



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
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BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

No. 2007/011

February 16, 2007

TO COUNTY ASSESSORS:

REPORT ON 2006 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 2006. 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.

Please contact Ms. Mary Tunstall in our State-Assessed Properties Division at 916-327-2739 if you have questions about the report or would like to discuss any of these decisions in more detail.

Sincerely,

/s/Mickie Stuckey for

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:ss
Enclosure

2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000			
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000			
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)			
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000			
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000		X	X
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000		X	
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000	X		
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000	X		
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X		
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X	X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000	X		
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000	X		
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X	X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000	X		
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000	X		
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000	X		
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000	X		
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X		
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000	X		

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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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000			
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000			
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)			
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000			
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000		X	
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000	X		
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000			
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			X
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X		
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X	X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000	X		
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000	X		
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X	X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000			
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000			X
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000			
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X		X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000			

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48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000	X		
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X		X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000			
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)			
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000			
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			X
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000	X	X	
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000	X		
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000	X		
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000	X		
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000	X		
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000	X		
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000	X		
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X		
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X		X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000	X		X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000	X		X
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			X
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X		X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000	X		
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000	X		
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000	X		X
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X		
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000			X

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2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	X
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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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000	X		
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000			X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000	X		
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000	X	X	X
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)	X		X
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000	X		X
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000	X	X	X
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000	X		X
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000			X
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			X
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			X
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			X
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X		X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X	X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000			X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000			
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X	X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000			
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000			X
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000			
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X		X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000	X		X

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2006 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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000		X	
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000	X		
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)	X		
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000	X		
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000	X	X	
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000	X		
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000	X		
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000	X		
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000	X		
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000	X		
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500			
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X		
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000			
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000			
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X		
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630	X		
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000	X		
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000			
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000			
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000			
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X	X	
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000	X		

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2006 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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000	X		
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000		X	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000	X		
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000	X	X	
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)	X		
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000	X		
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000	X		
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000	X	X	X
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000	X	X	
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000	X		
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X	X	X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000	X		
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X	X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000	X		X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000	X		X
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X	X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630		X	
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000		X	
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000	X		X
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000	X	X	X
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000	X		X
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000	X		X
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X	X	
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000	X		
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000	X		

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48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000	X		
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50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200	X		
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900	X		
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54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100	X		
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000	X		
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000	X		

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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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000			
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000			
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)			
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10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
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15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			X
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17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
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28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500			X
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30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X		X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000			
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000			X
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36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X		X
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43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000		X	X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
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46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000		X	

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2006 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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000			
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X		X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000	X	X	
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)			
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000			
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000		X	X
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000			
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000			
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500			X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000		X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000			X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000			X
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			X
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			X
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000		X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000			X
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000	X		
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000			
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X		X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000			

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2006 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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000			X
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			X
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000			X
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)			X
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000			X
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			X
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000		X	X
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000		X	X
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000			X
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000	X		
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X	X	X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X	X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000	X		X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000	X		X
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X	X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000			X
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000	X		X
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000	X		X
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			X
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X	X	X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000			

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2006 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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			X
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000			
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			X
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000			X
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)			X
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000			X
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			X
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000	X		X
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000	X		X
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000			
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X		
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X	X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000	X		X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000	X		
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000	X		
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X		X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000			
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000			X
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000	X		X
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X		X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000			

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47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000	X		
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000	X		X
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000	X		
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000	X		X
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)	X		X
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000	X		X
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			X
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000	X		
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000	X		
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000	X	X	X
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000	X		X
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000			
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			X
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X	X	X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X	X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000	X	X	X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000	X	X	
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000	X		
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X	X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000			
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000	X		X
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000	X		X
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X	X	X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000	X		
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000			

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SAU = State Assessment Unitary

2006 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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000	X		
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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SAU = State Assessment Unitary

2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000			
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000		X	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000	X	X	
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000	X	X	
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)	X	X	
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000	X	X	
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			X
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			X
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000	X	X	X
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000	X		X
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000			X
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			X
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X	X	X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X	X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000	X	X	X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000		X	X
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			X
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X	X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630	X		
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000	X		
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000		X	
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000	X	X	X
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000	X	X	
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000	X		
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X	X	X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000	X	X	

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2006 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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000		X	
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000	X		
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000	X		X
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000			X
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)	X		X
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000	X		X
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000	X		X
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000		X	
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000	X		X
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000	X		
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X	X	X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X	X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000	X	X	X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000		X	
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000	X		
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000	X		
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X	X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000		X	
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000		X	
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000		X	X
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X	X	X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000			

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2006 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 40 San Luis Obispo	County 41 San Mateo	County 42 Santa Barbara
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000		X	
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

¹ Value includes penalty where applicable

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2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000			
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000			
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)			
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000			
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000	X	X	
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000	X		
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000			
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739	X		
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000	X		
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000	X		
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X	X	X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X	X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000	X	X	
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000	X	X	X
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X	X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000	X		
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000	X		X
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000	X	X	
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000	X		
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X	X	X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000		X	

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2006 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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000	X		
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000	X		

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2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000			
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000			
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)			
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000			
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			X
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			X
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000			
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			X
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000	X		X
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000			
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			X
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X	X	X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X		X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000			X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000			X
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000		X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000			
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000			X
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000			X
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X	X	X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAN = State Assessment Nonunitary

SAU = State Assessment Unitary

2006 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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

¹ Value includes penalty where applicable

SAU = State Assessment Unitary

2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000			
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000			
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)			
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000			
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000	X	X	X
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000		X	X
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000		X	
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000	X	X	
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			X
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X	X	X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X	X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000	X		X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000	X	X	X
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000		X	X
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X	X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630		X	
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000		X	
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000	X		
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000	X	X	
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000	X		
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X	X	X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000			

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2006 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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000	X		
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000			
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X	X	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000			X
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)			X
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000			X
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000		X	X
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000			X
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000			
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000	X		
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			X
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X		X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X		X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000			
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000			
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X		X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			X
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			X
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000			
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000			X
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000			
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X		X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000			

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

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2006 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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000			
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

¹ Value includes penalty where applicable

SAU = State Assessment Unitary

2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000		X	
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X		X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000			
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000	X	X	
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)		X	
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000		X	
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000			
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000			
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000			
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000			
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000		X	X
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000			
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000			X
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000		X	
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000			X
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739			
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000			
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000			
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000			
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000			
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000			
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000			
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000			
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000			
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000			
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000			
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000			
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500		X	X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000			
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X	X	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000		X	X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000			X
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000			X
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000			
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000			
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X	X	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630			
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000			
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000			
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000		X	X
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000		X	X
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000			
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000		X	X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000			
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000			
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000		X	

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2006 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
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000			
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000			
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630			
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000			X
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200			
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900			
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000			
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100			
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000		X	
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000			

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2006 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	SAU06-021	101	Golden State Water Company	480,900,000	467,900,000	
2	SAU06-049	135	Pacific Gas and Electric Company	15,785,000,000	15,785,000,000	X
3	SAU06-017	141	San Diego Gas & Electric Company	3,414,000,000	3,414,000,000	
4	SAU06-038	148	Southern California Edison Co.	10,657,700,000	10,300,000,000	
5	EAU06-001	149	Southern California Gas Company	54,657,982	(174,400,000)	
6	SAU06-018	149	Southern California Gas Company	2,771,700,000	2,771,700,000	
7	SAU06-045	185	Mountain Utilities	4,257,000	4,257,000	
8	SAU06-024	196	Questar Southern Trails Pipeline Company	37,500,000	35,700,000	
9	EAU06-003	198	Lodi Gas Storage, LLC	73,615,000	62,513,000	
10	SAU06-035	198	Lodi Gas Storage, LLC	122,000,000	120,900,000	
11	SAU06-019	201	Verizon California, Inc.	3,733,600,000	3,733,600,000	
12	SAU06-030	407	Valero Refining Company - California	1,440,000	1,020,000	
13	SAU06-044	461	SFPP, L.P.	408,000,000	387,900,000	X
14	SAU06-052	480	ConocoPhillips Pipe Line Company	65,500,000	55,200,000	
15	SAU06-054	810	California Northern Railroad	11,770,000	10,700,000	
16	SAN06-001	843	Union Pacific Railroad Company	431,974,387	420,472,739	
17	SAU06-057	897	San Joaquin Valley Railroad Company	9,383,000	8,530,000	
18	SAU06-016	1104	Duke Energy Morro Bay LLC	61,400,000	48,800,000	
19	SAU06-051	1122	GWF Energy , LLC - Hanford	73,000,000	73,000,000	
20	SAU06-050	1123	GWF Energy , LLC - Henrietta	73,800,000	73,800,000	
21	SAU06-042	1126	Elk Hills Power, LLC	293,800,000	293,800,000	
22	SAU06-028	1127	High Desert Power Trust 2000-A	470,600,000	470,600,000	
23	SAU06-009	1128	Delta Energy Center, LLC	438,200,000	438,200,000	
24	SAU06-012	1131	Pastoria Energy Facility, LLC	370,800,000	370,800,000	
25	SAU06-010	1132	Calpine Construction Finance Company, LP	253,000,000	253,000,000	
26	SAU06-008	1133	Metcalf Energy Center, LLC	315,700,000	315,700,000	
27	SAU06-013	1143	Los Esteros Critical Energy Facility, LLC	93,200,000	93,200,000	
28	SAU06-043	2463	Qwest Communications Corporation	158,950,000	155,337,500	X
29	SAU06-032	2475	VarTec Telecom, Inc.	3,120,000	1,630,000	
30	SAU06-020	2606	Cingular Wireless, LLC	1,994,700,000	1,991,700,000	X
31	SAU06-053	2720	Sprint PCS	1,206,100,000	1,203,100,000	X
32	SAU06-041	2733	MetroPCS California/Florida, Inc	207,000,000	207,000,000	X
33	SAU06-023	2745	West Coast P.C.S.	42,800,000	42,800,000	X
34	EAU05-006	2746	Alpine PCS, Inc.	18,823,000	18,823,000	
35	SAU06-046	2746	Alpine PCS, Inc.	811,000	300,000	
36	SAU06-001	2748	OmniPoint Communications Inc.	1,386,100,000	1,381,100,000	X
37	EAU06-002	2762	Cricket Communications Inc.	3,222,630	3,222,630	
38	SAU06-039	2762	Cricket Communications, Inc.	116,270,000	116,270,000	
39	SAU06-034	7553	Comcast Phone of California, LLC	53,600,000	40,500,000	
40	SAU06-047	7630	Broadwing Communications, LLC	32,300,000	20,000,000	
41	SAU06-004	7706	Covad Communications Company	57,900,000	67,000,000	
42	SAU06-007	7757	U.S. TelePacific Corp.	50,930,000	50,270,000	
43	SAU06-037	7761	Level 3 Communications, LLC	454,600,000	429,300,000	X
44	SAU06-033	7762	Telco Network Services, Inc.	1,210,000	393,000	
45	EAU05-002	7781	Korea Telecom America, Inc.	1,265,000	1,265,000	
46	SAU06-015	7811	Public Communications Services, Inc.	1,749,000	1,914,000	

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAN = State Assessment Nonunitary

SAU = State Assessment Unitary

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 58 Yuba
47	SAU06-025	7813	Advanced TelCom, Inc.	7,200,000	6,610,000	
48	SAU06-029	7861	Looking Glass Networks, Inc.	16,600,000	16,600,000	
49	SAU06-006	7952	Advanced Tel, Inc.	65,120	58,630	
50	SAU06-022	7961	SureWest Televideo	144,200,000	119,595,000	
51	SAU06-059	8007	Asia Talk Telecom, Inc.	354,200	354,200	
52	SAU06-048	8017	Locus Telecommunications, Inc.	767,800	955,900	
53	SAU06-026	8021	EWI Holdings, Inc.	402,000	299,000	
54	SAU06-003	8022	ACI Communications Holdings, Inc.	639,100	639,100	
55	SAU06-031	8044	Intermetro Communications, Inc.	1,881,000	1,710,000	
56	SAU06-005	8050	Starvox Communications, Inc.	594,000	594,000	

¹ Value includes penalty where applicable
 SAU = State Assessment Unitary