

# 2018

## Recommendation for Assessment of State-Assessed Property

Adopted by the Board on July 24, 2018

January 1, 2018



State-Assessed Properties Division  
Richard Reisinger, Chief

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**BOARD MEMBERS**

**SEN. GEORGE RUNNER (Ret.)**  
First District  
Lancaster

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Executive Director



CALIFORNIA STATE BOARD OF EQUALIZATION

## Executive Summary

This summary report sets forth the State-Assessed Properties Division staff’s recommendation for the lien date 2018 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 30, 2018
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 24, 2018

In conformity with section 721 of the Revenue and Taxation Code, the recommended assessments for the unitary property of all utilities are 100 percent of the market value set by the Board. In conformity with federal law, the recommended assessments for railroad property and nonunitary rail transportation property are 60.73 percent of the market value set by the Board. The recommended assessments for all other nonunitary property are 100 percent of market value.

This report contains tabulations showing:

Table I State-assessed property allocated to counties

Table II Unitary and nonunitary property of state assessees by company and by industry

For the state as a whole, there was an increase of 4.14 percent in the 2018-2019 assessed values compared to 2017-2018. Changes by industry group are as follows:

Industry Group	2017-2018 Assessed Value	2018-2019 Assessed Value	Amount of Change	Percentage Change
Gas, Electric and Water	\$71,536,185,363	\$77,055,920,881	\$5,519,735,518	7.72%
Local Exchange Telephone	9,394,931,894	8,103,136,657	(1,291,795,237)	(13.75%)
Pipeline	1,406,952,525	1,256,163,481	(150,789,044)	(10.72%)
Railcar Maintenance	16,712,676	16,161,804	(550,872)	(3.30%)
Railroad	3,641,537,448	3,849,046,449	207,509,001	5.70%
Electric Generation	6,542,202,000	6,482,099,000	(60,103,000)	(0.92%)
Interexchange Telephone	4,131,438,416	4,669,789,291	538,350,875	13.03%
Wireless Telephone	8,795,721,144	8,398,224,247	(397,496,897)	(4.52%)
<b>Total</b>	<b>\$105,465,681,466</b>	<b>\$109,830,541,810<sup>1</sup></b>	<b>\$4,364,860,344</b>	<b>4.14%</b>

<sup>1</sup> This total reflects unitary values adopted by the Board on May 30, 2018, nonunitary values to be set by the Board on July 24, 2018 and adjustments to reflect prior Board actions.

## Recommended Assessed Values of State-Assessed Property

### Table I

Lien Date - January 1, 2018

County Number	County Name	2017-2018	2018-2019	Increase (Decrease)	% Increase (Decrease)
1	Alameda	3,935,043,378	4,081,322,106	146,278,728	3.72%
2	Alpine	20,487,038	22,303,249	1,816,211	8.87%
3	Amador	250,904,361	262,939,952	12,035,591	4.80%
4	Butte	915,782,167	988,493,639	72,711,472	7.94%
5	Calaveras	169,111,628	174,448,340	5,336,712	3.16%
6	Colusa	922,840,726	839,163,034	(83,677,692)	(9.07%)
7	Contra Costa	4,191,950,426	4,188,376,852	(3,573,574)	(0.09%)
8	Del Norte	39,547,772	37,817,409	(1,730,363)	(4.38%)
9	El Dorado	384,758,827	418,996,420	34,237,593	8.90%
10	Fresno	4,054,206,787	4,232,202,162	177,995,375	4.39%
11	Glenn	157,623,865	161,406,155	3,782,290	2.40%
12	Humboldt	525,045,844	562,949,654	37,903,810	7.22%
13	Imperial	720,561,754	712,823,909	(7,737,845)	(1.07%)
14	Inyo	152,029,802	163,220,506	11,190,704	7.36%
15	Kern	3,947,721,871	3,994,437,869	46,715,998	1.18%
16	Kings	530,321,611	545,758,037	15,436,426	2.91%
17	Lake	186,607,175	194,724,910	8,117,735	4.35%
18	Lassen	169,167,360	170,348,372	1,181,012	0.70%
19	Los Angeles	19,026,887,732	19,747,284,917	720,397,185	3.79%
20	Madera	697,488,705	637,072,236	(60,416,469)	(8.66%)
21	Marin	613,039,634	637,533,009	24,493,375	4.00%
22	Mariposa	78,147,374	86,976,422	8,829,048	11.30%
23	Mendocino	324,031,869	341,476,481	17,444,612	5.38%
24	Merced	629,919,304	670,413,400	40,494,096	6.43%
25	Modoc	157,192,043	164,757,903	7,565,860	4.81%
26	Mono	115,774,756	123,310,175	7,535,419	6.51%
27	Monterey	1,144,977,957	1,265,005,738	120,027,781	10.48%
28	Napa	356,278,864	390,627,173	34,348,309	9.64%
29	Nevada	346,508,467	366,988,365	20,479,898	5.91%
30	Orange	6,094,516,765	6,997,447,233	902,930,468	14.82%
31	Placer	1,358,746,622	1,455,075,528	96,328,906	7.09%
32	Plumas	563,415,711	598,301,499	34,885,788	6.19%

## Recommended Assessed Values of State-Assessed Property

### Table I

Lien Date - January 1, 2018

County Number	County Name	2017-2018	2018-2019	Increase (Decrease)	% Increase (Decrease)
33	Riverside	6,295,659,922	6,348,818,517	53,158,595	0.84%
34	Sacramento	1,633,345,632	1,539,330,844	(94,014,788)	(5.76%)
35	San Benito	158,659,125	180,717,134	22,058,009	13.90%
36	San Bernardino	7,359,123,738	7,941,280,336	582,156,598	7.91%
37	San Diego	11,918,232,212	12,202,612,251	284,380,039	2.39%
38	San Francisco	3,521,168,531	3,738,816,065	217,647,534	6.18%
39	San Joaquin	2,195,474,042	2,182,094,491	(13,379,551)	(0.61%)
40	San Luis Obispo	3,016,546,760	2,927,189,596	(89,357,164)	(2.96%)
41	San Mateo	1,912,206,566	2,010,058,868	97,852,302	5.12%
42	Santa Barbara	1,001,290,517	1,053,449,855	52,159,338	5.21%
43	Santa Clara	4,296,665,630	4,632,579,111	335,913,481	7.82%
44	Santa Cruz	404,812,309	427,632,720	22,820,411	5.64%
45	Shasta	1,014,663,835	1,083,452,999	68,789,164	6.78%
46	Sierra	53,805,649	57,287,343	3,481,694	6.47%
47	Siskiyou	302,627,558	303,314,451	686,893	0.23%
48	Solano	1,106,580,961	1,137,353,377	30,772,416	2.78%
49	Sonoma	1,012,596,655	1,082,883,671	70,287,016	6.94%
50	Stanislaus	581,895,239	613,871,565	31,976,326	5.50%
51	Sutter	391,432,482	387,477,957	(3,954,525)	(1.01%)
52	Tehama	266,530,121	275,855,795	9,325,674	3.50%
53	Trinity	39,329,711	41,602,181	2,272,470	5.78%
54	Tulare	1,306,392,208	1,394,968,996	88,576,788	6.78%
55	Tuolumne	195,533,802	206,051,790	10,517,988	5.38%
56	Ventura	1,792,550,599	1,829,760,089	37,209,490	2.08%
57	Yolo	628,411,928	698,172,923	69,760,995	11.10%
58	Yuba	279,507,539	299,906,231	20,398,692	7.30%
	<b>Grand Total</b>	<b>105,465,681,466</b>	<b>109,830,541,810</b>	<b>4,364,860,344</b>	<b>4.14%</b>

**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Gas, Electric and Water Companies</b>						
101	Golden State Water Company	798,400,000	798,400,000		26,529,100	824,929,100
103	Anza Electric Cooperative, Inc.	12,800,000	12,800,000		-	12,800,000
104	Central Valley Gas Storage LLC	30,400,000	12,851,000	1	-	12,851,000
106	PacifiCorp	197,000,000	197,000,000		13,129,102	210,129,102
119	Trans Bay Cable LLC	495,700,000	476,298,000	2	-	476,298,000
121	Gill Ranch Storage, LLC	19,700,000	19,700,000		-	19,700,000
125	Terra-Gen Dixie Valley, LLC	3,240,000	3,240,000		-	3,240,000
135	Pacific Gas and Electric Company	32,880,000,000	32,880,054,385	3	219,373,450	33,099,427,835
141	San Diego Gas & Electric Company	9,637,300,000	9,637,300,000		25,545,096	9,662,845,096
146	Sierra Pacific Power Company	81,400,000	81,400,000		350,430	81,750,430
148	Southern California Edison Company	24,925,500,000	24,925,500,000		142,047,875	25,067,547,875
149	Southern California Gas Company	6,192,000,000	6,192,000,000		42,670,549	6,234,670,549
152	Southwest Gas Corporation	330,600,000	330,600,000		-	330,600,000
153	Transwestern Pipeline Company	491,000	491,000		-	491,000
156	DATC Path 15, LLC	93,300,000	93,300,000		-	93,300,000
160	Valley Electric Association, Inc.	176,000	176,000		-	176,000
163	Liberty Utilities (Calpeco Electric), LLC	168,400,000	168,400,000		493,844	168,893,844
173	Surprise Valley Electrification Corp.	17,200,000	17,200,000		3,172	17,203,172
176	Plumas-Sierra Rural Electric Cooperative	67,700,000	67,700,000		83,636	67,783,636
180	North Baja Pipeline, LLC	62,800,000	62,800,000		-	62,800,000
187	Mojave Pipeline Company, LLC	52,300,000	52,300,000		-	52,300,000
188	Kern River Gas Transmission Company	201,900,000	201,900,000		-	201,900,000
189	Standard Pacific Gas Line, Inc.	38,600,000	38,600,000		4,408	38,604,408
190	Tuscarora Gas Transmission Company	58,300,000	58,300,000		10,550	58,310,550
191	Arizona Public Service Company	1,900,000	1,900,000		-	1,900,000
192	Alpine Natural Gas Operating Company No. One LLC	1,010,000	1,010,000		-	1,010,000
193	Arizona Electric Power Cooperative, Inc.	1,430,000	1,430,000		-	1,430,000
194	West Coast Gas Company, Inc.	690,000	690,000		334,284	1,024,284

**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

<b>SBE No.</b>	<b>Company Name</b>				<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
		<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (See Page 22)</b>		
<b>Gas, Electric and Water Companies (continued)</b>						
195	Wild Goose Storage, LLC	178,900,000	178,900,000		-	178,900,000
196	Questar Southern Trails Pipeline Company	3,260,000	3,260,000		-	3,260,000
197	El Paso Natural Gas Company, LLC	43,300,000	43,300,000		-	43,300,000
198	Lodi Gas Storage, LLC	69,600,000	26,545,000	4	-	26,545,000
<b>Total - Gas, Electric, and Water Companies</b>		<b><u>76,665,297,000</u></b>	<b><u>76,585,345,385</u></b>		<b><u>470,575,496</u></b>	<b><u>77,055,920,881</u></b>

**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Local Exchange Telephone Companies</b>						
201	Frontier California Inc.	2,394,300,000	2,170,850,000	5	9,015,009	2,179,865,009
202	CenturyTel of Eastern Oregon, Inc.	32,200	32,200		-	32,200
203	Frontier Communications of the Southwest, Inc.	5,830,000	5,830,000		-	5,830,000
205	The Ponderosa Telephone Company	27,400,000	27,400,000		131,527	27,531,527
209	Pinnacles Telephone Co.	1,010,000	1,010,000		-	1,010,000
210	Calaveras Telephone Company	11,100,000	11,100,000		610,881	11,710,881
228	Ducor Telephone Company	3,930,000	3,930,000		-	3,930,000
235	Foresthill Telephone Co.	16,000,000	16,000,000		-	16,000,000
239	Hornitos Telephone Company	1,290,000	1,290,000		-	1,290,000
240	Happy Valley Telephone Company	1,410,000	1,410,000		43,370	1,453,370
246	Kerman Telephone Co.	23,600,000	23,600,000		109,000	23,709,000
279	Pacific Bell Telephone Company	5,501,900,000	5,501,900,000		34,434,797	5,536,334,797
284	Citizens Telecommunications Company of California, Inc.	60,300,000	43,864,447	6	818,301	44,682,748
286	Sierra Telephone Company, Inc.	54,300,000	54,300,000		245,878	54,545,878
294	Consolidated Communications of California Company	117,100,000	97,820,000	7	3,273,500	101,093,500
301	The Siskiyou Telephone Company	56,300,000	56,300,000		72,312	56,372,312
327	Volcano Telephone Company	28,500,000	28,500,000		959,875	29,459,875
328	Cal-Ore Telephone Co.	7,820,000	7,042,830	8	40,950	7,083,780
330	Winterhaven Telephone Company	1,180,000	1,180,000		21,780	1,201,780
<b>Total - Local Exchange Telephone Companies</b>		<b>8,313,302,200</b>	<b>8,053,359,477</b>		<b>49,777,180</b>	<b>8,103,136,657</b>

**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Pipeline Companies</b>						
402	CALNEV Pipe Line LLC	71,000,000	71,000,000		-	71,000,000
407	Valero Refining Company - California	705,000	705,000		-	705,000
408	City of Riverside	-	-		1,634,997	1,634,997
409	Torrance Valley Pipeline Company, LLC	241,600,000	178,380,000	9	-	178,380,000
410	Homestake Mining Company of California	35,200	35,200		-	35,200
412	Kings County Canal Company	980,000	980,000		296,582	1,276,582
414	Torrance Pipeline Company, LLC	10,400,000	10,400,000		-	10,400,000
428	CPN Pipeline Company	23,800,000	23,800,000		-	23,800,000
429	Chevron USA, Inc.	66,200,000	66,200,000		-	66,200,000
435	Natomas Central Mutual Water Company	131,000	131,000		-	131,000
461	SFPP, L.P.	481,700,000	481,700,000		-	481,700,000
462	Tesoro Refining and Marketing Company, LLC	1,050,000	1,050,000		-	1,050,000
464	Ventura Pipeline System-(Ellwood Pipeline, Inc.)	3,800	3,800		-	3,800
467	Phillips 66 Company	421,000	421,000		-	421,000
468	Shell California Pipeline Company LLC	4,630,000	4,630,000		-	4,630,000
469	San Ardo Pipeline Company	9,880,000	9,880,000		-	9,880,000
475	Searles Valley Minerals Inc.	2,870,000	2,870,000		-	2,870,000
476	Chevron USA, Inc.	5,830,000	5,830,000		-	5,830,000
478	California Gas Gathering, Inc.	44,900	44,900		-	44,900
480	Phillips 66 Pipeline LLC	92,000,000	92,000,000		-	92,000,000
486	Pacific Pipeline System, LLC	30,000,000	30,000,000		-	30,000,000
487	Sacramento Municipal Utilities District	-	-		69,631,002	69,631,002
488	Plains West Coast Terminals, LLC	40,200,000	40,200,000		-	40,200,000
489	California Resources Production Corporation	6,060,000	6,060,000		-	6,060,000
490	Crimson California Pipeline, L.P.	59,000,000	59,000,000		-	59,000,000
491	SMF Pipeline	6,620,000	6,620,000		-	6,620,000
492	San Pablo Bay Pipeline Company LLC	84,000,000	84,000,000		-	84,000,000
493	Cardinal Pipeline, LP	8,660,000	8,660,000		-	8,660,000
<b>Total - Pipeline Companies</b>		<b>1,247,820,900</b>	<b>1,184,600,900</b>		<b>71,562,581</b>	<b>1,256,163,481</b>



**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Railcar Maintenance Facilities</b>					<i>*@60.73%</i>	
503	GATX Corporation	-	-		6,655,210	6,655,210
506	TTX Company	-	-		9,353,169	9,353,169
509	Union Tank Car Company	-	-		153,425	153,425
<b>Total - Railcar Maintenance Facilities</b>		<u>-</u>	<u>-</u>		<u><b>16,161,804</b></u>	<u><b>16,161,804</b></u>

**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Railroad Companies</b>			@60.73%		<i>Including Rail Transportation Property @60.73%</i>	
802	Central Oregon & Pacific Railroad	4,470,000	2,714,631		-	2,714,631
804	BNSF Railway Company	2,275,400,000	1,381,850,419		130,595,472	1,512,445,891
805	Goose Lake Railway, LLC	779,900 *	473,633		-	473,633
808	West Isle Line, Inc.	242,000	146,966		36,982	183,948
810	California Northern Railroad	36,800,000	22,348,641		-	22,348,641
812	Ventura County Railroad	4,740,000	2,878,602		-	2,878,602
813	Pacific Harbor Lines	25,900,000	15,729,071		-	15,729,071
815	Mendocino Railway	1,400,000	850,220		-	850,220
817	Tulare Valley Railroad	573,750 **	348,438		4,909,117	5,257,555
818	Central California Traction Company	10,296,000 *	6,252,762		1,900,830	8,153,592
822	Pacific Sun Railroad, L.L.C.	931,000	565,396		-	565,396
826	Sacramento Valley Railroad, LLC	1,710,000	1,038,483		-	1,038,483
827	Northwestern Pacific Railroad Company	2,650,000	1,425,388	10	-	1,425,388
831	Santa Cruz & Monterey Bay Railway Company	1,166,000 *	708,112		-	708,112
839	The Oakland Terminal Railway Company	-	-		469,962	469,962
843	Union Pacific Railroad Company	2,957,100,000	1,795,846,831		377,602,268	2,173,449,099
850	Modesto & Empire Traction Company	50,500,000	30,668,650		1,195,353	31,864,003
857	Richmond Pacific Railroad Corporation	1,720,000	1,044,556		-	1,044,556
861	Quincy Railroad Company	246,000	120,858	11	123,275	244,133
863	San Diego & Arizona Eastern Railway Co.	-	-		1,468,328	1,468,328
865	San Diego & Imperial Valley Railroad Co. Inc.	4,120,000	2,502,077		-	2,502,077
869	Coast Belle Railroad Co	1,500,000 **	910,950		-	910,950
878	Stockton Terminal and Eastern Railway	6,380,000	3,874,574		2,452,412	6,326,986
879	Sunset Railway Company	-	-		512,833	512,833
882	Trona Railway Company, LLC.	16,700,000	10,141,911		68,302	10,210,213
883	McCloud Railway Company	534,000	324,298		98,199	422,497

\* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

\*\* Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	<i>Including Rail Transportation Property @60.73%</i>	
	<b>Railroad Companies (continued)</b>		@60.73%			
889	Yreka Western Railroad Co.	586,300 *	356,060		7,800	363,860
894	Napa Valley Wine Train, Inc.	25,600,000	15,546,880		661,500	16,208,380
896	Santa Cruz Big Trees & Pacific Railway Co.	2,270,000	1,378,571		-	1,378,571
897	San Joaquin Valley Railroad Company	17,100,000	10,384,829		3,254,465	13,639,294
898	Sierra Northern Railway	7,320,000	4,445,437		1,921,043	6,366,480
899	Arizona & California Railroad	7,250,000	4,402,925		2,488,139	6,891,064
	<b>Total - Railroad Companies</b>	<b>5,465,984,950</b>	<b>3,319,280,169</b>		<b>529,766,280</b>	<b>3,849,046,449</b>

\* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Electric Generation Facilities</b>						
1100	AES Alamitos, LLC	94,700,000	94,700,000		-	94,700,000
1101	AES Redondo Beach, LLC	58,500,000	58,500,000		-	58,500,000
1102	AES Huntington Beach, LLC	11,400,000	11,400,000		-	11,400,000
1103	Dynegy Moss Landing, LLC	306,600,000	306,600,000		-	306,600,000
1105	Dynegy Oakland, LLC	3,430,000	3,430,000		-	3,430,000
1106	Cabrillo Power I LLC	48,500,000	48,500,000		-	48,500,000
1111	Long Beach Generation LLC	8,550,000	8,550,000		-	8,550,000
1112	CXA La Paloma, LLC	58,700,000	55,539,000	12	-	55,539,000
1114	NRG California South LP - Mandalay	22,000,000	22,000,000		-	22,000,000
1115	NRG California South LP - Ormond Beach	27,700,000	27,700,000		-	27,700,000
1116	NRG California South LP - Etiwanda	7,330,000	7,330,000		-	7,330,000
1117	NRG California South LP - Ellwood	1,560,000	1,560,000		-	1,560,000
1122	AltaGas San Joaquin Energy Inc. - Hanford	28,000,000	28,000,000		-	28,000,000
1123	AltaGas San Joaquin Energy Inc. - Henrietta	31,400,000	31,400,000		-	31,400,000
1124	AltaGas San Joaquin Energy Inc. - Tracy	191,900,000	191,900,000		-	191,900,000
1126	Elk Hills Power, LLC	262,700,000	262,700,000		-	262,700,000
1127	High Desert Power Trust	103,700,000	103,700,000		-	103,700,000
1128	Delta Energy Center, LLC	159,000,000	159,000,000		-	159,000,000
1129	Gilroy Energy Center, LLC	34,000,000	34,000,000		-	34,000,000
1131	Pastoria Energy Facility, LLC	276,900,000	276,900,000		-	276,900,000
1132	CCFC Sutter Energy, LLC	67,900,000	67,900,000		-	67,900,000
1133	Metcalf Energy Center, LLC	131,700,000	131,700,000		-	131,700,000
1134	Otay Mesa Generating Company, LLC	229,300,000	229,300,000		-	229,300,000
1136	Blythe Energy, Inc.	171,600,000	171,600,000		-	171,600,000
1137	Sunrise Power Company, LLC	128,000,000	128,000,000		-	128,000,000
1141	Indigo Generation, LLC	30,200,000	30,200,000		-	30,200,000
1142	Larkspur Energy, LLC	26,900,000	26,900,000		-	26,900,000
1143	Los Esteros Critical Energy Facility, LLC	240,800,000	240,800,000		-	240,800,000
1145	Harbor Cogeneration Company, LLC	2,020,000	2,020,000		-	2,020,000
1148	Inland Empire Energy Center, LLC	118,100,000	118,100,000		-	118,100,000

**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Electric Generation Facilities</b>						
1151	Russell City Energy Company, LLC	387,800,000	387,800,000		-	387,800,000
1152	Panoche Energy Center, LLC	275,400,000	275,400,000		-	275,400,000
1153	Midway Peaking, LLC	52,900,000	52,900,000		-	52,900,000
1154	Bicent (California) Malburg, LLC	68,000,000	68,000,000		-	68,000,000
1155	Orange Grove Energy, L.P.	54,900,000	54,900,000		-	54,900,000
1157	NRG Marsh Landing LLC	479,700,000	479,700,000		-	479,700,000
1158	El Segundo Energy Center LLC	407,100,000	407,100,000		-	407,100,000
1159	Mariposa Energy, LLC	119,500,000	119,500,000		-	119,500,000
1160	CPV Sentinel, LLC	542,200,000	542,200,000		-	542,200,000
1162	Walnut Creek Energy, LLC	396,900,000	396,900,000		-	396,900,000
1163	Carlsbad Energy Center LLC	388,200,000	388,200,000		-	388,200,000
1164	Pio Pico Energy Center, LLC	326,700,000	326,700,000		-	326,700,000
1165	Malaga Power, LLC	6,170,000	6,170,000		-	6,170,000
1166	AES Alamitos Energy, LLC	46,900,000	46,900,000		-	46,900,000
1167	AES Huntington Beach Energy, LLC	49,800,000	49,800,000		-	49,800,000
<b>Total - Electric Generation Facilities</b>		<b>6,485,260,000</b>	<b>6,482,099,000</b>		<b>-</b>	<b>6,482,099,000</b>

**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Interexchange Telephone Companies</b>						
2014	Sprint Communications Company, L.P.	143,500,000	143,500,000		721,909	144,221,909
2099	Smart City Networks LP	9,870,000	9,870,000		-	9,870,000
2274	MCI Communications Services, Inc.	298,600,000	298,600,000		1,769,754	300,369,754
2310	AT&T Communications	593,800,000	593,800,000		2,277,105	596,077,105
2372	MCI Metro Access Transmission Services, LLC	102,300,000	102,300,000		-	102,300,000
2376	Working Assets Funding Service, Inc.	210,000	210,000		-	210,000
2381	Mitel Cloud Services, Inc.	351,000	351,000		-	351,000
2416	NOS Communications, Inc.	780,000	780,000		-	780,000
2430	Electric Lightwave, LLC	79,500,000	79,500,000		-	79,500,000
2437	Dialink Corporation	17,820 *	17,820		-	17,820
2463	CenturyLink Communications LLC	950,700,000	950,700,000		2,907,996	953,607,996
2470	CBTS Technology Solutions, LLC	55,200	55,200		-	55,200
7503	Verizon Select Services, Inc.	939,000	939,000		-	939,000
7512	Frontier Communications of America, Inc.	63,900,000	79,890,000	13	-	79,890,000
7516	Cybernet Communications Inc.	249,700 *	249,700		-	249,700
7538	Tremcom International, Inc.	2,420 *	2,420		-	2,420
7560	XO Communications Services, L.L.C.	97,700,000	97,700,000		-	97,700,000
7571	Network Enhanced Technologies, Inc.	4,290 *	4,290		-	4,290
7580	Securus Technologies, Inc.	1,300,000	1,300,000		-	1,300,000
7581	ABS-CBN Telecom North America, Inc.	10,400	10,400		-	10,400
7621	SES Americom Inc.	2,240,000	2,240,000		-	2,240,000
7638	Integrated Telemanagement Services, Inc.	30,700	30,700		-	30,700
7640	Cox California Telcom, LLC	57,000,000	57,000,000		-	57,000,000
7690	CCT Telecommunications, Inc.	170,000	170,000		-	170,000
7699	Legacy Long Distance International, Inc.	391,000	391,000		-	391,000
7707	Consolidated Communications Enterprise Services, Inc.	82,000,000	55,371,800	14	-	55,371,800
7732	NTT America, Inc.	23,540,000 *	67,340,000	15	-	67,340,000
7757	U.S. TelePacific Corp.	96,200,000	96,200,000		78,000	96,278,000

\* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Interexchange Telephone Companies (continued)</b>						
7758	BT Americas Inc.	6,500,000	6,500,000		-	6,500,000
7766	KDDI America, Inc.	9,625,000 *	9,625,000		-	9,625,000
7769	Airnex Communications, Inc.	8,140 *	8,140		-	8,140
7778	Zayo Group, LLC	310,600,000	360,123,000	16	-	360,123,000
7781	KT America, Inc.	39,000	39,000		-	39,000
7791	O1 Communications, Inc.	197,000	197,000		-	197,000
7792	Point To Point, Inc.	724,000	724,000		-	724,000
7799	Wilshire Connection, LLC	9,460,000 *	9,935,000	17	-	9,935,000
7800	Earthlink Business, LLC	3,940,000	3,940,000		-	3,940,000
7811	Public Communications Services, Inc.	191,000	191,000		-	191,000
7813	Advanced Telecom, Inc.	24,500	24,500		-	24,500
7814	PAETEC Communications, Inc.	4,240,000	5,614,100	18	-	5,614,100
7824	Audeamus	7,840,000	7,840,000		-	7,840,000
7832	Astound Broadband LLC	63,800,000	63,800,000		230,000	64,030,000
7845	San Carlos Telecom, Inc.	37,400 *	37,400		-	37,400
7852	Telstra Incorporated	14,000,000	14,000,000		-	14,000,000
7866	Telmex USA, LLC	6,880,000	6,880,000		-	6,880,000
7871	Verizon Online LLC	191,000	191,000		-	191,000
7872	Infotech Telecommunications & Network, Inc.	9,200	9,200		-	9,200
7894	Ponderosa Cablevision	1,770,000	1,770,000		-	1,770,000
7902	ANPI Business, LLC	160,000	160,000		-	160,000
7907	Telscape Communications, Inc.	213,000	213,000		-	213,000
7913	VCOM Solutions, Inc.	141,000	141,000		-	141,000
7914	McLeodUSA Telecommunications Services, Inc.	3,350,000	3,602,150	19	-	3,602,150
7916	Peak Communications, Inc.	6,300	6,300		-	6,300
7934	Telecom House Inc.	209,000 *	209,000		-	209,000

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**Recommendation for Assessment of State-Assessed Property**

**Table II**

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SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Interexchange Telephone Companies (continued)</b>						
7945	ZTG, Inc.	5,610	*	5,610	-	5,610
7948	Comsat, Inc.	1,580,000		11,536,400	20	11,536,400
7953	Openpop.com, Inc.	19,600		19,600	-	19,600
7955	Enhanced Communications Network, Inc.	30,000		30,000	-	30,000
7956	Telespan Communications, LLC	27,600		27,600	-	27,600
7959	Airespring, Inc.	730,000		730,000	-	730,000
7960	CallTower, Inc.	321,000		321,000	-	321,000
7969	Intelsat Global Service LLC	7,670,000		7,670,000	-	7,670,000
7972	Reliance Globalcom Services, Inc.	2,068,000	*	2,068,000	-	2,068,000
7978	Legent Communications Corporation	8,360	*	8,360	-	8,360
7982	Crown Castle NG West, LLC	325,900,000		325,900,000	-	325,900,000
7985	inContact, Inc.	3,950,000		3,950,000	-	3,950,000
7988	Global Tel*Link Corporation	15,000,000		14,455,000	21	14,455,000
7990	ComNet(USA) LLC	138,000		138,000	-	138,000
7992	NobelTel, LLC	7,370	*	7,370	-	7,370
7994	Utility Telecom Group, LLC	2,000,000		2,000,000	-	2,000,000
7997	Edison Carrier Solutions	79,500,000		72,916,400	22	72,916,400
7998	Norcast Communications Corporation	752,000		752,000	-	752,000
7999	Purple Communications Inc.	6,094,000	*	6,094,000	-	6,094,000
8002	Neutral Tandem - California, LLC	5,400,000		5,400,000	-	5,400,000
8004	Greenfield Communications, Inc.	145,000		145,000	-	145,000
8005	Vodafone US Inc.	4,980,000		4,980,000	-	4,980,000
8010	Advantage Wireless	17,400		17,400	-	17,400
8015	China Telecom (Americas) Corporation	25,000,000		27,000,000	23	27,000,000
8017	Locus Telecommunications, Inc.	3,400		3,400	-	3,400
8023	One Phone, Inc.	19,250	*	19,250	-	19,250
8024	TC Telephone, LLC	4,180	*	4,180	-	4,180

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**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Interexchange Telephone Companies (continued)</b>						
8027	Blue Casa Telephone LLC	19,000	19,000		-	19,000
8029	IPC Network Services, Inc.	141,000	141,000		-	141,000
8031	Backbone Communications, Inc.	65,300	65,300		-	65,300
8032	BCE Nexxia Corporation	5,300	5,300		-	5,300
8035	Access One, Inc.	7,590 *	7,590		-	7,590
8037	Crown Castle CA-CLEC LLC	40,200,000	40,200,000		-	40,200,000
8038	Telecom Carrier Access, LLC	6,100	6,100		-	6,100
8042	Paxio, Inc.	4,796,000 *	4,796,000		-	4,796,000
8046	West Telecom Services Holdings LLC	432,000	432,000		-	432,000
8047	Syniverse Technologies, LLC	1,580,000	1,580,000		-	1,580,000
8048	Bright House Networks Information Services (California), LLC	15,500	15,500		-	15,500
8049	Birch Communications, Inc.	1,144,000 *	1,144,000		-	1,144,000
8051	Intellectrace, Inc.	224,000	224,000		-	224,000
8057	Vertex Telecom, Inc.	1,584,000 *	1,584,000		-	1,584,000
8061	Charter Fiberlink CA-CCO, LLC	42,100,000	42,100,000		-	42,100,000
8063	Time Warner Cable Information Services (California), LLC	134,900,000	134,900,000		-	134,900,000
8066	Calmtel USA, Inc.	12,000	12,000		-	12,000
8067	Sunesys, LLC	148,300,000	117,889,000	24	-	117,889,000
8068	North County Communications Corp	153,750 **	153,750		-	153,750
8071	Verizon Long Distance LLC	45,200	45,200		-	45,200
8074	Silv Communication, Inc.	60,375 **	60,375		-	60,375
8076	OPEX Communications, Inc.	43,700	43,700		-	43,700
8077	NewPath Networks, LLC	34,400,000	34,400,000		-	34,400,000
8079	Cal-Ore Communications, Inc.	2,190,000	2,190,000		-	2,190,000
8080	Ymax Communications Corporation	6,300	6,300		-	6,300
8081	Sonic Telecom, LLC	31,200,000	31,200,000		-	31,200,000
8082	WTI Communications, Inc.	49,700	49,700		-	49,700
8083	Network Expert Group, Inc.	22,900	22,900		-	22,900

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**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Interexchange Telephone Companies (continued)</b>						
8086	ANPI, LLC	314,000	314,000		-	314,000
8087	Lightower Fiber Networks II LLC	47,100	47,100		-	47,100
8089	Conterra Ultra Broadband LLC	18,400,000	23,939,500	25	-	23,939,500
8090	Telecommunication Systems, Inc.	136,000	136,000		-	136,000
8091	Roadway Communications, Inc.	16,700	16,700		-	16,700
8093	Extenet Systems (California) LLC	163,500,000	206,534,000	26	-	206,534,000
8094	Affiniti, LLC.	487,000	487,000		-	487,000
8099	Race Telecommunications, Inc.	35,600,000	35,600,000		-	35,600,000
8101	FastBlue Communications, Inc.	26,180 *	26,180		-	26,180
8102	Ekit.Com, Inc.	52,300	52,300		-	52,300
8105	Marlink Inc.	60,830 *	60,830		-	60,830
8106	Raw Bandwidth Telecom, Inc.	149,000	149,000		-	149,000
8107	Convergence Systems	66,750 **	66,750		-	66,750
8109	Peerless Network of California, LLC	523,000	523,000		-	523,000
8112	Mosaic Networx, LLC	17,200	17,200		-	17,200
8113	GoDaddy.com	6,790,000	7,962,480	27	-	7,962,480
8115	&TV Communications, Inc.	12,400	12,400		-	12,400
8116	PC Landing Corp.	11,000,000 *	37,876,200	28	-	37,876,200
8118	IntelePeer Cloud Communications, LLC	73,500	73,500		-	73,500
8119	Express Telecommunications Network, Inc.	4,625 **	4,625		-	4,625
8120	TELUS Communications (U.S.) Inc.	520,000	520,000		-	520,000
8122	Bandwidth.com CLEC, LLC	795,000	470,000	29	-	470,000
8124	Impact Telecom LLC	840,000	840,000		-	840,000
8127	Voyant Communications, LLC	144,000	144,000		-	144,000
8128	Talton Communications, Inc.	33,500	33,500		-	33,500
8129	Wide Voice, LLC	133,000	358,520	30	-	358,520

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**Recommendation for Assessment of State-Assessed Property**

**Table II**

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
<b>Interexchange Telephone Companies (continued)</b>						
8130	United Telecom, Inc.	56,125	**	56,125	-	56,125
8131	Pacific Lightwave, Inc.	146,000		253,080	31	253,080
8133	Bestel USA, Inc.	28,000		28,000	-	28,000
8136	Plumas Sierra Telecommunications	13,000,000		13,000,000	-	13,000,000
8137	SnowCrest Telephone, Inc.	136,000		136,000	-	136,000
8139	California Broadband Cooperative, Inc.	20,800,000		20,800,000	-	20,800,000
8141	CENIC Broadband Initiatives LLC	71,200		71,200	-	71,200
8142	Dsi-Iti, LLC	34,900		34,900	-	34,900
8143	GTT Americas, LLC	14,800,000		14,800,000	-	14,800,000
8144	GC Pivotal, LLC	13,900,000		13,900,000	-	13,900,000
8148	Digital West Networks, Inc.	4,860,000		4,860,000	-	4,860,000
8149	Ztelephony	3,000		3,000	-	3,000
8151	CVIN LLC	73,500,000		73,500,000	-	73,500,000
8152	Broadband Dynamics, LLC	30,400		30,400	-	30,400
8153	Advanced Technology Distributors, Inc.	56,500		56,500	-	56,500
8154	Network Innovations, Inc.	115,500	*	115,500	-	115,500
8155	Time Warner Cable Business LLC	25,600,000		25,600,000	-	25,600,000
8156	Medallion Telecom Inc.	6,600		6,600	-	6,600
8158	RCLEC, Inc.	366,000		366,000	-	366,000
8159	X2 Telecom, LLC	3,300,000		3,300,000	-	3,300,000
8160	Vodex Communications Corporation	18,000		18,000	-	18,000
8161	Public Interest Telecom of California	142,000		142,000	-	142,000
8162	GetGo Communications LLC	133,100	*	133,100	-	133,100
8164	NetFortris Acquisition Co., Inc.	1,617,000	*	1,617,000	-	1,617,000
8166	Global Telco Group Inc.	4,400		4,400	-	4,400
8167	Inyo Networks, Inc.	409,000		409,000	-	409,000
8169	Freedom Telecommunications, LLC	85,600,000		85,600,000	-	85,600,000

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**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Interexchange Telephone Companies (continued)</b>						
8170	Jagat International LLC	2,400	2,400		-	2,400
8171	Lit San Leandro, LLC	65,900	54,237	32	-	54,237
8172	Cebridge Telecom CA LLC	77,200	77,200		-	77,200
8174	ACN Communication Services, LLC	4,600	4,600		-	4,600
8175	Granite Telecommunications, LLC	633,000	633,000		-	633,000
8176	Pay Tel Communications, Inc.	4,400 *	4,400		-	4,400
8178	Onvoy, LLC	319,000	319,000		-	319,000
8180	Karuk Tribe	157,300 *	157,300		-	157,300
8181	Five9, Inc.	11,300,000	11,300,000		-	11,300,000
8182	Ultimate Internet Access, Inc.	2,190,000	2,190,000		-	2,190,000
8184	Digital Transportation Corp.	45,320 *	45,320		-	45,320
8185	Webpass Telecommunications, LLC	740,000	740,000		-	740,000
8187	Network Billings Systems, LLC	242,000	242,000		-	242,000
8188	LightSpeed Networks, Inc.	843,700 *	843,700		-	843,700
8189	OACYS Technology	755,000	755,000		-	755,000
8190	Sage Communications, Inc.	11,300	11,300		-	11,300
8191	Windstream KDL, Inc.	704,000	704,000		-	704,000
8192	Tierzero	243,000	243,000		-	243,000
8193	Univoip, Inc.	414,000	414,000		-	414,000
8194	IT Management Corporation	49,500	49,500		-	49,500
8195	Anza Electric Co-operative, Inc.	6,150,000	7,612,800	33	-	7,612,800
8196	ATC Outdoor DAS, LLC	2,596,000 *	2,261,370	34	-	2,261,370
8197	Modus, LLC	127,600 *	127,600		-	127,600
8198	IFN.com, Inc.	307,000	1,886,630	35	-	1,886,630
8199	Fireline Network Solutions, Inc.	356,000	298,775	36	-	298,775
8200	Magna5 LLC	38,500	38,500		-	38,500
8201	Airbus DS Communications, Inc.	17,500,000	17,500,000		-	17,500,000
8202	California Internet, L. P. dba GeoLinks	4,290,000	4,290,000		-	4,290,000

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**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

<b>SBE No.</b>	<b>Company Name</b>				<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
		<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (See Page 22)</b>		
<b>Interexchange Telephone Companies (continued)</b>						
8203	Tekify Fiber, LLC	66,900	66,900		-	66,900
8204	Velocity The Greatest Phone Company Ever, Inc.	32,000	32,000		-	32,000
	<b>Total - Interexchange Telephone Companies</b>	<b><u>4,523,332,985</u></b>	<b><u>4,661,804,527</u></b>		<b><u>7,984,764</u></b>	<b><u>4,669,789,291</u></b>

**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Wireless Telephone Companies</b>						
2532	Los Angeles SMSA Ltd., Partnership	1,275,400,000	1,275,400,000		20,037	1,275,420,037
2552	Fresno MSA Limited Partnership	145,600,000	145,600,000		345,172	145,945,172
2559	Cellco Partnership	1,683,100,000	1,683,100,000		1,325,955	1,684,425,955
2602	Digital Communications Network, Inc.	4,100	4,100		-	4,100
2606	AT&T Mobility LLC	2,609,200,000	2,411,692,000	37	-	2,411,692,000
2658	Intouch America, Inc.	28,270 *	28,270		-	28,270
2669	California RSA #4 Partnership	23,700,000	23,700,000		113,012	23,813,012
2671	California Rural Service Area #1, Inc.	33,900,000	33,900,000		-	33,900,000
2681	Everything Wireless, LLC	169,400 *	169,400		-	169,400
2720	Sprint Spectrum LP	1,111,000,000	1,115,212,251	38	-	1,115,212,251
2748	T-Mobile West, LLC	1,730,400,000	1,688,435,000	39	-	1,688,435,000
2760	Fisher Wireless Services, Inc.	1,190,000	1,190,000		-	1,190,000
2772	Globalstar USA, LLC	2,880,000	2,880,000		-	2,880,000
2773	Accessible Wireless, LLC	28,200	28,200		-	28,200
2775	Nextlink Wireless, LLC	470,000	470,000		-	470,000
2780	i-wireless, LLC	2,400	2,400		-	2,400
2783	Flat West Wireless, LLC	116,600 *	116,600		-	116,600
2784	Greatcall, Inc.	9,870,000	9,870,000		-	9,870,000
2787	Mother Lode Internet, LLC	72,250 **	72,250		-	72,250
2790	UVNV, Inc.	1,610,000	1,610,000		-	1,610,000
2793	Bandwidth.com, Inc.	3,000	3,000		-	3,000
2801	Google North America Inc.	658,000	658,000		-	658,000
2802	zoomMediaPlus, Inc.	11,100	11,100		-	11,100
2803	Alliant Technologies, LLC	26,500	26,500		-	26,500
3002	American Messaging Services, LLC	731,000	731,000		-	731,000

\* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

\*\* Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

**Recommendation for Assessment of State-Assessed Property**

**Table II**

**Lien Date - January 1, 2018**

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
<b>Wireless Telephone Companies (continued)</b>						
3039	Fresno Mobile Radio, Inc.	270,000	270,000		-	270,000
3430	Spok, Inc.	1,240,000	1,240,000		-	1,240,000
<b>Total - Wireless Telephone Companies</b>		<b>8,631,680,820</b>	<b>8,396,420,071</b>		<b>1,804,176</b>	<b>8,398,224,247</b>
<b>Grand Total - All State Assesseees</b>		<b>111,332,678,855</b>	<b>108,682,909,529</b>		<b>1,147,632,281</b>	<b>109,830,541,810</b>

**Table II - Notes**  
Lien Date - January 1, 2018

<b>Note No.</b>	<b>SBE No.</b>	<b>Description of Value Adjustments</b>	<b>Total</b>
1	104	Includes previously adopted assessment reductions totalling	(17,549,000)
2	119	Includes previously adopted assessment reductions totalling	(19,402,000)
3	135	Includes previously adopted escaped assessments totalling	54,385
4	198	Includes previously adopted assessment reductions totalling	(43,055,000)
5	201	Includes previously adopted assessment reductions totalling	(223,450,000)
6	284	Includes previously adopted assessment reductions totalling	(16,435,553)
7	294	Includes previously adopted assessment reductions totalling	(19,280,000)
8	328	Includes previously adopted assessment reductions totalling	(777,170)
9	409	Includes previously adopted assessment reductions totalling	(63,220,000)
10	827	Includes previously adopted assessment reductions totalling	(183,956)
11	861	Includes previously adopted assessment reductions totalling	(28,538)
12	1112	Includes previously adopted assessment reductions totalling	(3,161,000)
13	7512	Includes previously adopted escaped assessments totalling	15,990,000
14	7707	Includes previously adopted assessment reductions totalling	(26,628,200)
15	7732	Includes previously adopted escaped assessments totalling	43,800,000
16	7778	Includes previously adopted escaped assessments totalling	49,523,000
17	7799	Includes previously adopted escaped assessments totalling	475,000
18	7814	Includes previously adopted escaped assessments totalling	1,374,100
19	7914	Includes previously adopted escaped assessments totalling	252,150
20	7948	Includes previously adopted escaped assessments totalling	9,956,400
21	7988	Includes previously adopted assessment reductions totalling	(545,000)
22	7997	Includes previously adopted assessment reductions totalling	(6,583,600)
23	8015	Includes previously adopted escaped assessments totalling	2,000,000
24	8067	Includes previously adopted assessment reductions totalling	(30,411,000)
25	8089	Includes previously adopted escaped assessments totalling	5,539,500
26	8093	Includes previously adopted escaped assessments totalling	43,034,000
27	8113	Includes previously adopted escaped assessments totalling	1,172,480
28	8116	Includes previously adopted escaped assessments totalling	26,876,200
29	8122	Includes previously adopted assessment reductions totalling	(325,000)
30	8129	Includes previously adopted escaped assessments totalling	225,520



**Table II - Notes**  
Lien Date - January 1, 2018

<b>Note No.</b>	<b>SBE No.</b>	<b>Description of Value Adjustments</b>	<b>Total</b>
31	8131	Includes previously adopted escaped assessments totalling	107,080
32	8171	Includes previously adopted assessment reductions totalling	(11,663)
33	8195	Includes previously adopted escaped assessments totalling	1,462,800
34	8196	Includes previously adopted assessment reductions totalling	(334,630)
35	8198	Includes previously adopted escaped assessments totalling	1,579,630
36	8199	Includes previously adopted assessment reductions totalling	(57,225)
37	2606	Includes previously adopted assessment reductions totalling	(197,508,000)
38	2720	Includes previously adopted escaped assessments totalling	4,212,251
39	2748	Includes previously adopted assessment reductions totalling	(41,965,000)
<b>Total Adjustments</b>			<b><u><u>(503,277,039)</u></u></b>