

2009

**DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION
AS OF 12:01 A.M., JANUARY 1, 2009**

This statement must be completed, signed, and filed with the State-Assessed Properties Division, Board of Equalization, P.O. Box 942879, Sacramento, California 94279-0061, by March 1, 2009. Omit cents; round to the nearest dollar.

NAME, STREET, CITY, STATE and ZIP CODE

OFFICIAL REQUEST

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization (BOE) on or before March 1, 2009. If you do not file this statement, you may be subject to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. THIS STATEMENT IS SUBJECT TO AUDIT.

SBE No. 

MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL

Indicate if above is a change of name and/or address.

THIS STATEMENT SHALL CONSIST OF:	DATE SUBMITTED	DATE TO BE SUBMITTED	N/A	Name and address of person to whom correspondence regarding audit should be addressed:		
(1) Tangible Property List (BOE-532, -533, et al.)				NAME		
(2) Statement of Land Changes						
(3) Financial Schedules A to E				MAILING ADDRESS (street, city, state and zip code)		
(4) BOE-516, <i>Wireless Communications Sites</i>						
(5) Schedule of Intangible Information				TELEPHONE NUMBER ()		
(6) BOE-892, <i>Statement of Authorization</i>				E-MAIL ADDRESS		
(7) Schedules of Leased Equipment	BOE-600-A					
	BOE-600-B			LOCATION OF ACCOUNTING RECORDS (street, city, state and zip code)		
(8) Other Information as Requested (see instructions on reverse)				NAME OF AUTHORIZED REPRESENTATIVE (if applicable) *		
a. Payments to Local Governments						
b. Franchise Payments for Cable TV						
c. Annual Rept. to Regulatory Agencies						
d. Form 10K						
e. Shareholders Report — 3 copies						
f. Other						
				ADDRESS (street, city, state and zip code)		
				DAYTIME TELEPHONE NUMBER ()		
				E-MAIL ADDRESS		
				* BOE-892, <i>Statement of Authorization</i> , must be filed annually.		

List business activities: _____

() ENTITY TYPE: Proprietorship Partnership Corporation Other Change in ownership prior 12 months? Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this Property Statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2009. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.

FULL LEGAL NAME IF INCORPORATED

FOR OFFICIAL USE ONLY

SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT

DATE

2009

PRINTED NAME OF SIGNATORY

TITLE

SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER

DATE

2009

Under the provisions of sections 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, the BOE requests that you file a property statement with the BOE between January 1, 2009, and 5:00 p.m., on March 1, 2009. The property statement shall be completed in accordance with instructions included with the property statement and in publication 67-WT, *Instructions for Reporting State-Assessed Property*, for lien date 2009. If you do not have these instructions, please let us know and we will mail them to you.

All parts of the property statement must be filed by March 1 (exception — see “N/A” below). Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 1. If you do not file timely, it will result in an added penalty of ten percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

(8) OTHER INFORMATION AS REQUESTED — INSTRUCTIONS

The following information shall be provided with the property statements:

- a. a statement of your 2008 payments to governmental agencies for the use of public property located in California. Please indicate those payments which are on the basis of agreements entered into prior to December 1955 and which have not been subsequently extended or renewed.
- b. list franchise fee payments for video and cable TV made during 2008. Do not include payments reported in item a above.
- c. a copy of your annual report(s) to regulatory agencies, such as the I.C.C., F.C.C., F.E.R.C., C.P.U.C. etc.
- d. a copy of your Form 10K filed with the Securities and Exchange Commission.
- e. three (3) copies of our 2008 annual report to stockholders.
- f. other
 1. list name and mailing address of each cellular reseller to whom you sell switching and/or transmission service.
 2. supplemental information as requested.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. If you do not respond to all parts of the property statement, you may be subject to the penalties of section 830 of the Revenue and Taxation Code.

N/A — Not Applicable

BOE-600-A, *Schedule of Leased Equipment to be Assessed by the BOE to the State Assessee (Lessee)*, BOE-600-B, *Schedule of Leased Equipment Which is to be Reported by Lessor to Local Assessor for Assessment*, and BOE-551, *Statement of Land Changes*, need not be returned if there is nothing to report. However, a positive response under the “N/A” column on page S1F is required for those forms not returned.

You have the option of substituting for Financial Schedules A to D inclusive, copies of schedules of corresponding information as filed in your annual report required by the California Public Utilities Commission or Federal Communications Commission, or other financial statements that contain the appropriate information for the corresponding period including depreciation and taxes as called for in the schedules.

Report book cost (100 percent of actual cost). Include excise, sales and use taxes (see instructions below for important use tax information), freight-in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. **Do not reduce costs for depreciation** (which must be reported separately). Report separately the details of any trade-in value, write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the BOE in estimating fair market value.

Note: All replacement cost studies, obsolescence requests, and other voluntary information that assessees believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

USE TAX INFORMATION

California use tax is imposed on consumers of tangible personal property that is used, consumed, given away or stored in this state. Businesses must report and pay use tax on items purchased from out-of-state vendors not required to collect California tax on their sales. If your business is not required to have a seller's permit with the BOE, the use tax may be reported and paid on your California State Income Tax Return or directly to the BOE on the tax return provided in publication 79-B, *California Use Tax*. Obtain additional use tax information by calling the BOE Taxpayer Information Section at 800-400-7155 or from our website www.boe.ca.gov/sutax/usetaxreturn.htm.

2009

SCHEDULE A – Comparative Balance Sheet

(Do not net depreciation reserve from original cost)

COMPANY NAME _____	SBE NO. _____
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BALANCE AT BEGINNING OF 2008	ASSETS	BALANCE AT END OF 2008
\$	Plant and equipment a <input style="width: 100px;" type="text"/>	\$
	Accumulated Depreciation – plant and equipment a	
	Accumulated Depreciation – exempt software a	
	Accumulated Depreciation – other non taxable property a	
	Accumulated amortization – all a	
	Miscellaneous physical property a	
	Investments in securities _____	
	Other investments _____	
	Sinking and other funds _____	
	Other utility plant _____	
	Construction Work In Progress a <input style="width: 100px;" type="text"/>	
	Cash and working funds _____	
	Temporary cash investments and special deposits _____	
	Notes receivable _____	
	Accounts receivable _____	
	Interest, dividends, and rents receivable _____	
	Materials and supplies a <input style="width: 100px;" type="text"/>	
	Inventory held for sale or lease in ordinary a <input style="width: 100px;" type="text"/>	
	course of business _____	
	Discount on capital stock _____	
	Discount and expense on funded dept. _____	
	Prepayments _____	
	All other deferred debits <i>(describe)</i> _____	
	Future Use Property a <input style="width: 100px;" type="text"/>	
\$	TOTAL ASSETS AND OTHER DEBITS	\$

	LIABILITIES	
\$	Capital stock _____	\$
	Premiums and assessments on capital stock _____	
	Funded debt unmatured _____	
	Capital stock expense _____	
	Other long term debt _____	
	Loans and notes payable _____	
	Accounts payable _____	
	Matured interest and dividends _____	
	Taxes accrued _____	
	Customer deposits and advances _____	
	Other current and accrued liabilities _____	
	Premium on long term debt _____	
	Other reserves _____	
	Employees' provident reserve _____	
	Other deferred and unadjusted credits _____	
	Retained earnings _____	
\$	TOTAL LIABILITIES AND OTHER CREDITS	\$

Note: ^a Interstate companies show California end-of-year amount in box.

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SCHEDULE B – Plant and Equipment

COMPANY NAME _____	SBE NO. _____
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Has your company taken a FASB write-down to reflect a reduction in the value of your fixed assets? Yes No

If yes, enter the date the write-down was booked _____

If a FASB write-down has been taken, do the costs reported in Schedule B reflect the write-down? Yes No

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	CALIFORNIA			SYSTEM	
			BALANCE 1-1-08	ADDITIONS	RETIREMENTS	BALANCE 12-31-08	BALANCE 12-31-08
1		INTANGIBLES – (BOE-529-I)					
		REAL ESTATE					
2		Land ^A					
3		Rights of Way, Easements, etc. ^A					
4		Buildings					
5		Misc. Structures and Leasehold Imps.					
6		Shelters					
		MISCELLANEOUS PROPERTY IN SERVICE					
7		Unlicensed Vehicles					
8		Aircraft					
9		Furniture & Office Equipment (agree to B-1 detail)					
10		General Purpose Computers (agree to B-1 detail)					
11		Computer Application Software (exclude from B-1)					
12		Switch Application Software (exclude from B-1)					
13		Radio Freq/BTS Software (exclude from B-1)					
14		Misc. Tools & Work Equipment (agree to B-1 detail)					
15		Licensed Motor Vehicles (exclude from B-1)					
16		Sub-Total – Miscellaneous Property in Service					
		CENTRAL OFFICE EQUIPMENT					
17		Power Equipment					
18		Switching/MSC/BSC Equipment					
19		BTS/Radio Frequency Channel Equipment					
20		Sub-Total – Central Office Equipment					
21		SITE ACQUISITION & CONSTRUCTION					
		OUTSIDE PLANT					
22		Antennae					
23		Towers					
24		Transmission					
25							
26		Sub-Total – Outside Plant (agree to B-1 detail)					
27							
28		CUSTOMER PREMISE EQUIPMENT (CPE)					
29							
30		OTHER (describe)					
31							
32							
33		TOTAL IN SERVICE					
34							
35		MATERIALS AND SUPPLIES					
36		FORM BOE-600-A LEASED EQUIPMENT					
37		CAPITALIZED CPE HELD FOR SALE OR LEASE					
38							
39		CONSTRUCTION WORK IN PROGRESS (Total Sch. D)					
40		Total in California					
41		GRAND TOTAL SYSTEM					
42		Accumulated Depreciation 12-31-08	California	System			
43		Licensed Motor Vehicles ^B					
44		Computer, Switch and BTS Application Software ^B					
45		All other tangible property					
46		Total Depreciation					

^A If additions and/or retirements are reported for Land or Rights of Way, Easements, etc. the BOE-551, *Statement of Land Changes*, must be filed with the State-Assessed Properties Division.
^B Property exempt from assessment.

2009

OVER FOR MORE COUNTIES ▶

SCHEDULE B-0 – DISTRIBUTION OF COST (1 of 2)

COMPANY NAME _____	SBE NO. _____
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SECTION A – Complete this section if you have property located in only ONE (1) California county. See instructions for reporting State-Assessed Property – Telephone Companies – Wireless for a listing of county names and county numbers.

COUNTY NAME _____	COUNTY NO. _____
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SECTION B – Complete this section if you have property in two or more California counties. BOE-532 and BOE-533 are not required.

LINE NO.	ACCOUNT TITLE	SCHEDULE B CALIFORNIA BALANCE 1-1-09	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME
			COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.
1	INTANGIBLES – (BOE-529-I)					
	REAL ESTATE					
2	Land					
3	Rights of Way, Easements, etc.					
4	Buildings					
5	Misc. Structures and Leasehold Imps.					
6	Shelters					
	MISCELLANEOUS PROPERTY IN SERVICE					
7	Unlicensed Vehicles					
8	Aircraft					
9	Furniture & Office Equipment (agree to B-1 detail)					
10	General Purpose Computers (agree to B-1 detail)					
11	Computer Application Software (exclude from B-1)					
12	Switch Application Software (exclude from B-1)					
13	Radio Freq/BTS Software (exclude from B-1)					
14	Misc. Tools & Work Equipment (agree to B-1 detail)					
15	Licensed Motor Vehicles (exclude from B-1)					
16	Sub-Total – Miscellaneous Property in Service					
	CENTRAL OFFICE EQUIPMENT					
17	Power Equipment					
18	Switching/MSC/BSC Equipment					
19	BTS/Radio Frequency Channel Equipment					
20	Sub-Total – Central Office Equipment					
21	SITE ACQUISITION & CONSTRUCTION					
	OUTSIDE PLANT					
22	Antennae					
23	Towers					
24	Transmission					
25						
26	Sub-Total – Outside Plant (agree to B-1 detail)					
27						
	CUSTOMER PREMISE EQUIPMENT (CPE)					
28						
29						
30	OTHER (describe)					
31						
32						
33	TOTAL IN SERVICE					
34						
35	MATERIALS AND SUPPLIES					
36	FORM BOE-600-A LEASED EQUIPMENT					
37	CAPITALIZED CPE HELD FOR SALE OR LEASE					
38						
39	CONSTRUCTION WORK IN PROGRESS (Total Sch. D)					
40	Total in California					

Do not include Land, Rights of Way, Licensed Motor Vehicles and Computer Applications Software in the Distribution of Cost.

Note: Nonoperating property should be reported on BOE-532, *Tangible Property List*. See publication 67-WT, *Instructions for Reporting State-Assessed Property*, for detailed instructions.

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SCHEDULE B-1—COST DETAIL OF CALIFORNIA DEPRECIABLE PROPERTY AS OF JANUARY 1, 2009 (1 of 2)

COMPANY NAME	SBE NO.
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CAL. YEAR OF ACQ.	BUILDINGS ORIGINAL COST	MISC. STRUCTURES & LEASEHOLD IMPROVEMENTS ORIGINAL COST	SHELTERS ORIGINAL COST	FURNITURE & OFFICE EQUIPMENT ORIGINAL COST	GENERAL PURPOSE COMPUTERS ORIGINAL COST	MISC. TOOLS & WORK EQUIPMENT ORIGINAL COST
2008						
2007						
2006						
2005						
2004						
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1964						
1963						
Prior						
TOTAL						

Note: Do not include Licensed Motor Vehicles or Computer Software Cost in any Schedule B-1 Category.

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SCHEDULE B-1—COST DETAIL OF CALIFORNIA DEPRECIABLE PROPERTY AS OF JANUARY 1, 2009 (2 of 2)

COMPANY NAME	SBE NO.
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CAL. YEAR OF ACQ.	SITE ACQUISITION & CONSTRUCTION ORIGINAL COST	DIGITAL COE SWITCH ORIGINAL COST	BASE TRANSCIEVER STATION & RADIO FREQUENCY CHANNEL EQUIPMENT ORIGINAL COST	OUTSIDE PLANT ORIGINAL COST	CUSTOMER PREMISE EQUIPMENT ORIGINAL COST	OTHER COMMUNICATIONS EQUIPMENT ORIGINAL COST
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1966						
1965						
1964						
1963						
Prior						
TOTAL						

Note: Do not include Licensed Motor Vehicles or Computer Software Cost in any Schedule B-1 Category.

SCHEDULE C — Operating Income Statement (1 of 2)**2009**This page is for **CALIFORNIA**

COMPANY NAME		SBE NO.	
ACCOUNT TITLE	ACCOUNT NO.	2008 CALENDAR YEAR	2007 CALENDAR YEAR
OPERATING REVENUES (Gross)			
Retail customer revenues _____			
Wholesale customer revenues _____			
Roamer customer revenues _____			
Commission revenues _____			
Uncollectible revenues — debit _____			
Other operating revenues (<i>describe</i>) _____			

Total Operating Revenues _____			
OPERATING EXPENSES			
Maintenance expense _____			
Telecommunication direct operating expense (<i>attach detail</i>) _____			
Customer accounts/service expense _____			
Sales promotion/advertising _____			
General administrative expense (<i>attach detail</i>) _____			
Damages and claims _____			
Rental — equipment _____			
Rental — real estate _____			
Motor vehicles _____			
Charges by wholesalers numbers and service _____			
Commission expense _____			
Other operating expenses (<i>describe</i>) _____			

Expenses Subtotal _____			
TAXES			
Ad Valorem (property) taxes _____			
State income taxes _____			
Federal income taxes _____			
Provision for deferred federal income taxes _____			
Other taxes (<i>attach detail</i>) _____			

Taxes Subtotal _____			
NONCASH EXPENSES			
Depreciation _____			
Amortization _____			
Extraordinary retirements _____			
Other (<i>describe</i>) _____			

Noncash expense subtotal _____			
Total expenses _____			
NET AFTER TAX INCOME _____			

SCHEDULE C — Operating Income Statement (2 of 2)**2009**This page is for **SYSTEM**

COMPANY NAME		SBE NO.	
ACCOUNT TITLE	ACCOUNT NO.	2008 CALENDAR YEAR	2007 CALENDAR YEAR
OPERATING REVENUES (Gross)			
Retail customer revenues _____			
Wholesale customer revenues _____			
Roamer customer revenues _____			
Commission revenues _____			
Uncollectible revenues — debit _____			
Other operating revenues (<i>describe</i>) _____			

Total Operating Revenues _____			
OPERATING EXPENSES			
Maintenance expense _____			
Telecommunication direct operating expense (<i>attach detail</i>) _____			
Customer accounts/service expense _____			
Sales promotion/advertising _____			
General administrative expense (<i>attach detail</i>) _____			
Damages and claims _____			
Rental — equipment _____			
Rental — real estate _____			
Motor vehicles _____			
Charges by wholesalers numbers and service _____			
Commission expense _____			
Other operating expenses (<i>describe</i>) _____			

Expenses Subtotal _____			
TAXES			
Ad Valorem (property) taxes _____			
State income taxes _____			
Federal income taxes _____			
Provision for deferred federal income taxes _____			
Other taxes (<i>attach detail</i>) _____			

Taxes Subtotal _____			
NONCASH EXPENSES			
Depreciation _____			
Amortization _____			
Extraordinary retirements _____			
Other (<i>describe</i>) _____			

Noncash expense subtotal _____			
Total expenses _____			
NET AFTER TAX INCOME _____			

2009**SCHEDULE D — Construction Work In Progress (California)**

COMPANY NAME		SBE NO.	
DESCRIPTION	REPLACEMENT	GROWTH	TOTAL
Construction Work in Progress	\$	\$	\$

SCHEDULE E — Wireless Structure Data

	RETAIL	WHOLESALE	TOTAL
Number of customers _____			
Average 2008 monthly revenue per customer (include all wireless telephone system revenue) _____	\$	\$	\$
Total population of service area _____			
2008 upfront commissions that were paid for increase in customer base. Exclude commissions for equipment sales, residuals, and churn (customer replacing a lost customer).		\$	\$