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STATE BOARD
OF EQUALIZATION

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California 95814

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Recommendation for Assessment of State-Assessed Property

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

*State-Assessed Properties Division
John K. Thompson, Chief*

January 1, 2011

STATE BOARD OF EQUALIZATION

BOARD APPROVED

7/27/2011

At the

David J. Gau

Board Meeting



Item P4.3
07-27-11

Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2011 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 24, 2011
- Adjustments to the unitary value based on prior Board action
- Staff-recommended nonunitary values to be set by the Board on July 26, 2011

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 81.01 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 7.96 percent in the 2011-2012 assessed values compared to 2010-2011. Changes by industry group are as follows:

Industry Group	2010-2011 Assessed Value	2011-2012 Assessed Value	Amount of Change	Percentage Change
Gas, Electric and Water	\$47,961,044,721	52,314,142,403	\$4,353,097,682	9.08%
Local Exchange Telephone	9,664,139,645	11,603,571,763	1,939,432,118	20.07%
Pipeline	1,215,695,278	1,206,345,727	(9,349,551)	(0.77%)
Railcar Maintenance	13,705,437	16,614,962	2,919,525	21.23%
Railroad	2,218,565,157	2,230,114,205	511,549,048	23.06%
Electric Generation	7,195,198,000	6,968,534,000	(226,664,000)	(3.15%)
Interexchange Telephone	4,060,146,345	3,377,269,993	(682,876,352)	(16.82%)
Wireless Telephone	6,677,025,282	7,071,499,043	394,473,761	5.91%
Radio Telephone	6,043,800	5,840,860	(202,940)	(3.36%)
Total	\$79,011,563,665	\$85,293,932,956¹	\$ 6,282,369,291	7.95%

¹ This total reflects unitary values adopted by the Board on May 24, 2011, nonunitary values to be set by the Board on July 26, 2011 and adjustments to reflect prior Board action.

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2011

County Number	County Name	2010-2011	2011-2012	Increase (Decrease)	% Increase (Decrease)
1	Alameda	2,639,414,306	2,782,447,006	143,032,700	5.42%
2	Alpine	21,518,973	19,162,630	(2,356,343)	(10.95%)
3	Amador	193,953,054	199,162,894	5,209,840	2.69%
4	Butte	735,801,688	812,769,785	76,968,097	10.46%
5	Calaveras	112,125,107	118,972,560	6,847,453	6.11%
6	Colusa	366,368,347	894,722,181	528,353,834	144.21%
7	Contra Costa	3,437,966,831	3,616,849,172	178,882,341	5.20%
8	Del Norte	39,692,131	38,506,438	(1,185,693)	(2.99%)
9	El Dorado	296,992,611	314,309,650	17,317,039	5.83%
10	Fresno	3,125,155,775	3,331,210,880	206,055,105	6.59%
11	Glenn	110,032,124	114,806,953	4,774,829	4.34%
12	Humboldt	299,142,072	354,032,250	54,890,178	18.35%
13	Imperial	286,108,666	312,328,143	26,219,477	9.16%
14	Inyo	89,680,341	117,739,151	28,058,810	31.29%
15	Kern	3,461,684,205	3,528,216,686	66,532,481	1.92%
16	Kings	362,437,942	381,548,364	19,110,422	5.27%
17	Lake	124,016,981	133,434,108	9,417,127	7.59%
18	Lassen	163,228,163	163,420,590	192,427	0.12%
19	Los Angeles	12,924,903,786	13,834,385,551	909,481,765	7.04%
20	Madera	386,522,974	621,976,593	235,453,619	60.92%
21	Marin	418,237,433	457,134,251	38,896,818	9.30%
22	Mariposa	73,870,370	73,208,655	(661,715)	(0.90%)
23	Mendocino	228,926,309	231,905,453	2,979,144	1.30%
24	Merced	463,643,314	504,498,722	40,855,408	8.81%
25	Modoc	166,630,303	155,350,207	(11,280,096)	(6.77%)
26	Mono	81,188,605	97,701,734	16,513,129	20.34%
27	Monterey	1,298,035,309	1,314,851,699	16,816,390	1.30%
28	Napa	242,203,598	265,778,947	23,575,349	9.73%
29	Nevada	264,690,037	275,728,073	11,038,036	4.17%
30	Orange	4,673,857,897	5,185,554,992	511,697,095	10.95%
31	Placer	983,349,840	1,065,098,362	81,748,522	8.31%
32	Plumas	425,743,980	452,188,991	26,445,011	6.21%

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2011

County Number	County Name	2010-2011	2011-2012	Increase (Decrease)	% Increase (Decrease)
33	Riverside	4,094,964,599	4,755,694,810	660,730,211	16.14%
34	Sacramento	1,532,684,197	1,522,199,916	(10,484,281)	(0.68%)
35	San Benito	109,094,245	114,048,041	4,953,796	4.54%
36	San Bernardino	5,491,262,587	6,126,934,360	635,671,773	11.58%
37	San Diego	9,785,994,279	10,623,531,257	837,536,978	8.56%
38	San Francisco	2,394,558,930	2,441,452,810	46,893,880	1.96%
39	San Joaquin	1,579,107,787	1,680,372,044	101,264,257	6.41%
40	San Luis Obispo	2,855,925,405	2,901,315,119	45,389,714	1.59%
41	San Mateo	1,397,011,154	1,400,556,384	3,545,230	0.25%
42	Santa Barbara	746,117,171	807,247,460	61,130,289	8.19%
43	Santa Clara	3,578,631,540	3,656,498,365	77,866,825	2.18%
44	Santa Cruz	303,720,036	323,873,680	20,153,644	6.64%
45	Shasta	766,163,275	800,493,950	34,330,675	4.48%
46	Sierra	45,760,511	38,801,669	(6,958,842)	(15.21%)
47	Siskiyou	281,557,323	283,077,612	1,520,289	0.54%
48	Solano	895,079,916	972,799,038	77,719,122	8.68%
49	Sonoma	733,944,037	776,463,325	42,519,288	5.79%
50	Stanislaus	402,014,167	436,256,007	34,241,840	8.52%
51	Sutter	421,752,115	405,067,706	(16,684,409)	(3.96%)
52	Tehama	209,732,085	215,390,671	5,658,586	2.70%
53	Trinity	27,151,585	28,135,788	984,203	3.62%
54	Tulare	687,632,060	828,451,036	140,818,976	20.48%
55	Tuolumne	128,432,888	138,643,202	10,210,314	7.95%
56	Ventura	1,347,946,373	1,512,701,424	164,755,051	12.22%
57	Yolo	447,243,006	481,441,491	34,198,485	7.65%
58	Yuba	250,959,322	253,484,120	2,524,798	1.01%
	Grand Total	79,011,563,665	85,293,932,956	6,282,369,291	7.95%

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Gas, Electric and Water Companies						
101	Golden State Water Company	562,900,000	562,900,000		18,670,936	581,570,936
103	Anza Electric Cooperative, Inc.	15,400,000	15,400,000		-	15,400,000
104	Central Valley Gas Storage, LLC	863,000	863,000		-	863,000
106	PacifiCorp	192,400,000	192,400,000		14,359,370	206,759,370
119	Trans Bay Cable LLC	531,000,000 *	550,340,597	1	-	550,340,597
121	Gill Ranch Storage, LLC	222,400,000	222,400,000		-	222,400,000
125	Terra-Gen Dixie Valley, LLC	4,378,000 *	4,378,000		-	4,378,000
135	Pacific Gas & Electric Company	22,170,000,000	22,170,000,000		138,694,983	22,308,694,983
141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000		27,865,455	5,920,665,455
146	Sierra Pacific Power Company	85,900,000	72,711,000	2	934,045	73,645,045
148	Southern California Edison Company	17,083,200,000	17,083,200,000		115,365,574	17,198,565,574
149	Southern California Gas Company	3,477,300,000	3,477,300,000		77,592,185	3,554,892,185
152	Southwest Gas Corporation	207,400,000	209,076,000	3	-	209,076,000
153	Transwestern Pipeline Company	608,000	608,000		-	608,000
156	Atlantic Path 15, LLC	131,500,000	136,300,000	4	-	136,300,000
160	Valley Electric Association, Inc.	82,800	82,800		-	82,800
163	California Pacific Electric Company, LLC	127,400,000	127,400,000		-	127,400,000
173	Surprise Valley Electrification Corp.	14,200,000	14,200,000		-	14,200,000
176	Plumas-Sierra Rural Electric Cooperative	70,600,000	70,600,000		119,122	70,719,122
180	North Baja Pipeline, LLC	89,000,000	89,000,000		-	89,000,000
185	Mountain Utilities, LLC	1,540,000	1,158,500	5	1,442,400	2,600,900
187	Mojave Pipeline Company	46,500,000	46,500,000		-	46,500,000
188	Kern River Gas Transmission Company	276,800,000	276,800,000		-	276,800,000
189	Standard Pacific Gas Line, Inc.	22,700,000	22,700,000		-	22,700,000
190	Tuscarora Gas Transmission Company	68,600,000	68,600,000		112,244	68,712,244
191	Arizona Public Service Company	2,410,000	2,410,000		-	2,410,000
192	Alpine Natural Gas Operating Company No. One LI	1,920,000	1,920,000		-	1,920,000
193	Southwest Transmission Cooperative, Inc.	126,500 *	126,500		-	126,500
194	West Coast Gas Company, Inc.	702,000	702,000		88,692	790,692
195	Wild Goose Storage, LLC	235,300,000	235,300,000		-	235,300,000

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing (Maximum \$20,000,000).

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Gas, Electric and Water Companies (continued)						
196	Questar Southern Trails Pipeline Company	16,800,000	16,800,000		-	16,800,000
197	El Paso Natural Gas Company	73,700,000	73,700,000		-	73,700,000
198	Lodi Gas Storage, LLC	294,500,000 *	280,221,000	6	-	280,221,000
Total - Gas, Electric, and Water Companies		<u>51,920,930,300</u>	<u>51,918,897,397</u>		<u>395,245,006</u>	<u>52,314,142,403</u>

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing (Maximum \$20,000,000).

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Local Exchange Telephone Companies						
201	Verizon California, Inc.	3,407,900,000	3,382,176,000	7	8,608,947	3,390,784,947
202	CenturyTel of Eastern Oregon, Inc.	57,600	57,600		-	57,600
203	Frontier Communications of the Southwest, Inc.	8,650,000	8,650,000		-	8,650,000
205	Ponderosa Telephone Co., The	32,400,000	32,400,000		240,280	32,640,280
209	Pinnacles Telephone Co.	967,000	967,000		-	967,000
210	Calaveras Telephone Company	13,100,000	13,100,000		201,011	13,301,011
228	Ducor Telephone Company	6,530,000	6,530,000		15,020	6,545,020
235	Foresthill Telephone Co.	16,100,000	16,100,000		-	16,100,000
239	Hornitos Telephone Company	1,130,000	1,130,000		-	1,130,000
240	Happy Valley Telephone Company	1,420,000	1,420,000		51,445	1,471,445
246	Kerman Telephone Co.	21,400,000	21,400,000		109,000	21,509,000
279	Pacific Bell Telephone Company	7,907,800,000	7,636,091,070	8	93,326,760	7,729,417,830
284	Citizens Telecommunications Company of Californi	103,400,000	101,051,000	9	2,570,924	103,621,924
286	Sierra Telephone Company, Inc.	44,600,000	44,600,000		290,371	44,890,371
294	SureWest Telephone	144,700,000	144,700,000		-	144,700,000
301	Siskiyou Telephone Company, The	45,200,000	45,200,000		100,890	45,300,890
320	Frontier Communications West Coast, Inc.	8,310,000	8,310,000		-	8,310,000
327	Volcano Telephone Company	23,800,000	23,800,000		1,059,599	24,859,599
328	Cal-Ore Telephone Co.	7,810,000	7,810,000		165,946	7,975,946
330	Winterhaven Telephone Company	1,280,000	1,280,000		58,900	1,338,900
Total - Local Exchange Telephone Companies		11,796,554,600	11,496,772,670		106,799,093	11,603,571,763

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Pipeline Companies						
402	CALNEV Pipe Line LLC	82,600,000	82,600,000		-	82,600,000
406	CPN Pipeline Company dba Calpine Pittsburg, Inc.	12,200,000	12,200,000		-	12,200,000
407	Valero Refining Company - California	693,000	693,000		-	693,000
408	City of Riverside	-	-		1,612,403	1,612,403
409	West Coast Pipe Lines	193,100,000	193,100,000		-	193,100,000
410	Homestake Mining Company of California	70,800	70,800		-	70,800
412	Kings County Canal Company	898,000	898,000		319,396	1,217,396
428	CPN Pipeline Company	23,600,000	23,600,000		-	23,600,000
429	Chevron U.S.A., Inc.	30,700,000	30,700,000		-	30,700,000
432	Equilon Enterprises LLC	186,100,000	186,100,000		-	186,100,000
435	Natomas Central Mutual Water Company	144,100 *	144,100		-	144,100
461	SFPP, L.P.	328,500,000	328,500,000		-	328,500,000
462	ARCO Midcon LLC	1,260,000	1,260,000		-	1,260,000
464	Ventura Pipeline System	4,301,000 *	4,301,000		-	4,301,000
465	Plains Pipeline, LP	17,000,000	17,000,000		-	17,000,000
467	ConocoPhillips Company	405,000	405,000		-	405,000
468	Shell California Pipeline Company LLC	5,680,000	5,680,000		-	5,680,000
469	San Ardo Pipeline Company	16,500,000	16,500,000		-	16,500,000
475	Searles Valley Minerals Operations Inc.	4,300,000	4,300,000		-	4,300,000
476	Chevron USA, Inc.	7,710,000	7,710,000		-	7,710,000
478	California Gas Gathering, Inc.	44,400	44,400		-	44,400
479	Chevron Pipeline Company	111,320,000 *	111,320,000		-	111,320,000
480	ConocoPhillips Pipe Line Company	47,400,000	47,400,000		-	47,400,000
484	Calpine Pipeline Corporation	6,090,000	6,090,000		-	6,090,000
486	Pacific Pipeline System, LLC	47,500,000	35,183,000	10	-	35,183,000
487	Sacramento Municipal Utilities District	-	-		65,271,428	65,271,428
488	Plains West Coast Terminals, LLC	5,780,000	853,200	11	-	853,200
489	Venoco, Inc.	5,940,000	5,940,000		-	5,940,000
490	Crimson California Pipeline, L.P.	11,880,000 *	11,880,000		-	11,880,000
491	SMF Pipeline	4,670,000	4,670,000		-	4,670,000
Total - Pipeline Companies		<u>1,156,386,300</u>	<u>1,139,142,500</u>		<u>67,203,227</u>	<u>1,206,345,727</u>

* 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, 2011

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Railcar Maintenance Facilities					<i>@81.01%</i>	
503	GATX Corporation	-	-		10,036,484	10,036,484
506	TTX Company	-	-		6,429,707	6,429,707
509	Union Tank Car Company	-	-		148,771	148,771
Total - Railcar Maintenance Facilities		<u>-</u>	<u>-</u>		<u>16,614,962</u>	<u>16,614,962</u>

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property <i>Including Rail Transportation Property</i> @81.01%	
Railroad Companies			<i>@81.01%</i>			
802	Central Oregon & Pacific Railroad	2,560,000	2,073,856		-	2,073,856
804	BNSF Railway Company	1,202,800,000	974,388,279		77,067,123	1,051,455,402
808	West Isle Line, Inc.	261,000	211,436		34,348	245,784
810	California Northern Railroad	23,300,000	18,875,330		-	18,875,330
812	Ventura County Railroad	2,880,000	2,333,088		-	2,333,088
813	Pacific Harbor Lines	20,700,000	16,769,071		-	16,769,071
815	Mendocino Railway	1,680,000	1,360,968		-	1,360,968
817	Tulare Valley Railroad	412,500 *	334,166		3,535,787	3,869,953
818	Central California Traction Company	6,630,000	5,370,964		510,752	5,881,716
819	Carrizo Gorge Railway, Inc.	31,790 *	25,752		-	25,752
822	Pacific Sun Railroad, L.L.C.	710,000	575,171		-	575,171
834	LRY LLC	601,700 *	487,437		-	487,437
839	Oakland Terminal Railway Company	99,800	80,848		215,722	296,570
843	Union Pacific Railroad Company	1,391,500,000	1,127,254,149		409,343,531	1,536,597,680
850	Modesto & Empire Traction Company	30,200,000	24,465,020		1,360,497	25,825,517
857	Richmond Pacific Railroad Corporation	996,000	806,860		-	806,860
863	San Diego & Arizona Eastern Railway Co.	-	-		1,220,037	1,220,037
865	San Diego & Imperial Valley RR Co. Inc.	7,380,000	5,978,539		-	5,978,539
869	Coast Belle Railroad Company	882,200 *	714,670		-	714,670
878	Stockton Terminal and Eastern Railroad	3,080,000 *	2,495,108		611,363	3,106,471
879	Sunset Railway Company	-	-		1,010,733	1,010,733
882	Trona Railway Co.	15,200,000	12,313,520		51,231	12,364,751
883	McCloud Railway Company	1,110,000	899,211		90,317	989,528
889	Yreka Western Railroad Co.	656,250 **	531,629		18,550	550,179
894	Napa Valley Wine Train, Inc.	22,800,000	18,470,280		821,410	19,291,690
896	Santa Cruz Big Trees & Pacific Railway Co.	2,959,000 *	2,397,087		-	2,397,087

* 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, 2011

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property <i>Including Rail Transportation Property @81.01%</i>	
	Railroad Companies (continued)		<i>@81.01%</i>			
897	San Joaquin Valley Railroad Company	9,240,000	7,485,324		3,563,211	11,048,535
898	Sierra Northern Railway	1,800,000	1,458,180		393,049	1,851,229
899	Arizona & California Railroad	1,450,000	1,174,645		935,956	2,110,601
	Total - Railroad Companies Companies	<u>2,751,920,240</u>	<u>2,229,330,588</u>		<u>500,783,617</u>	<u>2,730,114,205</u>

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Electric Generation Facilities						
1100	AES Alamos, LLC	226,400,000	226,400,000		-	226,400,000
1101	AES Redondo Beach, LLC	163,500,000	163,500,000		-	163,500,000
1102	AES Huntington Beach, LLC	72,600,000	72,600,000		-	72,600,000
1103	Dynegy Moss Landing, LLC	620,200,000	620,200,000		-	620,200,000
1104	Dynegy Morro Bay, LLC	51,500,000	51,500,000		-	51,500,000
1105	Dynegy Oakland, LLC	2,660,000	2,660,000		-	2,660,000
1106	Cabrillo Power I LLC	127,700,000	127,700,000		-	127,700,000
1107	Cabrillo Power II LLC	9,670,000	9,670,000		-	9,670,000
1108	GenOn Potrero, LLC	26,000,000	26,000,000		-	26,000,000
1109	GenOn Delta, LLC	85,500,000	85,500,000		-	85,500,000
1110	El Segundo Power LLC	32,500,000	32,500,000		-	32,500,000
1111	Long Beach Generation LLC	74,500,000	74,500,000		-	74,500,000
1112	La Paloma Generating Company, LLC	433,700,000	433,700,000		-	433,700,000
1113	GenOn Energy West, LP - Coolwater	14,300,000	14,300,000		-	14,300,000
1114	Genon Energy West, LP - Mandalay	66,300,000	66,300,000		-	66,300,000
1115	Genon Energy West, LP - Ormond Beach	37,800,000	37,800,000		-	37,800,000
1116	Genon Energy West, LP - Etiwanda	53,800,000	53,800,000		-	53,800,000
1117	Genon Energy West, LP - Ellwood	4,710,000	4,710,000		-	4,710,000
1118	Dynegy South Bay, LLC	100,000	100,000		-	100,000
1122	GWF Energy, LLC - Hanford	42,200,000	42,200,000		-	42,200,000
1123	GWF Energy, LLC - Henrietta	43,500,000	43,500,000		-	43,500,000
1124	GWF Energy, LLC - Tracy	68,600,000	68,600,000		-	68,600,000
1126	Elk Hills Power, LLC	312,700,000	312,700,000		-	312,700,000
1127	High Desert Power Trust 2000-A	323,700,000	323,700,000		-	323,700,000
1128	Delta Energy Center, LLC	424,100,000	424,100,000		-	424,100,000
1129	Gilroy Energy Center, LLC	75,400,000	75,400,000		-	75,400,000
1131	Pastoria Energy Facility, LLC	433,700,000	433,700,000		-	433,700,000
1132	Calpine Construction Finance Company, LP	201,100,000	201,100,000		-	201,100,000
1133	Metcalf Energy Center, LLC	324,800,000	324,800,000		-	324,800,000
1134	Otay Mesa Generating Company, LLC	424,700,000	424,700,000		-	424,700,000
1136	Blythe Energy, LLC	234,200,000	234,200,000		-	234,200,000
1137	Sunrise Power Company, LLC	331,400,000	331,400,000		-	331,400,000

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 Pages 22)	Miscellaneous Physical Property	
Electric Generation Facilities (continued)						
1141	Indigo Generation LLC	63,900,000	63,900,000		-	63,900,000
1142	Larkspur Energy LLC	43,800,000	43,800,000		-	43,800,000
1143	Los Esteros Critical Energy Facility, LLC	83,300,000	83,300,000		-	83,300,000
1145	Harbor Cogeneration Company, LLC	6,300,000	6,300,000		-	6,300,000
1146	AES Placerita, Inc.	442,000	442,000		-	442,000
1148	Inland Empire Energy Center, LLC	811,400,000	811,400,000		-	811,400,000
1149	Caithness Blythe II, LLC	608,000	608,000		-	608,000
1150	Tesla Power Plant	3,630,000	3,630,000		-	3,630,000
1151	Russell City Energy Company, LLC	7,170,000	7,170,000		-	7,170,000
1152	Panoche Energy Center, LLC	325,000,000	325,000,000		-	325,000,000
1153	Starwood Power-Midway, LLC	87,400,000	87,400,000		-	87,400,000
1154	Bicent (California) Malburg, LLC	88,500,000	88,500,000		-	88,500,000
1155	Orange Grove Energy, L.P.	80,700,000	70,454,000	12	-	70,454,000
1156	Avenal Power Center, LLC	1,480,000	1,480,000		-	1,480,000
1157	GenOn Marsh Landing, LLC	3,510,000	3,510,000		-	3,510,000
1158	El Segundo Energy Center LLC	28,100,000	28,100,000		-	28,100,000
Total - Electric Generation Facilities		6,978,780,000	6,968,534,000		-	6,968,534,000

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies						
2014	Sprint Communications Company, L.P.	255,000,000	255,000,000		1,718,120	256,718,120
2043	Pac-West Telecomm, Inc.	7,733,000 *	7,733,000		-	7,733,000
2054	Spacenet, Inc.	20,500	20,500		-	20,500
2099	Smart City Networks LP	662,000	662,000		-	662,000
2207	Global Crossing Telecommunications, Inc.	28,300,000	28,300,000		-	28,300,000
2274	MCI Communications Services, Inc.	397,000,000	397,000,000		1,091,500	398,091,500
2275	SES Americom, Inc.	347,000	347,000		-	347,000
2310	AT&T Communications	587,400,000	262,253,000	13	2,514,241	264,767,241
2366	Value-Added Communications, Inc.	11,000	11,000		-	11,000
2368	Globe Wireless, LLC	923,000	923,000		3,000,000	3,923,000
2372	MCI Metro Access Transmission Services, LLC	160,300,000	160,300,000		-	160,300,000
2376	Working Assets Funding Service, Inc.	630,000	630,000		-	630,000
2383	Matrix Telecom, Inc.	322,000	322,000		-	322,000
2416	NOS Communications, Inc.	1,390,000	1,390,000		-	1,390,000
2430	Electric Lightwave, LLC	29,800,000	29,800,000		-	29,800,000
2437	Dialink Corporation	15,300	15,300		-	15,300
2443	National Comtel Network, Inc.	6,380 *	6,380		-	6,380
2463	Qwest Communications Company LLC	145,900,000	125,735,000	14	-	125,735,000
2470	Cincinnati Bell Any Distance, Inc.	6,200	6,200		-	6,200
7503	Verizon Select Services, Inc.	11,900,000	11,900,000		-	11,900,000
7512	Frontier Communications of America, Inc.	5,430,000	5,430,000		-	5,430,000
7516	Cybernet Communications Inc.	352,000 *	824,350	15	-	824,350
7522	tw telecom of california l.p.	163,200,000	163,200,000		-	163,200,000
7536	Global Crossing North American Networks, Inc.	6,970,000	6,970,000		-	6,970,000
7538	Tremcom International, Inc.	68,750 *	68,750		-	68,750
7544	Telswitch, Inc.	20,300	20,300		-	20,300
7560	XO Communications Services, Inc.	94,100,000	94,100,000		-	94,100,000
7571	Network Enhanced Technologies, Inc.	144,000	144,000		-	144,000
7580	Securus Technologies, Inc.	669,000	669,000		-	669,000

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
7581	ABS-CBN Telecom North America, Inc.	224,400	224,400	*	-	224,400
7621	SES Americom California, Inc.	3,460,000	3,460,000		-	3,460,000
7623	Verizon Enterprise Solutions LLC	184,000	184,000		-	184,000
7625	TCast Communications, Inc.	294,800	294,800	*	-	294,800
7631	Worldnet Communications Services Inc.	6,500	6,500		-	6,500
7632	Business Discount Plan, Inc.	18,000	18,000		-	18,000
7636	Network Telephone Services, Inc.	1,880,000	1,880,000		-	1,880,000
7638	Integrated Telemanagement Services, Inc.	85,000	85,000		-	85,000
7640	Cox California Telecom, LLC	114,290,000	114,290,000	*	-	114,290,000
7645	Communications Brokers & Consultants, Inc.	2,200	2,200	*	-	2,200
7660	U.S. South Communications, Inc.	2,530,000	5,861,400	16	-	5,861,400
7686	Primus Telecommunications, Inc.	339,000	339,000		-	339,000
7690	CCT Telecommunications, Inc.	38,100	38,100		-	38,100
7699	Legacy Long Distance International, Inc.	166,100	166,100	*	-	166,100
7705	Sierra Telephone Long Distance	2,800	2,800		-	2,800
7706	Covad Communications Company	29,100,000	21,252,000	17	-	21,252,000
7707	SureWest Long Distance	3,400	3,400		-	3,400
7732	NTT America, Inc.	19,900,000	19,900,000		-	19,900,000
7735	Pacific Centrex Services, Inc./TGEC,LLC	87,625	87,625	**	-	87,625
7740	TRI-M Communications, Inc.	173,000	173,000		-	173,000
7756	Centergistic Solutions, Inc.	8,690	8,690	*	-	8,690
7757	U.S. TelePacific Corp.	100,800,000	100,800,000		78,000	100,878,000
7758	BT Americas Inc.	10,400,000	10,400,000		-	10,400,000
7761	Level 3 Communications, LLC	350,100,000	350,100,000		1,303,027	351,403,027
7766	KDDI America, Inc.	4,570,000	4,570,000		-	4,570,000
7769	Airnex Communications, Inc.	60,390	60,390	*	-	60,390
7778	Zayo Bandwidth, LLC	978,000	978,000		-	978,000
7779	360networks (USA) inc.	7,260,000	7,260,000		-	7,260,000
7781	KT America, Inc.	12,800	12,800		-	12,800

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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 Pages 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
7791	O1 Communications, Inc.	1,540,000	*	1,540,000	-	1,540,000
7792	Point To Point, Inc.	417,000		417,000	-	417,000
7799	Wilshire Connection, LLC	1,190,000		1,190,000	-	1,190,000
7800	New Edge Networks	453,000		453,000	-	453,000
7811	Public Communications Services, Inc.	1,276,000	*	1,276,000	-	1,276,000
7813	Advanced Telecom, Inc.	1,310,000		1,310,000	-	1,310,000
7814	PAETEC Communications, Inc.	11,700,000		11,700,000	-	11,700,000
7824	Audeamus, LLC	3,220,000		7,038,080	18	7,038,080
7832	Astound Broadband LLC	64,500,000		64,500,000	-	64,500,000
7834	Pannon Telecom, Inc.	41,470	*	41,470	-	41,470
7837	AboveNet Communications, Inc.	67,700,000		67,700,000	-	67,700,000
7845	San Carlos Telecom, Inc.	73,040	*	73,040	-	73,040
7846	The Telephone Connection Local Services, LLC	34,100		34,100	-	34,100
7852	Telstra Incorporated	1,040,000		1,040,000	-	1,040,000
7866	Telmex USA, LLC	10,200,000		10,200,000	-	10,200,000
7871	Verizon Online LLC	165,200,000		165,200,000	-	165,200,000
7872	Infotech Telecommunications & Network, Inc.	9,900		9,900	-	9,900
7876	Total Call International, Inc.	734,800	*	734,800	-	734,800
7880	Quick-Tel, Inc.	5,800		5,800	-	5,800
7894	Ponderosa Cablevision	599,000		599,000	-	599,000
7899	RGT Utilities of California, Inc.	4,500		4,500	-	4,500
7902	Zone Telecom, Inc.	1,760,000	*	1,760,000	-	1,760,000
7907	Telscape Communications, Inc.	3,480,000		1,500,000	19	1,500,000
7910	CBC Broadband Holdings, LLC	8,520,000		8,520,000	-	8,520,000
7912	Americom Government Services, Inc.	621,000		621,000	-	621,000
7913	VCOM Solutions, Inc.	260,000		260,000	-	260,000
7914	McLeodUSA Telecommunications Services, Inc.	814,000		814,000	-	814,000
7916	Peak Communications, Inc.	17,900		17,900	-	17,900
7934	Telecom House Inc.	100,320	*	100,320	-	100,320
7938	McBlue Telecom, Inc.	15,500		15,500	-	15,500

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
7940	Consumer Telcom, Inc.	25,200	25,200		-	25,200
7945	ZTG, Inc.	22,660 *	22,660		-	22,660
7948	Vizada, Inc.	5,920,000	5,920,000		-	5,920,000
7949	Call America, Inc.	200,000	200,000		-	200,000
7950	ATMC, Inc.	6,710 *	6,710		-	6,710
7951	SWB Communications Services, Inc.	538,000	538,000		-	538,000
7952	Advanced Tel, Inc.	22,500 **	87,555	20	-	87,555
7953	Openpop.com, Inc.	383,000	383,000		-	383,000
7955	Enhanced Communications Network, Inc.	121,000	121,000		-	121,000
7956	Telespan Communications, LLC	53,200	53,200		-	53,200
7959	Airespring, Inc.	650,000	650,000		-	650,000
7960	CallTower, Inc.	2,600,000	2,600,000		-	2,600,000
7961	SureWest Televideo	148,200,000	148,200,000		-	148,200,000
7964	Aries Network, Inc.	2,300	2,300		-	2,300
7967	New World Telecom International, Inc.	12,600	12,600		-	12,600
7969	Intelsat Global Service Corporation	13,800,000	26,760,800	21	-	26,760,800
7972	Reliance Globalcom Services, Inc.	11,500,000	11,500,000		-	11,500,000
7973	Alliance Payphone, Inc.	134,000	134,000		-	134,000
7978	Legent Communications Corporation	54,900	54,900		-	54,900
7980	Teledata Solutions, Inc.	965,800 *	965,800		-	965,800
7981	Leading Edge Communications, LLC	613,000	613,000		-	613,000
7982	NextG Networks Of California, Inc.	107,900,000	107,900,000		-	107,900,000
7985	inContact, Inc.	1,910,000	1,910,000		-	1,910,000
7988	Global Tel*Link Corporation	4,760,000	4,760,000		-	4,760,000
7990	CMTel (USA) LLC	1,570,000	1,570,000		-	1,570,000
7992	NobelTel, LLC	52,200	52,200		-	52,200
7993	Clear World Communications Corporation	93,500	93,500		-	93,500
7994	Utility Telephone, Inc.	1,560,000	1,560,000		-	1,560,000

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
7995	IP Networks, Inc.	14,900,000	14,900,000		-	14,900,000
7996	RuralWest - Western Rural Broadband, Inc.	256,300 *	256,300		-	256,300
7997	Edison Carrier Solutions	68,200,000	68,200,000		-	68,200,000
7998	Norcast Communications Corporation	156,000	156,000		-	156,000
7999	Purple Language Services	6,260,000	6,260,000		-	6,260,000
8002	Neutral Tandem - California, LLC	5,420,000	5,420,000		-	5,420,000
8003	Creative Interconnect Communications, LLC	1,460,000	1,460,000		-	1,460,000
8004	Greenfield Communications, Inc.	974,600 *	974,600		-	974,600
8005	Cable and Wireless Americas Operations, Inc.	785,000	785,000		-	785,000
8006	Lucky Communications, Inc.	39,270 *	39,270		-	39,270
8010	A+ Wireless, Inc.	1,100	1,100		-	1,100
8011	DelTel, Inc.	5,100	5,100		-	5,100
8012	RB Communications, Inc.	48,000	48,000		-	48,000
8015	China Telecom (Americas) Corporation	2,870,000	6,586,200	22	-	6,586,200
8017	Locus Telecommunications, Inc.	344,000	344,000		-	344,000
8018	Telewest, Inc.	1,870 *	1,870		-	1,870
8022	Allstate Communications, Inc.	231,000	231,000		-	231,000
8023	One Phone, Inc.	307,000	307,000		-	307,000
8024	TC Telephone, LLC	7,500	7,500		-	7,500
8026	Nationwide Telecom, Inc.	102,410 *	163,020	23	-	163,020
8027	Blue Casa Communications, Inc.	321,000	321,000		-	321,000
8029	IPC Network Services, Inc.	269,000	269,000		-	269,000
8031	Backbone Communications, Inc.	141,000	141,000		-	141,000
8032	BCE Nexxia Corporation	273,000	273,000		-	273,000
8033	Telecom Consultants Inc.	2,250 **	2,250		-	2,250
8037	CA-CLEC LLC	6,570,000	6,570,000		-	6,570,000
8038	Telespan Carrier Access, LLC	80,500	80,500		-	80,500
8040	Mission Telecom, Inc.	7,100	7,100		-	7,100
8041	DMR Communications, Inc.	125,000	125,000		-	125,000

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Interexchange Telephone Companies (continued)						
8042	Paxio, Inc.	856,000	3,385,520	24	-	3,385,520
8044	Intermetro Communications, Inc.	624,800 *	1,652,400	25	-	1,652,400
8046	HyperCube, LLC	1,900,000	1,900,000		-	1,900,000
8047	Syniverse Technologies, Inc.	4,900	4,900		-	4,900
8048	Bright House Networks Information Services (Calif	220,000	220,000		-	220,000
8049	Cbeyond Communications, LLC	18,800,000	18,037,000	26	-	18,037,000
8051	Intellectrace, Inc.	524,000	524,000		-	524,000
8057	Vertex Telecom, Inc.	663,000	663,000		-	663,000
8061	Charter Fiberlink CA-CCO, LLC	19,800,000	60,839,000	27	-	60,839,000
8062	Ezequiel Guido	1,300	1,300		-	1,300
8063	Time Warner Cable Information Services (Californi	89,500,000	89,500,000		-	89,500,000
8065	Connectto Communications, Inc.	295,900 *	295,900		-	295,900
8066	Niztelecom, Inc.	62,040 *	62,040		-	62,040
8067	Sunesys, LLC	121,700,000	121,700,000		-	121,700,000
8068	North County Communications Corp	153,750 **	153,750		-	153,750
8071	Verizon Long Distance LLC	234,000	234,000		-	234,000
8072	Cypress Communications Operating Co., Inc.	284,000	284,000		-	284,000
8074	Silv Communication, Inc.	57,800	57,800		-	57,800
8075	Trans National Communications International, Inc.	150,000	150,000		-	150,000
8076	OPEX Communications, Inc.	211,200 *	211,200		-	211,200
8077	NewPath Networks, LLC	12,200,000	12,200,000		-	12,200,000
8078	U.S. Telecom Long Distance, Inc.	85,100	85,100		-	85,100
8079	Cal-Ore Communications, Inc.	428,000	428,000		-	428,000
8080	Ymax Communications Corporation	132,000 *	132,000		-	132,000
8081	Sonic Telecom, LLC	2,510,000	2,510,000		-	2,510,000
8082	WTI Communications, Inc	48,400 *	48,400		-	48,400
8083	Network Expert Group, Inc.	45,500	45,500		-	45,500
8084	T-Netix Telecommunications Services, Inc	32,200	32,200		-	32,200
8085	Cosmobridge America, Inc.	11,900	11,900		-	11,900

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Interexchange Telephone Companies (continued)						
8086	Associated Network Partners, Inc.	58,300	58,300		-	58,300
8087	Verosity Technology Partners, LLC	327,000	327,000		-	327,000
8088	Janaslani Enterprises, LLC	4,400	4,400		-	4,400
8089	Conterra Ultra Broadband LLC	1,410,000	995,800	28	-	995,800
8090	Telecommunication Systems, Inc.	6,650,000	6,650,000		-	6,650,000
8091	Roadway Communications, Inc.	139,000	139,000		-	139,000
8092	Global Telecom LLC	19,580 *	19,580		-	19,580
8093	Extenet Systems (California) LLC	27,400,000	27,400,000		-	27,400,000
8094	Trillion Partners, Inc.	1,243,000 *	1,243,000		-	1,243,000
8096	Octagon Networks, Inc	101,420 *	101,420		-	101,420
8097	Reunion Communications, Inc.	12,600	12,600		-	12,600
8098	Allcom Telink Corporation	962,500 *	962,500		-	962,500
8099	Race Telecomm	457,600 *	457,600		-	457,600
8100	Dial Long Distance, Inc.	5,830 *	5,830		-	5,830
8101	FastBlue Communications, Inc.	3,300 *	3,300		-	3,300
8102	Ekit.Com, Inc.	96,100	292,545	29	-	292,545
8103	LiveTV Airfone, Inc.	115,000	115,000		-	115,000
8104	Transpac Telecom, Inc.	8,100	8,100		-	8,100
8105	Marlink, Inc.	413,000	413,000		-	413,000
8106	Raw Bandwidth Telecom, Inc.	174,000	174,000		-	174,000
8107	Convergence Systems	58,740 *	58,740		-	58,740
8108	Radical System Solutions, Inc.	50,490 *	50,490		-	50,490
8109	Peerless Network of California LLC	1,590,000	1,590,000		-	1,590,000
8110	Viscom International, Inc.	1,650 *	1,650		-	1,650
8111	First Communications, LLC	509,000	509,000		-	509,000
8112	Mosaic Networx, LLC	4,840 *	4,840		-	4,840
8113	Callcatchers, Inc.	772,000	772,000		-	772,000
8114	Sunycell, Inc.	4,730 *	4,730		-	4,730
8115	&TV Communications, Inc.	1,782,000 *	1,782,000		-	1,782,000
8116	PC Landing, Inc.	10,800,000	10,800,000		-	10,800,000

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2011

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
8117	Syniverse ICX Corporation	8,240,000	8,240,000		-	8,240,000
8118	IntelePeer, Inc.	2,470,000	2,470,000		-	2,470,000
8119	Express Telecommunications Network, Inc.	4,840 *	4,840		-	4,840
8120	TELUS Communications Inc.	1,510,000	1,510,000		-	1,510,000
8121	Certain Communications Corporation	7,800	7,800		-	7,800
8122	Bandwidth.com CLEC, LLC	897,600 *	2,140,600	30	-	2,140,600
8123	Blue Rooster Telecom, Inc.	51,100	51,100		-	51,100
8124	Impact Telecom, Inc.	100,650 *	100,650		-	100,650
8125	IXC Holdings, Inc.	4,700,000	4,700,000		-	4,700,000
8126	Broadview Networks, Inc.	20,300	20,300		-	20,300
8127	Zayo Enterprise Networks, LLC	17,300	17,300		-	17,300
8128	Talton Communications, Inc.	38,720 *	38,720		-	38,720
8129	Wide Voice, LLC	328,900 *	328,900		-	328,900
8130	United Telecom, Inc.	44,330 *	44,330		-	44,330
8131	Pacific Lightwave	83,600 *	83,600		-	83,600
8132	Calpop.Com, Inc.	1,936,000 *	1,936,000		-	1,936,000
Total - Interexchange Telephone Companies		3,653,422,245	3,367,565,105		9,704,888	3,377,269,993

* 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, 2011

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Wireless Telephone Companies						
2532	Los Angeles SMSA Ltd., Partnership	917,600,000	918,487,284	31	16,500	918,503,784
2552	Fresno MSA Limited Partnership	84,700,000	84,700,000		330,015	85,030,015
2559	Cellco Partnership	1,136,700,000	1,137,621,476	32	535,554	1,138,157,030
2602	Digital Communications Network, Inc.	67,540 *	67,540		-	67,540
2605	Nova Cellular West, Inc.	26,400	26,400		-	26,400
2606	AT&T Mobility LLC	1,965,900,000	1,924,960,351	33	446,600	1,925,406,951
2658	Intouch America, Inc.	81,625 **	81,625		-	81,625
2668	California RSA No. 3 Limited Partnership	12,400,000	12,400,000		187,425	12,587,425
2669	California RSA #4 Partnership	12,600,000	12,600,000		104,250	12,704,250
2671	California Rural Service Area #1, Inc.	32,600,000	32,887,382	34	-	32,887,382
2681	Everything Wireless, LLC	256,000	256,000		-	256,000
2683	Pay-Less Cellular, Inc.	2,728,000 *	2,728,000		-	2,728,000
2687	SLO Cellular, Inc.	874,000	874,000		-	874,000
2720	Sprint Telephony PCS, L.P.	1,059,000,000	924,232,400	35	76,640	924,309,040
2733	MetroPCS Communications	481,200,000	482,121,510	36	-	482,121,510
2748	T-Mobile West Corporation	1,341,500,000	1,348,935,287	37	-	1,348,935,287
2760	Fisher Wireless Services, Inc.	1,690,000	1,690,000		400,752	2,090,752
2762	Cricket Communications, Inc.	176,000,000	176,073,427	38	-	176,073,427
2772	Globalstar USA, LLC	1,960,000	1,960,000		-	1,960,000
2773	Accessible Wireless, LLC	667,000	667,000		-	667,000
2775	Nextlink Wireless, Inc.	2,750,000	2,750,000		-	2,750,000
2778	Movida Communications, Inc.	4,625 **	4,625		-	4,625
2782	Velocita Wireless, LLC	16,900	16,900		-	16,900
2783	Flat West Wireless, LLC	408,100 *	408,100		-	408,100
2784	Greatcall, Inc.	2,470,000	2,470,000		-	2,470,000
2785	Public Wireless, Inc.	291,500 *	291,500		-	291,500
2786	Simple Mobile, LLC	90,500	90,500		-	90,500
Total - Wireless Telephone Companies		7,234,582,190	7,069,401,307		2,097,736	7,071,499,043

* 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, 2011

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 22)	Miscellaneous Physical Property	
Radio Telephone Paging Companies						
3002	American Messaging Services, LLC	734,000	734,000		-	734,000
3005	Mobilephone of Humboldt, Inc.	47,500	47,500		-	47,500
3039	Fresno Mobile Radio, Inc.	338,000	338,000		-	338,000
3052	Vincent Communications, Inc.	49,500	49,500		-	49,500
3362	Madera Radio Dispatch, Inc.	454,000	454,000		-	454,000
3430	USA Mobility Wireless, Inc	2,910,000	2,910,000		-	2,910,000
3432	Point Telesystems, LLC	6,600	6,600		-	6,600
3434	The Radio Shop	40,040 *	40,040		-	40,040
3435	ST Network Services, LLC	341,000	1,230,720	39	-	1,230,720
3436	ST Messaging, LLC	30,500	30,500		-	30,500
Total - Radio Telephone Paging Companies Companies		4,951,140	5,840,860		-	5,840,860
Grand Total - All State Assesseees		85,497,527,015	84,195,484,427		1,098,448,529	85,293,932,956

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

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2011

Note No.	SBE No.	Description	Total
1	119	Includes previously adopted escaped assessments totalling	19,340,597
2	146	Includes previously adopted assessment reductions totalling	(13,189,000)
3	152	Includes previously adopted escaped assessments totalling	1,676,000
4	156	Includes previously adopted escaped assessments totalling	4,800,000
5	185	Includes previously adopted assessment reductions totalling	(381,500)
6	198	Includes previously adopted assessment reductions totalling	(14,279,000)
7	201	Includes previously adopted net assessment reductions totalling	(25,724,000)
8	279	Includes previously adopted net assessment reductions totalling	(271,708,930)
9	284	Includes previously adopted assessment reductions totalling	(2,349,000)
10	486	Includes previously adopted assessment reductions totalling	(12,317,000)
11	488	Includes previously adopted assessment reductions totalling	(4,926,800)
12	1155	Includes previously adopted assessment reductions totalling	(10,246,000)
13	2310	Includes previously adopted assessment reductions totalling	(325,147,000)
14	2463	Includes previously adopted assessment reductions totalling	(20,165,000)
15	7516	Includes previously adopted escaped assessments totalling	472,350
16	7660	Includes previously adopted escaped assessments totalling	3,331,400
17	7706	Includes previously adopted assessment reductions totalling	(7,848,000)
18	7824	Includes previously adopted escaped assessments totalling	3,818,080
19	7907	Includes previously adopted assessment reductions totalling	(1,980,000)
20	7952	Includes previously adopted escaped assessments totalling	65,055
21	7969	Includes previously adopted escaped assessments totalling	12,960,800
22	8015	Includes previously adopted escaped assessments totalling	3,716,200
23	8026	Includes previously adopted escaped assessments totalling	60,610
24	8042	Includes previously adopted escaped assessments totalling	2,529,520
25	8044	Includes previously adopted escaped assessments totalling	1,027,600
26	8049	Includes previously adopted assessment reductions totalling	(763,000)
27	8061	Includes previously adopted escaped assessments totalling	41,039,000
28	8089	Includes previously adopted assessment reductions totalling	(414,200)
29	8102	Includes previously adopted escaped assessments totalling	196,445
30	8122	Includes previously adopted escaped assessments totalling	1,243,000
31	2532	Includes previously adopted escaped assessments totalling	887,284
32	2559	Includes previously adopted escaped assessments totalling	921,476
33	2606	Includes previously adopted net assessment reductions totalling	(40,939,649)
34	2671	Includes previously adopted escaped assessments totalling	287,382

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2011

Note No.	SBE No.	Description	Total
35	2720	Includes previously adopted net assessment reductions totalling	(134,767,600)
36	2733	Includes previously adopted escaped assessments totalling	921,510
37	2748	Includes previously adopted escaped assessments totalling	7,435,287
38	2762	Includes previously adopted escaped assessments totalling	73,427
39	3435	Includes previously adopted escaped assessments totalling	889,720
		Total	(779,452,936)