

# 2022

## Recommendation for Assessment of State-Assessed Property



CALIFORNIA STATE BOARD OF EQUALIZATION

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### BOARD MEMBERS

**TED GAINES**  
First District  
Sacramento

**MALIA M. COHEN**  
Second District  
San Francisco

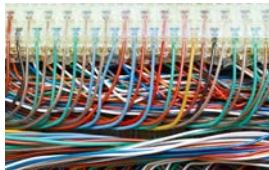
**ANTONIO VASQUEZ**  
Third District  
Santa Monica

**MIKE SCHAEFER**  
Fourth District  
San Diego

**BETTY T. YEE**  
State Controller

**YVETTE M. STOWERS**  
Executive Director

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## Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2022 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 24, 2022
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 26, 2022

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 56.05 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 assesseees by company and by industry

For the state as a whole, there was an increase of 8.74 percent in the 2022-2023 assessed values compared to 2021-2022. Changes by industry group are as follows:

| Industry Group                                | 2021-2022<br>Assessed Value | 2022-2023<br>Assessed Value | Amount of<br>Change     | Percentage<br>Change |
|---|-----------------------------|-----------------------------|-------------------------|----------------------|
| Gas, Electric, and Water Companies            | \$89,205,962,235            | \$98,670,863,794            | \$9,464,901,559         | 10.61%               |
| Telecommunications Companies (Local Exchange) | 6,895,329,859               | 7,234,975,376               | 339,645,517             | 4.93%                |
| Pipeline Companies                            | 1,090,239,037               | 1,192,393,948               | 102,154,911             | 9.37%                |
| Railcar Maintenance Facilities                | 14,408,212                  | 20,613,167                  | 6,204,955               | 43.07%               |
| Railroad Companies                            | 4,602,983,560               | 4,871,116,915               | 268,133,355             | 5.83%                |
| Electric Generation Facilities                | 7,569,906,679               | 7,108,586,134               | (461,320,545)           | (6.09%)              |
| Telecommunications Companies (Interexchange)  | 5,146,643,734               | 5,529,665,618               | 383,021,884             | 7.44%                |
| Telecommunications Companies (Wireless)       | 8,430,967,542               | 9,288,769,893               | 857,802,351             | 10.17%               |
| <b>Total</b>                                  | <b>\$122,956,440,858</b>    | <b>\$133,916,984,845</b>    | <b>\$10,960,543,987</b> | <b>8.91%</b>         |

# Recommended Assessed Values of State-Assessed Property

**Table I**

**Lien Date - January 1, 2022**

| <b>County Number</b> | <b>County Name</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>Increase (Decrease)</b> | <b>% Increase (Decrease)</b> |
|----------------------|--------------------|------------------|------------------|----------------------------|------------------------------|
| 1                    | Alameda            | 4,629,231,430    | 4,759,886,642    | 130,655,212                | 2.82%                        |
| 2                    | Alpine             | 29,398,139       | 31,844,626       | 2,446,487                  | 8.32%                        |
| 3                    | Amador             | 303,796,186      | 315,517,795      | 11,721,609                 | 3.86%                        |
| 4                    | Butte              | 1,097,368,349    | 1,224,978,616    | 127,610,267                | 11.63%                       |
| 5                    | Calaveras          | 209,604,567      | 236,948,732      | 27,344,165                 | 13.05%                       |
| 6                    | Colusa             | 808,472,340      | 821,642,575      | 13,170,235                 | 1.63%                        |
| 7                    | Contra Costa       | 4,252,228,218    | 4,557,430,854    | 305,202,636                | 7.18%                        |
| 8                    | Del Norte          | 45,930,264       | 53,500,169       | 7,569,905                  | 16.48%                       |
| 9                    | El Dorado          | 569,624,943      | 643,650,498      | 74,025,555                 | 13.00%                       |
| 10                   | Fresno             | 4,499,529,958    | 4,748,611,023    | 249,081,065                | 5.54%                        |
| 11                   | Glenn              | 172,882,448      | 181,590,716      | 8,708,268                  | 5.04%                        |
| 12                   | Humboldt           | 703,874,840      | 748,616,165      | 44,741,325                 | 6.36%                        |
| 13                   | Imperial           | 742,639,530      | 779,152,165      | 36,512,635                 | 4.92%                        |
| 14                   | Inyo               | 232,528,506      | 260,541,493      | 28,012,987                 | 12.05%                       |
| 15                   | Kern               | 4,643,577,499    | 4,783,402,762    | 139,825,263                | 3.01%                        |
| 16                   | Kings              | 555,964,261      | 600,550,641      | 44,586,380                 | 8.02%                        |
| 17                   | Lake               | 216,802,868      | 225,702,185      | 8,899,317                  | 4.10%                        |
| 18                   | Lassen             | 195,218,213      | 204,142,419      | 8,924,206                  | 4.57%                        |
| 19                   | Los Angeles        | 22,785,663,218   | 25,468,289,876   | 2,682,626,658              | 11.77%                       |
| 20                   | Madera             | 690,186,126      | 738,348,785      | 48,162,659                 | 6.98%                        |
| 21                   | Marin              | 749,221,251      | 820,718,447      | 71,497,196                 | 9.54%                        |
| 22                   | Mariposa           | 108,303,774      | 128,854,446      | 20,550,672                 | 18.98%                       |
| 23                   | Mendocino          | 418,979,595      | 472,387,740      | 53,408,145                 | 12.75%                       |
| 24                   | Merced             | 793,794,478      | 842,285,713      | 48,491,235                 | 6.11%                        |
| 25                   | Modoc              | 175,408,333      | 189,790,299      | 14,381,966                 | 8.20%                        |
| 26                   | Mono               | 176,941,886      | 205,884,827      | 28,942,941                 | 16.36%                       |
| 27                   | Monterey           | 1,264,338,342    | 1,473,833,608    | 209,495,266                | 16.57%                       |
| 28                   | Napa               | 520,887,146      | 532,776,812      | 11,889,666                 | 2.28%                        |
| 29                   | Nevada             | 430,111,010      | 470,153,908      | 40,042,898                 | 9.31%                        |
| 30                   | Orange             | 8,416,488,969    | 9,726,075,555    | 1,309,586,586              | 15.56%                       |

**Recommended Assessed Values of State-Assessed Property**  
**Table I**  
**Lien Date - January 1, 2022**

| <b>County Number</b> | <b>County Name</b> | <b>2021-2022</b>       | <b>2022-2023</b>       | <b>Increase (Decrease)</b> | <b>% Increase (Decrease)</b> |
|----------------------|--------------------|------------------------|------------------------|----------------------------|------------------------------|
| 31                   | Placer             | 1,553,517,301          | 1,666,837,882          | 113,320,581                | 7.29%                        |
| 32                   | Plumas             | 639,254,978            | 676,571,390            | 37,316,412                 | 5.84%                        |
| 33                   | Riverside          | 7,013,169,548          | 8,026,315,850          | 1,013,146,302              | 14.45%                       |
| 34                   | Sacramento         | 1,643,594,331          | 1,851,254,264          | 207,659,933                | 12.63%                       |
| 35                   | San Benito         | 233,457,583            | 255,343,956            | 21,886,373                 | 9.37%                        |
| 36                   | San Bernardino     | 9,412,548,208          | 10,543,719,793         | 1,131,171,585              | 12.02%                       |
| 37                   | San Diego          | 13,922,238,311         | 14,895,332,337         | 973,094,026                | 6.99%                        |
| 38                   | San Francisco      | 3,928,294,395          | 4,086,912,128          | 158,617,733                | 4.04%                        |
| 39                   | San Joaquin        | 2,291,285,024          | 2,470,363,656          | 179,078,632                | 7.82%                        |
| 40                   | San Luis Obispo    | 1,846,513,092          | 1,698,349,080          | (148,164,012)              | (8.02%)                      |
| 41                   | San Mateo          | 2,294,297,762          | 2,475,670,052          | 181,372,290                | 7.91%                        |
| 42                   | Santa Barbara      | 1,217,494,176          | 1,360,133,201          | 142,639,025                | 11.72%                       |
| 43                   | Santa Clara        | 4,760,587,056          | 5,022,704,749          | 262,117,693                | 5.51%                        |
| 44                   | Santa Cruz         | 509,428,951            | 531,775,073            | 22,346,122                 | 4.39%                        |
| 45                   | Shasta             | 1,163,243,592          | 1,243,286,043          | 80,042,451                 | 6.88%                        |
| 46                   | Sierra             | 62,050,672             | 62,844,977             | 794,305                    | 1.28%                        |
| 47                   | Siskiyou           | 374,161,288            | 427,741,843            | 53,580,555                 | 14.32%                       |
| 48                   | Solano             | 1,209,216,897          | 1,290,670,953          | 81,454,056                 | 6.74%                        |
| 49                   | Sonoma             | 1,312,601,739          | 1,415,948,855          | 103,347,116                | 7.87%                        |
| 50                   | Stanislaus         | 646,669,197            | 681,616,834            | 34,947,637                 | 5.40%                        |
| 51                   | Sutter             | 409,029,734            | 448,921,264            | 39,891,530                 | 9.75%                        |
| 52                   | Tehama             | 358,734,374            | 383,015,699            | 24,281,325                 | 6.77%                        |
| 53                   | Trinity            | 60,671,440             | 72,849,943             | 12,178,503                 | 20.07%                       |
| 54                   | Tulare             | 1,732,517,032          | 1,944,617,290          | 212,100,258                | 12.24%                       |
| 55                   | Tuolumne           | 231,740,829            | 241,659,110            | 9,918,281                  | 4.28%                        |
| 56                   | Ventura            | 2,465,500,634          | 2,550,901,885          | 85,401,251                 | 3.46%                        |
| 57                   | Yolo               | 742,092,844            | 799,745,754            | 57,652,910                 | 7.77%                        |
| 58                   | Yuba               | 483,533,183            | 544,770,892            | 61,237,709                 | 12.66%                       |
| <b>Grand Total</b>   |                    | <b>122,956,440,858</b> | <b>133,916,984,845</b> | <b>10,960,543,987</b>      | <b>8.91%</b>                 |

# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2022**

| <b>SBE<br/>No.</b>                        | <b>Company Name</b>                       | <b>Board-Adopted</b> | <b>Allocated</b> | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---|---|----------------------|------------------|-----------------------------------|--|---------------------------------|
| <b>Gas, Electric, and Water Companies</b> |   |                      |                  |                                   |  |                                 |
| 102                                       | Bear Valley Electric Service Inc.         | 95,400,000           | 95,400,000       |                                   | -  | 95,400,000                      |
| 103                                       | Anza Electric Cooperative, Inc.           | 17,200,000           | 17,200,000       |                                   | -  | 17,200,000                      |
| 104                                       | Central Valley Gas Storage LLC            | 33,200,000           | 30,039,000       | 1                                 | -  | 30,039,000                      |
| 106                                       | PacifiCorp                                | 322,500,000          | 322,500,000      |                                   | 14,247,322   | 336,747,322                     |
| 119                                       | Trans Bay Cable LLC                       | 544,500,000          | 530,330,000      | 2                                 | -  | 530,330,000                     |
| 121                                       | Gill Ranch Storage, LLC                   | 23,800,000           | 19,985,000       | 3                                 | -  | 19,985,000                      |
| 125                                       | Terra-Gen Dixie Valley, LLC               | 3,740,000 *          | 3,740,000        |                                   | -  | 3,740,000                       |
| 135                                       | Pacific Gas & Electric Company            | 38,603,700,000       | 38,372,105,880   | 4                                 | 222,269,842  | 38,594,375,722                  |
| 141                                       | San Diego Gas & Electric Company          | 12,365,700,000       | 12,365,700,000   |                                   | 26,029,560   | 12,391,729,560                  |
| 146                                       | Sierra Pacific Power Company              | 76,500,000           | 76,500,000       |                                   | 453,250  | 76,953,250                      |
| 148                                       | Southern California Edison Company        | 34,274,700,000       | 34,275,830,938   | 5                                 | 217,330,581  | 34,493,161,519                  |
| 149                                       | Southern California Gas Company           | 10,429,900,000       | 10,429,900,000   |                                   | 66,636,585   | 10,496,536,585                  |
| 152                                       | Southwest Gas Corporation                 | 522,700,000          | 522,700,000      |                                   | -  | 522,700,000                     |
| 153                                       | Transwestern Pipeline Company             | 631,000              | 631,000          |                                   | -  | 631,000                         |
| 156                                       | DATC Path 15, LLC                         | 60,600,000           | 60,600,000       |                                   | -  | 60,600,000                      |
| 160                                       | Valley Electric Association, Inc.         | 268,000              | 268,000          |                                   | -  | 268,000                         |
| 161                                       | Horizon West Transmission, LLC            | 77,700,000           | 77,700,000       |                                   | -  | 77,700,000                      |
| 163                                       | Liberty Utilities (CalPeco Electric), LLC | 215,600,000          | 215,600,000      |                                   | 622,669  | 216,222,669                     |
| 173                                       | Surprise Valley Electrification Corp.     | 24,300,000           | 24,300,000       |                                   | 3,060  | 24,303,060                      |
| 176                                       | Plumas-Sierra Rural Electric Cooperative  | 72,600,000           | 72,600,000       |                                   | 84,258   | 72,684,258                      |
| 180                                       | North Baja Pipeline, LLC                  | 61,200,000           | 61,200,000       |                                   | -  | 61,200,000                      |
| 187                                       | Mojave Pipeline Company, LLC              | 41,100,000           | 41,100,000       |                                   | -  | 41,100,000                      |
| 188                                       | Kern River Gas Transmission Company       | 158,700,000          | 158,700,000      |                                   | -  | 158,700,000                     |
| 189                                       | Standard Pacific Gas Line, Incorporated   | 73,700,000           | 73,700,000       |                                   | 100  | 73,700,100                      |
| 190                                       | Tuscarora Gas Transmission Company        | 62,800,000           | 62,800,000       |                                   | 13,715   | 62,813,715                      |

\* 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, 2022**

| <b>SBE<br/>No.</b>                                    | <b>Company Name</b>                      | <b>Board-Adopted</b>  | <b>Allocated</b>      | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---|--|-----------------------|-----------------------|-----------------------------------|--|---------------------------------|
| <b>Gas, Electric, and Water Companies (continued)</b> |  |                       |                       |                                   |  |                                 |
| 191   | Arizona Public Service Company           | 1,600,000             | 1,417,970             | 6                                 | -  | 1,417,970                       |
| 192   | Alpine Natural Gas Operating No. One LLC | 770,000               | 770,000               |                                   | -  | 770,000                         |
| 193   | Arizona Electric Power Cooperative, Inc. | 1,640,000             | 1,640,000             |                                   | -  | 1,640,000                       |
| 194   | West Coast Gas Company, Inc.             | 357,000               | 357,000               |                                   | 347,064  | 704,064                         |
| 195   | Wild Goose Storage, LLC                  | 155,800,000           | 140,758,000           | 7                                 | -  | 140,758,000                     |
| 197   | El Paso Natural Gas Company, LLC         | 22,400,000            | 22,400,000            |                                   | -  | 22,400,000                      |
| 198   | Lodi Gas Storage, LLC                    | 64,300,000            | 44,353,000            | 8                                 | -  | 44,353,000                      |
| <b>Total - Gas, Electric, and Water Companies</b>     |  | <b>98,409,606,000</b> | <b>98,122,825,788</b> |                                   | <b>548,038,006</b>   | <b>98,670,863,794</b>           |

# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2022**

| <b>SBE<br/>No.</b>   | <b>Company Name</b>                     | <b>Board-Adopted</b> | <b>Allocated</b>     | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|--|---|----------------------|----------------------|-----------------------------------|--|---------------------------------|
| <b>Telecommunications Companies (Local Exchange)</b>         |   |                      |                      |                                   |  |                                 |
| 201  | Frontier California, Inc.               | 1,842,400,000        | 1,842,400,000        |                                   | 8,290,174  | 1,850,690,174                   |
| 202  | CenturyTel of Eastern Oregon, Inc.      | 17,100               | 17,100               |                                   | -  | 17,100                          |
| 203  | Frontier Communications of the SW, Inc. | 14,400,000           | 14,400,000           |                                   | -  | 14,400,000                      |
| 205  | The Ponderosa Telephone Company         | 33,600,000           | 33,600,000           |                                   | 105,267  | 33,705,267                      |
| 209  | Pinnacles Telephone Co.                 | 2,710,000            | 2,710,000            |                                   | -  | 2,710,000                       |
| 210  | Calaveras Telephone Company             | 11,900,000           | 11,900,000           |                                   | 277,413  | 12,177,413                      |
| 228  | Ducor Telephone Company                 | 4,100,000            | 4,100,000            |                                   | -  | 4,100,000                       |
| 235  | Foresthill Telephone Co.                | 16,720,000 *         | 16,720,000           |                                   | -  | 16,720,000                      |
| 239  | Hornitos Telephone Company              | 1,830,000            | 1,830,000            |                                   | -  | 1,830,000                       |
| 240  | Happy Valley Telephone Company          | 3,850,000            | 3,850,000            |                                   | 86,660   | 3,936,660                       |
| 246  | Kerman Telephone Co.                    | 27,830,000 *         | 27,830,000           |                                   | 249,181  | 28,079,181                      |
| 279  | Pacific Bell Telephone Company          | 4,844,700,000        | 4,844,700,000        |                                   | 34,984,112   | 4,879,684,112                   |
| 284  | Citizens Telecom Co of California, Inc. | 101,300,000          | 101,300,000          |                                   | 769,382  | 102,069,382                     |
| 286  | Sierra Telephone Company, Inc.          | 66,600,000           | 66,600,000           |                                   | 264,213  | 66,864,213                      |
| 294  | Consolidated Communications Co of CA.   | 90,600,000           | 90,600,000           |                                   | 3,223,750  | 93,823,750                      |
| 301  | The Siskiyou Telephone Company          | 74,700,000           | 74,700,000           |                                   | 263,219  | 74,963,219                      |
| 327  | Volcano Telephone Company               | 39,700,000           | 35,721,500           | 9                                 | 207,500  | 35,929,000                      |
| 328  | Cal-Ore Telephone Co.                   | 7,660,000            | 7,660,000            |                                   | 34,125   | 7,694,125                       |
| 330  | Winterhaven Telephone Company           | 5,560,000            | 5,560,000            |                                   | 21,780   | 5,581,780                       |
| <b>Total - Telecommunications Companies (Local Exchange)</b> |   | <b>7,190,177,100</b> | <b>7,186,198,600</b> |                                   | <b>48,776,776</b>  | <b>7,234,975,376</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, 2022**

| <b>SBE<br/>No.</b>        | <b>Company Name</b>                     | <b>Board-Adopted</b> | <b>Allocated</b> | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---------------------------|---|----------------------|------------------|-----------------------------------|--|---------------------------------|
| <b>Pipeline Companies</b> |   |                      |                  |                                   |  |                                 |
| 402                       | CALNEV Pipe Line LLC                    | 83,000,000           | 83,000,000       |                                   | -  | 83,000,000                      |
| 407                       | Valero Refining Company - California    | 603,000              | 603,000          |                                   | -  | 603,000                         |
| 408                       | City of Riverside                       |                      |                  |                                   | 1,890,879  | 1,890,879                       |
| 409                       | Torrance Valley Pipeline Company, LLC   | 284,300,000          | 284,300,000      |                                   | -  | 284,300,000                     |
| 410                       | Homestake Mining Company                | 48,850 *             | 48,850           |                                   | -  | 48,850                          |
| 412                       | Kings County Canal Company              | 1,100,000 *          | 1,100,000        |                                   | 307,989  | 1,407,989                       |
| 414                       | Torrance Pipeline Company, LLC          | 12,400,000           | 12,400,000       |                                   | -  | 12,400,000                      |
| 428                       | CPN Pipeline Company                    | 21,300,000           | 21,300,000       |                                   | -  | 21,300,000                      |
| 429                       | Chevron USA, Inc.                       | 92,900,000           | 92,900,000       |                                   | -  | 92,900,000                      |
| 435                       | Natomas Central Mutual Water Company    | 144,100              | 144,100          |                                   | -  | 144,100                         |
| 461                       | SFPP, L.P.                              | 419,400,000          | 419,400,000      |                                   | -  | 419,400,000                     |
| 462                       | Tesoro Refining and Marketing Co., LLC  | 788,000              | 788,000          |                                   | -  | 788,000                         |
| 467                       | Phillips 66 Company                     | 392,000              | 392,000          |                                   | -  | 392,000                         |
| 469                       | San Ardo Pipeline Company               | 6,750,000            | 6,750,000        |                                   | -  | 6,750,000                       |
| 475                       | Searles Valley Minerals Inc             | 12,900,000           | 12,900,000       |                                   | -  | 12,900,000                      |
| 476                       | Chevron USA, Inc.                       | 4,370,000            | 4,370,000        |                                   | -  | 4,370,000                       |
| 478                       | California Gas Gathering, Inc.          | 196,900 *            | 196,900          |                                   | -  | 196,900                         |
| 480                       | Phillips 66 Pipeline LLC                | 62,700,000           | 62,700,000       |                                   | -  | 62,700,000                      |
| 486                       | Pacific Pipeline System, LLC            | 28,700,000           | 28,700,000       |                                   | -  | 28,700,000                      |
| 487                       | Sacramento Municipal Utilities District |                      |                  |                                   | 46,482,230   | 46,482,230                      |
| 489                       | California Resources Production Corp.   | 5,410,000            | 5,410,000        |                                   | -  | 5,410,000                       |
| 490                       | Crimson California Pipeline, L.P.       | 24,200,000           | 24,200,000       |                                   | -  | 24,200,000                      |
| 491                       | SMF Pipeline                            | 6,730,000            | 6,730,000        |                                   | -  | 6,730,000                       |
| 492                       | San Pablo Bay Pipeline Company LLC      | 59,300,000           | 59,300,000       |                                   | -  | 59,300,000                      |

\* 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, 2022**

| <b>SBE<br/>No.</b>                    | <b>Company Name</b>                    | <b>Board-Adopted</b> | <b>Allocated</b>     | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---------------------------------------|--|----------------------|----------------------|-----------------------------------|--|---------------------------------|
| <b>Pipeline Companies (continued)</b> |  |                      |                      |                                   |  |                                 |
| 493                                   | Cardinal Pipeline, LP                  | 2,180,000            | 2,180,000            |                                   | -  | 2,180,000                       |
| 494                                   | Zenith Energy West Coast Terminals LLC | 13,900,000           | 13,900,000           |                                   | -  | 13,900,000                      |
| <b>Total - Pipeline Companies</b>     |  | <b>1,143,712,850</b> | <b>1,143,712,850</b> |                                   | <b>48,681,098</b>  | <b>1,192,393,948</b>            |

# Recommendation for Assessment of State-Assessed Property

## Table II

Lien Date - January 1, 2022

| SBE<br>No.                                    | Company Name           | Board-Adopted | Allocated | Note No.<br>(see Page 24) | Nonunitary<br>Assessed Value<br>Miscellaneous<br>Physical Property | Total<br>Assessed Value |
|---|------------------------|---------------|-----------|---------------------------|--|-------------------------|
| <b>Railcar Maintenance Facilities</b>         |                        |               |           |                           |  |                         |
| 503   | GATX Corporation       | -             | -         |                           | 6,637,691  | 6,637,691               |
| 506   | TTX Company            | -             | -         |                           | 13,858,673   | 13,858,673              |
| 509   | Union Tank Car Company | -             | -         |                           | 116,803  | 116,803                 |
| <b>Total - Railcar Maintenance Facilities</b> |                        | <b>-</b>      | <b>-</b>  |                           | <b>20,613,167</b>  | <b>20,613,167</b>       |

# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2022**

| <b>SBE No.</b>            | <b>Company Name</b>                     | <b>Board-Adopted</b> | <b>Allocated</b> | <b>Note No.</b><br>(see Page 24) | <b>Nonunitary Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total Assessed Value</b> |
|---------------------------|---|----------------------|------------------|----------------------------------|--|-----------------------------|
| <b>Railroad Companies</b> |   |                      | <b>@ 56.05%</b>  |                                  | <b>Rail Transportation Property<br/>@ 56.05%</b>                         |                             |
| 802                       | Central Oregon & Pacific Railroad       | 7,120,000            | 3,990,761        |                                  | -  | 3,990,761                   |
| 804                       | BNSF Railway Company                    | 3,235,400,000        | 1,813,541,870    | 10                               | 144,928,322  | 1,958,470,192               |
| 805                       | Goose Lake Railway, LLC                 | 488,000              | 273,525          |                                  | -  | 273,525                     |
| 808                       | West Isle Line, Inc.                    | 125,000              | 70,063           |                                  | 38,128   | 108,191                     |
| 810                       | California Northern Railroad            | 33,600,000           | 18,832,801       |                                  | -  | 18,832,801                  |
| 812                       | Ventura County Railroad                 | 8,350,000            | 4,680,175        |                                  | -  | 4,680,175                   |
| 813                       | Pacific Harbor Lines                    | 12,800,000           | 7,174,400        |                                  | -  | 7,174,400                   |
| 815                       | Mendocino Railway                       | 3,770,000            | 2,113,086        |                                  | 155,000  | 2,268,086                   |
| 817                       | Tulare Valley Railroad                  | 555,000 **           | 311,078          |                                  | 5,025,208  | 5,336,286                   |
| 818                       | Central California Traction Company     | 10,131,000 *         | 5,678,427        |                                  | 2,111,499  | 7,789,926                   |
| 822                       | Pacific Sun Railroad, LLC               | 227,000              | 127,234          |                                  | -  | 127,234                     |
| 824                       | St. Paul & Pacific Railroad, LLC        | 210,000              | 117,704          |                                  | -  | 117,704                     |
| 826                       | Sacramento Valley Railroad, LLC         | 5,670,000            | 3,178,035        |                                  | -  | 3,178,035                   |
| 827                       | Northwestern Pacific Railroad Company   | 2,167,000 *          | 916,676          | 11                               | -  | 916,676                     |
| 839                       | The Oakland Terminal Railway Company    |                      |                  |                                  | 887,706  | 887,706                     |
| 843                       | Union Pacific Railroad Company          | 4,056,700,000        | 2,273,780,351    |                                  | 461,390,392  | 2,735,170,743               |
| 850                       | Modesto & Empire Traction Company       | 56,600,000           | 31,724,300       |                                  | 1,820,056  | 33,544,356                  |
| 857                       | Richmond Pacific Railroad Corporation   | 2,990,000            | 1,675,895        |                                  | -  | 1,675,895                   |
| 861                       | Quincy Railroad Company                 | 200,000              | 112,100          |                                  | 91,000   | 203,100                     |
| 863                       | San Diego & Arizona Eastern Railway Co. |                      |                  |                                  | 1,602,403  | 1,602,403                   |
| 865                       | San Diego & Imperial Valley RR Co. Inc. | 1,560,000            | 874,380          |                                  | -  | 874,380                     |
| 869                       | Coast Belle Rail Corporation            | 2,112,500 **         | 1,184,057        |                                  | -  | 1,184,057                   |
| 878                       | Stockton Terminal and Eastern Railway   | 4,940,000            | 2,768,870        |                                  | 2,698,929  | 5,467,799                   |
| 879                       | Sunset Railway Company                  |                      |                  |                                  | 404,270  | 404,270                     |

\* 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, 2022**

| <b>SBE<br/>No.</b>                    | <b>Company Name</b>                       | <b>Board-Adopted</b> | <b>Allocated</b>     | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---------------------------------------|---|----------------------|----------------------|-----------------------------------|--|---------------------------------|
| <b>Railroad Companies (continued)</b> |   | <b>@ 56.05%</b>      |                      |                                   | <b>Rail Transportation Property<br/>@ 56.05%</b>                             |                                 |
| 881                                   | San Francisco Bay Railway, LLC            | 4,565,000 *          | 2,558,683            |                                   | -  | 2,558,683                       |
| 882                                   | Trona Railway Company LLC                 | 16,300,000           | 9,136,150            |                                   | 10,874   | 9,147,024                       |
| 883                                   | McCloud Railway Company                   | 259,000              | 145,170              |                                   | 155,264  | 300,434                         |
| 889                                   | Yreka Railroad Company                    | 498,000              | 279,129              |                                   | 74,200   | 353,329                         |
| 894                                   | Napa Valley Wine Train, LLC               | 36,500,000           | 20,458,251           |                                   | 539,650  | 20,997,901                      |
| 896                                   | Santa Cruz Big Trees & Pacific Railway Co | 2,431,000 *          | 1,362,576            |                                   | -  | 1,362,576                       |
| 897                                   | San Joaquin Valley Railroad Company       | 38,700,000           | 21,691,348           |                                   | 3,352,142  | 25,043,490                      |
| 898                                   | Sierra Northern Railway                   | 10,900,000           | 6,109,450            |                                   | 5,019,005  | 11,128,455                      |
| 899                                   | Arizona & California Railroad Company     | 6,170,000            | 3,458,285            |                                   | 2,488,037  | 5,946,322                       |
| <b>Total - Railroad Companies</b>     |   | <b>7,562,038,500</b> | <b>4,238,324,830</b> |                                   | <b>632,792,085</b>   | <b>4,871,116,915</b>            |

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# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2022**

| <b>SBE<br/>No.</b>                    | <b>Company Name</b>                       | <b>Board-Adopted</b> | <b>Allocated</b> | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---------------------------------------|---|----------------------|------------------|-----------------------------------|--|---------------------------------|
| <b>Electric Generation Facilities</b> |   |                      |                  |                                   |  |                                 |
| 1100                                  | AES Alamitos, LLC                         | 82,100,000           | 82,100,000       |                                   | -  | 82,100,000                      |
| 1101                                  | AES Redondo Beach, LLC                    | 71,700,000           | 71,700,000       |                                   | -  | 71,700,000                      |
| 1102                                  | AES Huntington Beach, LLC                 | 1,580,000            | 1,580,000        |                                   | -  | 1,580,000                       |
| 1103                                  | Dynegy Moss Landing, LLC                  | 289,800,000          | 289,800,000      |                                   | -  | 289,800,000                     |
| 1105                                  | Dynegy Oakland, LLC                       | 3,480,000            | 3,480,000        |                                   | -  | 3,480,000                       |
| 1111                                  | Long Beach Generation LLC                 | 45,400,000           | 45,400,000       |                                   | -  | 45,400,000                      |
| 1112                                  | CXA La Paloma, LLC                        | 57,900,000           | 57,900,000       |                                   | -  | 57,900,000                      |
| 1115                                  | Ormond Beach Power, LLC                   | 116,600,000          | 46,295,000       | 12                                | -  | 46,295,000                      |
| 1117                                  | Ellwood Power, LLC                        | 7,550,000            | 7,116,180        | 13                                | -  | 7,116,180                       |
| 1122                                  | MRP San Joaquin Energy, LLC - Hanford     | 16,900,000           | 16,900,000       |                                   | -  | 16,900,000                      |
| 1123                                  | MRP San Joaquin Energy, LLC - Henrietta   | 19,400,000           | 19,400,000       |                                   | -  | 19,400,000                      |
| 1124                                  | MRP San Joaquin Energy, LLC - Tracy       | 102,100,000          | 102,100,000      |                                   | -  | 102,100,000                     |
| 1126                                  | Elk Hills Power, LLC                      | 239,000,000          | 239,000,000      |                                   | -  | 239,000,000                     |
| 1127                                  | High Desert Power Trust                   | 153,200,000          | 153,200,000      |                                   | -  | 153,200,000                     |
| 1128                                  | Delta Energy Center, LLC                  | 180,300,000          | 180,300,000      |                                   | -  | 180,300,000                     |
| 1129                                  | Gilroy Energy Center, LLC                 | 34,900,000           | 34,900,000       |                                   | -  | 34,900,000                      |
| 1131                                  | Pastoria Energy Facility, LLC             | 240,400,000          | 240,400,000      |                                   | -  | 240,400,000                     |
| 1132                                  | CCFC Sutter Energy, LLC                   | 74,300,000           | 74,300,000       |                                   | -  | 74,300,000                      |
| 1133                                  | Metcalf Energy Center, LLC                | 129,900,000          | 129,900,000      |                                   | -  | 129,900,000                     |
| 1134                                  | Otay Mesa Generating Company, LLC         | 225,900,000          | 225,900,000      |                                   | -  | 225,900,000                     |
| 1136                                  | Blythe Energy, Inc.                       | 124,300,000 *        | 124,300,000      |                                   | -  | 124,300,000                     |
| 1137                                  | Sunrise Power Company, LLC                | 139,800,000          | 139,800,000      |                                   | -  | 139,800,000                     |
| 1141                                  | Indigo Generation, LLC                    | 16,200,000           | 14,238,000       | 14                                | -  | 14,238,000                      |
| 1142                                  | Larkspur Energy LLC                       | 14,600,000           | 13,183,000       | 15                                | -  | 13,183,000                      |
| 1143                                  | Los Esteros Critical Energy Facility, LLC | 187,300,000          | 187,300,000      |                                   | -  | 187,300,000                     |

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# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2022**

| <b>SBE<br/>No.</b>                                | <b>Company Name</b>                    | <b>Board-Adopted</b> | <b>Allocated</b> | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---|--|----------------------|------------------|-----------------------------------|--|---------------------------------|
| <b>Electric Generation Facilities (continued)</b> |  |                      |                  |                                   |  |                                 |
| 1145  | Harbor Cogeneration Company, LLC       | 4,193,954            | **               | 4,193,954                         | -  | 4,193,954                       |
| 1151  | Russell City Energy Company, LLC       | 254,500,000          |                  | 254,500,000                       | -  | 254,500,000                     |
| 1152  | Panoche Energy Center, LLC             | 182,000,000          |                  | 182,000,000                       | -  | 182,000,000                     |
| 1153  | Midway Peaking, LLC                    | 35,600,000           |                  | 35,600,000                        | -  | 35,600,000                      |
| 1155  | Orange Grove Energy, L.P.              | 45,500,000           |                  | 45,500,000                        | -  | 45,500,000                      |
| 1157  | Marsh Landing, LLC                     | 378,000,000          |                  | 378,000,000                       | -  | 378,000,000                     |
| 1158  | El Segundo Energy Center LLC           | 238,500,000          |                  | 238,500,000                       | -  | 238,500,000                     |
| 1159  | Mariposa Energy, LLC                   | 72,600,000           |                  | 72,600,000                        | -  | 72,600,000                      |
| 1160  | Sentinel Energy Center, LLC            | 400,000,000          |                  | 400,000,000                       | -  | 400,000,000                     |
| 1162  | Walnut Creek Energy, LLC               | 299,000,000          |                  | 299,000,000                       | -  | 299,000,000                     |
| 1163  | Carlsbad Energy Center LLC             | 634,900,000          |                  | 634,900,000                       | -  | 634,900,000                     |
| 1164  | Pio Pico Energy Center, LLC            | 342,600,000          |                  | 342,600,000                       | -  | 342,600,000                     |
| 1165  | Malaga Power LLC                       | 23,200,000           |                  | 23,200,000                        | -  | 23,200,000                      |
| 1166  | AES Alamitos Energy, LLC               | 787,800,000          |                  | 787,800,000                       | -  | 787,800,000                     |
| 1167  | AES Huntington Beach Energy, LLC       | 776,800,000          |                  | 776,800,000                       | -  | 776,800,000                     |
| 1168  | Stanton Energy Reliability Center, LLC | 132,900,000          |                  | 132,900,000                       | -  | 132,900,000                     |
| <b>Total - Electric Generation Facilities</b>     |  | <b>7,182,703,954</b> |                  | <b>7,108,586,134</b>              | <b>-</b>   | <b>7,108,586,134</b>            |

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# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2022**

| <b>SBE<br/>No.</b>                                  | <b>Company Name</b>                      | <b>Board-Adopted</b> | <b>Allocated</b> | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---|--|----------------------|------------------|-----------------------------------|--|---------------------------------|
| <b>Telecommunications Companies (Interexchange)</b> |  |                      |                  |                                   |  |                                 |
| 2014  | Sprint Communications Company, L.P.      | 128,700,000          | 128,700,000      |                                   | 1,116,070  | 129,816,070                     |
| 2099  | Smart City Networks LP                   | 3,380,000            | 3,380,000        |                                   | -  | 3,380,000                       |
| 2274  | MCI Communications Services, Inc.        | 426,200,000          | 426,200,000      |                                   | 1,875,974  | 428,075,974                     |
| 2310  | AT&T Communications                      | 423,800,000          | 423,800,000      |                                   | 2,650,832  | 426,450,832                     |
| 2366  | Value-Added Communications, Inc.         | 3,200                | 3,200            |                                   | -  | 3,200                           |
| 2372  | MCI Metro Access Trans. Services Corp.   | 1,024,300,000        | 1,024,300,000    |                                   | -  | 1,024,300,000                   |
| 2416  | NOS Communications, Inc.                 | 171,000              | 171,000          |                                   | -  | 171,000                         |
| 2437  | Dialink Corporation                      | 13,700               | 13,700           |                                   | -  | 13,700                          |
| 2463  | Centurylink Communications, LLC          | 772,000,000          | 772,000,000      |                                   | 2,526,082  | 774,526,082                     |
| 2470  | CBTS Technology Solutions LLC            | 70,100               | 476,063          | 16                                | -  | 476,063                         |
| 7503  | Verizon Select Services, Inc.            | 7,900                | 7,900            |                                   | -  | 7,900                           |
| 7512  | Frontier Communications of America, Inc. | 26,500,000           | 26,500,000       |                                   | -  | 26,500,000                      |
| 7516  | Cybernet Communications Inc.             | 283,750 **           | 283,750          |                                   | -  | 283,750                         |
| 7580  | Securus Technologies, Inc.               | 3,130,000            | 3,130,000        |                                   | -  | 3,130,000                       |
| 7621  | SES Americom Inc.                        | 2,130,000            | 2,130,000        |                                   | -  | 2,130,000                       |
| 7638  | Integrated Telemanagement Services, Inc. | 2,400                | 2,400            |                                   | -  | 2,400                           |
| 7640  | Cox California Telecom, LLC              | 27,300,000           | 27,300,000       |                                   | -  | 27,300,000                      |
| 7690  | CCT Telecommunications, Inc.             | 285,000              | 285,000          |                                   | -  | 285,000                         |
| 7707  | Consolidated Comm. Enterprise Serv, Inc. | 64,300,000           | 64,300,000       |                                   | -  | 64,300,000                      |
| 7732  | NTT America, Inc.                        | 15,200,000           | 12,671,200       | 17                                | -  | 12,671,200                      |
| 7757  | U.S. TelePacific Corp.                   | 124,200,000          | 110,139,000      | 18                                | 109,200  | 110,248,200                     |
| 7758  | BT Americas Inc.                         | 2,150,000            | 2,150,000        |                                   | -  | 2,150,000                       |
| 7766  | KDDI America, Inc.                       | 5,010,000            | 5,010,000        |                                   | -  | 5,010,000                       |
| 7778  | Zayo Group, LLC                          | 473,700,000          | 473,700,000      |                                   | -  | 473,700,000                     |

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# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2022**

| <b>SBE<br/>No.</b>  | <b>Company Name</b>                      | <b>Board-Adopted</b> | <b>Allocated</b> | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---|--|----------------------|------------------|-----------------------------------|--|---------------------------------|
| <b>Telecommunications Companies (Interexchange) (continued)</b> |  |                      |                  |                                   |  |                                 |
| 7781  | KT America, Inc.                         | 5,400                | 5,400            |                                   | -  | 5,400                           |
| 7792  | Point To Point, Inc.                     | 649,000 *            | 649,000          |                                   | -  | 649,000                         |
| 7800  | Earthlink Business, LLC                  | 383,000              | 383,000          |                                   | -  | 383,000                         |
| 7811  | Public Communications Services, Inc.     | 17,500               | 17,500           |                                   | -  | 17,500                          |
| 7814  | PAETEC Communications, Inc.              | 1,650,000            | 1,650,000        |                                   | -  | 1,650,000                       |
| 7832  | Astound Broadband LLC                    | 65,200,000           | 65,200,000       |                                   | 248,466  | 65,448,466                      |
| 7845  | San Carlos Telecom, Inc.                 | 19,470 *             | 19,470           |                                   | -  | 19,470                          |
| 7852  | Telstra Incorporated                     | 7,580,000            | 7,580,000        |                                   | -  | 7,580,000                       |
| 7866  | Claro Enterprise Solutions, LLC          | 1,910,000            | 1,910,000        |                                   | -  | 1,910,000                       |
| 7871  | Verizon Online LLC                       | 13,700               | 13,700           |                                   | -  | 13,700                          |
| 7894  | Ponderosa Cablevision                    | 1,830,000            | 1,830,000        |                                   | -  | 1,830,000                       |
| 7902  | ANPI Business, LLC                       | 11,100               | 11,100           |                                   | -  | 11,100                          |
| 7913  | VCOM Solutions, Inc.                     | 141,000              | 141,000          |                                   | -  | 141,000                         |
| 7914  | McLeodUSA Telecommunications Serv., Inc. | 4,320,000            | 4,320,000        |                                   | -  | 4,320,000                       |
| 7916  | Peak Communications, Inc.                | 3,740 *              | 3,740            |                                   | -  | 3,740                           |
| 7934  | Telecom House Inc.                       | 169,400 *            | 169,400          |                                   | -  | 169,400                         |
| 7948  | Comsat, Inc.                             | 3,751,000 *          | 3,751,000        |                                   | -  | 3,751,000                       |
| 7953  | Openpop.com, Inc.                        | 9,900 *              | 9,900            |                                   | -  | 9,900                           |
| 7955  | Enhanced Communications Network, Inc.    | 26,300               | 26,300           |                                   | -  | 26,300                          |
| 7956  | Telespan Communications, LLC             | 110,000              | 2,018,268        | 19                                | -  | 2,018,268                       |
| 7959  | Airespring, Inc.                         | 940,000              | 940,000          |                                   | -  | 940,000                         |
| 7960  | CallTower, Inc.                          | 208,000              | 208,000          |                                   | -  | 208,000                         |
| 7985  | inContact, Inc.                          | 3,211,000 *          | 3,211,000        |                                   | -  | 3,211,000                       |
| 7988  | Global Tel*Link Corporation              | 11,000,000           | 11,000,000       |                                   | -  | 11,000,000                      |
| 7990  | ComNet (USA) LLC                         | 31,200               | 31,200           |                                   | -  | 31,200                          |

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# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2022**

| <b>SBE<br/>No.</b>  | <b>Company Name</b>                       | <b>Board-Adopted</b> | <b>Allocated</b> | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---|---|----------------------|------------------|-----------------------------------|--|---------------------------------|
| <b>Telecommunications Companies (Interexchange) (continued)</b> |   |                      |                  |                                   |  |                                 |
| 7994  | Utility Telecom Group, LLC                | 1,690,000            | 1,690,000        |                                   | -  | 1,690,000                       |
| 7997  | Edison Carrier Solutions                  | 157,300,000          | 157,300,000      |                                   | -  | 157,300,000                     |
| 7998  | Norcast Communications Corporation        | 115,500 *            | 115,500          |                                   | -  | 115,500                         |
| 7999  | Purple Communications Inc.                | 2,552,000 *          | 2,552,000        |                                   | -  | 2,552,000                       |
| 8002  | Neutral Tandem-California, LLC            | 2,250,000            | 2,250,000        |                                   | -  | 2,250,000                       |
| 8004  | Greenfield Communications Inc.            | 67,210 *             | 67,210           |                                   | -  | 67,210                          |
| 8005  | Vodafone US Inc.                          | 1,910,000            | 1,910,000        |                                   | -  | 1,910,000                       |
| 8010  | A+ Wireless, Inc.                         | 6,800                | 6,800            |                                   | -  | 6,800                           |
| 8015  | China Telecom (Americas) Corporation      | 17,200,000           | 17,200,000       |                                   | -  | 17,200,000                      |
| 8027  | Blue Casa LLC                             | 15,400 *             | 15,400           |                                   | -  | 15,400                          |
| 8029  | IPC Network Services, Inc.                | 34,900               | 34,900           |                                   | -  | 34,900                          |
| 8031  | Backbone Communications, Inc.             | 185,000              | 182,787          | 20                                | -  | 182,787                         |
| 8035  | Access One, Inc.                          | 18,300               | 18,300           |                                   | -  | 18,300                          |
| 8042  | Paxio, Inc.                               | 4,994,000 *          | 4,994,000        |                                   | -  | 4,994,000                       |
| 8046  | Intrado Communications LLC                | 232,000              | 232,000          |                                   | -  | 232,000                         |
| 8049  | Fusion Communications, LLC                | 348,000              | 348,000          |                                   | -  | 348,000                         |
| 8051  | Inteltrace, Inc.                          | 91,900               | 91,900           |                                   | -  | 91,900                          |
| 8057  | Vertex Telecom, Inc.                      | 256,300 *            | 256,300          |                                   | -  | 256,300                         |
| 8061  | Spectrum Advanced Services, LLC           | 25,600,000           | 25,600,000       |                                   | -  | 25,600,000                      |
| 8063  | Time Warner Cable Info. Services(CA), LLC | 56,000,000           | 54,804,000       | 21                                | -  | 54,804,000                      |
| 8071  | Verizon Long Distance LLC                 | 47,800               | 47,800           |                                   | -  | 47,800                          |
| 8074  | Silv Communication, Inc.                  | 60,375 **            | 60,375           |                                   | -  | 60,375                          |
| 8076  | OPEX Communications, Inc.                 | 17,000               | 17,000           |                                   | -  | 17,000                          |
| 8079  | Cal-Ore Communications, Inc.              | 4,260,000            | 4,260,000        |                                   | -  | 4,260,000                       |
| 8080  | Ymax Communications Corporation           | 2,300                | 2,300            |                                   | -  | 2,300                           |

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# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2022**

| <b>SBE No.</b>  | <b>Company Name</b>                  | <b>Board-Adopted</b> | <b>Allocated</b> | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---|--------------------------------------|----------------------|------------------|-----------------------------------|--|---------------------------------|
| <b>Telecommunications Companies (Interexchange) (continued)</b> |                                      |                      |                  |                                   |  |                                 |
| 8081  | Sonic Telecom, LLC                   | 120,900,000          | 120,900,000      |                                   | -  | 120,900,000                     |
| 8082  | WTI Communications, Inc.             | 3,850 *              | 3,850            |                                   | -  | 3,850                           |
| 8086  | ANPI, LLC                            | 3,800                | 3,800            |                                   | -  | 3,800                           |
| 8089  | Conterra Ultra Broadband LLC         | 15,400,000           | 15,400,000       |                                   | -  | 15,400,000                      |
| 8090  | Telecommunication Systems, Inc.      | 681,000              | 681,000          |                                   | -  | 681,000                         |
| 8091  | Roadway Communications, Inc.         | 4,500                | 4,500            |                                   | -  | 4,500                           |
| 8093  | Extenet Systems (California) LLC     | 262,900,000          | 254,725,000      | 22                                | -  | 254,725,000                     |
| 8099  | Race Telecommunications, LLC.        | 81,100,000           | 82,150,456       | 23                                | -  | 82,150,456                      |
| 8101  | FastBlue Communications, Inc.        | 44,660 *             | 44,660           |                                   | -  | 44,660                          |
| 8106  | Raw Bandwidth Telecom, Inc.          | 34,100               | 34,100           |                                   | -  | 34,100                          |
| 8109  | Peerless Network of California, LLC  | 509,300 *            | 509,300          |                                   | -  | 509,300                         |
| 8112  | Mosaic Networx, LLC                  | 9,130 *              | 9,130            |                                   | -  | 9,130                           |
| 8113  | GoDaddy.com                          | 1,830,000            | 1,830,000        |                                   | -  | 1,830,000                       |
| 8115  | &TV Communications, Inc.             | 41,800               | 41,800           |                                   | -  | 41,800                          |
| 8116  | PC Landing Corp                      | 9,870,000            | 8,836,680        | 24                                | -  | 8,836,680                       |
| 8118  | IntelePeer Cloud Communications, LLC | 32,900               | 32,900           |                                   | -  | 32,900                          |
| 8120  | TELUS Communications (U.S.) Inc.     | 74,200               | 74,200           |                                   | -  | 74,200                          |
| 8122  | Bandwidth.com CLEC, LLC              | 1,770,000            | 1,770,000        |                                   | -  | 1,770,000                       |
| 8126  | Broadview Networks, Inc.             | 3,200                | 3,200            |                                   | -  | 3,200                           |
| 8128  | Talton Communications, Inc.          | 30,800 *             | 30,800           |                                   | -  | 30,800                          |
| 8129  | Wide Voice, LLC                      | 12,800               | 12,800           |                                   | -  | 12,800                          |
| 8131  | Pacific Lightwave, Inc.              | 182,500 **           | 182,500          |                                   | -  | 182,500                         |
| 8133  | Bestel USA, Inc.                     | 7,600                | 7,600            |                                   | -  | 7,600                           |
| 8136  | Plumas Sierra Telecommunications     | 16,800,000           | 16,800,000       |                                   | -  | 16,800,000                      |

\* 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, 2022**

| <b>SBE<br/>No.</b>  | <b>Company Name</b>                    | <b>Board-Adopted</b> | <b>Allocated</b> | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---|--|----------------------|------------------|-----------------------------------|--|---------------------------------|
| <b>Telecommunications Companies (Interexchange) (continued)</b> |  |                      |                  |                                   |  |                                 |
| 8137  | SnowCrest Telephone, Inc.              | 55,440 *             | 55,440           |                                   | -  | 55,440                          |
| 8139  | California Broadband Cooperative, Inc. | 17,500,000           | 17,500,000       |                                   | -  | 17,500,000                      |
| 8141  | CENIC Broadband Initiatives LLC        | 6,100                | 6,100            |                                   | -  | 6,100                           |
| 8142  | Dsi-Iti, LLC                           | 4,500                | 4,500            |                                   | -  | 4,500                           |
| 8143  | GTT Americas, LLC                      | 6,853,000 *          | 6,853,000        |                                   | -  | 6,853,000                       |
| 8144  | GC Pivotal, LLC                        | 8,096,000 *          | 8,096,000        |                                   | -  | 8,096,000                       |
| 8146  | Splice Communications, Inc.            | 10,900               | 10,900           |                                   | -  | 10,900                          |
| 8148  | Digital West Networks, Inc.            | 6,420,000            | 6,420,000        |                                   | -  | 6,420,000                       |
| 8151  | CVIN, LLC                              | 68,900,000           | 68,900,000       |                                   | -  | 68,900,000                      |
| 8152  | Broadband Dynamics, LLC                | 2,000                | 2,000            |                                   | -  | 2,000                           |
| 8153  | Advanced Technology Distributors, Inc. | 59,900               | 59,900           |                                   | -  | 59,900                          |
| 8154  | Network Innovations, Inc.              | 108,350 *            | 394,290          | 25                                | -  | 394,290                         |
| 8155  | Time Warner Cable Business LLC         | 394,000              | 394,000          |                                   | -  | 394,000                         |
| 8156  | Medallion Telecom Inc.                 | 102,000              | 102,000          |                                   | -  | 102,000                         |
| 8158  | RCLEC, INC.                            | 126,000              | 126,000          |                                   | -  | 126,000                         |
| 8160  | Vodex Communications Corporation       | 2,900                | 2,900            |                                   | -  | 2,900                           |
| 8161  | Public Interest Telecom of California  | 106,000              | 106,000          |                                   | -  | 106,000                         |
| 8162  | GetGo Communications LLC               | 33,000               | 33,000           |                                   | -  | 33,000                          |
| 8164  | NetFortris Acquisition Co., Inc.       | 1,040,000            | 1,040,000        |                                   | -  | 1,040,000                       |
| 8167  | Inyo Networks, Inc.                    | 2,530,000            | 2,530,000        |                                   | -  | 2,530,000                       |
| 8169  | Crown Castle Fiber, LLC                | 824,800,000          | 818,369,000      | 26                                | -  | 818,369,000                     |
| 8171  | LIT San Leandro LLC                    | 8,300                | 8,300            |                                   | -  | 8,300                           |
| 8172  | Cebridge Telecom CA LLC                | 224,000              | 224,000          |                                   | -  | 224,000                         |
| 8174  | ACN Communications Services, LLC       | 4,840 *              | 4,840            |                                   | -  | 4,840                           |
| 8175  | Granite Telecommunications, LLC        | 291,000              | 291,000          |                                   | -  | 291,000                         |

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# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2022**

| <b>SBE<br/>No.</b>  | <b>Company Name</b>                        | <b>Board-Adopted</b> | <b>Allocated</b> | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---|--|----------------------|------------------|-----------------------------------|--|---------------------------------|
| <b>Telecommunications Companies (Interexchange) (continued)</b> |  |                      |                  |                                   |  |                                 |
| 8176  | Pay Tel Communications, Inc.               | 22,660               | *                | 22,660                            | -  | 22,660                          |
| 8178  | Onvoy, LLC                                 | 22,600               |                  | 22,600                            | -  | 22,600                          |
| 8180  | Karuk Tribe                                | 107,360              | *                | 107,360                           | -  | 107,360                         |
| 8181  | Five9, Inc.                                | 25,700,000           |                  | 25,700,000                        | -  | 25,700,000                      |
| 8182  | Ultimate Internet Access, Inc.             | 4,330,000            |                  | 4,330,000                         | -  | 4,330,000                       |
| 8184  | Digital Transportation Corp.               | 6,400                |                  | 6,400                             | -  | 6,400                           |
| 8185  | Webpass Telecommunications, LLC            | 1,600,000            |                  | 1,600,000                         | -  | 1,600,000                       |
| 8187  | Fusion, LLC                                | 826,000              |                  | 826,000                           | -  | 826,000                         |
| 8188  | LightSpeed Networks, Inc.                  | 3,050,000            |                  | 3,050,000                         | -  | 3,050,000                       |
| 8189  | OACYS Technology                           | 2,430,000            |                  | 2,430,000                         | -  | 2,430,000                       |
| 8190  | Sage Communications, Inc.                  | 9,460                | *                | 9,460                             | -  | 9,460                           |
| 8191  | Windstream KDL, Inc.                       | 696,000              |                  | 696,000                           | -  | 696,000                         |
| 8193  | UniVoip, Inc.                              | 742,500              | *                | 742,500                           | -  | 742,500                         |
| 8194  | IT Management Corporation                  | 53,700               |                  | 53,700                            | -  | 53,700                          |
| 8195  | Anza Electric Cooperative, Inc             | 12,000,000           |                  | 12,000,000                        | -  | 12,000,000                      |
| 8198  | IFN.com, Inc.                              | 1,020,000            |                  | 1,020,000                         | -  | 1,020,000                       |
| 8199  | Fireline Network Solutions, Inc.           | 2,706,000            | *                | 2,706,000                         | -  | 2,706,000                       |
| 8200  | Magna5 LLC                                 | 92,500               |                  | 92,500                            | -  | 92,500                          |
| 8202  | California Internet, L.P.                  | 30,300,000           |                  | 30,300,000                        | -  | 30,300,000                      |
| 8203  | Tekify Fiber, LLC                          | 777,000              |                  | 777,000                           | -  | 777,000                         |
| 8204  | Velocity The Greatest Phone Co. Ever, Inc. | 113,000              |                  | 113,000                           | -  | 113,000                         |
| 8207  | Call One Inc.                              | 6,160                | *                | 6,160                             | -  | 6,160                           |
| 8208  | Atherton Fiber, LLC                        | 6,560,000            |                  | 6,560,000                         | -  | 6,560,000                       |
| 8209  | Sun Microwave, Inc.                        | 116,000              |                  | 116,000                           | -  | 116,000                         |
| 8211  | Synergem Technologies, Inc.                | 214,500              | *                | 214,500                           | -  | 214,500                         |

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# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2022**

| <b>SBE<br/>No.</b>  | <b>Company Name</b>                     | <b>Board-Adopted</b> | <b>Allocated</b>     | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|---|---|----------------------|----------------------|-----------------------------------|--|---------------------------------|
| <b>Telecommunications Companies (Interexchange) (continued)</b> |   |                      |                      |                                   |  |                                 |
| 8212  | Ridge Communications, Inc.              | 417,000              | 368,495              | 27                                | -  | 368,495                         |
| 8213  | Bandwidth IG, LLC                       | 48,900,000           | 48,900,000           |                                   | -  | 48,900,000                      |
| 8214  | LCB Communications, LLC                 | 602,800 *            | 602,800              |                                   | -  | 602,800                         |
| 8215  | Bullseye Telecom, Inc.                  | 119,000              | 119,000              |                                   | -  | 119,000                         |
| 8217  | Netly, LLC                              | 22,000,000           | 22,000,000           |                                   | -  | 22,000,000                      |
| 8218  | Intermountain Infrastructure Group, LLC | 12,000,000           | 12,000,000           |                                   | -  | 12,000,000                      |
| 8219  | GoTo Communications, Inc.               | 22,300               | 22,300               |                                   | -  | 22,300                          |
| 8220  | CallFire, Inc.                          | 331,100 *            | 432,020              | 28                                | -  | 432,020                         |
| 8221  | OpenFiber Inc.                          | 13,860 *             | 13,860               |                                   | -  | 13,860                          |
| 8222  | EcoVate, Inc.                           | 16,060 *             | 16,060               |                                   | -  | 16,060                          |
| 8224  | Hudson Fiber Network, Inc.              | 235,000              | 235,000              |                                   | -  | 235,000                         |
| 8225  | American Dark Fiber, LLC                | 5,080,000            | 5,080,000            |                                   | -  | 5,080,000                       |
| 8226  | AMCS, LLC                               | 1,620,000            | 1,620,000            |                                   | -  | 1,620,000                       |
| 8227  | Open5G Inc.                             | 14,500               | 14,500               |                                   | -  | 14,500                          |
| 8228  | Vero Fiber Networks, LLC                | 9,340,000            | 9,340,000            |                                   | -  | 9,340,000                       |
| 8229  | SES Engineering (U.S.) Inc.             | 2,440,000            | 2,440,000            |                                   | -  | 2,440,000                       |
| 8230  | Varcomm Broadband, Inc.                 | 508,000              | 508,000              |                                   | -  | 508,000                         |
| 8231  | NGA 911, LLC                            | 2,420,000            | 2,420,000            |                                   | -  | 2,420,000                       |
| 8232  | Viski Global, LLC                       | 74,910 *             | 74,910               |                                   | -  | 74,910                          |
| <b>Total - Telecommunications Companies (Interexchange)</b>     |   | <b>5,550,863,285</b> | <b>5,521,138,994</b> |                                   | <b>8,526,624</b>   | <b>5,529,665,618</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, 2022**

| <b>SBE<br/>No.</b>                             | <b>Company Name</b>                     | <b>Board-Adopted</b> | <b>Allocated</b> | <b>Note No.<br/>(see Page 24)</b> | <b>Nonunitary<br/>Assessed Value<br/>Miscellaneous<br/>Physical Property</b> | <b>Total<br/>Assessed Value</b> |
|--|---|----------------------|------------------|-----------------------------------|--|---------------------------------|
| <b>Telecommunications Companies (Wireless)</b> |   |                      |                  |                                   |  |                                 |
| 2532   | Los Angeles SMSA Ltd., Partnership,     | 1,482,400,000        | 1,485,739,891    | 29                                | 50,093   | 1,485,789,984                   |
| 2552   | Fresno MSA Limited Partnership,         | 142,400,000          | 143,168,609      | 30                                | 1,268,011  | 144,436,620                     |
| 2559   | Cellco Partnership                      | 1,781,000,000        | 1,794,152,890    | 31                                | 1,427,880  | 1,795,580,770                   |
| 2606   | AT&T Mobility LLC                       | 2,834,500,000        | 2,834,500,000    |                                   | -  | 2,834,500,000                   |
| 2658   | Intouch America, Inc.                   | 18,590 *             | 18,590           |                                   | -  | 18,590                          |
| 2669   | California RSA #4 Partnership,          | 17,200,000           | 17,200,000       |                                   | 118,868  | 17,318,868                      |
| 2671   | California Rural Service Area #1, Inc.  | 38,800,000           | 38,800,000       |                                   | -  | 38,800,000                      |
| 2681   | Everything Wireless, LLC                | 66,000 *             | 66,000           |                                   | -  | 66,000                          |
| 2720   | Sprint Spectrum LP                      | 185,000,000          | 229,094,726      | 32                                | -  | 229,094,726                     |
| 2748   | T-Mobile West, LLC                      | 2,687,800,000        | 2,687,800,000    |                                   | -  | 2,687,800,000                   |
| 2760   | Fisher Wireless Services, Inc.          | 1,060,000            | 1,060,000        |                                   | -  | 1,060,000                       |
| 2772   | Globalstar USA, LLC                     | 973,000              | 973,000          |                                   | -  | 973,000                         |
| 2780   | i-wireless, LLC                         | 3,900                | 3,900            |                                   | -  | 3,900                           |
| 2784   | Best Buy Health, Inc.                   | 13,600,000           | 13,600,000       |                                   | -  | 13,600,000                      |
| 2790   | UVNV, Inc.                              | 1,410,000            | 1,410,000        |                                   | -  | 1,410,000                       |
| 2798   | Mobile Net Posa, Inc.                   | 4,840 *              | 4,840            |                                   | -  | 4,840                           |
| 2801   | Google North America Inc.               | 3,070,000            | 3,070,000        |                                   | -  | 3,070,000                       |
| 2804   | Comcast OTR1, LLC                       | 77,800               | 77,800           |                                   | -  | 77,800                          |
| 2806   | STS Media, Inc.                         | 19,625 **            | 19,625           |                                   | -  | 19,625                          |
| 2807   | China Unicom (Americas) Operations, Ltd | 3,440,000            | 3,440,000        |                                   | -  | 3,440,000                       |
| 2808   | ATC Outdoor DAS, LLC                    | 3,440,000            | 3,440,000        |                                   | -  | 3,440,000                       |
| 2810   | Marconi Wireless Holdings, LLC          | 5,170 *              | 5,170            |                                   | -  | 5,170                           |
| 2811   | DISH Wireless LLC                       | 27,300,000           | 27,300,000       |                                   | -  | 27,300,000                      |
| 3002   | American Messaging Services, LLC        | 170,000              | 170,000          |                                   | -  | 170,000                         |

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# Recommendation for Assessment of State-Assessed Property

## Table II

Lien Date - January 1, 2022

| SBE<br>No.   | Company Name              | Board-Adopted          | Allocated              | Note No.<br>(see Page 24) | Nonunitary<br>Assessed Value<br>Miscellaneous<br>Physical Property | Total<br>Assessed Value |
|--|---------------------------|------------------------|------------------------|---------------------------|--|-------------------------|
| <b>Telecommunications Companies (Wireless) (continued)</b> |                           |                        |                        |                           |  |                         |
| 3039   | Fresno Mobile Radio, Inc. | 179,000                | 179,000                |                           | -  | 179,000                 |
| 3430   | Spok, Inc.                | 611,000                | 611,000                |                           | -  | 611,000                 |
| <b>Total - Telecommunications Companies (Wireless)</b>     |                           | <b>9,224,548,925</b>   | <b>9,285,905,041</b>   |                           | <b>2,864,852</b>   | <b>9,288,769,893</b>    |
| <b>Grand Total - All State Assesseees</b>                  |                           | <b>136,263,650,614</b> | <b>132,606,692,237</b> |                           | <b>1,310,292,608</b>   | <b>133,916,984,845</b>  |

**Table II - Notes**  
**Lien Date - January 1, 2022**

| <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 | (3,161,000)          |
| 2                        | 119            | Includes previously adopted assessment reductions totalling | (14,170,000)         |
| 3                        | 121            | Includes previously adopted assessment reductions totalling | (3,815,000)          |
| 4                        | 135            | Includes previously adopted assessment reductions totalling | (231,594,120)        |
| 5                        | 148            | Includes previously adopted escaped assessments totalling   | 1,130,938            |
| 6                        | 191            | Includes previously adopted assessment reductions totalling | (182,030)            |
| 7                        | 195            | Includes previously adopted assessment reductions totalling | (15,042,000)         |
| 8                        | 198            | Includes previously adopted assessment reductions totalling | (19,947,000)         |
| 9                        | 327            | Includes previously adopted assessment reductions totalling | (3,978,500)          |
| 10                       | 804            | Includes previously adopted escaped assessments totalling   | 178,716              |
| 11                       | 827            | Includes previously adopted assessment reductions totalling | (297,928)            |
| 12                       | 1115           | Includes previously adopted assessment reductions totalling | (70,305,000)         |
| 13                       | 1117           | Includes previously adopted assessment reductions totalling | (433,820)            |
| 14                       | 1141           | Includes previously adopted assessment reductions totalling | (1,962,000)          |
| 15                       | 1142           | Includes previously adopted assessment reductions totalling | (1,417,000)          |
| 16                       | 2470           | Includes previously adopted escaped assessments totalling   | 405,963              |
| 17                       | 7732           | Includes previously adopted assessment reductions totalling | (2,528,800)          |
| 18                       | 7757           | Includes previously adopted assessment reductions totalling | (14,061,000)         |
| 19                       | 7956           | Includes previously adopted escaped assessments totalling   | 1,908,268            |
| 20                       | 8031           | Includes previously adopted assessment reductions totalling | (2,213)              |
| 21                       | 8063           | Includes previously adopted assessment reductions totalling | (1,196,000)          |
| 22                       | 8093           | Includes previously adopted assessment reductions totalling | (8,175,000)          |
| 23                       | 8099           | Includes previously adopted escaped assessments totalling   | 1,050,456            |
| 24                       | 8116           | Includes previously adopted assessment reductions totalling | (1,033,320)          |
| 25                       | 8154           | Includes previously adopted escaped assessments totalling   | 285,940              |
| 26                       | 8169           | Includes previously adopted assessment reductions totalling | (6,431,000)          |
| 27                       | 8212           | Includes previously adopted assessment reductions totalling | (48,505)             |
| 28                       | 8220           | Includes previously adopted escaped assessments totalling   | 100,920              |
| 29                       | 2532           | Includes previously adopted escaped assessments totalling   | 3,339,891            |
| 30                       | 2552           | Includes previously adopted escaped assessments totalling   | 768,609              |
| 31                       | 2559           | Includes previously adopted escaped assessments totalling   | 13,152,890           |
| 32                       | 2720           | Includes previously adopted escaped assessments totalling   | 44,094,726           |
| <b>Total Adjustments</b> |                |   | <b>(333,363,919)</b> |