

2018

Recommendation for Assessment of State-Assessed Property

Adopted by the Board on July 24, 2018

January 1, 2018

State-Assessed Properties Division
Richard Reisinger, Chief



BOARD MEMBERS

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CALIFORNIA STATE BOARD OF EQUALIZATION

Executive Summary

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

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

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

This report contains tabulations showing:

Table I State-assessed property allocated to counties

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

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

| Industry Group | 2017-2018 Assessed Value | 2018-2019 Assessed Value | Amount of Change | Percentage Change |
|--------------------------|-------------------------------------|--------------------------------------|-----------------------------|------------------------------|
| Gas, Electric and Water | \$71,536,185,363 | \$77,055,920,881 | \$5,519,735,518 | 7.72% |
| Local Exchange Telephone | 9,394,931,894 | 8,103,136,657 | (1,291,795,237) | (13.75%) |
| Pipeline | 1,406,952,525 | 1,256,163,481 | (150,789,044) | (10.72%) |
| Railcar Maintenance | 16,712,676 | 16,161,804 | (550,872) | (3.30%) |
| Railroad | 3,641,537,448 | 3,849,046,449 | 207,509,001 | 5.70% |
| Electric Generation | 6,542,202,000 | 6,482,099,000 | (60,103,000) | (0.92%) |
| Interexchange Telephone | 4,131,438,416 | 4,669,789,291 | 538,350,875 | 13.03% |
| Wireless Telephone | 8,795,721,144 | 8,398,224,247 | (397,496,897) | (4.52%) |
| Total | \$105,465,681,466 | \$109,830,541,810¹ | \$4,364,860,344 | 4.14% |

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

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2018

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

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2018

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2018

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

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

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

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2018

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

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

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

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2018

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

Table II - Notes
Lien Date - January 1, 2018

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

Table II - Notes
Lien Date - January 1, 2018

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