



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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BETTY T. YEE  
First District, San Francisco

SEN. GEORGE RUNNER (Ret.)  
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Third District, Rolling Hills Estates

JEROME E. HORTON  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

January 30, 2012

KRISTINE CAZADD  
Executive Director

No. 2012/008

TO COUNTY ASSESSORS:

REPORT ON 2011 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 2011. 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 included those assessees whose original Board-adopted value was not adjusted on appeal.

Please telephone Ms. Mary Tunstall of the State-Assessed Properties Division at 916-274-3306 if you have questions about the report or would like to discuss any of these decisions in more detail.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:mg  
Enclosures

## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 1 Alameda	County 2 Alpine	County 3 Amador
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000		X	
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000			
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000			
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X		X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X		
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000	X		
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000	X		
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000			
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000			
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

<sup>1</sup> Value includes penalty where applicable

EAU = Escaped Assessment Unitary

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 4 Butte	County 5 Calaveras	County 6 Colusa
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000			
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000		X	
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X		X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000	X		X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000			
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000			
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 7 ContraCosta	County 8 DelNorte	County 9 EIDorado
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000	X		
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			X
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000			
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			X
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000			
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X	X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000	X	X	X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000	X		
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000			X
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000			X
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 10 Fresno	County 11 Glenn	County 12 Humboldt
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000	X		
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000	X		
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000	X		X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000	X		
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X	X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000		X	X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000	X		
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000			
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000			
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 13 Imperial	County 14 Inyo	County 15 Kern
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000		X	
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000	X		
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000	X	X	X
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			X
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000	X	X	X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			X
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			X
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			X
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			X
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X	X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000			X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000			
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000			
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

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**2011 State-Assessed Property Appeals Report**

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 16 Kings	County 17 Lake	County 18 Lassen
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			X
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000	X		
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000	X		
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000		X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000		X	
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000	X		
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			
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30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000			
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 19 LosAngeles	County 20 Madera	County 21 Marin
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			X
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000		X	
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000	X		
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000	X	X	
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000	X	X	X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000	X		
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000	X		
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A	X		
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000	X		
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000	X		
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X		X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000	X		X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000		X	
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000	X		
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000	X		
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000	X		
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000	X		
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000	X		

<sup>1</sup> Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary



## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 22 Mariposa	County 23 Mendocino	County 24 Merced
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000			
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000		X	X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000		X	
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000		X	X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			X
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000			X
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000			X
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

<sup>1</sup> Value includes penalty where applicable

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 25 Modoc	County 26 Mono	County 27 Monterey
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000		X	
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000	X	X	
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000	X	X	
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000		X	X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X		X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X		X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X	X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000			X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000			
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000			
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

<sup>1</sup> Value includes penalty where applicable

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 28 Napa	County 29 Nevada	County 30 Orange
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			X
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000		X	
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000			X
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000		X	
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000		X	X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			X
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			X
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X	X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000	X	X	X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			X
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			X
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			X
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000			
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000			
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

<sup>1</sup> Value includes penalty where applicable

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 31 Placer	County 32 Plumas	County 33 Riverside
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			X
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000	X	X	
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000			X
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000	X		
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			X
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000	X		X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000	X		
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			X
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			x
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X	X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000	X		X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			X
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			X
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000			X
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000			X
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

<sup>1</sup> Value includes penalty where applicable

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 34 Sacramento	County 35 SanBenito	County 36 SanBernardino
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000	X		
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000	X		X
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			X
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			X
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000	X		
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000	X	X	X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000	X		
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			X
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			x
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			X
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X	X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000	X	X	X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000	X		X
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000		X	X
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000		X	X
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 37 SanDiego	County 38 SanFrancisco	County 39 SanJoaquin
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000		X	
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000	X	X	
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000	X	X	
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			X
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000	X	X	X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X	X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000		X	X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000	X		
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000	X		
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000	X		
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000	X	X	
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000			X
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000			X
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

<sup>1</sup> Value includes penalty where applicable

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 40 SanLuisObispo	County 41 SanMateo	County 42 SantaBarbara
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000			X
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000	X		X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000	X		X
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A	X		X
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X	X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000	X	X	X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			X
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			X
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000		X	
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000	X		X
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000	X		X
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

<sup>1</sup> Value includes penalty where applicable

EAU = Escaped Assessment Unitary

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 43 SantaClara	County 44 SantaCruz	County 45 Shasta
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000			
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000	X	X	
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X	X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000	X	X	X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000	X		
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000	X		
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000	X	X	X
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000	X	X	X
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 46 Sierra	County 47 Siskiyou	County 48 Solano
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			X
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000	X		
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000			
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			X
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000			
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000		X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000			X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000			
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000			
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 49 Sonoma	County 50 Stanislaus	County 51 Sutter
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000			
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000	X	X	X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X	X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000	X	X	X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000		X	
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000		X	
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000		X	
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 52 Tehama	County 53 Trinity	County 54 Tulare
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000			X
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000		X	X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000			
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000			
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000	X	X	
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000	X		
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			x
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000			
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000	X		
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000	X		
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 55 Tuolumne	County 56 Ventura	County 57 Yolo
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000			
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000			
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000			
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000			
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000			
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000	X	X	
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000			
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000			
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000			
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000		X	X
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X	X	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000			X
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000			
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000			
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A			
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000		X	
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000			
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000			
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000			
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000			
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X	X	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000		X	
23	SAU11-028	2559	Celco Partnership	1,136,700,000	1,118,900,000		X	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000		X	X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000			
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000			
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000		X	
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000			
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000		X	
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000		X	
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000			

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## 2011 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 58 Yuba
1	SAU11-021	119	Trans Bay Cable LLC	531,000,000	511,000,000	
2	SAU11-031	121	Gill Ranch Storage, LLC	222,400,000	200,400,000	
3	SAU11-001	125	Terra-Gen Dixie Valley, LLC	4,378,000	3,980,000	
4	SAU11-014	141	San Diego Gas & Electric Company	5,892,800,000	5,892,800,000	
5	SAU11-005	146	Sierra Pacific Power Company	85,900,000	84,500,000	
6	SAU11-006	148	Southern California Edison Company	17,083,200,000	17,083,200,000	
7	SAU11-004	152	Southwest Gas Corporation	207,400,000	206,100,000	
8	SAU11-015	197	El Paso Natural Gas Company	73,700,000	56,400,000	
9	SAU11-003	198	Lodi Gas Storage, LLC	294,500,000	274,500,000	
10	SAU11-024	201	Verizon California, Inc.	3,407,900,000	3,132,900,000	
11	SAU11-007	279	Pacific Bell Telephone Company	7,907,800,000	7,599,300,000	X
12	SAU11-016	294	SureWest Telephone	144,700,000	134,200,000	
13	SAU11-027	402	CALNEV Pipe Line LLC	82,600,000	80,000,000	
14	SAU11-009	486	Pacific Pipeline System, LLC	47,500,000	38,000,000	
15	SAA11-001	486	Pacific Pipeline System, LLC	N/A	N/A	
16	SAU11-010	490	Crimson California Pipeline L.P.	11,880,000	11,000,000	
17	SAU11-019	1116	GenOn Energy West, LP - Etiwanda	53,800,000	49,800,000	
18	SAU11-011	1126	Elk Hills Power, LLC	312,700,000	297,600,000	
19	SAU11-013	1148	Inland Empire Energy Center, LLC	811,400,000	688,100,000	
20	SAU11-020	1153	Starwood Power-Midway, LLC	87,400,000	84,900,000	
21	SAU11-026	2274	MCI Communications Services, Inc.	397,000,000	372,000,000	X
22	SAU11-029	2532	Los Angeles SMSA Ltd., Partnership	917,600,000	880,600,000	
23	SAU11-028	2559	Cellco Partnership	1,136,700,000	1,118,900,000	X
24	SAU11-023	2733	MetroPCS Communications	481,200,000	461,300,000	X
25	SAU11-033	2762	Cricket Communications, Inc.	176,000,000	153,300,000	
26	SAU11-002	7640	Cox California Telecom, LLC	114,290,000	103,900,000	
27	SAU11-025	7871	Verizon Online LLC	165,200,000	124,000,000	
28	SAU11-030	8049	Cbeyond Communications, LLC	18,800,000	18,300,000	
29	SAU11-022	8061	Charter Fiberlink CA-CCO, LLC	19,800,000	19,300,000	
30	EAU11-001	8061	Charter Fiberlink CA-CCO, LLC	41,039,000	12,994,000	
31	SAU11-008	8115	&TV Communications, Inc.	1,782,000	1,782,000	

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