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May 5, 2011

Via E-Mail

Ms. Sherrie Kinkle
State Board of Equalization
Property and Special Taxes Department
450 N Street
Sacramento, CA 94279-0064

Re: Possessory Interest Annual Usage Report

Dear Ms. Kinkle:

I am writing on behalf of Comcast Corporation with regard to the draft Letter to County Assessors that was released on May 2.

We endorse the guidance set forth in the LTA, support the broad construction of the people's right of access as set forth in California Constitution Article I, Section 3, and agree with the analysis in the draft LTA that Revenue and Taxation Code Section 481 must be narrowly construed to ensure that assessors disclose any possessory interest information filed by state or local governmental entities in response to requests under the California Public Records Act.

Thank you for your attention to this matter.

Sincerely,



Douglas Mo