

# 2016

## Recommendation for Assessment of State-Assessed Property

Adopted by the Board on July 14, 2016

January 1, 2016



State-Assessed Properties Division  
John K. Thompson, Chief

**BOARD MEMBERS**

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Lancaster

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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 2016 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 24, 2016
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 14, 2016

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 66.90 percent of the market value set by the Board. The recommended assessments for all other nonunitary property are 100 percent of market value.

This report contains tabulations showing:

Table I State-assessed property allocated to counties

Table II Unitary and nonunitary property of state assessees by company and by industry

For the state as a whole, there was an increase of 3.87 percent in the 2016-2017 assessed values compared to 2015-2016. Changes by industry group are as follows:

Industry Group	2015-2016 Assessed Value	2016-2017 Assessed Value	Amount of Change	Percentage Change
Gas, Electric and Water	\$64,755,086,921	\$68,414,777,480	\$3,659,690,559	5.65%
Local Exchange Telephone	9,243,130,694	8,863,850,319	(379,280,375)	(4.10%)
Pipeline	1,234,229,273	1,272,331,922	38,102,649	3.09%
Railcar Maintenance	16,106,845	17,663,136	1,556,291	9.66%
Railroad	3,740,896,399	3,387,333,539	(353,562,860)	(9.45%)
Electric Generation	8,168,585,653	8,055,990,800	(112,594,853)	(1.38%)
Interexchange Telephone	4,093,872,524	4,302,320,053	208,447,529	5.09%
Wireless Telephone	8,261,521,994	9,046,767,186	785,245,192	9.50%
<b>Total</b>	<b>\$99,513,430,303</b>	<b>\$103,361,034,435<sup>1</sup></b>	<b>\$3,847,604,132</b>	<b>3.87%</b>

<sup>1</sup> This total reflects unitary values adopted by the Board on May 24, 2016, nonunitary values to be set by the Board on July 14, 2016 and adjustments to reflect prior Board actions.

## Recommendation for Assessment of State-Assessed Property

### Table I

Lien Date - January 1, 2016

County Number	County Name	2015-2016	2016-2017	Increase (Decrease)	% Increase (Decrease)
1	Alameda	3,790,687,907	3,847,670,169	56,982,262	1.50%
2	Alpine	18,783,732	20,374,770	1,591,038	8.47%
3	Amador	223,979,781	232,710,167	8,730,386	3.90%
4	Butte	875,263,631	857,883,485	(17,380,146)	(1.99%)
5	Calaveras	149,477,892	156,450,565	6,972,673	4.66%
6	Colusa	898,886,861	887,256,076	(11,630,785)	(1.29%)
7	Contra Costa	4,224,966,080	4,267,854,047	42,887,967	1.02%
8	Del Norte	37,209,925	40,287,497	3,077,572	8.27%
9	El Dorado	354,780,038	380,311,265	25,531,227	7.20%
10	Fresno	3,858,322,265	3,938,748,820	80,426,555	2.08%
11	Glenn	142,253,757	145,440,641	3,186,884	2.24%
12	Humboldt	452,960,553	475,520,382	22,559,829	4.98%
13	Imperial	712,786,028	706,960,014	(5,826,014)	(0.82%)
14	Inyo	192,074,197	181,740,052	(10,334,145)	(5.38%)
15	Kern	3,757,005,321	3,787,363,530	30,358,209	0.81%
16	Kings	495,552,705	577,635,865	82,083,160	16.56%
17	Lake	155,794,317	176,462,118	20,667,801	13.27%
18	Lassen	166,109,362	164,573,728	(1,535,634)	(0.92%)
19	Los Angeles	17,370,172,729	18,699,211,727	1,329,038,998	7.65%
20	Madera	647,046,267	667,074,196	20,027,929	3.10%
21	Marin	532,683,552	572,129,925	39,446,373	7.41%
22	Mariposa	67,008,457	70,854,434	3,845,977	5.74%
23	Mendocino	289,010,540	304,144,821	15,134,281	5.24%
24	Merced	572,824,488	591,108,932	18,284,444	3.19%
25	Modoc	159,044,298	155,724,082	(3,320,216)	(2.09%)
26	Mono	141,820,192	123,043,126	(18,777,066)	(13.24%)
27	Monterey	1,173,450,235	1,173,094,453	(355,782)	(0.03%)
28	Napa	313,504,461	328,960,563	15,456,102	4.93%
29	Nevada	312,247,818	324,525,865	12,278,047	3.93%
30	Orange	5,703,332,158	6,080,602,425	377,270,267	6.61%
31	Placer	1,234,515,136	1,338,599,588	104,084,452	8.43%
32	Plumas	518,606,876	527,860,052	9,253,176	1.78%

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Lien Date - January 1, 2016

County Number	County Name	2015-2016	2016-2017	Increase (Decrease)	% Increase (Decrease)
33	Riverside	5,960,083,831	6,611,224,755	651,140,924	10.93%
34	Sacramento	1,555,105,621	1,568,747,413	13,641,792	0.88%
35	San Benito	141,921,989	147,464,430	5,542,441	3.91%
36	San Bernardino	7,129,870,135	7,666,376,772	536,506,637	7.52%
37	San Diego	11,564,633,978	11,336,808,672	(227,825,306)	(1.97%)
38	San Francisco	2,943,230,959	3,103,243,257	160,012,298	5.44%
39	San Joaquin	1,984,516,825	2,130,128,500	145,611,675	7.34%
40	San Luis Obispo	3,045,170,866	2,908,464,558	(136,706,308)	(4.49%)
41	San Mateo	1,749,839,123	1,811,971,439	62,132,316	3.55%
42	Santa Barbara	1,004,561,205	1,064,198,343	59,637,138	5.94%
43	Santa Clara	4,218,227,357	4,209,503,614	(8,723,743)	(0.21%)
44	Santa Cruz	363,258,637	379,569,430	16,310,793	4.49%
45	Shasta	898,974,612	916,702,398	17,727,786	1.97%
46	Sierra	53,017,821	52,997,784	(20,037)	(0.04%)
47	Siskiyou	307,947,104	305,254,098	(2,693,006)	(0.87%)
48	Solano	1,001,293,621	1,033,870,383	32,576,762	3.25%
49	Sonoma	906,578,985	938,292,339	31,713,354	3.50%
50	Stanislaus	536,319,525	551,072,305	14,752,780	2.75%
51	Sutter	406,912,871	379,041,697	(27,871,174)	(6.85%)
52	Tehama	245,602,186	250,497,513	4,895,327	1.99%
53	Trinity	34,693,974	35,852,836	1,158,862	3.34%
54	Tulare	1,176,478,460	1,310,920,920	134,442,460	11.43%
55	Tuolumne	174,881,358	183,633,321	8,751,963	5.00%
56	Ventura	1,723,977,204	1,811,961,405	87,984,201	5.10%
57	Yolo	580,812,727	599,323,139	18,510,412	3.19%
58	Yuba	263,357,770	251,735,734	(11,622,036)	(4.41%)
	<b>Grand Total</b>	<b>99,513,430,303</b>	<b>103,361,034,435</b>	<b>3,847,604,132</b>	<b>3.87%</b>

**Recommendation for Assessment of State-Assessed Property**  
**Table II**  
**Lien Date - January 1, 2016**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Gas, Electric and Water Companies</b>						
101	Golden State Water Company	726,700,000	766,099,441	1	23,072,260	789,171,701
103	Anza Electric Cooperative, Inc.	14,200,000	14,200,000		-	14,200,000
104	Central Valley Gas Storage LLC	69,300,000	69,300,000		-	69,300,000
106	PacifiCorp	201,200,000	201,200,000		13,129,102	214,329,102
119	Trans Bay Cable LLC	504,200,000	504,200,000		-	504,200,000
121	Gill Ranch Storage, LLC	114,700,000	114,700,000		-	114,700,000
125	Terra-Gen Dixie Valley, LLC	3,460,000	3,460,000		-	3,460,000
135	Pacific Gas and Electric Company	27,933,000,000	27,934,329,098	2	218,357,019	28,152,686,117
141	San Diego Gas & Electric Company	8,169,200,000	8,169,200,000		27,391,888	8,196,591,888
146	Sierra Pacific Power Company	75,700,000	75,700,000		876,430	76,576,430
148	Southern California Edison Company	23,197,300,000	23,715,525,000	3	100,487,996	23,816,012,996
149	Southern California Gas Company	5,056,600,000	5,056,600,000		41,631,967	5,098,231,967
152	Southwest Gas Corporation	268,700,000	268,700,000		-	268,700,000
153	Transwestern Pipeline Company	486,000	486,000		-	486,000
156	DATC Path 15, LLC	97,100,000	97,100,000		-	97,100,000
160	Valley Electric Association, Inc.	196,000	196,000		-	196,000
163	Liberty Utilities (Calpeco Electric), LLC	167,200,000	195,759,200	4	493,844	196,253,044
173	Surprise Valley Electrification Corp.	15,400,000	15,400,000		3,172	15,403,172
176	Plumas-Sierra Rural Electric Cooperative	67,500,000	67,500,000		67,394	67,567,394
180	North Baja Pipeline, LLC	63,300,000	63,300,000		-	63,300,000
187	Mojave Pipeline Company, LLC	57,900,000	57,900,000		-	57,900,000
188	Kern River Gas Transmission Company	197,800,000	197,800,000		-	197,800,000
189	Standard Pacific Gas Line, Inc.	33,100,000	33,100,000		4,308	33,104,308
190	Tuscarora Gas Transmission Company	56,400,000	56,400,000		129,077	56,529,077
191	Arizona Public Service Company	2,050,000	2,050,000		-	2,050,000
192	Alpine Natural Gas Operating Company No. One LLC	1,220,000	1,220,000		-	1,220,000
193	Southwest Transmission Cooperative, Inc.	728,000	728,000		-	728,000
194	West Coast Gas Company, Inc.	744,000	744,000		334,284	1,078,284

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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)		
<b>Gas, Electric and Water Companies (continued)</b>						
195	Wild Goose Storage, LLC	147,900,000	147,900,000		-	147,900,000
196	Questar Southern Trails Pipeline Company	5,900,000	5,900,000		-	5,900,000
197	El Paso Natural Gas Company, LLC	30,300,000	30,300,000		-	30,300,000
198	Lodi Gas Storage, LLC	124,200,000	121,802,000	5	-	121,802,000
<b>Total - Gas, Electric, and Water Companies</b>		<b><u>67,403,684,000</u></b>	<b><u>67,988,798,739</u></b>		<b><u>425,978,741</u></b>	<b><u>68,414,777,480</u></b>

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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	
<b>Local Exchange Telephone Companies</b>						
201	Verizon California, Inc.	2,611,300,000	2,611,300,000		5,646,503	2,616,946,503
202	CenturyTel of Eastern Oregon, Inc.	23,700	23,700		-	23,700
203	Frontier Communications of the Southwest, Inc.	6,720,000	6,720,000		-	6,720,000
205	Ponderosa Telephone Co., The	27,900,000	27,900,000		150,750	28,050,750
209	Pinnacles Telephone Co.	1,070,000	1,070,000		-	1,070,000
210	Calaveras Telephone Company	12,800,000	12,800,000		610,881	13,410,881
228	Ducor Telephone Company	4,110,000	4,110,000		-	4,110,000
235	Foresthill Telephone Co.	17,000,000	17,000,000		-	17,000,000
239	Hornitos Telephone Company	696,000	696,000		-	696,000
240	Happy Valley Telephone Company	1,250,000	1,250,000		43,370	1,293,370
246	Kerman Telephone Co.	25,200,000	25,200,000		109,000	25,309,000
279	Pacific Bell Telephone Company	5,903,100,000	5,750,227,500	6	41,054,168	5,791,281,668
284	Citizens Telecommunications Company of California, Inc.	72,100,000	72,100,000		823,894	72,923,894
286	Sierra Telephone Company, Inc.	50,000,000	50,000,000		146,932	50,146,932
294	SureWest Telephone	139,800,000	139,800,000		2,414,500	142,214,500
301	The Siskiyou Telephone Company	55,200,000	55,200,000		72,312	55,272,312
327	Volcano Telephone Company	27,400,000	27,400,000		1,056,859	28,456,859
328	Cal-Ore Telephone Co.	7,290,000	7,290,000		40,950	7,330,950
330	Winterhaven Telephone Company	1,540,000	1,540,000		53,000	1,593,000
<b>Total - Local Exchange Telephone Companies</b>		<b>8,964,499,700</b>	<b>8,811,627,200</b>		<b>52,223,119</b>	<b>8,863,850,319</b>

**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	
<b>Pipeline Companies</b>						
402	CALNEV Pipe Line LLC	63,500,000	63,500,000		-	63,500,000
407	Valero Refining Company - California	844,800 *	844,800		-	844,800
408	City of Riverside	-	-		1,599,749	1,599,749
409	West Coast Pipe Lines	193,000,000	193,000,000		-	193,000,000
410	Homestake Mining Company of California	32,800	32,800		-	32,800
412	Kings County Canal Company	1,210,000	1,210,000		262,361	1,472,361
428	CPN Pipeline Company	34,700,000	34,700,000		-	34,700,000
429	Chevron USA, Inc.	94,800,000	94,800,000		-	94,800,000
435	Natomas Central Mutual Water Company	144,100 *	144,100		-	144,100
461	SFPP, L.P.	477,600,000	477,600,000		-	477,600,000
462	Tesoro Refining and Marketing Company, LLC	1,190,000	1,190,000		-	1,190,000
464	Ventura Pipeline System-(Ellwood Pipeline, Inc.)	916,000	916,000		-	916,000
467	Phillips 66 Company	446,000	446,000		-	446,000
468	Shell California Pipeline Company LLC	4,970,000	4,970,000		-	4,970,000
469	San Ardo Pipeline Company	12,200,000	12,200,000		-	12,200,000
475	Searles Valley Minerals Inc.	2,860,000	2,860,000		-	2,860,000
476	Chevron USA, Inc.	7,470,000	7,470,000		-	7,470,000
478	California Gas Gathering, Inc.	43,500	43,500		-	43,500
479	Chevron Pipe Line Company	23,700,000	23,700,000		-	23,700,000
480	Phillips 66 Pipeline LLC	91,600,000	91,600,000		-	91,600,000
486	Pacific Pipeline System, LLC	65,700,000	62,321,000	7	-	62,321,000
487	Sacramento Municipal Utilities District	-	-		73,460,112	73,460,112
488	Plains West Coast Terminals, LLC	3,640,000	1,187,500	8	-	1,187,500
489	California Resources Production Corporation	3,454,000 *	3,454,000		-	3,454,000
490	Crimson California Pipeline, L.P.	18,500,000	18,500,000		-	18,500,000
491	SMF Pipeline	5,200,000	5,200,000		-	5,200,000
492	San Pablo Bay Pipeline Company LLC	85,700,000	85,700,000		-	85,700,000
493	Cardinal Pipeline, LP	9,420,000	9,420,000		-	9,420,000
<b>Total - Pipeline Companies</b>		<b>1,202,841,200</b>	<b>1,197,009,700</b>		<b>75,322,222</b>	<b>1,272,331,922</b>

\* 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, 2016**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Railcar Maintenance Facilities</b>					@66.90%	
503	GATX Corporation	-	-		7,463,525	7,463,525
506	TTX Company	-	-		10,033,511	10,033,511
509	Union Tank Car Company	-	-		166,100	166,100
<b>Total - Railcar Maintenance Facilities</b>		<u>-</u>	<u>-</u>		<u><b>17,663,136</b></u>	<u><b>17,663,136</b></u>

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		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Railroad Companies</b>			<i>@66.90%</i>		<i>Including Rail Transportation Property @66.90%</i>	
802	Central Oregon & Pacific Railroad	2,930,000	1,960,170		-	1,960,170
804	BNSF Railway Company	1,618,000,000	1,082,442,000		118,888,934	1,201,330,934
808	West Isle Line, Inc.	159,000	106,371		32,990	139,361
810	California Northern Railroad	37,200,000	24,886,798		-	24,886,798
812	Ventura County Railroad	4,010,000	2,682,690		-	2,682,690
813	Pacific Harbor Lines	29,100,000	19,467,900		-	19,467,900
815	Mendocino Railway	912,000	610,127		-	610,127
817	Tulare Valley Railroad	385,000 **	257,565		3,949,290	4,206,855
818	Central California Traction Company	9,075,000 *	5,445,130	9	2,011,076	7,456,206
822	Pacific Sun Railroad, L.L.C.	1,290,000	863,010		-	863,010
826	Sacramento Valley Railroad, LLC	2,490,000	1,665,810		-	1,665,810
827	Northwestern Pacific Railroad Company	2,690,000	1,799,610		-	1,799,610
831	Santa Cruz & Monterey Bay Railway Company	1,150,000	769,350		-	769,350
834	LRY, LLC	215,000	143,835		-	143,835
835	Pacific Imperial Railroad	6,358,000 *	4,253,503		-	4,253,503
839	The Oakland Terminal Railway Company	7,100	4,750		443,853	448,603
843	Union Pacific Railroad Company	2,412,500,000	1,613,962,502		405,551,929	2,019,514,431
850	Modesto & Empire Traction Company	37,400,000	25,020,600		2,559,941	27,580,541
857	Richmond Pacific Railroad Corporation	1,850,000	1,237,651		-	1,237,651
861	Quincy Railroad Company	383,000	256,227		123,275	379,502
863	San Diego & Arizona Eastern Railway Co.	-	-		1,258,672	1,258,672
865	San Diego & Imperial Valley Railroad Co. Inc.	5,410,000	3,619,291		-	3,619,291
869	Coast Belle Railroad Corporation	816,250 **	546,070		-	546,070
878	Stockton Terminal and Eastern Railway	5,120,000	3,425,279		2,477,092	5,902,371
879	Sunset Railway Co.	-	-		512,833	512,833
882	Trona Railway Co.	16,100,000	10,770,900		68,302	10,839,202

\* 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, 2016**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	<i>Including Rail Transportation Property @66.90%</i>	
	<b>Railroad Companies (continued)</b>		@66.90%			
883	McCloud Railway Company	380,600 *	254,621		98,199	352,820
889	Yreka Western Railroad	265,000 **	177,285		7,800	185,085
894	Napa Valley Wine Train, Inc.	22,400,000	14,985,600		673,550	15,659,150
896	Santa Cruz Big Trees & Pacific Railway Co.	2,860,000	1,913,340		-	1,913,340
897	San Joaquin Valley Railroad Company	21,500,000	14,383,500		3,472,838	17,856,338
898	Sierra Northern Railway	5,680,000	3,799,921		564,782	4,364,703
899	Arizona & California Railroad Company	3,270,000	2,187,630		739,147	2,926,777
	<b>Total - Railroad Companies</b>	<b>4,251,905,950</b>	<b>2,843,899,036</b>		<b>543,434,503</b>	<b>3,387,333,539</b>

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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	
<b>Electric Generation Facilities</b>						
1100	AES Alamitos, LLC	134,000,000	134,000,000		-	134,000,000
1101	AES Redondo Beach, LLC	108,100,000	108,100,000		-	108,100,000
1102	AES Huntington Beach, LLC	55,800,000	55,800,000		-	55,800,000
1103	Dynegy Moss Landing, LLC	322,500,000	322,500,000		-	322,500,000
1104	Dynegy Morro Bay, LLC	13,200,000	13,200,000		-	13,200,000
1105	Dynegy Oakland, LLC	2,370,000	2,370,000		-	2,370,000
1106	Cabrillo Power I LLC	76,100,000	76,100,000		-	76,100,000
1107	Cabrillo Power II LLC	5,010,000	2,415,800	10	-	2,415,800
1108	NRG Potrero, LLC	18,700,000	16,302,000	11	-	16,302,000
1109	NRG Delta, LLC	63,200,000	63,200,000		-	63,200,000
1110	El Segundo Power LLC	12,600,000	12,600,000		-	12,600,000
1111	Long Beach Generation LLC	48,300,000	67,800,000	12	-	67,800,000
1112	La Paloma Generating Company, LLC	168,800,000	168,800,000		-	168,800,000
1113	NRG California South LP - Coolwater	7,580,000	7,580,000		-	7,580,000
1114	NRG California South LP - Mandalay	27,800,000	27,800,000		-	27,800,000
1115	NRG California South LP - Ormond Beach	50,900,000	50,900,000		-	50,900,000
1116	NRG California South LP - Etiwanda	23,500,000	23,500,000		-	23,500,000
1117	NRG California South LP - Ellwood	7,050,000	7,050,000		-	7,050,000
1122	AltaGas San Joaquin Energy Inc. - Hanford	47,800,000	47,800,000		-	47,800,000
1123	AltaGas San Joaquin Energy Inc. - Henrietta	48,500,000	48,500,000		-	48,500,000
1124	AltaGas San Joaquin Energy Inc. - Tracy	277,500,000	277,500,000		-	277,500,000
1126	Elk Hills Power, LLC	315,500,000	315,500,000		-	315,500,000
1127	High Desert Power Trust	224,800,000	224,800,000		-	224,800,000
1128	Delta Energy Center, LLC	259,000,000	241,534,000	13	-	241,534,000
1129	Gilroy Energy Center, LLC	39,600,000	39,600,000		-	39,600,000
1131	Pastoria Energy Facility, LLC	361,400,000	341,946,000	14	-	341,946,000
1132	CCFC Sutter Energy, LLC	110,400,000	101,738,000	15	-	101,738,000
1133	Metcalf Energy Center, LLC	189,000,000	176,788,000	16	-	176,788,000
1134	Otay Mesa Generating Company, LLC	353,200,000	321,108,000	17	-	321,108,000
1136	Blythe Energy, Inc.	305,700,000	305,700,000		-	305,700,000

**Recommendation for Assessment of State-Assessed Property**  
**Table II**  
**Lien Date - January 1, 2016**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Electric Generation Facilities</b>						
1137	Sunrise Power Company, LLC	171,700,000	171,700,000		-	171,700,000
1141	Indigo Generation LLC	39,000,000	39,000,000		-	39,000,000
1142	Larkspur Energy LLC	34,300,000	34,300,000		-	34,300,000
1143	Los Esteros Critical Energy Facility, LLC	267,600,000	266,775,000	18	-	266,775,000
1145	Harbor Cogeneration Company, LLC	4,040,000	4,040,000		-	4,040,000
1146	CES Placerita, Inc.	442,000	442,000		-	442,000
1148	Inland Empire Energy Center, LLC	253,800,000	253,800,000		-	253,800,000
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	512,700,000	512,700,000		-	512,700,000
1152	Panoche Energy Center, LLC	272,900,000	253,062,000	19	-	253,062,000
1153	Midway Peaking, LLC	70,300,000	70,300,000		-	70,300,000
1154	Bicent (California) Malburg, LLC	74,300,000	74,300,000		-	74,300,000
1155	Orange Grove Energy, L.P.	58,300,000	58,300,000		-	58,300,000
1157	NRG Marsh Landing LLC	642,800,000	642,800,000		-	642,800,000
1158	El Segundo Energy Center LLC	552,700,000	552,700,000		-	552,700,000
1159	Mariposa Energy, LLC	151,500,000	151,500,000		-	151,500,000
1160	CPV Sentinel, LLC	643,300,000	643,300,000		-	643,300,000
1161	Oakley Generating Station	5,390,000	5,390,000		-	5,390,000
1162	Walnut Creek Energy, LLC	483,700,000	483,700,000		-	483,700,000
1164	Pio Pico Energy Center, LLC	210,000,000	210,000,000		-	210,000,000
1165	Malaga Power, LLC	20,100,000	20,100,000		-	20,100,000
<b>Total - Electric Generation Facilities</b>		<b>8,152,032,000</b>	<b>8,055,990,800</b>		<b>-</b>	<b>8,055,990,800</b>

**Recommendation for Assessment of State-Assessed Property**

**Table II**

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Interexchange Telephone Companies</b>						
2014	Sprint Communications Company, L.P.	171,400,000	171,400,000		1,947,300	173,347,300
2099	Smart City Networks LP	6,413,000 *	7,835,600	20	-	7,835,600
2274	MCI Communications Services, Inc.	398,500,000	455,077,195	21	1,500,834	456,578,029
2310	AT&T Communications	658,900,000	658,900,000		2,054,981	660,954,981
2372	MCI Metro Access Transmission Services, LLC	87,400,000	87,400,000		-	87,400,000
2376	Working Assets Funding Service, Inc.	286,000	286,000		-	286,000
2381	Mitel NetSolutions, Inc.	125,000	125,000		-	125,000
2383	Matrix Telecom, Inc.	134,000	134,000		-	134,000
2416	NOS Communications, Inc.	786,000	786,000		-	786,000
2430	Electric Lightwave, LLC	66,500,000	66,189,770	22	-	66,189,770
2437	Dialink Corporation	17,710 *	17,710		-	17,710
2463	CenturyLink Communications LLC	164,400,000	164,400,000		-	164,400,000
2470	Cincinnati Bell Any Distance, Inc.	6,000	6,000		-	6,000
7503	Verizon Select Services, Inc.	2,530,000	2,530,000		-	2,530,000
7512	Frontier Communications of America, Inc.	2,010,000	2,010,000		-	2,010,000
7516	Cybernet Communications Inc.	249,700 *	249,700		-	249,700
7538	Tremcom International, Inc.	16,940 *	16,940		-	16,940
7544	Telswitch, Inc.	4,840 *	4,840		-	4,840
7560	XO Communications Services, L.L.C.	57,300,000	63,978,000	23	-	63,978,000
7571	Network Enhanced Technologies, Inc.	10,000	10,000		-	10,000
7580	Securus Technologies, Inc.	1,240,000	1,240,000		-	1,240,000
7581	ABS-CBN Telecom North America, Inc.	71,700	71,700		-	71,700
7621	SES Americom California, Inc.	3,070,000	3,070,000		-	3,070,000
7631	Worldnet Communications Services Inc.	2,300	2,300		-	2,300
7638	Integrated Telemanagement Services, Inc.	56,700	56,700		-	56,700
7640	Cox California Telcom, LLC	56,900,000	84,662,000	24	-	84,662,000
7660	U.S. South Communications, Inc.	733,000	733,000		-	733,000
7690	CCT Telecommunications, Inc.	8,500	8,500		-	8,500

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**Recommendation for Assessment of State-Assessed Property**

**Table II**

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Interexchange Telephone Companies (continued)</b>						
7699	Legacy Long Distance International, Inc.	499,000	499,000		-	499,000
7707	Consolidated Communications Enterprise Services, Inc.	92,400	92,400		-	92,400
7732	NTT America, Inc.	20,200,000	20,200,000		-	20,200,000
7735	Pacific Centrex Services, Inc.	87,625 **	4,650,827	25	-	4,650,827
7757	U.S. TelePacific Corp.	109,100,000	100,053,000	26	78,000	100,131,000
7758	BT Americas Inc.	8,150,000	8,150,000		-	8,150,000
7761	Level 3 Communications, LLC	585,700,000	585,700,000		2,219,746	587,919,746
7766	KDDI America, Inc.	8,000,000	8,000,000		-	8,000,000
7769	Airnex Communications, Inc.	8,140 *	8,140		-	8,140
7778	Zayo Group, LLC	240,700,000	216,066,000	27	-	216,066,000
7781	KT America, Inc.	131,000	131,000		-	131,000
7791	O1 Communications, Inc.	748,000 *	748,000		-	748,000
7792	Point To Point, Inc.	1,220,000	1,220,000		-	1,220,000
7799	Wilshire Connection, LLC	7,270,000	7,270,000		-	7,270,000
7800	Earthlink Business, LLC	3,350,000	3,350,000		-	3,350,000
7811	Public Communications Services, Inc.	340,000	340,000		-	340,000
7813	Advanced Telecom, Inc.	27,500	27,500		-	27,500
7814	PAETEC Communications, Inc.	7,570,000	7,570,000		-	7,570,000
7824	Audeamus	8,790,000	8,790,000		-	8,790,000
7832	Astound Broadband LLC	54,700,000	54,700,000		-	54,700,000
7845	San Carlos Telecom, Inc.	43,900	43,900		-	43,900
7846	The Telephone Connection Local Services, LLC	3,740 *	3,740		-	3,740
7852	Telstra Incorporated	8,635,000 *	8,635,000		-	8,635,000
7866	Telmex USA, LLC	8,920,000	8,920,000		-	8,920,000
7871	Verizon Online LLC	158,500,000	158,500,000		-	158,500,000
7872	Infotech Telecommunications & Network, Inc.	22,900	22,900		-	22,900

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**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2016**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Interexchange Telephone Companies (continued)</b>						
7876	Total Call International, Inc.	80,080 *	80,080		-	80,080
7880	Quick-Tel, Inc.	2,530 *	2,530		-	2,530
7894	Ponderosa Cablevision	5,370,000	5,370,000		-	5,370,000
7902	ANPI Business, LLC	80,500	80,500		-	80,500
7907	Telscape Communications, Inc.	1,725,000 **	1,725,000		-	1,725,000
7913	VCOM Solutions, Inc.	157,300 *	157,300		-	157,300
7914	McLeodUSA Telecommunications Services, Inc.	900,000	900,000		-	900,000
7916	Peak Communications, Inc.	8,500	8,500		-	8,500
7934	Telecom House Inc.	114,000 **	114,000		-	114,000
7940	Consumer Telcom, Inc.	2,700	2,700		-	2,700
7945	ZTG, Inc.	7,800	7,800		-	7,800
7948	Satcom Direct Government, Inc.	2,840,000	2,840,000		-	2,840,000
7949	Call America, Inc.	28,000	28,000		-	28,000
7950	ATMC, Inc.	7,625 **	7,625		-	7,625
7952	Advanced Tel, Inc.	4,400 *	4,400		-	4,400
7953	Openpop.com, Inc.	133,000	133,000		-	133,000
7955	Enhanced Communications Network, Inc.	47,900	47,900		-	47,900
7956	Telespan Communications, LLC	32,500	510,172	28	-	510,172
7959	Airespring, Inc.	733,000	733,000		-	733,000
7960	CallTower, Inc.	572,000 *	704,920	29	-	704,920
7961	SureWest Televideo	112,400,000	110,874,000	30	20,998	110,894,998
7969	Intelsat Global Service LLC	8,890,000	8,890,000		-	8,890,000
7972	Reliance Globalcom Services, Inc.	3,710,000	3,710,000		-	3,710,000
7973	Alliance Payphone, Inc.	16,300	16,300		-	16,300
7978	Legent Communications Corporation	8,360 *	8,360		-	8,360
7980	Teledata Solutions, Inc.	267,500 **	267,500		-	267,500
7982	Crown Castle NG West, LLC	184,200,000	265,031,213	31	-	265,031,213

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**Recommendation for Assessment of State-Assessed Property**  
**Table II**  
**Lien Date - January 1, 2016**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Interexchange Telephone Companies (continued)</b>						
7985	inContact, Inc.	5,410,000	5,262,350	32	-	5,262,350
7988	Global Tel*Link Corporation	21,300,000	21,300,000		-	21,300,000
7990	ComNet(USA) LLC	344,000	344,000		-	344,000
7992	NobelTel, LLC	14,300	14,300		-	14,300
7993	Clear World Communications Corporation	14,190 *	14,190		-	14,190
7994	Utility Telecom Group, LLC	2,230,000	2,230,000		-	2,230,000
7996	RuralWest - Western Rural Broadband, Inc.	220,000 *	220,000		-	220,000
7997	Edison Carrier Solutions	74,300,000	74,300,000		-	74,300,000
7998	Norcast Communications Corporation	967,000	967,000		-	967,000
7999	Purple Communications Inc.	7,040,000	7,040,000		-	7,040,000
8002	Neutral Tandem - California, LLC	3,540,000	3,540,000		-	3,540,000
8004	Greenfield Communications, Inc.	360,800 *	72,800	33	-	72,800
8005	Vodafone US Inc.	1,650,000	1,650,000		-	1,650,000
8006	Lucky Communications, Inc.	6,300	6,300		-	6,300
8010	Advantage Wireless	110,000	110,000		-	110,000
8013	Worldwide Telecommunications, Inc.	2,000	2,000		-	2,000
8015	China Telecom (Americas) Corporation	19,900,000	19,900,000		-	19,900,000
8017	Locus Telecommunications, Inc.	169,400 *	169,400		-	169,400
8023	One Phone, Inc.	42,400	42,400		-	42,400
8024	TC Telephone, LLC	5,200	5,200		-	5,200
8026	Nationwide Telecom, Inc.	47,740 *	47,740		-	47,740
8027	Blue Casa Telephone LLC	34,300	34,300		-	34,300
8029	IPC Network Services, Inc.	182,000	182,000		-	182,000
8031	Backbone Communications, Inc.	88,400	88,400		-	88,400
8032	BCE Nexxia Corporation	40,300	40,300		-	40,300
8037	CA-CLEC LLC	5,450,000	5,450,000		-	5,450,000
8038	Telecom Carrier Access, LLC	16,200	16,200		-	16,200
8041	DMR Communications, Inc.	109,000	109,000		-	109,000

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**Recommendation for Assessment of State-Assessed Property**  
**Table II**  
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SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Interexchange Telephone Companies (continued)</b>						
8042	Paxio, Inc.	1,650,000	1,650,000		-	1,650,000
8044	Intermetro Communications, Inc.	301,400 *	301,400		-	301,400
8046	West Telecom Services Holdings LLC	1,130,000	1,130,000		-	1,130,000
8047	Syniverse Technologies, Inc.	408,000	408,000		-	408,000
8048	Bright House Networks Information Services (California), LLC	18,900	18,900		-	18,900
8049	Birch Communications, Inc.	3,490,000	3,079,070	34	-	3,079,070
8051	Intellectrace, Inc.	326,000	326,000		-	326,000
8057	Vertex Telecom, Inc.	380,600 *	380,600		-	380,600
8061	Charter Fiberlink CA-CCO, LLC	20,300,000	20,300,000		-	20,300,000
8063	Time Warner Cable Information Services (California), LLC	110,700,000	110,700,000		-	110,700,000
8065	Connectto Communications, Inc.	10,670 *	10,670		-	10,670
8066	Calmtel USA, Inc.	12,430 *	12,430		-	12,430
8067	Sunesys, LLC	128,000,000	128,000,000		-	128,000,000
8068	North County Communications Corp	153,750 **	153,750		-	153,750
8071	Verizon Long Distance LLC	54,200	54,200		-	54,200
8072	Cypress Communications, LLC	86,900 *	86,900		-	86,900
8074	Silv Communication, Inc.	53,130 *	53,130		-	53,130
8075	TCNI Operating Company, LLC	2,130,000	6,142,900	35	-	6,142,900
8076	OPEX Communications, Inc.	61,100	61,100		-	61,100
8077	NewPath Networks, LLC	29,600,000	29,600,000		-	29,600,000
8078	U.S. Telecom Long Distance, Inc.	6,400	6,400		-	6,400
8079	Cal-Ore Communications, Inc.	1,340,000	1,340,000		-	1,340,000
8080	Ymax Communications Corporation	27,900	27,900		-	27,900
8081	Sonic Telecom, LLC	17,100,000	17,100,000		-	17,100,000
8082	WTI Communications, Inc.	62,200	62,200		-	62,200
8083	Network Expert Group, Inc.	30,690 *	30,690		-	30,690

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**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2016**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Interexchange Telephone Companies (continued)</b>						
8086	ANPI, LLC	655,000	655,000		-	655,000
8087	Lighttower Fiber Networks II LLC	18,200	18,200		-	18,200
8089	Conterra Ultra Broadband LLC	11,900,000	11,900,000		-	11,900,000
8090	Telecommunication Systems, Inc.	210,000	210,000		-	210,000
8091	Roadway Communications, Inc.	18,800	18,800		-	18,800
8093	Extenet Systems (California) LLC	56,800,000	56,800,000		-	56,800,000
8094	Affiniti, LLC.	402,000	402,000		-	402,000
8099	Race Telecommunications, Inc.	24,700,000	24,700,000		-	24,700,000
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.	120,000		120,000	-	120,000
8104	Transpac Telecom, Inc.	2,200	*	2,200	-	2,200
8106	Raw Bandwidth Telecom, Inc.	201,000		201,000	-	201,000
8107	Convergence Systems	66,750	**	66,750	-	66,750
8109	Peerless Network of California, LLC	1,650,000		1,650,000	-	1,650,000
8112	Mosaic Networx, LLC	29,590	*	29,590	-	29,590
8113	Callcatchers, Inc.	697,400	*	697,400	-	697,400
8115	&TV Communications, Inc.	666,600	*	666,600	-	666,600
8116	PC Landing Corp.	15,300,000		15,300,000	-	15,300,000
8117	Syniverse ICX Corporation	3,270,000		3,270,000	-	3,270,000
8118	IntelePeer Cloud Communications, LLC	215,000		215,000	-	215,000
8119	Express Telecommunications Network, Inc.	4,625	**	4,625	-	4,625
8120	TELUS Communications (U.S.) Inc.	899,000		899,000	-	899,000
8122	Bandwidth.com CLEC, LLC	931,700	*	931,700	-	931,700
8124	Impact Telecom, Inc.	46,640	*	46,640	-	46,640
8127	Zayo Enterprise Networks, LLC	13,800		13,800	-	13,800
8128	Talton Communications, Inc.	58,900		58,900	-	58,900

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**Recommendation for Assessment of State-Assessed Property**  
**Table II**  
**Lien Date - January 1, 2016**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Interexchange Telephone Companies (continued)</b>						
8129	Wide Voice, LLC	193,600	*	193,600	-	193,600
8130	United Telecom, Inc.	49,390	*	49,390	-	49,390
8131	Pacific Lightwave	95,000	**	95,000	-	95,000
8133	Bestel USA, Inc.	78,800		78,800	-	78,800
8136	Plumas Sierra Telecommunications	12,900,000		12,900,000	-	12,900,000
8137	SnowCrest Telephone, Inc.	248,000		248,000	-	248,000
8138	Act Tele, Inc.	2,860	*	2,860	-	2,860
8139	California Broadband Cooperative, Inc.	45,000,000		20,475,000	36	20,475,000
8140	California Alliance Telecard, Inc.	55,625	**	55,625	-	55,625
8141	CENIC Broadband Initiatives LLC	184,000		184,000	-	184,000
8142	Dsi-Iti, LLC	46,500		46,500	-	46,500
8143	GTT Americas, LLC	7,310,000		7,310,000	-	7,310,000
8144	GC Pivotal, LLC	13,700,000		13,700,000	-	13,700,000
8145	Internet Business Services, Inc.	15,290	*	15,290	-	15,290
8146	Splice Communications, Inc	35,090	*	320,262	37	320,262
8148	Digital West Networks, Inc.	4,060,000		5,216,250	38	5,216,250
8149	Ztelephony	5,700		5,700	-	5,700
8151	CVIN LLC	76,100,000		63,238,000	39	63,238,000
8152	Broadband Dynamics, LLC	54,000		54,000	-	54,000
8153	Advanced Technology Distributors, Inc.	38,600		38,600	-	38,600
8154	Network Innovations, Inc.	75,800		75,800	-	75,800
8155	Time Warner Cable Business LLC	45,000,000		45,000,000	-	45,000,000
8156	Medallion Telecom Inc.	13,200		13,200	-	13,200
8158	RCLEC, Inc.	617,000		617,000	-	617,000
8159	X2 Telecom, Inc.	3,883,000	*	9,680,800	40	9,680,800
8160	Vodex Communications Corporation	41,600		41,600	-	41,600
8161	Public Interest Telecom of California	74,400		74,400	-	74,400
8162	Citrix Communications LLC	238,000		238,000	-	238,000

\* 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, 2016**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Interexchange Telephone Companies (continued)</b>						
8164	NetFortris Acquisition Co., Inc.	3,120,000	3,120,000		-	3,120,000
8166	Global Telco Group Inc.	13,800	13,800		-	13,800
8167	Inyo Networks, Inc.	43,100	43,100		-	43,100
8169	Freedom Telecommunications, LLC	47,400,000	139,559,300	41	-	139,559,300
8170	Jagat International LLC	3,800	3,800		-	3,800
8171	Lit San Leandro, LLC	150,000	150,000		-	150,000
8172	Cebridge Telecom CA LLC	217,000	217,000		-	217,000
8173	Masergy Communications, Inc.	643,000	643,000		-	643,000
8174	ACN Communication Services, LLC	8,360 *	8,360		-	8,360
8175	Granite Telecommunications, LLC	917,000	917,000		-	917,000
8176	Pay Tel Communications, Inc.	8,580 *	8,580		-	8,580
8177	Kingstone Telecommunications, Inc.	15,000	148,335	42	-	148,335
8178	Onvoy, LLC	272,000	272,000		-	272,000
8179	DSCI Corporation	15,500	15,500		-	15,500
8180	Karuk Tribe	125,000	125,000		-	125,000
8181	Five9, Inc.	8,000,000	8,000,000		-	8,000,000
8182	Ultimate Internet Access, Inc.	531,000	531,000		-	531,000
8183	NovaTel Ltd., Inc.	185,000	185,000		-	185,000
8184	Digital Transporation Corp.	68,970 *	68,970		-	68,970
8185	Webpass Telecommunications, LLC	218,900 *	218,900		-	218,900
<b>Total - Interexchange Telephone Companies</b>		<b>4,086,259,445</b>	<b>4,294,498,194</b>		<b>7,821,859</b>	<b>4,302,320,053</b>

\* 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, 2016**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Wireless Telephone Companies</b>						
2532	Los Angeles SMSA Ltd., Partnership	1,101,700,000	1,267,735,000	43	20,037	1,267,755,037
2552	Fresno MSA Limited Partnership	113,800,000	143,431,000	44	345,172	143,776,172
2559	Cellco Partnership	1,448,600,000	1,655,760,163	45	986,988	1,656,747,151
2602	Digital Communications Network, Inc.	8,200	8,200		-	8,200
2606	AT&T Mobility LLC	3,104,400,000	3,105,023,406	46	-	3,105,023,406
2658	Intouch America, Inc.	42,460 *	42,460		-	42,460
2669	California RSA #4 Partnership	17,900,000	20,786,000	47	110,930	20,896,930
2671	California Rural Service Area #1, Inc.	33,800,000	33,800,000		-	33,800,000
2681	Everything Wireless, LLC	150,000	150,000		-	150,000
2683	Pay-Less Cellular, Inc.	77,625 **	77,625		-	77,625
2720	Sprint Telephony PCS, L.P.	1,138,200,000	1,148,160,995	48	-	1,148,160,995
2748	T-Mobile West, LLC	1,652,900,000	1,652,900,000		-	1,652,900,000
2760	Fisher Wireless Services, Inc.	1,510,000	1,510,000		-	1,510,000
2772	Globalstar USA, LLC	2,720,000	2,720,000		-	2,720,000
2773	Accessible Wireless, LLC	418,000 *	418,000		-	418,000
2775	Nextlink Wireless, LLC	1,180,000	1,646,400	49	-	1,646,400
2780	i-wireless, LLC	6,300	6,300		-	6,300
2783	Flat West Wireless, LLC	1,551,000 *	1,551,000		-	1,551,000
2784	Greatcall, Inc.	4,150,000	4,150,000		-	4,150,000
2785	Public Wireless, Inc.	214,500 *	214,500		-	214,500
2787	Mother Lode Internet, LLC	63,580 *	63,580		-	63,580
2788	NTT Docomo USA, Inc.	59,200	59,200		-	59,200
2790	UVNV, Inc.	1,826,000 *	1,826,000		-	1,826,000
2793	Bandwidth.com, Inc.	25,630 *	25,630		-	25,630
2794	PLDT (US) Mobility, LLC	160,600 *	160,600		-	160,600
2797	Stream Communications, LLC	119,000	119,000		-	119,000
3002	American Messaging Services, LLC	716,000	716,000		-	716,000

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**Recommendation for Assessment of State-Assessed Property**  
**Table II**  
**Lien Date - January 1, 2016**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Wireless Telephone Companies (continued)</b>						
3039	Fresno Mobile Radio, Inc.	282,000	282,000		-	282,000
3362	Madera Radio Dispatch, Inc.	401,000	401,000		-	401,000
3430	Spok, Inc.	1,560,000	1,560,000		-	1,560,000
<b>Total - Wireless Telephone Companies</b>		<b>8,628,541,095</b>	<b>9,045,304,059</b>		<b>1,463,127</b>	<b>9,046,767,186</b>
<b>Grand Total - All State Assesseees</b>		<b>102,689,763,390</b>	<b>102,237,127,728</b>		<b>1,123,906,707</b>	<b>103,361,034,435</b>

## Recommendation for Assessment of State-Assessed Property

### Table II - Notes

Lien Date - January 1, 2016

Note No.	SBE No.	Description of Value Adjustments	Total
1	101	Includes previously adopted escaped assessments totalling	39,399,441
2	135	Includes previously adopted escaped assessments totalling	1,329,098
3	148	Includes previously adopted escaped assessments totalling	518,225,000
4	163	Includes previously adopted net escaped assessments totalling	28,559,200
5	198	Includes previously adopted assessment reductions totalling	(2,398,000)
6	279	Includes previously adopted assessment reductions totalling	(152,872,500)
7	486	Includes previously adopted assessment reductions totalling	(3,379,000)
8	488	Includes previously adopted assessment reductions totalling	(2,452,500)
9	818	Includes previously adopted assessment reductions totalling, after application of the 2015 4-R Act Ratio	(626,044)
10	1107	Includes previously adopted assessment reductions totalling	(2,594,200)
11	1108	Includes previously adopted assessment reductions totalling	(2,398,000)
12	1111	Includes previously adopted escaped assessments totalling	19,500,000
13	1128	Includes previously adopted assessment reductions totalling	(17,466,000)
14	1131	Includes previously adopted assessment reductions totalling	(19,454,000)
15	1132	Includes previously adopted assessment reductions totalling	(8,662,000)
16	1133	Includes previously adopted assessment reductions totalling	(12,212,000)
17	1134	Includes previously adopted assessment reductions totalling	(32,092,000)
18	1143	Includes previously adopted assessment reductions totalling	(825,000)
19	1152	Includes previously adopted assessment reductions totalling	(19,838,000)
20	2099	Includes previously adopted escaped assessments totalling	1,422,600
21	2274	Includes previously adopted escaped assessments totalling	56,577,195
22	2430	Includes previously adopted net assessment reductions totalling	(310,230)
23	7560	Includes previously adopted escaped assessments totalling	6,678,000
24	7640	Includes previously adopted escaped assessments totalling	27,762,000
25	7735	Includes previously adopted escaped assessments totalling	4,563,202
26	7757	Includes previously adopted assessment reductions totalling	(9,047,000)
27	7778	Includes previously adopted assessment reductions totalling	(24,634,000)
28	7956	Includes previously adopted escaped assessments totalling	477,672
29	7960	Includes previously adopted escaped assessments totalling	132,920

**Recommendation for Assessment of State-Assessed Property**

**Table II - Notes**

Lien Date - January 1, 2016

<b>Note No.</b>	<b>SBE No.</b>	<b>Description of Value Adjustments</b>	<b>Total</b>
30	7961	Includes previously adopted assessment reductions totalling	(1,526,000)
31	7982	Includes previously adopted net escaped assessments totalling	80,831,213
32	7985	Includes previously adopted assessment reductions totalling	(147,650)
33	8004	Includes previously adopted assessment reductions totalling	(288,000)
34	8049	Includes previously adopted assessment reductions totalling	(410,930)
35	8075	Includes previously adopted escaped assessments totalling	4,012,900
36	8139	Includes previously adopted assessment reductions totalling	(24,525,000)
37	8146	Includes previously adopted escaped assessments totalling	285,172
38	8148	Includes previously adopted escaped assessments totalling	1,156,250
39	8151	Includes previously adopted assessment reductions totalling	(12,862,000)
40	8159	Includes previously adopted escaped assessments totalling	5,797,800
41	8169	Includes previously adopted net escaped assessments totalling	92,159,300
42	8177	Includes previously adopted escaped assessments totalling	133,335
43	2532	Includes previously adopted escaped assessments totalling	166,035,000
44	2552	Includes previously adopted escaped assessments totalling	29,631,000
45	2559	Includes previously adopted escaped assessments totalling	207,160,163
46	2606	Includes previously adopted escaped assessments totalling	623,406
47	2669	Includes previously adopted escaped assessments totalling	2,886,000
48	2720	Includes previously adopted escaped assessments totalling	9,960,995
49	2775	Includes previously adopted escaped assessments totalling	466,400
<b>Total Adjustments</b>			<b>954,745,208</b>