STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
VALUATION DIVISION
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JOHAN KLEHS
First District, Hayward

DEAN F. ANDAL
Second District, Stockton

ERNEST J. DRONENBURG, JR.
Third District, San Diego

BRAD SHERMAN
Fourth District, Los Angeles

KATHLEEN CONNELL
Controller, Sacramento

BURTON W. OLIVER
Executive Director

March 6, 1996

No. 96/18

TO COUNTY ASSESSORS:

REPORT ON 1995 STATE ASSESSEE APPEAL DECISIONS

The enclosed report shows the State Board of Equalization's decisions on appeals by state assessees of their 1995 values. This report complies with the periodic report requirement of Revenue and Taxation Code Section 744 as amended by Chapter 497 of the Statutes of 1995.

The report contains information on the company appealing their value, the original value set by the Board, the value adopted upon appeal, and if the original value was changed, a list of counties that have property value allocated to their county for the company.

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,

J.E. Speed
Acting Deputy Director
Property Taxes Department

Enclosure

1995 State Assessee Appeal Decisions Report

A. 1995 Values Adjusted

Item No.	Appeal No.	Company Name	Co. No.	Orig Board Value & Penalties	Adopted On Appeal	County 1 Alameda	County 2 Alpine	County 3 Amador	County 4 Butte	County 5 Calaveras
1	SAU95-081	Washington Water & Power Co.	0184	$14,000,000	$12,600,000					
2	SAU95-106	S.F.P.P., L.P.	0461	$366,000,000	$334,000,000	X			X	
3	SAU95-110	Chevron Pipeline Company	0479	$30,000,000	$26,000,000	X				
4	SAU95-099	Unocal California Pipeline Co.	0480	$83,000,000	$63,000,000					
5	SAU95-012	Atch.,Topeka & SF	0804	$296,000,000	$248,924,000	X				
6	SAU95-006	Union Pacific Corp.	0843	$250,000,000	$232,000,000	X			X	
7	SAU95-096	Modesto & Empire Traction Co	0850	$25,000,000	$19,500,000					
8	SAU95-109	Sierra Pacific Coast Railway	0871	$1,687,500	$1,350,000					
9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000	X			X	
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000	X				
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000	X				
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000					
13	SAU95-070	Bay Area Teleport, Inc.	2131	$18,100,000	$15,700,000	X				
14	SAU95-074	Allnet Comm. Services, Inc.	2207	$21,500,000	$18,000,000	X				
15	SAU95-009	MCI Telecomm.	2274	$676,000,000	$650,000,000	X		X	X	
16	SAU95-092	GE American Communications	2275	$17,545,000	$15,950,000					
17	SAU95-057	TCG Los Angeles	2334	$31,000,000	$30,000,000					
18	SAU95-056	TCG San Francisco	2335	$27,000,000	$26,500,000					
19	SAU95-019	IDB World Com Services, Inc.	2342	$8,085,000	$7,350,000	X				
20	SAU95-008	Metro. Fiber Systems Ca.	2344	$77,000,000	$63,000,000	X				
21	SAU95-017	LDDS Communications, Inc.	2374	$59,000,000	$19,000,000	X				
22	SAU95-001	Vo Comm, Inc.	2384	$126,500	$115,000					
23	SAU95-016	Peoples Telephone Co., Inc.	2431	$110,000	$3,300,000					
24	SAU95-069	ICG Access Services, Inc.	2462	$13,600,000	$12,300,000					
25	SAU95-031	Quest Communications, Inc.	2463	$30,250,000	$27,250,000	X				
26	SAU95-011	Amtel Communications	2493	$2,200,000	$2,000,000	X				
27	SAU95-036	Bay Area Cellular Telephone Co.	2502	$264,000,000	$189,000,000	X				
28	SAU95-021	Air Touch Cellular, San Diego	2512	$69,500,000	$60,000,000					
29	SAU95-022	Sac. Valley Limited Partnership	2513	$112,000,000	$89,000,000				X	
31	SAU95-020	L.A. SMSA Limited Partnership	2532	$633,000,000	$456,000,000					
32	SAU95-002	L.A. Cellular Telephone Co.	2547	$543,000,000	$359,000,000					
33	SAU95-023	Fresno MSA	2552	$67,000,000	$61,000,000					
34	SAU95-027	GTE Mobilnet of Calif. Ltd.	2559	$303,000,000	$230,000,000	X				
35	SAU95-075	U S West Cellular of Calif, Inc.	2600	$75,000,000	$65,000,000					
36	SAU95-104	Digital Comm. Netwrk	2602	$845,000	$422,500					
37	SAU95-044	Oxnard Cellular Telephone Co.	2606	$22,500,000	$18,000,000					
38	SAU95-032	ACC/McCaw Cellular of Fresno	2608	$46,500,000	$38,000,000					
39	SAU95-033	ACC/McCaw Cellular of Sac.	2609	$97,000,000	$81,000,000					
40	SAU95-037	Cagal Cellular Comm. Corp.	2611	$11,500,000	$10,000,000	X				
41	SAU95-042	McCaw Comm. of Modesto	2614	$13,500,000	$8,430,000					
42	SAU95-003	Bakersfield Cellular	2622	$26,500,000	$22,000,000					
43	SAU95-048	Santa Barbara Cellular Systems	2626	$16,000,000	$14,000,000					
44	SAU95-024	GTE Mobilnet of S.B.	2627	$27,000,000	$24,000,000					
45	SAU95-043	Napa Cellular Telephone Co.	2628	$25,000,000	$22,000,000	X				
46	SAU95-083	Santa Cruz Cellular Telephone	2630	$4,400,000	$3,000,000					
47	SAU95-041	McCaw Comm. of Stockton	2632	$32,500,000	$27,000,000					
48	SAU95-047	Salinas Cellular Telephone Co.	2637	$12,500,000	$11,000,000	X				
49	SAU95-045	Redding Cellular Partnership	2639	$3,550,000	$3,190,000					
50	SAU95-049	Visalia Cellular Telephone Co.	2641	$7,400,000	$5,210,000					
51	SAU95-050	Yuba City Cellular Telephone Co	2643	$3,400,000	$2,940,000				X	
52	SAU95-038	Chico MSA Cellular, Inc.	2647	$13,000,000	$2,960,000				X	
53	SAU95-005	Action Cellular Rent-A-Phone	2649	$110,000	$100,000					
54	SAU95-063	Cal-One Cellular L.P.	2659	$6,650,000	$5,220,000					
55	SAU95-087	Century El Centro Cellular Corp.	2660	$2,700,000	$2,430,000					
56	SAU95-046	RSA #343, Inc.	2663	$8,200,000	$4,250,000					
57	SAU95-084	Calif. RSA #9, Inc.	2666	$7,100,000	$6,680,000					
58	SAU95-026	Contel Cellular of Calif., Inc.	2667	$6,150,000	$5,700,000					
59	SAU95-078	California RSA #3, Inc.	2668	$7,000,000	$5,910,000		X	X		X
60	SAU95-025	California RSA #4, Inc.	2669	$17,500,000	$16,000,000					
61	SAU95-065	Atlantic Cellular	2672	$6,750,000	$6,090,000					
62	SAU95-040	Kings County Cellular, Inc.	2673	$3,100,000	$2,960,000					
63	SAU95-035	Alpine CA-3 Limited Partnership	2674	$5,700,000	$4,920,000		X	X		X
64	SAU95-066	Cellular 2000	2675	$11,500,000	$9,860,000					
34	SAU95-090	Matrix Cellular Resources	2705	$910,000	$750,000					
65	SAU95-072	Paging Network of Los Angeles	3020	$60,000,000	$50,500,000					
66	SAU95-059	Aircom Paging & Comm.	3022	$346,500	$315,000	X				
67	SAU95-004	Inland Desert Security Com	3060	$302,500	$275,000					
68	SAU95-080	Paging Network of S.F.	3382	$31,000,000	$28,000,000	X			X	X
69	SAU95-014	Shasta Cascade Services, Inc.	3405	$247,500	$225,000					
70	SAU95-051	Sky Tel Corporation	3415	$9,130,000	$8,300,000	X		X	X	X

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1995 State Assessee Appeal Decisions Report

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Item No.	Appeal No.	Company Name	Co. No.	Orig Board Value & Penalties	Adopted On Appeal	County 6 Colusa	County 7 Contra Costa	County 8 Del Norte	County 9 El Dorado
1	SAU95-081	Washington Water & Power Co.	0184	$14,000,000	$12,600,000				X
2	SAU95-106	S.F.P.P., L.P.	0461	$366,000,000	$334,000,000		X		
3	SAU95-110	Chevron Pipeline Company	0479	$30,000,000	$26,000,000		X		
4	SAU95-099	Unocal California Pipeline Co.	0480	$83,000,000	$63,000,000				
5	SAU95-012	Atch.,Topeka & SF	0804	$296,000,000	$248,924,000		X		
6	SAU95-006	Union Pacific Corp.	0843	$250,000,000	$232,000,000		X		
7	SAU95-096	Modesto & Empire Traction Co	0850	$25,000,000	$19,500,000				
8	SAU95-109	Sierra Pacific Coast Railway	0871	$1,687,500	$1,350,000				
9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000		X		X
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000				
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000		X		
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000				
13	SAU95-070	Bay Area Teleport, Inc.	2131	$18,100,000	$15,700,000		X		
14	SAU95-074	Allnet Comm. Services, Inc.	2207	$21,500,000	$18,000,000		X		
15	SAU95-009	MCI Telecomm.	2274	$676,000,000	$650,000,000	X	X	X	X
16	SAU95-092	GE American Communications	2275	$17,545,000	$15,950,000				
17	SAU95-057	TCG Los Angeles	2334	$31,000,000	$30,000,000				
18	SAU95-056	TCG San Francisco	2335	$27,000,000	$26,500,000				
19	SAU95-019	IDB World Com Services, Inc.	2342	$8,085,000	$7,350,000		X		
20	SAU95-008	Metro. Fiber Systems Ca.	2344	$77,000,000	$63,000,000				
21	SAU95-017	LDDS Communications, Inc.	2374	$59,000,000	$19,000,000				
22	SAU95-001	Vo Comm, Inc.	2384	$126,500	$115,000				
23	SAU95-016	Peoples Telephone Co., Inc.	2431	$110,000	$3,300,000				
24	SAU95-069	ICG Access Services, Inc.	2462	$13,600,000	$12,300,000				
25	SAU95-031	Quest Communications, Inc.	2463	$30,250,000	$27,250,000		X		
26	SAU95-011	Amtel Communications	2493	$2,200,000	$2,000,000				
27	SAU95-036	Bay Area Cellular Telephone Co.	2502	$264,000,000	$189,000,000		X		
28	SAU95-021	Air Touch Cellular, San Diego	2512	$69,500,000	$60,000,000				
29	SAU95-022	Sac. Valley Limited Partnership	2513	$112,000,000	$89,000,000	X			
31	SAU95-020	L.A. SMSA Limited Partnership	2532	$633,000,000	$456,000,000		X		
32	SAU95-002	L.A. Cellular Telephone Co.	2547	$543,000,000	$359,000,000				
33	SAU95-023	Fresno MSA	2552	$67,000,000	$61,000,000				
34	SAU95-027	GTE Mobilnet of Calif. Ltd.	2559	$303,000,000	$230,000,000		X		
35	SAU95-075	U S West Cellular of Calif, Inc.	2600	$75,000,000	$65,000,000				
36	SAU95-104	Digital Comm. Netwrk	2602	$845,000	$422,500				
37	SAU95-044	Oxnard Cellular Telephone Co.	2606	$22,500,000	$18,000,000				
38	SAU95-032	ACC/McCaw Cellular of Fresno	2608	$46,500,000	$38,000,000				
39	SAU95-033	ACC/McCaw Cellular of Sac.	2609	$97,000,000	$81,000,000				
40	SAU95-037	Cagal Cellular Comm. Corp.	2611	$11,500,000	$10,000,000				
41	SAU95-042	McCaw Comm. of Modesto	2614	$13,500,000	$8,430,000				
42	SAU95-003	Bakersfield Cellular	2622	$26,500,000	$22,000,000				
43	SAU95-048	Santa Barbara Cellular Systems	2626	$16,000,000	$14,000,000				
44	SAU95-024	GTE Mobilnet of S.B.	2627	$27,000,000	$24,000,000				
45	SAU95-043	Napa Cellular Telephone Co.	2628	$25,000,000	$22,000,000		X		
46	SAU95-083	Santa Cruz Cellular Telephone	2630	$4,400,000	$3,000,000				
47	SAU95-041	McCaw Comm. of Stockton	2632	$32,500,000	$27,000,000				
48	SAU95-047	Salinas Cellular Telephone Co.	2637	$12,500,000	$11,000,000				
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51	SAU95-050	Yuba City Cellular Telephone Co	2643	$3,400,000	$2,940,000	X			
52	SAU95-038	Chico MSA Cellular, Inc.	2647	$13,000,000	$2,960,000				
53	SAU95-005	Action Cellular Rent-A-Phone	2649	$110,000	$100,000				
54	SAU95-063	Cal-One Cellular L.P.	2659	$6,650,000	$5,220,000			X	
55	SAU95-087	Century El Centro Cellular Corp.	2660	$2,700,000	$2,430,000				
56	SAU95-046	RSA #343, Inc.	2663	$8,200,000	$4,250,000	X			
57	SAU95-084	Calif. RSA #9, Inc.	2666	$7,100,000	$6,680,000				
58	SAU95-026	Contel Cellular of Calif., Inc.	2667	$6,150,000	$5,700,000				
59	SAU95-078	California RSA #3, Inc.	2668	$7,000,000	$5,910,000				
60	SAU95-025	California RSA #4, Inc.	2669	$17,500,000	$16,000,000				
61	SAU95-065	Atlantic Cellular	2672	$6,750,000	$6,090,000				X
62	SAU95-040	Kings County Cellular, Inc.	2673	$3,100,000	$2,960,000				
63	SAU95-035	Alpine CA-3 Limited Partnership	2674	$5,700,000	$4,920,000				
64	SAU95-066	Cellular 2000	2675	$11,500,000	$9,860,000				
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65	SAU95-072	Paging Network of Los Angeles	3020	$60,000,000	$50,500,000				
66	SAU95-059	Aircom Paging & Comm.	3022	$346,500	$315,000		X		
67	SAU95-004	Inland Desert Security Com	3060	$302,500	$275,000				
68	SAU95-080	Paging Network of S.F.	3382	$31,000,000	$28,000,000		X		X
69	SAU95-014	Shasta Cascade Services, Inc.	3405	$247,500	$225,000				
70	SAU95-051	Sky Tel Corporation	3415	$9,130,000	$8,300,000		X		X

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1	SAU95-081	Washington Water & Power Co.	0184	$14,000,000	$12,600,000					
2	SAU95-106	S.F.P.P., L.P.	0461	$366,000,000	$334,000,000	X			X	
3	SAU95-110	Chevron Pipeline Company	0479	$30,000,000	$26,000,000	X				
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5	SAU95-012	Atch.,Topeka & SF	0804	$296,000,000	$248,924,000	X			X	
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9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000	X	X	X	X	
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000			X		
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000	X		X	X	
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000	X				
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1995 State Assessee Appeal Decisions Report

A. 1995 Values Adjusted

Item No.	Appeal No.	Company Name	Co. No.	Orig Board Value & Penalties	Adopted On Appeal	County 15 Kern	County 16 Kings	County 17 Lake	County 18 Lassen	County 19 Los Angeles
1	SAU95-081	Washington Water & Power Co.	0184	$14,000,000	$12,600,000					
2	SAU95-106	S.F.P.P., L.P.	0461	$366,000,000	$334,000,000	X				X
3	SAU95-110	Chevron Pipeline Company	0479	$30,000,000	$26,000,000	X	X			X
4	SAU95-099	Unocal California Pipeline Co.	0480	$83,000,000	$63,000,000					
5	SAU95-012	Atch.,Topeka & SF	0804	$296,000,000	$248,924,000	X	X			X
6	SAU95-006	Union Pacific Corp.	0843	$250,000,000	$232,000,000				X	X
7	SAU95-096	Modesto & Empire Traction Co	0850	$25,000,000	$19,500,000					
8	SAU95-109	Sierra Pacific Coast Railway	0871	$1,687,500	$1,350,000					
9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000	X	X		X	X
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000					X
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000	X	X			X
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000	X	X			X
13	SAU95-070	Bay Area Teleport, Inc.	2131	$18,100,000	$15,700,000					
14	SAU95-074	Allnet Comm. Services, Inc.	2207	$21,500,000	$18,000,000	X				X
15	SAU95-009	MCI Telecomm.	2274	$676,000,000	$650,000,000	X	X		X	X
16	SAU95-092	GE American Communications	2275	$17,545,000	$15,950,000	X				X
17	SAU95-057	TCG Los Angeles	2334	$31,000,000	$30,000,000					X
18	SAU95-056	TCG San Francisco	2335	$27,000,000	$26,500,000					
19	SAU95-019	IDB World Com Services, Inc.	2342	$8,085,000	$7,350,000					X
20	SAU95-008	Metro. Fiber Systems Ca.	2344	$77,000,000	$63,000,000					X
21	SAU95-017	LDDS Communications, Inc.	2374	$59,000,000	$19,000,000	X				X
22	SAU95-001	Vo Comm, Inc.	2384	$126,500	$115,000					
23	SAU95-016	Peoples Telephone Co., Inc.	2431	$110,000	$3,300,000					X
24	SAU95-069	ICG Access Services, Inc.	2462	$13,600,000	$12,300,000					X
25	SAU95-031	Quest Communications, Inc.	2463	$30,250,000	$27,250,000					X
26	SAU95-011	Amtel Communications	2493	$2,200,000	$2,000,000					X
27	SAU95-036	Bay Area Cellular Telephone Co.	2502	$264,000,000	$189,000,000					
28	SAU95-021	Air Touch Cellular, San Diego	2512	$69,500,000	$60,000,000					
29	SAU95-022	Sac. Valley Limited Partnership	2513	$112,000,000	$89,000,000				X	
31	SAU95-020	L.A. SMSA Limited Partnership	2532	$633,000,000	$456,000,000					X
32	SAU95-002	L.A. Cellular Telephone Co.	2547	$543,000,000	$359,000,000					X
33	SAU95-023	Fresno MSA	2552	$67,000,000	$61,000,000	X	X			
34	SAU95-027	GTE Mobilnet of Calif. Ltd.	2559	$303,000,000	$230,000,000			X		
35	SAU95-075	U S West Cellular of Calif, Inc.	2600	$75,000,000	$65,000,000					
36	SAU95-104	Digital Comm. Netwrk	2602	$845,000	$422,500					X
37	SAU95-044	Oxnard Cellular Telephone Co.	2606	$22,500,000	$18,000,000					
38	SAU95-032	ACC/McCaw Cellular of Fresno	2608	$46,500,000	$38,000,000					
39	SAU95-033	ACC/McCaw Cellular of Sac.	2609	$97,000,000	$81,000,000					
40	SAU95-037	Cagal Cellular Comm. Corp.	2611	$11,500,000	$10,000,000					
41	SAU95-042	McCaw Comm. of Modesto	2614	$13,500,000	$8,430,000					
42	SAU95-003	Bakersfield Cellular	2622	$26,500,000	$22,000,000	X				
43	SAU95-048	Santa Barbara Cellular Systems	2626	$16,000,000	$14,000,000					
44	SAU95-024	GTE Mobilnet of S.B.	2627	$27,000,000	$24,000,000					
45	SAU95-043	Napa Cellular Telephone Co.	2628	$25,000,000	$22,000,000					
46	SAU95-083	Santa Cruz Cellular Telephone	2630	$4,400,000	$3,000,000					
47	SAU95-041	McCaw Comm. of Stockton	2632	$32,500,000	$27,000,000					
48	SAU95-047	Salinas Cellular Telephone Co.	2637	$12,500,000	$11,000,000					
49	SAU95-045	Redding Cellular Partnership	2639	$3,550,000	$3,190,000					
50	SAU95-049	Visalia Cellular Telephone Co.	2641	$7,400,000	$5,210,000					
51	SAU95-050	Yuba City Cellular Telephone Co	2643	$3,400,000	$2,940,000					
52	SAU95-038	Chico MSA Cellular, Inc.	2647	$13,000,000	$2,960,000					
53	SAU95-005	Action Cellular Rent-A-Phone	2649	$110,000	$100,000					
54	SAU95-063	Cal-One Cellular L.P.	2659	$6,650,000	$5,220,000					
55	SAU95-087	Century El Centro Cellular Corp.	2660	$2,700,000	$2,430,000					
56	SAU95-046	RSA #343, Inc.	2663	$8,200,000	$4,250,000					
57	SAU95-084	Calif. RSA #9, Inc.	2666	$7,100,000	$6,680,000			X		
58	SAU95-026	Contel Cellular of Calif., Inc.	2667	$6,150,000	$5,700,000			X		
59	SAU95-078	California RSA #3, Inc.	2668	$7,000,000	$5,910,000					
60	SAU95-025	California RSA #4, Inc.	2669	$17,500,000	$16,000,000					
61	SAU95-065	Atlantic Cellular	2672	$6,750,000	$6,090,000					
62	SAU95-040	Kings County Cellular, Inc.	2673	$3,100,000	$2,960,000		X			
63	SAU95-035	Alpine CA-3 Limited Partnership	2674	$5,700,000	$4,920,000					
64	SAU95-066	Cellular 2000	2675	$11,500,000	$9,860,000					
34	SAU95-090	Matrix Cellular Resources	2705	$910,000	$750,000					X
65	SAU95-072	Paging Network of Los Angeles	3020	$60,000,000	$50,500,000	X				X
66	SAU95-059	Aircom Paging & Comm.	3022	$346,500	$315,000					
67	SAU95-004	Inland Desert Security Com	3060	$302,500	$275,000					
68	SAU95-080	Paging Network of S.F.	3382	$31,000,000	$28,000,000			X		
69	SAU95-014	Shasta Cascade Services, Inc.	3405	$247,500	$225,000					
70	SAU95-051	Sky Tel Corporation	3415	$9,130,000	$8,300,000	X	X	X	X	X

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1995 State Assessee Appeal Decisions Report

A. 1995 Values Adjusted

Item No.	Appeal No.	Company Name	Co. No.	Orig Board Value & Penalties	Adopted On Appeal	County 20 Madera	County 21 Marin	County 22 Mariposa	County 23 Mendocino	County 24 Merced
1	SAU95-081	Washington Water & Power Co.	0184	$14,000,000	$12,600,000					
2	SAU95-106	S.F.P.P., L.P.	0461	$366,000,000	$334,000,000	X				X
3	SAU95-110	Chevron Pipeline Company	0479	$30,000,000	$26,000,000					X
4	SAU95-099	Unocal California Pipeline Co.	0480	$83,000,000	$63,000,000					
5	SAU95-012	Atch.,Topeka & SF	0804	$296,000,000	$248,924,000	X				X
6	SAU95-006	Union Pacific Corp.	0843	$250,000,000	$232,000,000					X
7	SAU95-096	Modesto & Empire Traction Co	0850	$25,000,000	$19,500,000					
8	SAU95-109	Sierra Pacific Coast Railway	0871	$1,687,500	$1,350,000					
9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000	X	X			X
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000					
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000		X			X
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000					
13	SAU95-070	Bay Area Teleport, Inc.	2131	$18,100,000	$15,700,000		X			
14	SAU95-074	Allnet Comm. Services, Inc.	2207	$21,500,000	$18,000,000					
15	SAU95-009	MCI Telecomm.	2274	$676,000,000	$650,000,000	X	X		X	X
16	SAU95-092	GE American Communications	2275	$17,545,000	$15,950,000					
17	SAU95-057	TCG Los Angeles	2334	$31,000,000	$30,000,000					
18	SAU95-056	TCG San Francisco	2335	$27,000,000	$26,500,000					
19	SAU95-019	IDB World Com Services, Inc.	2342	$8,085,000	$7,350,000					
20	SAU95-008	Metro. Fiber Systems Ca.	2344	$77,000,000	$63,000,000					
21	SAU95-017	LDDS Communications, Inc.	2374	$59,000,000	$19,000,000					
22	SAU95-001	Vo Comm, Inc.	2384	$126,500	$115,000					
23	SAU95-016	Peoples Telephone Co., Inc.	2431	$110,000	$3,300,000					
24	SAU95-069	ICG Access Services, Inc.	2462	$13,600,000	$12,300,000					
25	SAU95-031	Quest Communications, Inc.	2463	$30,250,000	$27,250,000					
26	SAU95-011	Amtel Communications	2493	$2,200,000	$2,000,000					
27	SAU95-036	Bay Area Cellular Telephone Co.	2502	$264,000,000	$189,000,000		X			
28	SAU95-021	Air Touch Cellular, San Diego	2512	$69,500,000	$60,000,000					
29	SAU95-022	Sac. Valley Limited Partnership	2513	$112,000,000	$89,000,000					
31	SAU95-020	L.A. SMSA Limited Partnership	2532	$633,000,000	$456,000,000					
32	SAU95-002	L.A. Cellular Telephone Co.	2547	$543,000,000	$359,000,000					
33	SAU95-023	Fresno MSA	2552	$67,000,000	$61,000,000	X				
34	SAU95-027	GTE Mobilnet of Calif. Ltd.	2559	$303,000,000	$230,000,000	X	X		X	
35	SAU95-075	U S West Cellular of Calif, Inc.	2600	$75,000,000	$65,000,000					
36	SAU95-104	Digital Comm. Netwrk	2602	$845,000	$422,500					
37	SAU95-044	Oxnard Cellular Telephone Co.	2606	$22,500,000	$18,000,000					
38	SAU95-032	ACC/McCaw Cellular of Fresno	2608	$46,500,000	$38,000,000	X				
39	SAU95-033	ACC/McCaw Cellular of Sac.	2609	$97,000,000	$81,000,000					
40	SAU95-037	Cagal Cellular Comm. Corp.	2611	$11,500,000	$10,000,000					
41	SAU95-042	McCaw Comm. of Modesto	2614	$13,500,000	$8,430,000					
42	SAU95-003	Bakersfield Cellular	2622	$26,500,000	$22,000,000					
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44	SAU95-024	GTE Mobilnet of S.B.	2627	$27,000,000	$24,000,000					
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46	SAU95-083	Santa Cruz Cellular Telephone	2630	$4,400,000	$3,000,000					
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54	SAU95-063	Cal-One Cellular L.P.	2659	$6,650,000	$5,220,000					
55	SAU95-087	Century El Centro Cellular Corp.	2660	$2,700,000	$2,430,000					
56	SAU95-046	RSA #343, Inc.	2663	$8,200,000	$4,250,000					
57	SAU95-084	Calif. RSA #9, Inc.	2666	$7,100,000	$6,680,000				X	
58	SAU95-026	Contel Cellular of Calif., Inc.	2667	$6,150,000	$5,700,000				X	
59	SAU95-078	California RSA #3, Inc.	2668	$7,000,000	$5,910,000			X		
60	SAU95-025	California RSA #4, Inc.	2669	$17,500,000	$16,000,000	X	X			X
61	SAU95-065	Atlantic Cellular	2672	$6,750,000	$6,090,000					
62	SAU95-040	Kings County Cellular, Inc.	2673	$3,100,000	$2,960,000					
63	SAU95-035	Alpine CA-3 Limited Partnership	2674	$5,700,000	$4,920,000			X		
64	SAU95-066	Cellular 2000	2675	$11,500,000	$9,860,000	X				X
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65	SAU95-072	Paging Network of Los Angeles	3020	$60,000,000	$50,500,000					
66	SAU95-059	Aircom Paging & Comm.	3022	$346,500	$315,000		X			
67	SAU95-004	Inland Desert Security Com	3060	$302,500	$275,000					
68	SAU95-080	Paging Network of S.F.	3382	$31,000,000	$28,000,000		X	X	X	X
69	SAU95-014	Shasta Cascade Services, Inc.	3405	$247,500	$225,000					
70	SAU95-051	Sky Tel Corporation	3415	$9,130,000	$8,300,000	X	X	X	X	X

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A. 1995 Values Adjusted

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1	SAU95-081	Washington Water & Power Co.	0184	$14,000,000	$12,600,000					
2	SAU95-106	S.F.P.P., L.P.	0461	$366,000,000	$334,000,000					X
3	SAU95-110	Chevron Pipeline Company	0479	$30,000,000	$26,000,000					
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8	SAU95-109	Sierra Pacific Coast Railway	0871	$1,687,500	$1,350,000					
9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000			X	X	X
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000					
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000			X		
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000			X		X
13	SAU95-070	Bay Area Teleport, Inc.	2131	$18,100,000	$15,700,000				X	
14	SAU95-074	Allnet Comm. Services, Inc.	2207	$21,500,000	$18,000,000			X		
15	SAU95-009	MCI Telecomm.	2274	$676,000,000	$650,000,000	X		X	X	X
16	SAU95-092	GE American Communications	2275	$17,545,000	$15,950,000			X		
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25	SAU95-031	Quest Communications, Inc.	2463	$30,250,000	$27,250,000			X		X
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6	SAU95-006	Union Pacific Corp.	0843	$250,000,000	$232,000,000	X		X	X	X
7	SAU95-096	Modesto & Empire Traction Co	0850	$25,000,000	$19,500,000					
8	SAU95-109	Sierra Pacific Coast Railway	0871	$1,687,500	$1,350,000					
9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000	X	X	X	X	X
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000				X	
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000	X			X	X
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000	X				X
13	SAU95-070	Bay Area Teleport, Inc.	2131	$18,100,000	$15,700,000					X
14	SAU95-074	Allnet Comm. Services, Inc.	2207	$21,500,000	$18,000,000	X				X
15	SAU95-009	MCI Telecomm.	2274	$676,000,000	$650,000,000	X	X	X	X	X
16	SAU95-092	GE American Communications	2275	$17,545,000	$15,950,000					
17	SAU95-057	TCG Los Angeles	2334	$31,000,000	$30,000,000					
18	SAU95-056	TCG San Francisco	2335	$27,000,000	$26,500,000					
19	SAU95-019	IDB World Com Services, Inc.	2342	$8,085,000	$7,350,000					X
20	SAU95-008	Metro. Fiber Systems Ca.	2344	$77,000,000	$63,000,000					
21	SAU95-017	LDDS Communications, Inc.	2374	$59,000,000	$19,000,000	X	X			X
22	SAU95-001	Vo Comm, Inc.	2384	$126,500	$115,000					
23	SAU95-016	Peoples Telephone Co., Inc.	2431	$110,000	$3,300,000					
24	SAU95-069	ICG Access Services, Inc.	2462	$13,600,000	$12,300,000	X				
25	SAU95-031	Quest Communications, Inc.	2463	$30,250,000	$27,250,000	X	X			X
26	SAU95-011	Amtel Communications	2493	$2,200,000	$2,000,000					
27	SAU95-036	Bay Area Cellular Telephone Co.	2502	$264,000,000	$189,000,000					
28	SAU95-021	Air Touch Cellular, San Diego	2512	$69,500,000	$60,000,000					
29	SAU95-022	Sac. Valley Limited Partnership	2513	$112,000,000	$89,000,000		X	X		X
31	SAU95-020	L.A. SMSA Limited Partnership	2532	$633,000,000	$456,000,000	X		X		
32	SAU95-002	L.A. Cellular Telephone Co.	2547	$543,000,000	$359,000,000	X			X	
33	SAU95-023	Fresno MSA	2552	$67,000,000	$61,000,000					
34	SAU95-027	GTE Mobilnet of Calif. Ltd.	2559	$303,000,000	$230,000,000					
35	SAU95-075	U S West Cellular of Calif, Inc.	2600	$75,000,000	$65,000,000					
36	SAU95-104	Digital Comm. Netwrk	2602	$845,000	$422,500					
37	SAU95-044	Oxnard Cellular Telephone Co.	2606	$22,500,000	$18,000,000					
38	SAU95-032	ACC/McCaw Cellular of Fresno	2608	$46,500,000	$38,000,000					
39	SAU95-033	ACC/McCaw Cellular of Sac.	2609	$97,000,000	$81,000,000		X			X
40	SAU95-037	Cagal Cellular Comm. Corp.	2611	$11,500,000	$10,000,000					
41	SAU95-042	McCaw Comm. of Modesto	2614	$13,500,000	$8,430,000					
42	SAU95-003	Bakersfield Cellular	2622	$26,500,000	$22,000,000					
43	SAU95-048	Santa Barbara Cellular Systems	2626	$16,000,000	$14,000,000					
44	SAU95-024	GTE Mobilnet of S.B.	2627	$27,000,000	$24,000,000					
45	SAU95-043	Napa Cellular Telephone Co.	2628	$25,000,000	$22,000,000					
46	SAU95-083	Santa Cruz Cellular Telephone	2630	$4,400,000	$3,000,000					
47	SAU95-041	McCaw Comm. of Stockton	2632	$32,500,000	$27,000,000					
48	SAU95-047	Salinas Cellular Telephone Co.	2637	$12,500,000	$11,000,000					
49	SAU95-045	Redding Cellular Partnership	2639	$3,550,000	$3,190,000					
50	SAU95-049	Visalia Cellular Telephone Co.	2641	$7,400,000	$5,210,000					
51	SAU95-050	Yuba City Cellular Telephone Co	2643	$3,400,000	$2,940,000					
52	SAU95-038	Chico MSA Cellular, Inc.	2647	$13,000,000	$2,960,000					
53	SAU95-005	Action Cellular Rent-A-Phone	2649	$110,000	$100,000					
54	SAU95-063	Cal-One Cellular L.P.	2659	$6,650,000	$5,220,000					
55	SAU95-087	Century El Centro Cellular Corp.	2660	$2,700,000	$2,430,000					
56	SAU95-046	RSA #343, Inc.	2663	$8,200,000	$4,250,000					
57	SAU95-084	Calif. RSA #9, Inc.	2666	$7,100,000	$6,680,000					
58	SAU95-026	Contel Cellular of Calif., Inc.	2667	$6,150,000	$5,700,000					X
59	SAU95-078	California RSA #3, Inc.	2668	$7,000,000	$5,910,000					
60	SAU95-025	California RSA #4, Inc.	2669	$17,500,000	$16,000,000					
61	SAU95-065	Atlantic Cellular	2672	$6,750,000	$6,090,000					X
62	SAU95-040	Kings County Cellular, Inc.	2673	$3,100,000	$2,960,000					
63	SAU95-035	Alpine CA-3 Limited Partnership	2674	$5,700,000	$4,920,000					
64	SAU95-066	Cellular 2000	2675	$11,500,000	$9,860,000					
34	SAU95-090	Matrix Cellular Resources	2705	$910,000	$750,000					
65	SAU95-072	Paging Network of Los Angeles	3020	$60,000,000	$50,500,000	X			X	
66	SAU95-059	Aircom Paging & Comm.	3022	$346,500	$315,000					
67	SAU95-004	Inland Desert Security Com	3060	$302,500	$275,000				X	
68	SAU95-080	Paging Network of S.F.	3382	$31,000,000	$28,000,000		X			X
69	SAU95-014	Shasta Cascade Services, Inc.	3405	$247,500	$225,000					
70	SAU95-051	Sky Tel Corporation	3415	$9,130,000	$8,300,000	X	X	X	X	X

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1995 State Assessee Appeal Decisions Report

A. 1995 Values Adjusted

Item No.	Appeal No.	Company Name	Co. No.	Orig Board Value & Penalties	Adopted On Appeal	County 35 San Benito	County 36 San Bernardino	County 37 San Diego
1	SAU95-081	Washington Water & Power Co.	0184	$14,000,000	$12,600,000			
2	SAU95-106	S.F.P.P., L.P.	0461	$366,000,000	$334,000,000		X	X
3	SAU95-110	Chevron Pipeline Company	0479	$30,000,000	$26,000,000			
4	SAU95-099	Unocal California Pipeline Co.	0480	$83,000,000	$63,000,000			
5	SAU95-012	Atch.,Topeka & SF	0804	$296,000,000	$248,924,000		X	X
6	SAU95-006	Union Pacific Corp.	0843	$250,000,000	$232,000,000		X	
7	SAU95-096	Modesto & Empire Traction Co	0850	$25,000,000	$19,500,000			
8	SAU95-109	Sierra Pacific Coast Railway	0871	$1,687,500	$1,350,000			
9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000	X	X	X
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000		X	
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000		X	X
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000	X	X	X
13	SAU95-070	Bay Area Teleport, Inc.	2131	$18,100,000	$15,700,000			
14	SAU95-074	Allnet Comm. Services, Inc.	2207	$21,500,000	$18,000,000			X
15	SAU95-009	MCI Telecomm.	2274	$676,000,000	$650,000,000	X	X	X
16	SAU95-092	GE American Communications	2275	$17,545,000	$15,950,000		X	X
17	SAU95-057	TCG Los Angeles	2334	$31,000,000	$30,000,000			
18	SAU95-056	TCG San Francisco	2335	$27,000,000	$26,500,000			
19	SAU95-019	IDB World Com Services, Inc.	2342	$8,085,000	$7,350,000		X	X
20	SAU95-008	Metro. Fiber Systems Ca.	2344	$77,000,000	$63,000,000			X
21	SAU95-017	LDDS Communications, Inc.	2374	$59,000,000	$19,000,000		X	X
22	SAU95-001	Vo Comm, Inc.	2384	$126,500	$115,000		X	
23	SAU95-016	Peoples Telephone Co., Inc.	2431	$110,000	$3,300,000			
24	SAU95-069	ICG Access Services, Inc.	2462	$13,600,000	$12,300,000			
25	SAU95-031	Quest Communications, Inc.	2463	$30,250,000	$27,250,000	X		
26	SAU95-011	Amtel Communications	2493	$2,200,000	$2,000,000			X
27	SAU95-036	Bay Area Cellular Telephone Co.	2502	$264,000,000	$189,000,000			
28	SAU95-021	Air Touch Cellular, San Diego	2512	$69,500,000	$60,000,000			X
29	SAU95-022	Sac. Valley Limited Partnership	2513	$112,000,000	$89,000,000			
31	SAU95-020	L.A. SMSA Limited Partnership	2532	$633,000,000	$456,000,000			
32	SAU95-002	L.A. Cellular Telephone Co.	2547	$543,000,000	$359,000,000		X	
33	SAU95-023	Fresno MSA	2552	$67,000,000	$61,000,000			
34	SAU95-027	GTE Mobilnet of Calif. Ltd.	2559	$303,000,000	$230,000,000	X		
35	SAU95-075	U S West Cellular of Calif, Inc.	2600	$75,000,000	$65,000,000			X
36	SAU95-104	Digital Comm. Netwrk	2602	$845,000	$422,500			
37	SAU95-044	Oxnard Cellular Telephone Co.	2606	$22,500,000	$18,000,000			
38	SAU95-032	ACC/McCaw Cellular of Fresno	2608	$46,500,000	$38,000,000			
39	SAU95-033	ACC/McCaw Cellular of Sac.	2609	$97,000,000	$81,000,000			
40	SAU95-037	Cagal Cellular Comm. Corp.	2611	$11,500,000	$10,000,000			
41	SAU95-042	McCaw Comm. of Modesto	2614	$13,500,000	$8,430,000			
42	SAU95-003	Bakersfield Cellular	2622	$26,500,000	$22,000,000			
43	SAU95-048	Santa Barbara Cellular Systems	2626	$16,000,000	$14,000,000			
44	SAU95-024	GTE Mobilnet of S.B.	2627	$27,000,000	$24,000,000			
45	SAU95-043	Napa Cellular Telephone Co.	2628	$25,000,000	$22,000,000			
46	SAU95-083	Santa Cruz Cellular Telephone	2630	$4,400,000	$3,000,000			
47	SAU95-041	McCaw Comm. of Stockton	2632	$32,500,000	$27,000,000			
48	SAU95-047	Salinas Cellular Telephone Co.	2637	$12,500,000	$11,000,000	X		
49	SAU95-045	Redding Cellular Partnership	2639	$3,550,000	$3,190,000			
50	SAU95-049	Visalia Cellular Telephone Co.	2641	$7,400,000	$5,210,000			
51	SAU95-050	Yuba City Cellular Telephone Co	2643	$3,400,000	$2,940,000			
52	SAU95-038	Chico MSA Cellular, Inc.	2647	$13,000,000	$2,960,000			
53	SAU95-005	Action Cellular Rent-A-Phone	2649	$110,000	$100,000			
54	SAU95-063	Cal-One Cellular L.P.	2659	$6,650,000	$5,220,000			
55	SAU95-087	Century El Centro Cellular Corp.	2660	$2,700,000	$2,430,000			
56	SAU95-046	RSA #343, Inc.	2663	$8,200,000	$4,250,000			
57	SAU95-084	Calif. RSA #9, Inc.	2666	$7,100,000	$6,680,000			
58	SAU95-026	Contel Cellular of Calif., Inc.	2667	$6,150,000	$5,700,000			
59	SAU95-078	California RSA #3, Inc.	2668	$7,000,000	$5,910,000			
60	SAU95-025	California RSA #4, Inc.	2669	$17,500,000	$16,000,000	X		
61	SAU95-065	Atlantic Cellular	2672	$6,750,000	$6,090,000			
62	SAU95-040	Kings County Cellular, Inc.	2673	$3,100,000	$2,960,000			
63	SAU95-035	Alpine CA-3 Limited Partnership	2674	$5,700,000	$4,920,000			
64	SAU95-066	Cellular 2000	2675	$11,500,000	$9,860,000	X		
34	SAU95-090	Matrix Cellular Resources	2705	$910,000	$750,000			
65	SAU95-072	Paging Network of Los Angeles	3020	$60,000,000	$50,500,000		X	X
66	SAU95-059	Aircom Paging & Comm.	3022	$346,500	$315,000			
67	SAU95-004	Inland Desert Security Com	3060	$302,500	$275,000		X	
68	SAU95-080	Paging Network of S.F.	3382	$31,000,000	$28,000,000	X		
69	SAU95-014	Shasta Cascade Services, Inc.	3405	$247,500	$225,000			
70	SAU95-051	Sky Tel Corporation	3415	$9,130,000	$8,300,000	X	X	X

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1995 State Assessee Appeal Decisions Report

A. 1995 Values Adjusted

Item No.	Appeal No.	Company Name	Co. No.	Orig Board Value & Penalties	Adopted On Appeal	County 38 San Francisco	County 39 San Joaquin	County 40 San Luis Obispo
1	SAU95-081	Washington Water & Power Co.	0184	$14,000,000	$12,600,000			
2	SAU95-106	S.F.P.P., L.P.	0461	$366,000,000	$334,000,000		X	
3	SAU95-110	Chevron Pipeline Company	0479	$30,000,000	$26,000,000		X	
4	SAU95-099	Unocal California Pipeline Co.	0480	$83,000,000	$63,000,000			
5	SAU95-012	Atch.,Topeka & SF	0804	$296,000,000	$248,924,000	X	X	
6	SAU95-006	Union Pacific Corp.	0843	$250,000,000	$232,000,000	X	X	
7	SAU95-096	Modesto & Empire Traction Co	0850	$25,000,000	$19,500,000			
8	SAU95-109	Sierra Pacific Coast Railway	0871	$1,687,500	$1,350,000			
9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000	X	X	X
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000			
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000	X	X	
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000	X		
13	SAU95-070	Bay Area Teleport, Inc.	2131	$18,100,000	$15,700,000	X	X	
14	SAU95-074	Allnet Comm. Services, Inc.	2207	$21,500,000	$18,000,000	X		X
15	SAU95-009	MCI Telecomm.	2274	$676,000,000	$650,000,000	X	X	X
16	SAU95-092	GE American Communications	2275	$17,545,000	$15,950,000			X
17	SAU95-057	TCG Los Angeles	2334	$31,000,000	$30,000,000			
18	SAU95-056	TCG San Francisco	2335	$27,000,000	$26,500,000	X		
19	SAU95-019	IDB World Com Services, Inc.	2342	$8,085,000	$7,350,000	X		
20	SAU95-008	Metro. Fiber Systems Ca.	2344	$77,000,000	$63,000,000	X		
21	SAU95-017	LDDS Communications, Inc.	2374	$59,000,000	$19,000,000	X	X	X
22	SAU95-001	Vo Comm, Inc.	2384	$126,500	$115,000			
23	SAU95-016	Peoples Telephone Co., Inc.	2431	$110,000	$3,300,000			
24	SAU95-069	ICG Access Services, Inc.	2462	$13,600,000	$12,300,000			
25	SAU95-031	Quest Communications, Inc.	2463	$30,250,000	$27,250,000	X		X
26	SAU95-011	Amtel Communications	2493	$2,200,000	$2,000,000			
27	SAU95-036	Bay Area Cellular Telephone Co.	2502	$264,000,000	$189,000,000	X		
28	SAU95-021	Air Touch Cellular, San Diego	2512	$69,500,000	$60,000,000			
29	SAU95-022	Sac. Valley Limited Partnership	2513	$112,000,000	$89,000,000		X	
31	SAU95-020	L.A. SMSA Limited Partnership	2532	$633,000,000	$456,000,000			
32	SAU95-002	L.A. Cellular Telephone Co.	2547	$543,000,000	$359,000,000			
33	SAU95-023	Fresno MSA	2552	$67,000,000	$61,000,000			
34	SAU95-027	GTE Mobilnet of Calif. Ltd.	2559	$303,000,000	$230,000,000	X	X	
35	SAU95-075	U S West Cellular of Calif, Inc.	2600	$75,000,000	$65,000,000			
36	SAU95-104	Digital Comm. Netwrk	2602	$845,000	$422,500			
37	SAU95-044	Oxnard Cellular Telephone Co.	2606	$22,500,000	$18,000,000			
38	SAU95-032	ACC/McCaw Cellular of Fresno	2608	$46,500,000	$38,000,000			
39	SAU95-033	ACC/McCaw Cellular of Sac.	2609	$97,000,000	$81,000,000			
40	SAU95-037	Cagal Cellular Comm. Corp.	2611	$11,500,000	$10,000,000			
41	SAU95-042	McCaw Comm. of Modesto	2614	$13,500,000	$8,430,000		X	
42	SAU95-003	Bakersfield Cellular	2622	$26,500,000	$22,000,000			
43	SAU95-048	Santa Barbara Cellular Systems	2626	$16,000,000	$14,000,000			
44	SAU95-024	GTE Mobilnet of S.B.	2627	$27,000,000	$24,000,000			X
45	SAU95-043	Napa Cellular Telephone Co.	2628	$25,000,000	$22,000,000			
46	SAU95-083	Santa Cruz Cellular Telephone	2630	$4,400,000	$3,000,000			
47	SAU95-041	McCaw Comm. of Stockton	2632	$32,500,000	$27,000,000		X	
48	SAU95-047	Salinas Cellular Telephone Co.	2637	$12,500,000	$11,000,000			
49	SAU95-045	Redding Cellular Partnership	2639	$3,550,000	$3,190,000			
50	SAU95-049	Visalia Cellular Telephone Co.	2641	$7,400,000	$5,210,000		X	
51	SAU95-050	Yuba City Cellular Telephone Co	2643	$3,400,000	$2,940,000			
52	SAU95-038	Chico MSA Cellular, Inc.	2647	$13,000,000	$2,960,000			
53	SAU95-005	Action Cellular Rent-A-Phone	2649	$110,000	$100,000	X		
54	SAU95-063	Cal-One Cellular L.P.	2659	$6,650,000	$5,220,000			
55	SAU95-087	Century El Centro Cellular Corp.	2660	$2,700,000	$2,430,000			
56	SAU95-046	RSA #343, Inc.	2663	$8,200,000	$4,250,000			
57	SAU95-084	Calif. RSA #9, Inc.	2666	$7,100,000	$6,680,000			
58	SAU95-026	Contel Cellular of Calif., Inc.	2667	$6,150,000	$5,700,000			
59	SAU95-078	California RSA #3, Inc.	2668	$7,000,000	$5,910,000			
60	SAU95-025	California RSA #4, Inc.	2669	$17,500,000	$16,000,000			
61	SAU95-065	Atlantic Cellular	2672	$6,750,000	$6,090,000			
62	SAU95-040	Kings County Cellular, Inc.	2673	$3,100,000	$2,960,000			
63	SAU95-035	Alpine CA-3 Limited Partnership	2674	$5,700,000	$4,920,000			
64	SAU95-066	Cellular 2000	2675	$11,500,000	$9,860,000			
34	SAU95-090	Matrix Cellular Resources	2705	$910,000	$750,000			
65	SAU95-072	Paging Network of Los Angeles	3020	$60,000,000	$50,500,000			X
66	SAU95-059	Aircom Paging & Comm.	3022	$346,500	$315,000	X		
67	SAU95-004	Inland Desert Security Com	3060	$302,500	$275,000			
68	SAU95-080	Paging Network of S.F.	3382	$31,000,000	$28,000,000	X	X	
69	SAU95-014	Shasta Cascade Services, Inc.	3405	$247,500	$225,000			
70	SAU95-051	Sky Tel Corporation	3415	$9,130,000	$8,300,000	X	X	X

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1995 State Assessee Appeal Decisions Report

A. 1995 Values Adjusted

Item No.	Appeal No.	Company Name	Co. No.	Orig Board Value & Penalties	Adopted On Appeal	County 41 San Mateo	County 42 Santa Barbara	County 43 Santa Clara
1	SAU95-081	Washington Water & Power Co.	0184	$14,000,000	$12,600,000			
2	SAU95-106	S.F.P.P., L.P.	0461	$366,000,000	$334,000,000	X		X
3	SAU95-110	Chevron Pipeline Company	0479	$30,000,000	$26,000,000		X	
4	SAU95-099	Unocal California Pipeline Co.	0480	$83,000,000	$63,000,000			
5	SAU95-012	Atch.,Topeka & SF	0804	$296,000,000	$248,924,000			
6	SAU95-006	Union Pacific Corp.	0843	$250,000,000	$232,000,000	X		X
7	SAU95-096	Modesto & Empire Traction Co	0850	$25,000,000	$19,500,000			
8	SAU95-109	Sierra Pacific Coast Railway	0871	$1,687,500	$1,350,000			
9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000	X	X	X
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000	X		X
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000	X	X	X
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000	X	X	X
13	SAU95-070	Bay Area Teleport, Inc.	2131	$18,100,000	$15,700,000	X		X
14	SAU95-074	Allnet Comm. Services, Inc.	2207	$21,500,000	$18,000,000	X	X	X
15	SAU95-009	MCI Telecomm.	2274	$676,000,000	$650,000,000	X	X	X
16	SAU95-092	GE American Communications	2275	$17,545,000	$15,950,000		X	X
17	SAU95-057	TCG Los Angeles	2334	$31,000,000	$30,000,000			
18	SAU95-056	TCG San Francisco	2335	$27,000,000	$26,500,000			
19	SAU95-019	IDB World Com Services, Inc.	2342	$8,085,000	$7,350,000			
20	SAU95-008	Metro. Fiber Systems Ca.	2344	$77,000,000	$63,000,000			X
21	SAU95-017	LDDS Communications, Inc.	2374	$59,000,000	$19,000,000		X	X
22	SAU95-001	Vo Comm, Inc.	2384	$126,500	$115,000			
23	SAU95-016	Peoples Telephone Co., Inc.	2431	$110,000	$3,300,000			
24	SAU95-069	ICG Access Services, Inc.	2462	$13,600,000	$12,300,000			
25	SAU95-031	Quest Communications, Inc.	2463	$30,250,000	$27,250,000	X	X	X
26	SAU95-011	Amtel Communications	2493	$2,200,000	$2,000,000			
27	SAU95-036	Bay Area Cellular Telephone Co.	2502	$264,000,000	$189,000,000	X		X
28	SAU95-021	Air Touch Cellular, San Diego	2512	$69,500,000	$60,000,000			
29	SAU95-022	Sac. Valley Limited Partnership	2513	$112,000,000	$89,000,000			
31	SAU95-020	L.A. SMSA Limited Partnership	2532	$633,000,000	$456,000,000			
32	SAU95-002	L.A. Cellular Telephone Co.	2547	$543,000,000	$359,000,000			
33	SAU95-023	Fresno MSA	2552	$67,000,000	$61,000,000			
34	SAU95-027	GTE Mobilnet of Calif. Ltd.	2559	$303,000,000	$230,000,000	X		X
35	SAU95-075	U S West Cellular of Calif, Inc.	2600	$75,000,000	$65,000,000			
36	SAU95-104	Digital Comm. Netwrk	2602	$845,000	$422,500			
37	SAU95-044	Oxnard Cellular Telephone Co.	2606	$22,500,000	$18,000,000			
38	SAU95-032	ACC/McCaw Cellular of Fresno	2608	$46,500,000	$38,000,000			
39	SAU95-033	ACC/McCaw Cellular of Sac.	2609	$97,000,000	$81,000,000			
40	SAU95-037	Cagal Cellular Comm. Corp.	2611	$11,500,000	$10,000,000			
41	SAU95-042	McCaw Comm. of Modesto	2614	$13,500,000	$8,430,000			
42	SAU95-003	Bakersfield Cellular	2622	$26,500,000	$22,000,000			
43	SAU95-048	Santa Barbara Cellular Systems	2626	$16,000,000	$14,000,000		X	
44	SAU95-024	GTE Mobilnet of S.B.	2627	$27,000,000	$24,000,000		X	
45	SAU95-043	Napa Cellular Telephone Co.	2628	$25,000,000	$22,000,000			
46	SAU95-083	Santa Cruz Cellular Telephone	2630	$4,400,000	$3,000,000			X
47	SAU95-041	McCaw Comm. of Stockton	2632	$32,500,000	$27,000,000			
48	SAU95-047	Salinas Cellular Telephone Co.	2637	$12,500,000	$11,000,000			X
49	SAU95-045	Redding Cellular Partnership	2639	$3,550,000	$3,190,000			
50	SAU95-049	Visalia Cellular Telephone Co.	2641	$7,400,000	$5,210,000			
51	SAU95-050	Yuba City Cellular Telephone Co	2643	$3,400,000	$2,940,000			
52	SAU95-038	Chico MSA Cellular, Inc.	2647	$13,000,000	$2,960,000			
53	SAU95-005	Action Cellular Rent-A-Phone	2649	$110,000	$100,000			
54	SAU95-063	Cal-One Cellular L.P.	2659	$6,650,000	$5,220,000			
55	SAU95-087	Century El Centro Cellular Corp.	2660	$2,700,000	$2,430,000			
56	SAU95-046	RSA #343, Inc.	2663	$8,200,000	$4,250,000			
57	SAU95-084	Calif. RSA #9, Inc.	2666	$7,100,000	$6,680,000			
58	SAU95-026	Contel Cellular of Calif., Inc.	2667	$6,150,000	$5,700,000			
59	SAU95-078	California RSA #3, Inc.	2668	$7,000,000	$5,910,000			
60	SAU95-025	California RSA #4, Inc.	2669	$17,500,000	$16,000,000			
61	SAU95-065	Atlantic Cellular	2672	$6,750,000	$6,090,000			
62	SAU95-040	Kings County Cellular, Inc.	2673	$3,100,000	$2,960,000			
63	SAU95-035	Alpine CA-3 Limited Partnership	2674	$5,700,000	$4,920,000			
64	SAU95-066	Cellular 2000	2675	$11,500,000	$9,860,000			
34	SAU95-090	Matrix Cellular Resources	2705	$910,000	$750,000			
65	SAU95-072	Paging Network of Los Angeles	3020	$60,000,000	$50,500,000		X	
66	SAU95-059	Aircom Paging & Comm.	3022	$346,500	$315,000	X		X
67	SAU95-004	Inland Desert Security Com	3060	$302,500	$275,000			
68	SAU95-080	Paging Network of S.F.	3382	$31,000,000	$28,000,000	X		X
69	SAU95-014	Shasta Cascade Services, Inc.	3405	$247,500	$225,000			
70	SAU95-051	Sky Tel Corporation	3415	$9,130,000	$8,300,000	X	X	X

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1995 State Assessee Appeal Decisions Report

A. 1995 Values Adjusted

Item No.	Appeal No.	Company Name	Co. No.	Orig Board Value & Penalties	Adopted On Appeal	County 44 Santa Cruz	County 45 Shasta	County 46 Sierra	County 47 Siskiyou	County 48 Solano
1	SAU95-081	Washington Water & Power Co.	0184	$14,000,000	$12,600,000					
2	SAU95-106	S.F.P.P., L.P.	0461	$366,000,000	$334,000,000			X		X
3	SAU95-110	Chevron Pipeline Company	0479	$30,000,000	$26,000,000					
4	SAU95-099	Unocal California Pipeline Co.	0480	$83,000,000	$63,000,000					
5	SAU95-012	Atch.,Topeka & SF	0804	$296,000,000	$248,924,000					
6	SAU95-006	Union Pacific Corp.	0843	$250,000,000	$232,000,000			X		X
7	SAU95-096	Modesto & Empire Traction Co	0850	$25,000,000	$19,500,000					
8	SAU95-109	Sierra Pacific Coast Railway	0871	$1,687,500	$1,350,000					
9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000	X	X	X	X	X
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000					
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000					X
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000	X				
13	SAU95-070	Bay Area Teleport, Inc.	2131	$18,100,000	$15,700,000	X				X
14	SAU95-074	Allnet Comm. Services, Inc.	2207	$21,500,000	$18,000,000					
15	SAU95-009	MCI Telecomm.	2274	$676,000,000	$650,000,000	X	X	X	X	X
16	SAU95-092	GE American Communications	2275	$17,545,000	$15,950,000					X
17	SAU95-057	TCG Los Angeles	2334	$31,000,000	$30,000,000					
18	SAU95-056	TCG San Francisco	2335	$27,000,000	$26,500,000					
19	SAU95-019	IDB World Com Services, Inc.	2342	$8,085,000	$7,350,000					X
20	SAU95-008	Metro. Fiber Systems Ca.	2344	$77,000,000	$63,000,000					
21	SAU95-017	LDDS Communications, Inc.	2374	$59,000,000	$19,000,000					
22	SAU95-001	Vo Comm, Inc.	2384	$126,500	$115,000					
23	SAU95-016	Peoples Telephone Co., Inc.	2431	$110,000	$3,300,000					
24	SAU95-069	ICG Access Services, Inc.	2462	$13,600,000	$12,300,000					
25	SAU95-031	Quest Communications, Inc.	2463	$30,250,000	$27,250,000	X		X		X
26	SAU95-011	Amtel Communications	2493	$2,200,000	$2,000,000					
27	SAU95-036	Bay Area Cellular Telephone Co.	2502	$264,000,000	$189,000,000	X				
28	SAU95-021	Air Touch Cellular, San Diego	2512	$69,500,000	$60,000,000					
29	SAU95-022	Sac. Valley Limited Partnership	2513	$112,000,000	$89,000,000		X	X		
31	SAU95-020	L.A. SMSA Limited Partnership	2532	$633,000,000	$456,000,000					
32	SAU95-002	L.A. Cellular Telephone Co.	2547	$543,000,000	$359,000,000					
33	SAU95-023	Fresno MSA	2552	$67,000,000	$61,000,000					
34	SAU95-027	GTE Mobilnet of Calif. Ltd.	2559	$303,000,000	$230,000,000	X				X
35	SAU95-075	U S West Cellular of Calif, Inc.	2600	$75,000,000	$65,000,000					
36	SAU95-104	Digital Comm. Netwrk	2602	$845,000	$422,500					
37	SAU95-044	Oxnard Cellular Telephone Co.	2606	$22,500,000	$18,000,000					
38	SAU95-032	ACC/McCaw Cellular of Fresno	2608	$46,500,000	$38,000,000					
39	SAU95-033	ACC/McCaw Cellular of Sac.	2609	$97,000,000	$81,000,000					
40	SAU95-037	Cagal Cellular Comm. Corp.	2611	$11,500,000	$10,000,000					
41	SAU95-042	McCaw Comm. of Modesto	2614	$13,500,000	$8,430,000					
42	SAU95-003	Bakersfield Cellular	2622	$26,500,000	$22,000,000					
43	SAU95-048	Santa Barbara Cellular Systems	2626	$16,000,000	$14,000,000					
44	SAU95-024	GTE Mobilnet of S.B.	2627	$27,000,000	$24,000,000					
45	SAU95-043	Napa Cellular Telephone Co.	2628	$25,000,000	$22,000,000					X
46	SAU95-083	Santa Cruz Cellular Telephone	2630	$4,400,000	$3,000,000	X				
47	SAU95-041	McCaw Comm. of Stockton	2632	$32,500,000	$27,000,000					
48	SAU95-047	Salinas Cellular Telephone Co.	2637	$12,500,000	$11,000,000					
49	SAU95-045	Redding Cellular Partnership	2639	$3,550,000	$3,190,000		X			
50	SAU95-049	Visalia Cellular Telephone Co.	2641	$7,400,000	$5,210,000					
51	SAU95-050	Yuba City Cellular Telephone Co	2643	$3,400,000	$2,940,000					
52	SAU95-038	Chico MSA Cellular, Inc.	2647	$13,000,000	$2,960,000					
53	SAU95-005	Action Cellular Rent-A-Phone	2649	$110,000	$100,000					
54	SAU95-063	Cal-One Cellular L.P.	2659	$6,650,000	$5,220,000				X	
55	SAU95-087	Century El Centro Cellular Corp.	2660	$2,700,000	$2,430,000					
56	SAU95-046	RSA #343, Inc.	2663	$8,200,000	$4,250,000					
57	SAU95-084	Calif. RSA #9, Inc.	2666	$7,100,000	$6,680,000					
58	SAU95-026	Contel Cellular of Calif., Inc.	2667	$6,150,000	$5,700,000					
59	SAU95-078	California RSA #3, Inc.	2668	$7,000,000	$5,910,000					
60	SAU95-025	California RSA #4, Inc.	2669	$17,500,000	$16,000,000					
61	SAU95-065	Atlantic Cellular	2672	$6,750,000	$6,090,000					
62	SAU95-040	Kings County Cellular, Inc.	2673	$3,100,000	$2,960,000					
63	SAU95-035	Alpine CA-3 Limited Partnership	2674	$5,700,000	$4,920,000					
64	SAU95-066	Cellular 2000	2675	$11,500,000	$9,860,000					
34	SAU95-090	Matrix Cellular Resources	2705	$910,000	$750,000					
65	SAU95-072	Paging Network of Los Angeles	3020	$60,000,000	$50,500,000					
66	SAU95-059	Aircom Paging & Comm.	3022	$346,500	$315,000					X
67	SAU95-004	Inland Desert Security Com	3060	$302,500	$275,000					
68	SAU95-080	Paging Network of S.F.	3382	$31,000,000	$28,000,000	X	X			X
69	SAU95-014	Shasta Cascade Services, Inc.	3405	$247,500	$225,000				X	
70	SAU95-051	Sky Tel Corporation	3415	$9,130,000	$8,300,000	X	X		X	X

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1995 State Assessee Appeal Decisions Report

A. 1995 Values Adjusted

Item No.	Appeal No.	Company Name	Co. No.	Orig Board Value & Penalties	Adopted On Appeal	County 49 Sonoma	County 50 Stanislaus	County 51 Sutter	County 52 Tehama	County 53 Trinity
1	SAU95-081	Washington Water & Power Co.	0184	$14,000,000	$12,600,000					
2	SAU95-106	S.F.P.P., L.P.	0461	$366,000,000	$334,000,000		X	X		
3	SAU95-110	Chevron Pipeline Company	0479	$30,000,000	$26,000,000		X			
4	SAU95-099	Unocal California Pipeline Co.	0480	$83,000,000	$63,000,000					
5	SAU95-012	Atch.,Topeka & SF	0804	$296,000,000	$248,924,000		X			
6	SAU95-006	Union Pacific Corp.	0843	$250,000,000	$232,000,000		X	X		
7	SAU95-096	Modesto & Empire Traction Co	0850	$25,000,000	$19,500,000		X			
8	SAU95-109	Sierra Pacific Coast Railway	0871	$1,687,500	$1,350,000		X			
9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000	X	X	X	X	
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000					
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000		X	X	X	
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000					
13	SAU95-070	Bay Area Teleport, Inc.	2131	$18,100,000	$15,700,000	X				
14	SAU95-074	Allnet Comm. Services, Inc.	2207	$21,500,000	$18,000,000					
15	SAU95-009	MCI Telecomm.	2274	$676,000,000	$650,000,000	X	X	X	X	X
16	SAU95-092	GE American Communications	2275	$17,545,000	$15,950,000					
17	SAU95-057	TCG Los Angeles	2334	$31,000,000	$30,000,000					
18	SAU95-056	TCG San Francisco	2335	$27,000,000	$26,500,000					
19	SAU95-019	IDB World Com Services, Inc.	2342	$8,085,000	$7,350,000					
20	SAU95-008	Metro. Fiber Systems Ca.	2344	$77,000,000	$63,000,000					
21	SAU95-017	LDDS Communications, Inc.	2374	$59,000,000	$19,000,000	X				
22	SAU95-001	Vo Comm, Inc.	2384	$126,500	$115,000					
23	SAU95-016	Peoples Telephone Co., Inc.	2431	$110,000	$3,300,000					
24	SAU95-069	ICG Access Services, Inc.	2462	$13,600,000	$12,300,000					
25	SAU95-031	Quest Communications, Inc.	2463	$30,250,000	$27,250,000					
26	SAU95-011	Amtel Communications	2493	$2,200,000	$2,000,000					
27	SAU95-036	Bay Area Cellular Telephone Co.	2502	$264,000,000	$189,000,000					
28	SAU95-021	Air Touch Cellular, San Diego	2512	$69,500,000	$60,000,000					
29	SAU95-022	Sac. Valley Limited Partnership	2513	$112,000,000	$89,000,000		X	X	X	
31	SAU95-020	L.A. SMSA Limited Partnership	2532	$633,000,000	$456,000,000					
32	SAU95-002	L.A. Cellular Telephone Co.	2547	$543,000,000	$359,000,000					
33	SAU95-023	Fresno MSA	2552	$67,000,000	$61,000,000					
34	SAU95-027	GTE Mobilnet of Calif. Ltd.	2559	$303,000,000	$230,000,000	X				
35	SAU95-075	U S West Cellular of Calif, Inc.	2600	$75,000,000	$65,000,000					
36	SAU95-104	Digital Comm. Netwrk	2602	$845,000	$422,500					
37	SAU95-044	Oxnard Cellular Telephone Co.	2606	$22,500,000	$18,000,000					
38	SAU95-032	ACC/McCaw Cellular of Fresno	2608	$46,500,000	$38,000,000					
39	SAU95-033	ACC/McCaw Cellular of Sac.	2609	$97,000,000	$81,000,000					
40	SAU95-037	Cagal Cellular Comm. Corp.	2611	$11,500,000	$10,000,000	X				
41	SAU95-042	McCaw Comm. of Modesto	2614	$13,500,000	$8,430,000		X			
42	SAU95-003	Bakersfield Cellular	2622	$26,500,000	$22,000,000					
43	SAU95-048	Santa Barbara Cellular Systems	2626	$16,000,000	$14,000,000					
44	SAU95-024	GTE Mobilnet of S.B.	2627	$27,000,000	$24,000,000					
45	SAU95-043	Napa Cellular Telephone Co.	2628	$25,000,000	$22,000,000					
46	SAU95-083	Santa Cruz Cellular Telephone	2630	$4,400,000	$3,000,000					
47	SAU95-041	McCaw Comm. of Stockton	2632	$32,500,000	$27,000,000					
48	SAU95-047	Salinas Cellular Telephone Co.	2637	$12,500,000	$11,000,000	X				
49	SAU95-045	Redding Cellular Partnership	2639	$3,550,000	$3,190,000					
50	SAU95-049	Visalia Cellular Telephone Co.	2641	$7,400,000	$5,210,000					
51	SAU95-050	Yuba City Cellular Telephone Co	2643	$3,400,000	$2,940,000			X		
52	SAU95-038	Chico MSA Cellular, Inc.	2647	$13,000,000	$2,960,000					
53	SAU95-005	Action Cellular Rent-A-Phone	2649	$110,000	$100,000					
54	SAU95-063	Cal-One Cellular L.P.	2659	$6,650,000	$5,220,000					
55	SAU95-087	Century El Centro Cellular Corp.	2660	$2,700,000	$2,430,000					
56	SAU95-046	RSA #343, Inc.	2663	$8,200,000	$4,250,000				X	
57	SAU95-084	Calif. RSA #9, Inc.	2666	$7,100,000	$6,680,000					
58	SAU95-026	Contel Cellular of Calif., Inc.	2667	$6,150,000	$5,700,000					
59	SAU95-078	California RSA #3, Inc.	2668	$7,000,000	$5,910,000					
60	SAU95-025	California RSA #4, Inc.	2669	$17,500,000	$16,000,000					
61	SAU95-065	Atlantic Cellular	2672	$6,750,000	$6,090,000					
62	SAU95-040	Kings County Cellular, Inc.	2673	$3,100,000	$2,960,000					
63	SAU95-035	Alpine CA-3 Limited Partnership	2674	$5,700,000	$4,920,000		X			
64	SAU95-066	Cellular 2000	2675	$11,500,000	$9,860,000		X			
34	SAU95-090	Matrix Cellular Resources	2705	$910,000	$750,000					
65	SAU95-072	Paging Network of Los Angeles	3020	$60,000,000	$50,500,000					
66	SAU95-059	Aircom Paging & Comm.	3022	$346,500	$315,000					
67	SAU95-004	Inland Desert Security Com	3060	$302,500	$275,000					
68	SAU95-080	Paging Network of S.F.	3382	$31,000,000	$28,000,000	X	X	X	X	
69	SAU95-014	Shasta Cascade Services, Inc.	3405	$247,500	$225,000					
70	SAU95-051	Sky Tel Corporation	3415	$9,130,000	$8,300,000	X	X		X	

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1995 State Assessee Appeal Decisions Report

A. 1995 Values Adjusted

Item No.	Appeal No.	Company Name	Co. No.	Orig Board Value & Penalties	Adopted On Appeal	County 54 Tulare	County 55 Tuolumne	County 56 Ventura	County 57 Yolo	County 58 Yuba
1	SAU95-081	Washington Water & Power Co.	0184	$14,000,000	$12,600,000					
2	SAU95-106	S.F.P.P., L.P.	0461	$366,000,000	$334,000,000	X			X	X
3	SAU95-110	Chevron Pipeline Company	0479	$30,000,000	$26,000,000			X		
4	SAU95-099	Unocal California Pipeline Co.	0480	$83,000,000	$63,000,000					
5	SAU95-012	Atch.,Topeka & SF	0804	$296,000,000	$248,924,000	X				
6	SAU95-006	Union Pacific Corp.	0843	$250,000,000	$232,000,000				X	X
7	SAU95-096	Modesto & Empire Traction Co	0850	$25,000,000	$19,500,000					
8	SAU95-109	Sierra Pacific Coast Railway	0871	$1,687,500	$1,350,000		X			
9	SAU95-071	Sprint Comm. Co. L.P.	2014	$454,000,000	$449,000,000	X		X	X	X
10	SAU95-015	GTE Airfone, Inc.	2038	$12,500,000	$7,800,000	X				
11	SAU95-093	GE Spacenet, Inc.	2054	$8,030,000	$7,300,000			X		X
12	SAU95-018	Wiltel Telecommunications Grp	2127	$201,500,000	$79,000,000			X		
13	SAU95-070	Bay Area Teleport, Inc.	2131	$18,100,000	$15,700,000				X	
14	SAU95-074	Allnet Comm. Services, Inc.	2207	$21,500,000	$18,000,000	X		X		
15	SAU95-009	MCI Telecomm.	2274	$676,000,000	$650,000,000	X	X	X	X	X
16	SAU95-092	GE American Communications	2275	$17,545,000	$15,950,000			X		
17	SAU95-057	TCG Los Angeles	2334	$31,000,000	$30,000,000					
18	SAU95-056	TCG San Francisco	2335	$27,000,000	$26,500,000					
19	SAU95-019	IDB World Com Services, Inc.	2342	$8,085,000	$7,350,000			X		
20	SAU95-008	Metro. Fiber Systems Ca.	2344	$77,000,000	$63,000,000					
21	SAU95-017	LDDS Communications, Inc.	2374	$59,000,000	$19,000,000			X		
22	SAU95-001	Vo Comm, Inc.	2384	$126,500	$115,000					
23	SAU95-016	Peoples Telephone Co., Inc.	2431	$110,000	$3,300,000					
24	SAU95-069	ICG Access Services, Inc.	2462	$13,600,000	$12,300,000					
25	SAU95-031	Quest Communications, Inc.	2463	$30,250,000	$27,250,000			X	X	
26	SAU95-011	Amtel Communications	2493	$2,200,000	$2,000,000					
27	SAU95-036	Bay Area Cellular Telephone Co.	2502	$264,000,000	$189,000,000					
28	SAU95-021	Air Touch Cellular, San Diego	2512	$69,500,000	$60,000,000				X	
29	SAU95-022	Sac. Valley Limited Partnership	2513	$112,000,000	$89,000,000				X	X
31	SAU95-020	L.A. SMSA Limited Partnership	2532	$633,000,000	$456,000,000					
32	SAU95-002	L.A. Cellular Telephone Co.	2547	$543,000,000	$359,000,000					
33	SAU95-023	Fresno MSA	2552	$67,000,000	$61,000,000	X				
34	SAU95-027	GTE Mobilnet of Calif. Ltd.	2559	$303,000,000	$230,000,000				X	
35	SAU95-075	U S West Cellular of Calif, Inc.	2600	$75,000,000	$65,000,000					
36	SAU95-104	Digital Comm. Netwrk	2602	$845,000	$422,500					
37	SAU95-044	Oxnard Cellular Telephone Co.	2606	$22,500,000	$18,000,000			X		
38	SAU95-032	ACC/McCaw Cellular of Fresno	2608	$46,500,000	$38,000,000					
39	SAU95-033	ACC/McCaw Cellular of Sac.	2609	$97,000,000	$81,000,000				X	
40	SAU95-037	Cagal Cellular Comm. Corp.	2611	$11,500,000	$10,000,000					
41	SAU95-042	McCaw Comm. of Modesto	2614	$13,500,000	$8,430,000					
42	SAU95-003	Bakersfield Cellular	2622	$26,500,000	$22,000,000					
43	SAU95-048	Santa Barbara Cellular Systems	2626	$16,000,000	$14,000,000					
44	SAU95-024	GTE Mobilnet of S.B.	2627	$27,000,000	$24,000,000					
45	SAU95-043	Napa Cellular Telephone Co.	2628	$25,000,000	$22,000,000					
46	SAU95-083	Santa Cruz Cellular Telephone	2630	$4,400,000	$3,000,000					
47	SAU95-041	McCaw Comm. of Stockton	2632	$32,500,000	$27,000,000	X				
48	SAU95-047	Salinas Cellular Telephone Co.	2637	$12,500,000	$11,000,000					
49	SAU95-045	Redding Cellular Partnership	2639	$3,550,000	$3,190,000					
50	SAU95-049	Visalia Cellular Telephone Co.	2641	$7,400,000	$5,210,000	X				
51	SAU95-050	Yuba City Cellular Telephone Co	2643	$3,400,000	$2,940,000					X
52	SAU95-038	Chico MSA Cellular, Inc.	2647	$13,000,000	$2,960,000					
53	SAU95-005	Action Cellular Rent-A-Phone	2649	$110,000	$100,000					
54	SAU95-063	Cal-One Cellular L.P.	2659	$6,650,000	$5,220,000					
55	SAU95-087	Century El Centro Cellular Corp.	2660	$2,700,000	$2,430,000					
56	SAU95-046	RSA #343, Inc.	2663	$8,200,000	$4,250,000					
57	SAU95-084	Calif. RSA #9, Inc.	2666	$7,100,000	$6,680,000					
58	SAU95-026	Contel Cellular of Calif., Inc.	2667	$6,150,000	$5,700,000					
59	SAU95-078	California RSA #3, Inc.	2668	$7,000,000	$5,910,000		X			
60	SAU95-025	California RSA #4, Inc.	2669	$17,500,000	$16,000,000	X				
61	SAU95-065	Atlantic Cellular	2672	$6,750,000	$6,090,000					
62	SAU95-040	Kings County Cellular, Inc.	2673	$3,100,000	$2,960,000	X				
63	SAU95-035	Alpine CA-3 Limited Partnership	2674	$5,700,000	$4,920,000		X			
64	SAU95-066	Cellular 2000	2675	$11,500,000	$9,860,000					
34	SAU95-090	Matrix Cellular Resources	2705	$910,000	$750,000					
65	SAU95-072	Paging Network of Los Angeles	3020	$60,000,000	$50,500,000			X		
66	SAU95-059	Aircom Paging & Comm.	3022	$346,500	$315,000					
67	SAU95-004	Inland Desert Security Com	3060	$302,500	$275,000					
68	SAU95-080	Paging Network of S.F.	3382	$31,000,000	$28,000,000	X				
69	SAU95-014	Shasta Cascade Services, Inc.	3405	$247,500	$225,000					
70	SAU95-051	Sky Tel Corporation	3415	$9,130,000	$8,300,000	X	X	X	X	

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B. 1995 Values Not Adjusted

Item No.	Appeal No.	Company Name	Co. No.	Orig Board Value & Penalties	Adopted On Appeal
1	SAU95-060	Southern Calif. Water Co.	0101	$250,000,000	$250,000,000
2	SAU95-053	Pacific Gas & Electric Co.	0135	$18,284,000,000	$18,284,000,000
3	SAU95-013	Southern Calif. Edison Co.	0148	$11,483,000,000	$11,483,000,000
4	SAU95-007	Southern Calif. Gas Co.	0149	$3,263,000,000	$3,263,000,000
5	SAU95-029	Kirkwood Gas & Electric Co.	0185	$1,000,000	$1,000,000
6	SAU95-052	Standard Pacific Gas Line, Inc.	0189	$27,000,000	$27,000,000
7	SAU95-102	GTE California, Inc.	0201	$4,644,000,000	$4,644,000,000
8	SAU95-077	CP National Corporation	0270	$25,000,000	$25,000,000
9	SAU95-028	Pacific Bell	0279	$14,937,000,000	$14,937,000,000
10	SAU95-064	Tuolumne Telephone Co.,Inc.	0311	$12,000,000	$12,000,000
11	SAU95-097	Powerine Oil Company	0421	$370,000	$370,000
12	SAU95-067	Texaco Trad. & Trans.	0432	$106,000,000	$106,000,000
13	SAU95-089	Arco Pipe Line Company	0462	$60,000,000	$60,000,000
14	SAU95-091	All American Pipeline Co.	0465	$178,000,000	$178,000,000
15	SAU95-098	Union Island Pipeland Co.	0477	$7,000,000	$7,000,000
16	SAU95-068	Texaco Calif. Pipeline, Inc.	0481	$5,400,000	$5,400,000
17	SAU95-101	Central Oregon & Pacific R.R.	0802	$2,310,000	$2,310,000
18	SAU95-094	Oakland Terminal Railway	0839	$410,000	$410,000
19	SAU95-073	San Diego & Imperial Valley	0865	$2,375,000	$2,375,000
20	SAU95-086	Southern Pacific Trans.	0872	$360,000,000	$360,000,000
21	SAU95-030	4 Rails, Inc.	0883	$2,150,000	$2,150,000
22	SAU95-061	Citizens Utilities Co. of Calif.	1284	$40,000,000	$40,000,000
23	SAU95-062	GTE Gov. Systems Corp.	2323	$10,250,000	$10,250,000
24	SAU95-055	Watson Communication System	2352	$3,050,000	$3,050,000
25	SAU95-103	Economy Telephone, Inc.	2403	$66,000	$66,000
26	SAU95-108	Harbor Bay Telecommunications	2405	$1,430,000	$1,430,000
27	SAU95-111	Mid-Com Communications, Inc	2414	$279,000	$279,000
28	SAU95-039	Worldtel Services, Inc.	2429	$347,270	$347,270
29	SAU95-058	TCG San Diego	2435	$21,250,000	$21,250,000
30	SAU95-031	Southern Pacific Telecomm. Co.	2463	$30,250,000	$27,250,000
31	SAU95-100	MFS Intelenet of California, Inc.	2468	$16,000,000	$16,000,000
32	SAU95-082	Comm. Gateway Network	2496	$110,000	$110,000
33	SAU95-107	Motorola Cellular Services, Inc.	2505	$2,750,000	$2,750,000
34	SAU95-054	Prime Cellular	2624	$2,100,000	$2,100,000
35	SAU95-085	California RSA #1, Inc.	2671	$11,000,000	$11,000,000
36	SAU95-079	Data Cellular Systems, RSA #10	2676	$960,000	$960,000
37	SAU95-076	Cellular Pacific RSA #11	2679	$2,550,000	$2,550,000
38	SAU95-105	California RSA #2, Inc.	2686	$2,750,000	$2,750,000
39	SAU95-010	Cellular Express, Inc.	2696	$110,000	$110,000
41	SAU95-095	Mobile Comm of the West, Inc.	3004	$13,000,000	$13,000,000
42	SAU95-034	Airsignal of California, Inc.	3371	$8,250,000	$8,250,000
43	SAU95-088	Tulare Valley R.R.	0817	$153,000	$153,000

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