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DAVID A. BERG, ESQ.

Senior Vice President, General Counsel & Secretary
202-626-4234
dberg@airlines.org

June 27, 2013

Ms. Sherrie Kinkle
California State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279

RE: Interested Parties Process – Representative Period for Certificated Air Carriers and Scheduled Air Taxi Operators

Dear Ms. Kinkle:

This letter is on behalf of the members of Airlines for America (A4A), the largest airline trade association in the United States, and a small number of additional airlines.¹ A4A members transport over 90% of the passenger and cargo traffic in the country and provide scheduled domestic and international passenger and cargo air transportation services that are vital to the economic well-being of the State of California. A4A members deploy considerable high value assets in California and consequently have a significant interest in the outcome of this matter.

A4A opposes the proposals put forth by the California Assessors' Association Aircraft Advisory Subcommittee/Los Angeles County Assessor and respectfully requests that the Board maintain the current representative period designation – the second full week in January.

The representative period is used to apportion the value of aircraft that are owned and operated on the lien date of each year. A4A maintains that the representative period should be as close as possible to the lien date to ensure that information reported by airlines will most accurately reflect the activity of the assets being assessed. The current representative period offers the best solution as it is closer to the lien date than the proposed alternatives. The Assessor's proposals create a significant risk that the aircraft assessed on the lien date will not match the apportionment activity reflected in the representative period.²

We urge the Board to maintain the current representative period.

Sincerely,

David A. Berg

¹ A4A airlines members are: Alaska Airlines, Inc.; American Airlines, Inc.; Atlas Air, Inc.; Delta Air Lines, Inc.; Federal Express Corporation; Hawaiian Airlines; JetBlue Airways Corporation; Southwest Airlines Co.; United Airlines, Inc.; United Parcel Service Co.; and US Airways, Inc. Air Canada is an associate member. Other parties signing on to this letter include Allegiant Air, LLC, Frontier Airlines, Inc., Republic Airlines, Inc. and Virgin America, Inc.

² Airline service schedules and fleets are dynamic and are in constant flux as a result of seasonal demand and changes in the economy and underlying demand.