1,098,900		-	1,098,900
8099	Race Telecommunications, Inc.	7,560,000	10,075,140	46	-	10,075,140
8100	Dial Long Distance, Inc.	6,625 **	6,625		-	6,625
8101	FastBlue Communications, Inc.	56,760 *	56,760		-	56,760
8102	Ekit.Com, Inc.	99,330 *	99,330		-	99,330
8104	Transpac Telecom, Inc.	4,300	4,300		-	4,300
8105	Astrium Services Business Communications, Inc.	104,000	104,000		-	104,000
8106	Raw Bandwidth Telecom, Inc.	312,000	312,000		-	312,000
8107	Convergence Systems	66,750 **	66,750		-	66,750
8109	Peerless Network of California, LLC	2,780,000	2,780,000		-	2,780,000
8112	Mosaic Networx, LLC	26,900	26,900		-	26,900
8113	Callcatchers, Inc.	697,400 *	697,400		-	697,400
8115	&TV Communications, Inc.	982,000	982,000		-	982,000
8116	PC Landing Corp.	12,600,000	12,600,000		-	12,600,000
8117	Syniverse ICX Corporation	3,890,000	3,890,000		-	3,890,000
8118	IntelePeer Cloud Communications, LLC	309,000	309,000		-	309,000

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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)						
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	25,800		25,800	-	25,800
8122	Bandwidth.com CLEC, LLC	847,000		847,000	-	847,000
8124	Impact Telecom, Inc.	69,700		69,700	-	69,700
8127	Zayo Enterprise Networks, LLC	15,700		15,700	-	15,700
8128	Talton Communications, Inc.	50,300		50,300	-	50,300
8129	Wide Voice, LLC	176,000		176,000	-	176,000
8130	United Telecom, Inc.	49,390	*	49,390	-	49,390
8131	Pacific Lightwave	95,000	**	95,000	-	95,000
8132	Calpop.Com, Inc.	913,000	*	2,595,600	47	2,595,600
8133	Bestel USA, Inc.	125,000		125,000	-	125,000
8135	Broadvox LLC	174,000		174,000	-	174,000
8136	Plumas Sierra Telecommunications	12,600,000		12,600,000	-	12,600,000
8137	SnowCrest Telephone, Inc.	226,000		226,000	-	226,000
8138	Act Tele, Inc.	2,860	*	2,860	-	2,860
8139	California Broadband Cooperative, Inc.	87,500,000		87,500,000	-	87,500,000
8140	California Alliance Telecard, Inc.	48,950	*	48,950	-	48,950
8141	CENIC Broadband Initiatives LLC	232,000		232,000	-	232,000
8142	Dsi-Iti, LLC	11,900		11,900	-	11,900
8143	Global Internetworking, Inc.	3,630,000		3,630,000	-	3,630,000
8144	GC Pivotal, LLC	13,300,000		13,300,000	-	13,300,000
8145	Internet Business Services, Inc.	15,290	*	15,290	-	15,290
8146	Splice Communications, Inc	35,090	*	35,090	-	35,090
8148	Digital West Networks, Inc.	2,940,000		2,940,000	-	2,940,000
8149	Ztelephony	8,910	*	8,910	-	8,910
8150	OpticAccess, LLC	6,699,000	*	6,699,000	-	6,699,000
8151	CVIN LLC	78,300,000		78,355,399	48	78,355,399

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Recommendation for Assessment of State-Assessed Property

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Lien Date - January 1, 2015

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)						
8152	Broadband Dynamics, LLC	46,900	46,900		-	46,900
8153	Advanced Technology Distributors, Inc.	53,300	53,300		-	53,300
8154	Network Innovations, Inc.	51,800	51,800		-	51,800
8155	Time Warner Cable Business LLC	41,600,000	41,600,000		-	41,600,000
8156	Medallion Telecom Inc.	17,300	17,300		-	17,300
8158	RCLEC, Inc.	301,000	301,000		-	301,000
8159	X2 Telecom, Inc.	4,790,000	4,790,000		-	4,790,000
8160	Vodex Communications Corporation	79,000	276,310	49	-	276,310
8161	Public Interest Telecom of California	56,800	56,800		-	56,800
8162	Citrix Communications LLC	390,500 *	390,500		-	390,500
8163	Broadvox CLEC	11,110 *	11,110		-	11,110
8164	NetFortris Acquisition Co., Inc.	7,680,000	7,680,000		-	7,680,000
8165	One Source Networks CLEC LLC	114,000	114,000		-	114,000
8166	Global Telco Group Inc.	23,000	23,000		-	23,000
8167	Inyo Networks, Inc.	9,900	9,900		-	9,900
8168	Budget Prepay Inc.	229,000	229,000		-	229,000
8169	Freedom Telecommunications, LLC	53,000,000	53,000,000		-	53,000,000
8170	Jagat International LLC	4,900	4,900		-	4,900
8171	Lit San Leandro, LLC	236,000	236,000		-	236,000
8172	Cebridge Telecom CA LLC	252,000	252,000		-	252,000
8173	Masergy Communications, Inc.	862,000	862,000		-	862,000
8174	ACN Communication Services, Inc.	9,600	9,600		-	9,600
8175	Granite Telecommunications, LLC	857,000	857,000		-	857,000
Total - Interexchange Telephone Companies		4,027,734,625	4,086,170,587		7,701,937	4,093,872,524

* 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, 2015

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	Los Angeles SMSA Ltd., Partnership	992,400,000	992,400,000		20,037	992,420,037
2552	Fresno MSA Limited Partnership	109,700,000	109,700,000		376,672	110,076,672
2559	Cellco Partnership	1,284,500,000	1,284,500,000		943,522	1,285,443,522
2602	Digital Communications Network, Inc.	13,900	13,900		-	13,900
2605	Nova Cellular West, Inc.	5,200	5,200		-	5,200
2606	AT&T Mobility LLC	3,208,700,000	3,208,700,000		-	3,208,700,000
2658	Intouch America, Inc.	42,900 *	42,900		-	42,900
2669	California RSA #4 Partnership	17,900,000	17,900,000		110,930	18,010,930
2671	California Rural Service Area #1, Inc.	28,500,000	28,500,000		-	28,500,000
2681	Everything Wireless, LLC	216,000	216,000		-	216,000
2683	Pay-Less Cellular, Inc.	77,625 **	77,625		-	77,625
2720	Sprint Telephony PCS, L.P.	1,168,500,000	1,168,500,000		-	1,168,500,000
2733	MetroPCS California, LLC	39,700,000	20,439,229	50	-	20,439,229
2748	T-Mobile West, LLC	1,235,300,000	1,414,457,599	51	-	1,414,457,599
2760	Fisher Wireless Services, Inc.	1,690,000	1,690,000		-	1,690,000
2772	Globalstar USA, LLC	1,910,000	1,910,000		-	1,910,000
2773	Accessible Wireless, LLC	418,000 *	418,000		-	418,000
2775	Nextlink Wireless, LLC	1,250,000	1,250,000		-	1,250,000
2783	Flat West Wireless, LLC	1,680,000	1,680,000		-	1,680,000
2784	Greatcall, Inc.	2,992,000 *	2,992,000		-	2,992,000
2785	Public Wireless, Inc.	195,000	195,000		-	195,000
2787	Mother Lode Internet, LLC	63,580 *	63,580		-	63,580
2788	NTT Docomo USA, Inc.	216,000	216,000		-	216,000
2790	UVNV, Inc.	426,800 *	426,800		-	426,800
2793	Bandwidth.com, Inc.	23,300	23,300		-	23,300
2794	PLDT (US) Mobility, LLC	350,900 *	350,900		-	350,900
3002	American Messaging Services, LLC	668,000	668,000		-	668,000

* 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, 2015

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)						
3039	Fresno Mobile Radio, Inc.	259,000	259,000		-	259,000
3362	Madera Radio Dispatch, Inc.	410,000	410,000		-	410,000
3430	Spok, Inc.	1,780,000	2,065,800	52	-	2,065,800
Total - Wireless Telephone Companies		8,099,888,205	8,260,070,833		1,451,161	8,261,521,994
Grand Total - All State Assesseees		100,086,824,130	98,386,215,706		1,127,214,597	99,513,430,303

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2015

Note No.	SBE No.	Description of Value Adjustments	Total
1	119	Includes previously adopted assessment reductions totalling	(14,497,000)
2	121	Includes previously adopted assessment reductions totalling	(14,388,000)
3	135	Includes previously adopted escaped assessments totalling	933,095
4	160	Includes previously adopted assessment reductions totalling	(16,132)
5	163	Includes previously adopted assessment reductions totalling	(12,426,000)
6	197	Includes previously adopted assessment reductions totalling	(1,962,000)
7	201	Includes previously adopted net assessment reductions totalling	(348,188,912)
8	235	Includes previously adopted assessment reductions totalling	(1,918,400)
9	246	Includes previously adopted assessment reductions totalling	(2,550,600)
10	284	Includes previously adopted assessment reductions totalling	(25,400,000)
11	465	Includes previously adopted assessment reductions totalling	(2,398,000)
12	486	Includes previously adopted assessment reductions totalling	(19,729,000)
13	827	Includes previously adopted assessment reductions totalling, after application of the 2014 4-R Act Ratio	(192,317)
14	882	Includes previously adopted assessment reductions totalling, after application of the 2014 4-R Act Ratio	(1,398,671)
15	1103	Includes previously adopted assessment reductions totalling	(19,327,000)
16	1106	Includes previously adopted escaped assessments totalling	1,010,000
17	1109	Includes previously adopted escaped assessments totalling	2,279,000
18	1112	Includes previously adopted assessment reductions totalling	(51,487,000)
19	1115	Includes previously adopted assessment reductions totalling	(2,295,347)
20	1116	Includes previously adopted escaped assessments totalling	599,000
21	1124	Includes previously adopted assessment reductions totalling	(14,606,000)
22	1127	Includes previously adopted assessment reductions totalling	(28,749,000)
23	1136	Includes previously adopted assessment reductions totalling	(52,538,000)
24	1141	Includes previously adopted assessment reductions totalling	(1,526,000)
25	1142	Includes previously adopted assessment reductions totalling	(2,725,000)
26	1152	Includes previously adopted assessment reductions totalling	(16,241,000)
27	1154	Includes previously adopted assessment reductions totalling	(1,635,000)
28	1157	Includes previously adopted assessment reductions totalling	(85,238,000)
29	1160	Includes previously adopted assessment reductions totalling	(95,157,000)

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2015

Note No.	SBE No.	Description of Value Adjustments	Total
30	2416	Includes previously adopted assessment reductions totalling	(80,878)
31	2463	Includes previously adopted assessment reductions totalling	(5,101,200)
32	7516	Includes previously adopted assessment reductions totalling	(77,000)
33	7538	Includes previously adopted escaped assessments totalling	1,477,891
34	7699	Includes previously adopted escaped assessments totalling	850,210
35	7757	Includes previously adopted escaped assessments totalling	2,452,800
36	7778	Includes previously adopted escaped assessments totalling	8,025,000
37	7799	Includes previously adopted assessment reductions totalling	(177,700)
38	7824	Includes previously adopted assessment reductions totalling	(1,076,920)
39	7866	Includes previously adopted escaped assessments totalling	2,280,300
40	7894	Includes previously adopted escaped assessments totalling	130,000
41	7999	Includes previously adopted assessment reductions totalling	(462,100)
42	8005	Includes previously adopted escaped assessments totalling	187,420
43	8015	Includes previously adopted escaped assessments totalling	44,990,600
44	8032	Includes previously adopted escaped assessments totalling	56,360
45	8065	Includes previously adopted escaped assessments totalling	510,730
46	8099	Includes previously adopted escaped assessments totalling	2,515,140
47	8132	Includes previously adopted escaped assessments totalling	1,682,600
48	8151	Includes previously adopted escaped assessments totalling	55,399
49	8160	Includes previously adopted escaped assessments totalling	197,310
50	2733	Includes previously adopted net assessment reductions totalling	(19,260,771)
51	2748	Includes previously adopted escaped assessments totalling	179,157,599
52	3430	Includes previously adopted escaped assessments totalling	285,800
Total Adjustments			<u><u>(593,149,694)</u></u>