



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

SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

KRISTINE CAZADD
Interim Executive Director

February 9, 2011

No. 2011/011

TO COUNTY ASSESSORS:

REPORT ON 2010 STATE-ASSESSED PROPERTY APPEALS

The enclosed report shows the impact of the State Board of Equalization's (Board) action on state-assessed property appeals during 2010. This report complies with the periodic report requirement of Revenue and Taxation Code section 744, and lists those assessees whose original Board-adopted value was revised upon appeal, the revised amount, and the counties impacted. It also includes those assessees whose original Board-adopted value was not adjusted on appeal.

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

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:mt
Enclosure

2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 1 Alameda	County 2 Alpine
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		X
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		X
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000		X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000	X	
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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EAU = Escaped Assessment Unitary
SAU = State Assessment Unitary

2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 3 Amador	County 4 Butte
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000	X	
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000		
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000		X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000		X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260		
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 5 Calaveras	County 6 Colusa
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000		
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000		X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 7 ContraCosta	County 8 DelNorte
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000	X	
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000		X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000	X	
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000	X	
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 9 EIDorado	County 10 Fresno
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000	X	
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000	X	
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000		X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000		X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000	X	
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260		X
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		X

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 11 Glenn	County 12 Humboldt
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000		X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000		
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260		
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 13 Imperial	County 14 Inyo
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000	X	
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000	X	
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000		
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 15 Kern	County 16 Kings
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000	X	
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000	X	
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000	X	
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600	X	
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	X
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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SAU = State Assessment Unitary

2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 17 Lake	County 18 Lassen
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000	X	
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		X
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000		
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260		
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 19 Los Angeles	County 20 Madera
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000	X	
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000	X	
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000	X	
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000	X	
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600	X	
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000	X	
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000	X	
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000	X	
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 21 Marin	County 22 Mariposa
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000	X	
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 23 Mendocino	County 24 Merced
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000		X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000		X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000		X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260		X
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		X

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 25 Modoc	County 26 Mono
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000	X	X
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000		X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000		
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000		X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000		
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000		X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260		
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 27 Monterey	County 28 Napa
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		X
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 29 Nevada	County 30 Orange
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		X
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		X
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000	X	
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		X
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		X
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		X
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260		X
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		X
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		X
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

¹ Value includes penalty where applicable
EAU = Escaped Assessment Unitary
SAU = State Assessment Unitary

2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 31 Placer	County 32 Plumas
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000	X	X
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000	X	
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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SAU = State Assessment Unitary

2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 33 Riverside	County 34 Sacramento
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		X
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000	X	X
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		X
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000	X	
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600	X	
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000	X	X
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	X
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000	X	
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 35 SanBenito	County 36 SanBernardino
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		X
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		X
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		X
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		X
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	X
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		X
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		X

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 37 SanDiego	County 38 SanFrancisco
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000	X	X
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000	X	
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000	X	
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000		X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000	X	X
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	X
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000	X	
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000	X	X
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 39 SanJoaquin	County 40 SanLuisObispo
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		X
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000	X	
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		X
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 41 SanMateo	County 42 SantaBarbara
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		X
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000		X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		X
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000	X	X
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	X
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 43 SantaClara	County 44 SantaCruz
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000	X	
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000	X	
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000	X	X
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	X
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000	X	
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

¹ Value includes penalty where applicable
EAU = Escaped Assessment Unitary
SAU = State Assessment Unitary

2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 45 Shasta	County 46 Sierra
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		X
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000		
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 47 Siskiyou	County 48 Solano
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		X
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000		
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000		X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		X
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260		X
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 49 Sonoma	County 50 Stanislaus
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000	X	
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 51 Sutter	County 52 Tehama
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000	X	
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260		
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 53 Trinity	County 54 Tulare
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000		X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000		X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000		X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000		X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260		
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 55 Tuolumne	County 56 Ventura
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		X
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000		X
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000		X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000		X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000		
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000		X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		X
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000		X
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260		X
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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2010 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 57 Yolo	County 58 Yuba
1	SAU10-023	101	Golden State Water Company	538,900,000	538,900,000		
2	SAU10-005	141	San Diego Gas & Electric Company	5,163,600,000	5,163,600,000		
3	SAU10-007	146	Sierra Pacific Power Company	199,800,000	187,700,000		
4	SAU10-021	185	Mountain Utilities, LLC	3,760,000	3,410,000		
5	SAU10-026	198	Lodi Gas Storage, LLC	289,700,000	276,600,000		
6	SAU10-022	201	Verizon California, Inc.	3,080,700,000	3,057,100,000	X	
7	SAU10-012	279	Pacific Bell Telephone Company	7,297,200,000	7,072,200,000	X	X
8	EAU09-003	279	Pacific Bell Telephone Company	368,511,000	343,941,000	X	X
9	SAU10-010	486	Pacific Pipeline System, LLC	68,300,000	57,000,000		
10	SAU10-011	488	Pacific Terminals, LLC	11,300,000	6,780,000		
11	SAU10-009	1126	Elk Hills Power, LLC	306,600,000	306,600,000		
12	SAU10-014	1128	Delta Energy Center, LLC	444,500,000	444,500,000		
13	SAU10-015	1131	Pastoria Energy Facility, LLC	484,900,000	484,900,000		
14	SAU10-016	1132	Calpine Construction Finance Company, LP	228,300,000	228,300,000		
15	SAU10-017	1133	Metcalf Energy Center, LLC	364,400,000	364,400,000		
16	SAU10-018	1134	Otay Mesa Generating Company, LLC	459,300,000	459,300,000		
17	SAU10-019	1143	Los Esteros Critical Energy Facility LLC	91,300,000	91,300,000		
18	SAU10-001	1155	Orange Grove Energy, L.P.	98,600,000	89,200,000		
19	SAU10-004	2310	AT&T Communications	762,600,000	464,300,000	X	X
20	SAU10-024	2463	Qwest Communications Company LLC	169,400,000	150,900,000	X	X
21	SAU10-013	2606	AT&T Mobility LLC	1,692,400,000	1,651,800,000	X	X
22	SAU10-020	2720	Sprint Telephony PCS, L.P.	1,303,400,000	1,180,000,000	X	X
23	EAU09-002	2733	MetroPCS California, LLC	5,464,000	5,464,000	X	X
24	EAU10-003	2774	Helio, LLC	3,126,000	2,886,000	X	X
25	EAU09-001	2779	Royal Street Communications, LLC	2,487,600	2,328,600		
26	SAU10-029	7706	Covad Communications Company	41,600,000	34,400,000	X	
27	EAU08-002	7758	BT Americas Inc.	9,557,260	9,557,260	X	
28	SAU10-006	7866	Telmex USA, LLC	19,030,000	12,800,000		
29	SAU10-028	8049	Cbeyond Communications, LLC	19,000,000	18,300,000		
30	SAU10-003	8089	Conterra Ultra Broadband LLC	2,060,000	1,680,000		

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