



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0061
916 322-2323 • FAX 916 324-2787
www.boe.ca.gov

BETTY T. YEE
Acting Member
First District, San Francisco

BILL LEONARD
Second District, Sacramento/Ontario

CLAUDE PARRISH
Third District, Long Beach

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

No. 2006/008

February 10, 2006

TO COUNTY ASSESSORS:

REPORT ON 2005 STATE-ASSESSED PROPERTY APPEALS

The enclosed report shows the impact of the State Board of Equalization's (Board) action on state-assessed property appeals during 2005. This report complies with the periodic report requirement of Revenue and Taxation Code section 744, and lists those assessees whose original Board-adopted value was revised upon appeal, the revised amount, and the counties impacted. It also includes no-adjustment decisions.

If you have questions about the report or would like to discuss any of these decisions in more detail, please telephone Ms. Mary Tunstall of the Valuation Division at 916-327-2739.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:mlt
Enclosure

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 1 Alameda	County 2 Alpine	County 3 Amador
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000			
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000		X	
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000	X		
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000	X		
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X		
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000	X		
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A	X		
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X		
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000	X		
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000	X		
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000	X		
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000	X		
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X		
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X		
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000	X		
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400	X		
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 4 Butte	County 5 Calaveras	County 6 Colusa
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000			
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000		X	
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000			
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X		X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000			
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A			
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X		
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000			
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000			X
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000			
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000			
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X		X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X		X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 7 Contra Costa	County 8 Del Norte	County 9 El Dorado
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000	X		
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X		X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			X
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000	X	X	
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X		X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000	X		
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000	X		
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000	X		
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000	X		
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000	X		
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000			
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A			
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X		
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X		X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000	X		X
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000	X		
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000	X		
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000			
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X		
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X		
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000	X		
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 10 Fresno	County 11 Glenn	County 12 Humboldt
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000			
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000	X		X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000	X		
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000	X		
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A	X		
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X		
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000	X		
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000	X		
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000	X	X	
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000			
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000	X		
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X	X	
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X		
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 13 Imperial	County 14 Inyo	County 15 Kern
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000	X		
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000			X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000	X	X	X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			X
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000			X
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			X
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			X
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000			
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A			
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X		X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			X
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000			
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			X
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000			X
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000			
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000			
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X		X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X		X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 16 Kings	County 17 Lake	County 18 Lassen
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000		X	
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000	X	X	
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000	X		
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000	X		
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000	X		
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000			
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A			
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000			
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X		
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000			
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000			
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000			
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000			
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X		
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X	X	X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 19 Los Angeles	County 20 Madera	County 21 Marin
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000	X		
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000		X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000	X	X	X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000	X		
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000	X		
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000	X		
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000	X		
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A	X		
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X	X	X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400	X		
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000			X
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000	X	X	
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000	X		
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000	X		X
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X	X	
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X	X	
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000	X		
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000	X		
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000	X		
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000	X		
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 22 Mariposa	County 23 Mendocino	County 24 Merced
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000			
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000		X	X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			X
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000			X
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000			
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A			
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000			X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X		X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000			
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000			X
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000			
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000		X	
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000			X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000		X	X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			X
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 25 Modoc	County 26 Mono	County 27 Monterey
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000			
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X		X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000		X	X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X		X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000			
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			X
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X		X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000			
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A			
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000			X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000			X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000			X
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			X
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000	X		
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000			
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000			
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X		X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X		X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 28 Napa	County 29 Nevada	County 30 Orange
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000			X
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000		X	
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000		X	X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000			X
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000			X
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A			X
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X	X	X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			X
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000	X		
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000			X
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000			X
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000	X		X
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X	X	X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X	X	X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 31 Placer	County 32 Plumas	County 33 Riverside
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000			
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000	X		
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000	X		X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000			
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000		X	
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000			X
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A			X
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X		
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X		X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			X
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000	X		
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000			
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000			X
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000	X		X
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X		X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X		X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 34 Sacramento	County 35 San Benito	County 36 San Bernardino
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000	X		X
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			X
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000	X	X	X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000			
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			X
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000	X		X
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A	X		X
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X	X	X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			X
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000	X	X	
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000	X		X
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000	X		X
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000	X		X
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X	X	X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X		X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 37 San Diego	County 38 San Francisco	County 39 San Joaquin
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000			
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000		X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000	X	X	X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000			X
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000	X		
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000		X	
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000	X	X	X
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A	X	X	X
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X	X	X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400	X		
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000		X	
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000	X	X	X
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000	X	X	
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000	X	X	
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X	X	X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X	X	X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000		X	
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000		X	
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			X
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original	Board-Adopted	County	County	County
				Board-Adopted Value ¹	Value ¹ After Appeal	40 San Luis Obispo	41 San Mateo	42 Santa Barbara
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000	X		X
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000	X		X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A	X		X
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000	X		X
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000	X		X
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000	X		
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000			
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A			
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X	X	X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400	X		X
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000		X	
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000	X		X
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000		X	
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000		X	
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000	X	X	X
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X	X	X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X	X	
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000		X	
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975	X		X
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			X

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 43 Santa Clara	County 44 Santa Cruz	County 45 Shasta
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000			
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000	X	X	
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000	X		
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000			
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000	X		
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000	X		
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000	X		
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000	X		
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A	X		
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X	X	X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000	X	X	
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000	X		X
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000	X		
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000	X		
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X	X	X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X		X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000	X		
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000	X		
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 46 Sierra	County 47 Siskiyou	County 48 Solano
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000			
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000			
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000			
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			X
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000			X
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A			X
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X	X	X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000			X
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000			X
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000			X
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000			
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X	X	X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000		X	X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 49 Sonoma	County 50 Stanislaus	County 51 Sutter
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000			
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000	X	X	X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000		X	
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000		X	
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			X
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000	X		
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A	X		
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X	X	X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000	X		X
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000		X	
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000	X		
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000			
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000		X	X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X	X	X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 52 Tehama	County 53 Trinity	County 54 Tulare
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000			
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X	X	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000		X	X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000			
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000			
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A			
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X		X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X		X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400			
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000			
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000			X
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000			
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000			X
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X		X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X		X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 55 Tuolumne	County 56 Ventura	County 57 Yolo
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000		X	
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X		X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000			
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000		X	X
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000			X
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X	X	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A			
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000		X	
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000			
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000			
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000			
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000			
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000			
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000			
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000			
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000			
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000			
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000			
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000			
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000			
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000			
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000			
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000			
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000			
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000			
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X	X	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000			X
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A			X
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000		X	X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X	X	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400		X	
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000			X
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000			
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000			X
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000		X	X
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000		X	X
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000		X	X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000			X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000			
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000			
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000			
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000			
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000			
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975			
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400			
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000			
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

2005 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 58 Yuba
1	SAU05-017	101	Southern California Water Company	445,400,000	434,600,000	
2	SAU05-040	135	Pacific Gas & Electric Co.	15,202,300,000	15,202,300,000	X
3	SAU05-004	152	Southwest Gas Corporation	158,400,000	160,300,000	
4	SAU05-046	201	Verizon California Inc.	3,378,000,000	3,378,000,000	
5	SAU05-036	229	Global Valley Networks, Inc.	16,720,000	15,200,000	
6	SAU05-007	279	Pacific Bell Telephone Company	7,697,300,000	7,253,470,994	X
7	SAA05-001	465	Plains Pipeline, LP	N/A	N/A	
8	SAU05-043	480	UNOCAP	49,610,000	49,159,000	
9	SAU05-047	486	Pacific Pipeline System, LLC	202,600,000	186,000,000	
10	SAU05-001	892	Almanor Railroad Company	437,800	398,000	
11	SAU05-018	1103	Duke Energy Moss Landing LLC	728,700,000	721,900,000	
12	SAU05-019	1104	Duke Energy Morro Bay Landing LLC	63,100,000	63,100,000	
13	SAU05-022	1106	Cabrillo Power I LLC	205,200,000	144,800,000	
14	SAU05-035	1108	Mirant Potrero, LLC	43,100,000	41,500,000	
15	SAU05-034	1109	Mirant Delta, LLC	235,600,000	168,800,000	
16	SAU05-021	1110	El Segundo Power LLC	126,000,000	91,000,000	
17	SAU05-032	1122	GWF Energy, LLC-Hanford	71,700,000	66,400,000	
18	SAU05-033	1123	GWF Energy, LLC-Henrietta	73,300,000	67,400,000	
19	SAU05-020	1126	Elk Hills Power, LLC	324,500,000	321,400,000	
20	SAU05-030	1127	High Desert Power Trust 2000-A	482,300,000	482,300,000	
21	SAU05-026	1128	Delta Energy Center, LLC	476,200,000	476,200,000	
22	SAU05-023	1129	Gilroy Energy Center	102,900,000	92,900,000	
23	SAU05-027	1132	Calpine Construction Finance Co., LLP	271,900,000	271,900,000	
24	SAU05-024	1133	Metcalf Energy Center	353,000,000	313,800,000	
25	SAU05-025	1143	Los Esteros Critical Energy Facility LLC	169,100,000	94,200,000	
26	SAU05-016	2310	AT&T Communications, Inc.	973,000,000	840,500,000	X
27	SAU05-042	2462	ICG Communications, Inc.	13,000,000	6,560,000	X
28	SAA05-002	2462	ICG Communications, Inc.	N/A	N/A	X
29	SAU05-038	2463	Qwest Communications Corporation	141,000,000	141,000,000	X
30	SAU05-012	2606	Cingular Wireless LLC	2,444,500,000	1,718,400,000	X
31	EAU04-001	2720	Sprint Telephony PCS, L.P.	106,883,900	43,907,400	
32	EAU04-003	2722	Sprint Spectrum L.P.	92,411,300	32,032,000	X
33	SAU05-031	2746	Alpine PCS, Inc.	2,090,000	1,263,000	
34	SAU05-003	7630	Broadwing Communications, LLC	7,392,000	7,733,000	
35	SAU05-039	7724	Mpower Communications Corporation	58,500,000	48,000,000	
36	SAU05-011	7758	BT Americas Inc.	10,956,000	14,190,000	
37	SAU05-010	7761	Level 3 Communications, LLC	329,600,000	315,600,000	X
38	SAU05-045	7819	WilTel Communications, LLC	158,400,000	140,400,000	X
39	SAU05-013	7832	Seren Innovations, Inc.	87,900,000	39,648,000	
40	SAU05-037	7861	Looking Glass Networks, Inc.	17,700,000	17,700,000	
41	SAU05-008	7904	MercedNet, Inc.	2,490,000	1,660,000	
42	SAU05-014	7905	KMC Millennium, LLC	8,150,000	5,040,000	
43	SAU05-015	7962	KMC Funding Corporation	14,400,000	8,500,000	
44	EAU04-008	7998	Norcast Communications Corporation	271,975	271,975	
45	EAU04-007	8000	G2 Solutions, LLC	8,140	7,400	
46	SAU05-005	8022	Allstate Communications, Inc.	732,600	666,000	
47	SAU05-006	8027	Blue Casa Communications, Inc.	125,400	114,000	

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary