

STATE BOARD OF EQUALIZATION PROPERTY AND SPECIAL TAXES DEPARTMENT 450 N STREET, SACRAMENTO, CALIFORNIA PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0061 1-916 274-3270 • FAX 1- 916 285-0132 www.boe.ca.gov

March 12, 2013

BETTY T. YEE First District, San Francisco

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

MICHELLE STEEL Third District, Orange County

JEROME E. HORTON Fourth District, Los Angeles

> JOHN CHIANG State Controller

CYNTHIA BRIDGES Executive Director No. 2013/024

## TO COUNTY ASSESSORS:

## REPORT ON 2012 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 2012. 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 any questions about the report or would like to discuss any of these decisions in more detail.

Sincerely,

/s/ Lou Feletto for

David J. Gau Deputy Director Property and Special Taxes Department

DJG:ms Enclosures

				Original	Board-Adopted	County	County	County
Item No.	Appeal No.	SBE No.	Company Name	Board-Adopted Value <sup>1</sup>	Value <sup>'</sup> After Appeal	1 Alameda	2 Alpine	3 Amador
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	7 Harrioda	7 110110	7 (11) (40)
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-009	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	Х	Х	Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00			Α
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00			
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00			
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00			
9	SAU12-030	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-025 SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-035 SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00			
			,			V		
12	SAU12-007 SAU12-030	0429 0479	Chevron U.S.A., Inc. Chevron Pipe Line Company	\$55,200,000.00 \$53,400,000.00	\$53,800,000.00	X		
13					\$42,350,000.00	Χ		
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	0808	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	Х		
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00	Χ		
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00	Χ		
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00		-	

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				Original	Board-Adopted	County	County	County
Item No.	Appeal No.	SBE No.	Company Name	Board-Adopted Value <sup>1</sup>	Value <sup>1</sup> After Appeal	4 Butte	5 Calaveras	6 Colusa
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00			
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			Х
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-009	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	Х	Х	Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00			
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00			
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00			
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00			
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00	Х		Х
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00		Х	
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00			
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00			
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	8080	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	Χ		Χ
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00			
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00	Χ		
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			·

Item	Appeal	SBE	Company	Original Board-Adopted	Board-Adopted Value <sup>1</sup>	County 7	County 8	County 9
No.	No.	No.	Name	Value <sup>1</sup>	After Appeal	ContraCosta	DelNorte	ElDorado
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	X		
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-009	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	X	Х	Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00			
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00			
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00			
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00			
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00			
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00	X		
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00	X		
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	8080	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
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20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00	Х		
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26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			Х
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	Х		Х
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00	Х		
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00	Х		
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

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			_	Original	Board-Adopted	County	County	County
Item No.	Appeal No.	SBE No.	Company Name	Board-Adopted Value <sup>1</sup>	Value <sup>'</sup> After Appeal	10 Fresno	11 Glenn	12 Humboldt
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	1 100110	Cioiiii	Transolat
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00	X		
4	SAU12-009	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	X	Х	Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00			,
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00	X		
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00	X		
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00	X		
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00	X	1	Х
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00		<u> </u>	^
13	SAU12-007 SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00			
14	SAU12-030	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-020	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			
16	SAU12-024 SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-010	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
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33	SAU12-022 SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	X		
34	SAU12-002 SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00	^		
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38 39	SAU12-003 SAU12-008	8079 8139	Cal-Ore Communications, Inc.  California Broadband Cooperative, Inc.	\$611,600.00 \$394,900.00	\$556,000.00 \$359,000.00			
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				Original	Poord Adopted			
Item	Appeal	SBE	Company	Original Board-Adopted	Board-Adopted Value <sup>1</sup>	County 13	County 14	County 15
No.	No.	No.	Name	Value <sup>1</sup>	After Appeal	Imperial	Inyo	Kern
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	Х		
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			
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17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	8080	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			Х
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			Х
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			Х
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	X		Х
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00			
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00			Х
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00		Х	
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 16 Kings	County 17 Lake	County 18 Lassen
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	95	X	
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00		Α	
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-009	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	Х	Х	Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00			
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00	X		
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00	X		
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00	Х		
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00	Х		
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00			
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00	Х		
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	0808	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00	Х		
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00			
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00			
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00	Χ		
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

			<u> </u>					
				Original	Board-Adopted	County	County	County
Item No.	Appeal No.	SBE No.	Company Name	Board-Adopted Value <sup>1</sup>	Value <sup>1</sup> After Appeal	19 LosAngeles	20 Madera	21 Marin
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	X	Mauera	IVIAIIII
2	SAU12-037 SAU12-029	0104	Central Valley Gas Storage LLC		\$95,800,000.00	^		
	SAU12-029 SAU12-040		·	\$123,400,000.00			~	
3	SAU12-040 SAU12-009	0121 0135	Gill Ranch Storage, LLC	\$167,200,000.00 \$23,340,000,000.00	\$148,000,000.00		X	· ·
4			Pacific Gas and Electric Company		\$22,785,000,000.00		Х	Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00	X		
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00	X	Х	
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00	X		
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00	X		
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00	Х	Х	Х
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00	X		
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00	Х		
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00	Х		
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00	X		
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00	X		
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	8080	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00	Х		
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00		Х	
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	Х		Х
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00	Х		
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00	Х		Х
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00	Х		
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00	X		
41		8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

			_	Original	Board-Adopted	County	County	County
Item No.	Appeal No.	SBE No.	Company Name	Board-Adopted Value <sup>1</sup>	Value <sup>1</sup> After Appeal	22 Mariposa	23 Mendocino	24 Merced
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582.900.000.00			
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-009	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	Х	Х	Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00			
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00			
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00			
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00			
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00		Х	Х
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00			Х
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00			Х
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	8080	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			Χ
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00			Χ
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00			
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00			Х
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

Item	Appeal	SBE	Company	Original Board-Adopted	Board-Adopted Value <sup>1</sup>	County 25	County 26	County 27
No.	No.	No.	Name	Value <sup>1</sup>	After Appeal	Modoc	Mono	Monterey
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00			
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-009	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	X		Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00			
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00	X	Х	
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00			
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00			
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00		Х	Х
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00			
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00			
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	8080	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			Х
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00			Х
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00			
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00			Х
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

## 2012 State-Assessed Property Appeals Report

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				Original	Board-Adopted	County	County	County
Item No.	Appeal No.	SBE No.	Company Name	Board-Adopted Value <sup>1</sup>	Value ¹ After Appeal	28 Napa	29 Nevada	30 Orange
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	Ναρα	Nevada	X
2	SAU12-037 SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			^
3	SAU12-029 SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-040	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	X	Х	
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00	^	, , , , , , , , , , , , , , , , , , ,	Х
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00			X
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00			X
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00			X
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00		Х	Х
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00		, , , , , , , , , , , , , , , , , , ,	X
13	SAU12-007 SAU12-030	0429	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00			X
14	SAU12-030	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			Λ
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			Х
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			X
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			, A
18	SAU12-019	0808	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			Х
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	Х	Х	Х
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			Х
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00			Х
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00	Х		Х
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

Item	Appeal	SBE	Company	Original Board-Adopted	Board-Adopted Value <sup>1</sup>	County 31	County 32	County 33
No.	No.	No.	Name	Value <sup>1</sup>	After Appeal	Placer	Plumas	Riverside
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00			
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-009	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	X	X	
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00			Х
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00			Х
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00			Х
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00			Х
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00	X		Х
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00			
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00			
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			Х
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	0808	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	X		Х
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00			
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00			Х
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

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				Original	Board-Adopted	County	County	County
Item No.	Appeal No.	SBE No.	Company Name	Board-Adopted Value <sup>1</sup>	Value <sup>1</sup> After Appeal	34 Sacramento	35 SanBenito	36 SanBernardino
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	Х	Sanbenilo	X
2	SAU12-037 SAU12-029	0101			, , ,	^		^
	SAU12-029 SAU12-040		Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			
3	SAU12-040 SAU12-009	0121 0135	Gill Ranch Storage, LLC	\$167,200,000.00 \$23,340,000,000.00	\$148,000,000.00	X	~	V
4			Pacific Gas and Electric Company		\$22,785,000,000.00		Х	Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00	X		
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00	X		X
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00	X		X
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00	X		Х
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00	X		
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00	Х	Х	Х
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00	X		
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00			
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			Х
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00	X		
18	SAU12-019	8080	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			Х
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			X
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	Х	Х	Х
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00			
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00	Х		Х
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

Item     Appeal     SBE     Company     Board-Adopted     Value 1     37     38				T		T			
No.   No.   No.   Name   Value   After Appeal   SanDiago   SanFrancisco   San.						Board-Adopted	County	County	County
SAU12-037   1011   Goden State Water Company   S880,600,000.00   S882,900,000.00				· · ·					39 SanJoaquin
SAUT2-020   0104							Odribicgo	Carii Taricisco	Carlocaquiii
SAU12-040   0121   Gill Ranch Storage, LLC						, , ,			
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5         SAU12-032         D141         San Diego Gas & Electric Company         \$7,032,600,000.00         \$6,889,100,000.00         X         X         X           6         SAU12-005         D148         Southern California Edison Company         \$18,119,500,000.00         X         X         X           7         SAN12-001         D149         Southern California Gas Company         \$35,527,300,000.00         X         X         X           9         SAU12-035         D195         Wild Goose Storage, LLC         \$252,800,000.00         \$240,800,000.00         X         X         X           10         SAU12-035         D198         Lodi Gas Storage, LLC         \$229,133,828.00         \$223,200,000.00         X         X         X           11         SAU12-025         0201         Vertizon California, Inc.         \$32,48,700.000.00         \$32,017,700,000.00         X         X           12         SAU12-007         0429         Chevron U.S.A., Inc.         \$65,000.000.00         \$34,500.000.00         X         X           13         SAU12-020         O486         Pacific Pjedine System, LLC         \$34,500.000.00         \$42,850.000.00         X           14         SAU12-016         O490         Crimson California Edina Company				<u> </u>				· ·	X
6         SAU12-005         0148         Southern California Edison Company         \$18,119,500,000.00         X         X         X           7         SAN12-001         0149         Southern California Gas Company         \$73,771,888.00         \$8,000,000.00         X         X         X           8         SAU12-036         0149         Southern California Gas Company         \$3,552,400,000.00         \$352,300,000.00         X         X         X           10         SAU12-036         0198         Lodi Gas Storage, LLC         \$252,600,000.00         \$224,000,000.00         X         X           11         SAU12-026         0191         Verizon California, Inc.         \$32,48,700,000.00         \$23,017,700,000.00         X         X           12         SAU12-026         Ordinary Chron Pipe Line Company         \$33,400,000.00         \$34,350,000.00         X         X           14         SAU12-020         Ordinary Chron Pipe Line Company         \$33,4500,000.00         \$32,350,000.00         X									^
7				. ,					
8         SAU12-036         0149         Southern California Gas Company         \$3,552,400,000.00         \$3,523,900,000.00         X         X           9         SAU12-023         0195         Wild Goose Storage, LLC         \$252,600,000.00         \$240,000,000.00         X         X           10         SAU12-025         0195         Lod Gas Storage, LLC         \$223,133,828.00         \$223,200,000.00         X         X           11         SAU12-026         2010         Verizon California, Inc.         \$3,248,700,000.00         \$3,300,000.00         X           12         SAU12-020         O490         Chevron U.S.A., Inc.         \$65,200,000.00         \$33,800,000.00         X           13         SAU12-020         O480         Pacific Pipeline System, LLC         \$34,500,000.00         \$34,500,000.00         X           15         SAU12-020         O480         Pacific Pipeline System, LLC         \$36,270,000.00         \$34,500,000.00         X           16         SAU12-0206         O480         Pacific Pipeline Pipeline L.P.         \$19,600,000.00         \$319,600,000.00         X           17         SAU12-010         O491         SMF Pipeline         \$5,621,000.00         \$577,000.00         X         X           18         SA				. ,					
9 SAU12-023 0195 Wild Goose Storage, LLC \$252,600,000.00 \$240,600,000.00   10 SAU12-025 0201 Verizon California, Inc. \$322,4350,282.200,000.00   11 SAU12-025 0201 Verizon California, Inc. \$322,435,700,000.00 \$32,010,700,000.00   12 SAU12-025 0479 Chevron IJS.A., Inc. \$552,000,000.00 \$32,000.00   13 SAU12-030 0479 Chevron Pipe Line Company \$53,400,000.00 \$343,600,000.00   14 SAU12-026 0486 Pacific Pipeline System, LLC \$34,500,000.00 \$42,360,000.00   15 SAU12-026 0489 Pacific Pipeline System, LLC \$43,500,000.00 \$342,500,000.00   16 SAU12-026 0490 Crimson California Pipeline LP. \$19,600,000.00 \$31,600,000.00   17 SAU12-010 0491 SMF Pipeline \$35,621,000.00 \$51,800,000.00   18 SAU12-010 0491 SMF Pipeline \$35,621,000.00 \$51,800,000.00   19 SAU12-010 1030 West Isle Line, Inc. \$340,700.00 \$277,000.00   19 SAU12-020 1103 Dynegy Moss Landing, LLC \$560,000.00 \$577,000.00   20 SAU12-031 1112 Land Paloma Generating Company, LLC \$401,300,000.00 \$577,600,000.00   21 SAU12-038 1114 GenOn Energy West, LP - Mandalay \$53,100,000.00 \$577,600,000.00   22 SAU12-039 1116 GenOn Energy West, LP - Etwanda \$40,400,000.00 \$378,400,000.00   23 SAU12-031 1132 Calpine Construction Finance Company, LDC \$381,500,000.00 \$381,500,000.00   24 SAU12-011 1130 Pipeline Energy Center, LLC \$381,500,000.00 \$381,500,000.00   25 SAU12-011 1131 Pastoria Energy Facility, LLC \$372,500,000.00 \$373,600,000.00   26 SAU12-011 1131 Pastoria Energy Facility, LLC \$372,500,000.00 \$381,500,000.00   27 SAU12-011 1132 Calpine Construction Finance Company, LP \$173,800,000.00 \$381,500,000.00   38 SAU12-011 1133 Metcali Energy Center, LLC \$282,200,000.00 \$382,200,000.00   39 SAU12-021 1132 Calpine Construction Finance Company, LP \$173,800,000.00 \$387,200,000.00   31 SAU12-021 1737 Surfise Power Company, LLC \$282,200,000.00 \$387,200,000.00   32 SAU12-031 1137 Surfise Power Company, LLC \$282,200,000.00 \$387,200,000.00   31 SAU12-021 1739 Calpine Construction Finance Company, LLC \$365,500,000.00 \$387,200,000.00   32 SAU12-031 1137 Surfise Power Company, LLC \$365,500,000.00				. ,					
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12					. , ,		· · · · · · · · · · · · · · · · · · ·		X
13				'			Х		X
14         SAU12-026         0486         Pacific Pipeline System, LLC         \$34,500,000.00         \$34,500,000.00         \$34,500,000.00           15         SAU12-024         0488         Plains West Coast Terminals, LLC         \$6,270,000.00         \$6,270,000.00         \$19,600,000.00           16         SAU12-010         0490         Crimson California Pipeline L.P.         \$19,600,000.00         \$19,600,000.00           17         SAU12-019         9080         West Isle Line, Inc.         \$36,21,000.00         \$5,77,000.00           19         SAU12-001         103         Dynegy Moss Landing, LLC         \$569,000,000.00         \$569,000,000.00           20         SAU12-034         1112         La Paloma Generating Company, LLC         \$401,900,000.00         \$377,600,000.00           21         SAU12-034         1112         GenOn Energy West, LP - Mandalay         \$53,100,000.00         \$377,600,000.00           22         SAU12-033         1116         GenOn Energy West, LP - Etiwanda         \$40,400,000.00         \$278,600,000.00           23         SAU12-015         1127         High Desert Power Trust 2000-A         \$278,600,000.00         \$278,600,000.00           24         SAU12-011         1131         Pastoria Energy Facility, LLC         \$381,500,000.00         \$372,300,000.00				,					X
15   SAU12-024   0488   Plains West Coast Terminals, LLC   \$6,270,000.00   \$6,270,000.00   \$19,600,000.00									Х
16         SAU12-016         0490         Crimson California Pipeline L.P.         \$19,600,000.00         \$19,600,000.00           17         SAU12-001         0491         SMF Pipeline         \$5,621,000.00         \$5,110,000.00           18         SAU12-019         0808         West Isle Line, Inc.         \$304,700.00         \$277,000.00           19         SAU12-020         1103         Dynegy Moss Landing, LLC         \$569,000,000.00         \$569,000,000.00           20         SAU12-034         1112         La Paloma Generating Company, LLC         \$401,900,000.00         \$377,600,000.00           21         SAU12-038         1114         GenOn Energy West, LP - Mandalay         \$53,100,000.00         \$35,300,000.00           22         SAU12-039         1116         GenOn Energy West, LP - Etiwanda         \$40,400,000.00         \$36,400,000.00           23         SAU12-015         1127         High Desert Power Trust 2000-A         \$278,600,000.00         \$2278,600,000.00           24         SAU12-010         1128         Delta Energy Center, LLC         \$381,500,000.00         \$381,500,000.00           25         SAU12-011         1131         Pastoria Energy Facility, LLC         \$372,300,000.00         \$372,300,000.00           26         SAU12-012         1132<				, , ,					
17	15			·	\$6,270,000.00	\$6,270,000.00			
18	16		0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
SAU12-020   1103   Dynegy Moss Landing, LLC   \$569,000,000,000   \$569,000,000,000   \$173,000,000   \$173,000,000,000   \$173,00	17		0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
20   SAU12-034   1112   La Paloma Generating Company, LLC   \$401,900,000.00   \$377,600,000.00   \$377,600,000.00   \$377,600,000.00   \$377,600,000.00   \$377,600,000.00   \$377,600,000.00   \$387,300,300.00   \$387,300,300.00   \$387	18	SAU12-019	8080	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
21         SAU12-038         1114         GenOn Energy West, LP - Mandalay         \$53,100,000.00         \$45,300,000.00         \$45,300,000.00           22         SAU12-039         1116         GenOn Energy West, LP - Etiwanda         \$40,400,000.00         \$36,400,000.00         \$278,600,000.00           23         SAU12-015         1127         High Desert Power Trust 2000-A         \$278,600,000.00         \$278,600,000.00           24         SAU12-010         1128         Delta Energy Center, LLC         \$381,500,000.00         \$381,500,000.00           25         SAU12-011         1131         Pastoria Energy Facility, LLC         \$372,300,000.00         \$372,300,000.00           26         SAU12-012         1132         Calpine Construction Finance Company, LP         \$173,800,000.00         \$173,800,000.00           27         SAU12-013         1133         Metcalf Energy Center, LLC         \$282,200,000.00         \$282,200,000.00           28         SAU12-014         1134         Otay Mesa Generating Company, LLC         \$367,900,000.00         \$367,900,000.00         X           29         SAU12-031         1137         Sunrise Power Company, LLC         \$264,300,000.00         \$255,600,000.00         X           30         SAU12-041         2683         Pay-Less Cellular, Inc.	19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
22         SAU12-039         1116         GenOn Energy West, LP - Etiwanda         \$40,400,000.00         \$36,400,000.00            23         SAU12-015         1127         High Desert Power Trust 2000-A         \$278,600,000.00         \$278,600,000.00            24         SAU12-010         1128         Delta Energy Center, LLC         \$381,500,000.00         \$381,500,000.00           25         SAU12-011         1131         Pastoria Energy Facility, LLC         \$372,300,000.00         \$372,300,000.00           26         SAU12-012         1132         Calpine Construction Finance Company, LP         \$173,800,000.00         \$173,800,000.00           27         SAU12-013         1133         Metcalf Energy Center, LLC         \$282,200,000.00         \$282,200,000.00           28         SAU12-014         1134         Otay Mesa Generating Company, LLC         \$367,900,000.00         \$367,900,000.00         X           29         SAU12-031         1137         Sunrise Power Company, LLC         \$264,300,000.00         \$255,600,000.00         X           30         SAU12-042         2662         Cricket Communications, Inc.         \$115,700,000.00         \$98,000,000.00         X           31         SAU12-022         2772         Globalstar USA, LLC         \$3,552,685.	20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
23         SAU12-015         1127         High Desert Power Trust 2000-A         \$278,600,000.00         \$278,600,000.00           24         SAU12-010         1128         Delta Energy Center, LLC         \$381,500,000.00         \$381,500,000.00           25         SAU12-011         1131         Pastoria Energy Facility, LLC         \$372,300,000.00         \$372,300,000.00           26         SAU12-012         1132         Calpine Construction Finance Company, LP         \$173,800,000.00         \$173,800,000.00           27         SAU12-013         1133         Metcalf Energy Center, LLC         \$282,200,000.00         \$282,200,000.00           28         SAU12-014         1134         Otay Mesa Generating Company, LLC         \$367,900,000.00         \$367,900,000.00           29         SAU12-031         1137         Surrise Power Company, LLC         \$264,300,000.00         \$255,600,000.00           30         SAU12-041         2683         Pay-Less Cellular, Inc.         \$2,728,000.00         \$88,310.00           31         SAU12-022         2762         Cricket Communications, Inc.         \$115,700,000.00         \$98,000,000.00         X           32         SAU12-022         7560         XO Communications Services, Inc.         \$114,100,000.0         \$100,200,000.00         X         X<	21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
24         SAU12-010         1128         Delta Energy Center, LLC         \$381,500,000.00         \$381,500,000.00           25         SAU12-011         1131         Pastoria Energy Facility, LLC         \$372,300,000.00         \$372,300,000.00           26         SAU12-012         1132         Calpine Construction Finance Company, LP         \$173,800,000.00         \$173,800,000.00           27         SAU12-013         1133         Metcalf Energy Center, LLC         \$282,200,000.00         \$282,200,000.00           28         SAU12-014         1134         Otay Mesa Generating Company, LLC         \$367,900,000.00         \$367,900,000.00           29         SAU12-031         1137         Sunrise Power Company, LLC         \$264,300,000.00         \$255,600,000.00           30         SAU12-041         2683         Pay-Less Cellular, Inc.         \$2,728,000.00         \$68,310.00           31         SAU12-021         2762         Cricket Communications, Inc.         \$115,700,000.00         \$98,000,000.00         X           32         SAU12-022         2772         Globalstar USA, LLC         \$3,552,685.00         \$2,593,000.00         X           33         SAU12-002         7560         XO Communications Services, Inc.         \$114,100,000.00         \$87,200,000.00         X	22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
25         SAU12-011         1131         Pastoria Energy Facility, LLC         \$372,300,000.00         \$372,300,000.00           26         SAU12-012         1132         Calpine Construction Finance Company, LP         \$173,800,000.00         \$173,800,000.00           27         SAU12-013         1133         Metcalf Energy Center, LLC         \$282,200,000.00         \$282,200,000.00           28         SAU12-014         1134         Otay Mesa Generating Company, LLC         \$367,900,000.00         \$367,900,000.00           29         SAU12-031         1137         Sunrise Power Company, LLC         \$264,300,000.00         \$255,600,000.00           30         SAU12-041         2683         Pay-Less Cellular, Inc.         \$2,728,000.00         \$68,310.00           31         SAU12-021         2762         Cricket Communications, Inc.         \$115,700,000.00         \$98,000,000.00         X           32         SAU12-022         2772         Globalstar USA, LLC         \$3,552,685.00         \$2,593,000.00         X           33         SAU12-002         7560         XO Communications Services, Inc.         \$114,100,000.00         \$100,200,000.00         X         X           34         SAU12-007         7640         Cox California Telecom, LLC         \$100,800,000.00         \$87,200,	23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
26         SAU12-012         1132         Calpine Construction Finance Company, LP         \$173,800,000.00         \$173,800,000.00           27         SAU12-013         1133         Metcalf Energy Center, LLC         \$282,200,000.00         \$282,200,000.00           28         SAU12-014         1134         Otay Mesa Generating Company, LLC         \$367,900,000.00         \$367,900,000.00           29         SAU12-031         1137         Sunrise Power Company, LLC         \$264,300,000.00         \$255,600,000.00           30         SAU12-041         2683         Pay-Less Cellular, Inc.         \$2,728,000.00         \$68,310.00           31         SAU12-021         2762         Cricket Communications, Inc.         \$115,700,000.00         \$98,000,000.00         X           32         SAU12-022         2772         Globalstar USA, LLC         \$3,552,685.00         \$2,593,000.00         X           33         SAU12-002         7560         XO Communications Services, Inc.         \$114,100,000.00         \$100,200,000.00         X         X           34         SAU12-007         7640         Cox California Telecom, LLC         \$100,800,000.00         \$87,200,000.00         X         X           35         SAU12-008         7732         NTT America, Inc.         \$20,800,000.00 </td <td>24</td> <td>SAU12-010</td> <td>1128</td> <td>Delta Energy Center, LLC</td> <td>\$381,500,000.00</td> <td>\$381,500,000.00</td> <td></td> <td></td> <td></td>	24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
27         SAU12-013         1133         Metcalf Energy Center, LLC         \$282,200,000.00         \$282,200,000.00         X           28         SAU12-014         1134         Otay Mesa Generating Company, LLC         \$367,900,000.00         \$367,900,000.00         X           29         SAU12-031         1137         Sunrise Power Company, LLC         \$264,300,000.00         \$255,600,000.00         X           30         SAU12-041         2683         Pay-Less Cellular, Inc.         \$2,728,000.00         \$68,310.00         X           31         SAU12-021         2762         Cricket Communications, Inc.         \$115,700,000.00         \$98,000,000.00         X           32         SAU12-022         2772         Globalstar USA, LLC         \$3,552,685.00         \$2,593,000.00         X           33         SAU12-002         7560         XO Communications Services, Inc.         \$114,100,000.00         \$100,200,000.00         X         X           34         SAU12-007         7640         Cox California Telecom, LLC         \$100,800,000.00         \$87,200,000.00         X         X           35         SAU12-006         7732         NTT America, Inc.         \$20,800,000.00         \$126,800,000.00         X         X           36         SAU12-028<	25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
28         SAU12-014         1134         Otay Mesa Generating Company, LLC         \$367,900,000.00         \$367,900,000.00         X           29         SAU12-031         1137         Sunrise Power Company, LLC         \$264,300,000.00         \$255,600,000.00         X           30         SAU12-041         2683         Pay-Less Cellular, Inc.         \$2,728,000.00         \$68,310.00         X           31         SAU12-021         2762         Cricket Communications, Inc.         \$115,700,000.00         \$98,000,000.00         X           32         SAU12-022         2772         Globalstar USA, LLC         \$3,552,685.00         \$2,593,000.00           33         SAU12-002         7560         XO Communications Services, Inc.         \$114,100,000.00         \$100,200,000.00         X         X           34         SAU12-027         7640         Cox California Telecom, LLC         \$100,800,000.00         \$87,200,000.00         X         X           35         SAU12-006         7732         NTT America, Inc.         \$20,800,000.00         \$18,800,000.00         X         X           36         SAU12-018         7757         U.S. TelePacific Corp.         \$135,400,000.00         \$2,680,000.00         X         X           37         SAU12-028	26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
29         SAU12-031         1137         Sunrise Power Company, LLC         \$264,300,000.00         \$255,600,000.00           30         SAU12-041         2683         Pay-Less Cellular, Inc.         \$2,728,000.00         \$68,310.00           31         SAU12-021         2762         Cricket Communications, Inc.         \$115,700,000.00         \$98,000,000.00         X           32         SAU12-022         2772         Globalstar USA, LLC         \$3,552,685.00         \$2,593,000.00         X         X           33         SAU12-002         7560         XO Communications Services, Inc.         \$114,100,000.00         \$100,200,000.00         X         X           34         SAU12-027         7640         Cox California Telecom, LLC         \$100,800,000.00         \$87,200,000.00         X           35         SAU12-006         7732         NTT America, Inc.         \$20,800,000.00         \$18,800,000.00         X         X           36         SAU12-018         7757         U.S. TelePacific Corp.         \$135,400,000.00         \$2,680,000.00         X         X           37         SAU12-028         8015         China Telecom (Americas) Corporation         \$2,948,000.00         \$2,680,000.00         \$2,680,000.00           38         SAU12-003 <t< td=""><td>27</td><td>SAU12-013</td><td>1133</td><td>Metcalf Energy Center, LLC</td><td>\$282,200,000.00</td><td>\$282,200,000.00</td><td></td><td></td><td></td></t<>	27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
30         SAU12-041         2683         Pay-Less Cellular, Inc.         \$2,728,000.00         \$68,310.00           31         SAU12-021         2762         Cricket Communications, Inc.         \$115,700,000.00         \$98,000,000.00         X           32         SAU12-022         2772         Globalstar USA, LLC         \$3,552,685.00         \$2,593,000.00         X           33         SAU12-002         7560         XO Communications Services, Inc.         \$114,100,000.00         \$100,200,000.00         X         X           34         SAU12-027         7640         Cox California Telecom, LLC         \$100,800,000.00         \$87,200,000.00         X           35         SAU12-006         7732         NTT America, Inc.         \$20,800,000.00         \$18,800,000.00         X         X           36         SAU12-018         7757         U.S. TelePacific Corp.         \$135,400,000.00         \$126,800,000.00         X         X           37         SAU12-028         8015         China Telecom (Americas) Corporation         \$2,948,000.00         \$2,680,000.00         \$556,000.00           38         SAU12-003         8079         Cal-Ore Communications, Inc.         \$611,600.00         \$556,000.00	28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00	Х		
31         SAU12-021         2762         Cricket Communications, Inc.         \$115,700,000.00         \$98,000,000.00         X           32         SAU12-022         2772         Globalstar USA, LLC         \$3,552,685.00         \$2,593,000.00           33         SAU12-002         7560         XO Communications Services, Inc.         \$114,100,000.00         \$100,200,000.00         X         X           34         SAU12-027         7640         Cox California Telecom, LLC         \$100,800,000.00         \$87,200,000.00         X           35         SAU12-006         7732         NTT America, Inc.         \$20,800,000.00         \$18,800,000.00         X         X           36         SAU12-018         7757         U.S. TelePacific Corp.         \$135,400,000.00         \$126,800,000.00         X         X           37         SAU12-028         8015         China Telecom (Americas) Corporation         \$2,948,000.00         \$2,680,000.00         \$2680,000.00           38         SAU12-003         8079         Cal-Ore Communications, Inc.         \$611,600.00         \$556,000.00	29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
32       SAU12-022       2772       Globalstar USA, LLC       \$3,552,685.00       \$2,593,000.00       X       X         33       SAU12-002       7560       XO Communications Services, Inc.       \$114,100,000.00       \$100,200,000.00       X       X         34       SAU12-027       7640       Cox California Telecom, LLC       \$100,800,000.00       \$87,200,000.00       X       X         35       SAU12-006       7732       NTT America, Inc.       \$20,800,000.00       \$18,800,000.00       X       X         36       SAU12-018       7757       U.S. TelePacific Corp.       \$135,400,000.00       \$126,800,000.00       X       X         37       SAU12-028       8015       China Telecom (Americas) Corporation       \$2,948,000.00       \$2,680,000.00         38       SAU12-003       8079       Cal-Ore Communications, Inc.       \$611,600.00       \$556,000.00	30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
33         SAU12-002         7560         XO Communications Services, Inc.         \$114,100,000.00         \$100,200,000.00         X         X           34         SAU12-027         7640         Cox California Telecom, LLC         \$100,800,000.00         \$87,200,000.00         X           35         SAU12-006         7732         NTT America, Inc.         \$20,800,000.00         \$18,800,000.00         X         X           36         SAU12-018         7757         U.S. TelePacific Corp.         \$135,400,000.00         \$126,800,000.00         X         X           37         SAU12-028         8015         China Telecom (Americas) Corporation         \$2,948,000.00         \$2,680,000.00         \$2,680,000.00           38         SAU12-003         8079         Cal-Ore Communications, Inc.         \$611,600.00         \$556,000.00	31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00	Х		
34         SAU12-027         7640         Cox California Telecom, LLC         \$100,800,000.00         \$87,200,000.00         X	32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
35         SAU12-006         7732         NTT America, Inc.         \$20,800,000.00         \$18,800,000.00         X         X           36         SAU12-018         7757         U.S. TelePacific Corp.         \$135,400,000.00         \$126,800,000.00         X         X           37         SAU12-028         8015         China Telecom (Americas) Corporation         \$2,948,000.00         \$2,680,000.00         \$2,680,000.00           38         SAU12-003         8079         Cal-Ore Communications, Inc.         \$611,600.00         \$556,000.00	33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	Х	Х	Х
36         SAU12-018         7757         U.S. TelePacific Corp.         \$135,400,000.00         \$126,800,000.00         X         X           37         SAU12-028         8015         China Telecom (Americas) Corporation         \$2,948,000.00         \$2,680,000.00           38         SAU12-003         8079         Cal-Ore Communications, Inc.         \$611,600.00         \$556,000.00	34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00	Х		
37 SAU12-028 8015 China Telecom (Americas) Corporation \$2,948,000.00 \$2,680,000.00 \$38 SAU12-003 8079 Cal-Ore Communications, Inc. \$611,600.00 \$556,000.00	35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00	X	X	
38 SAU12-003 8079 Cal-Ore Communications, Inc. \$611,600.00 \$556,000.00	36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00	X	Х	Х
	37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
39 SAU12-008 8139 California Broadband Cooperative, Inc. \$394,900.00 \$359,000.00	38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
	39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40 SAU12-004 8141 CENIC Braodband Initiatives LLC \$610,500.00 \$555,000.00	40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41 SAU12-033 8148 Digital West Networks, Inc. \$1,441,000.00 \$1,310,000.00	41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

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				Original	Board-Adopted	County	County	County
Item No.	Appeal No.	SBE No.	Company Name	Board-Adopted Value <sup>1</sup>	Value <sup>1</sup> After Appeal	40 SanLuisObispo	41 SanMateo	42 SantaBarbara
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	Х	Carimateo	Х
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00	^		^
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-009	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	Х	Х	Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00	^		^
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00			Х
7	SAN12-003	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00	X		X
8	SAU12-001	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00	X		X
9	SAU12-030	0149	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00	^		^
	SAU12-023 SAU12-035	0198	Lodi Gas Storage, LLC					
10		0201	Verizon California, Inc.	\$229,133,828.00	\$223,200,000.00 \$3,010,700,000.00	X		V
11	SAU12-025		,	\$3,248,700,000.00	, , ,			Х
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00	X		
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00	X		
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00	Х		X
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	8080	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	Х	Х	Х
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			Х
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00		Х	
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00	Х	Х	Х
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00	Х		

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				Original	Board-Adopted	County	County	County
Item No.	Appeal No.	SBE No.	Company Name	Board-Adopted Value <sup>1</sup>	Value ¹ After Appeal	43 SantaClara	44 SantaCruz	45 Shasta
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	CaritaCiara	GaritaGraz	Onasia
2	SAU12-037 SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			
3	SAU12-029 SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-040	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	X	Х	X
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00	X	^	
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00			
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00			
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00			
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00	X	Х	
12	SAU12-023	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00	X	^	
13	SAU12-007 SAU12-030	0429	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00	^		
14	SAU12-030	0479	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-020	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	0808	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00	Х		
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00	Х		
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	Х	Х	Х
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00	Х		
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00	Х		
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00	Х		
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00	Х		
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

		<u> </u>	<u> </u>					
				Original	Board-Adopted	County	County	County
Item No.	Appeal No.	SBE No.	Company Name	Board-Adopted Value <sup>1</sup>	Value ¹ After Appeal	46 Sierra	47 Siskiyou	48 Solano
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	Sierra	Siskiyou	Solario
2	SAU12-037 SAU12-029	0104	Central Valley Gas Storage LLC		\$95,800,000.00			
3	SAU12-029 SAU12-040	0104	-	\$123,400,000.00				
		0121	Gill Ranch Storage, LLC	\$167,200,000.00 \$23,340,000,000.00	\$148,000,000.00			V
4	SAU12-009		Pacific Gas and Electric Company	. , , ,	\$22,785,000,000.00	Х	Х	Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00			
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00			
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00			
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00			
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			Х
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00			
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00			Х
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00			
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	8080	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00		Х	Х
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00			
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00			Х
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00		Х	
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41		8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

				Original	Board-Adopted	County	County	County
Item No.	Appeal No.	SBE No.	Company Name	Board-Adopted Value <sup>1</sup>	Value ' After Appeal	49 Sonoma	50 Stanislaus	51 Sutter
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	Conoma	Otariisiaas	Gutter
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-040	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	X	Х	X
5	SAU12-009 SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00		^	Λ
6	SAU12-032 SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00			
7	SAN12-003	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00			
8	SAU12-001	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00			
9	SAU12-030	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-025	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-035 SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00	X	Х	X
12	SAU12-023	0429	Chevron U.S.A., Inc.		\$53,800,000.00	^	^	^
	SAU12-007 SAU12-030	0429	Chevron Pipe Line Company	\$55,200,000.00			Х	
13	SAU12-030 SAU12-026	0479		\$53,400,000.00	\$42,350,000.00		^	
14		0488	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00 \$6,270,000.00			
15	SAU12-024 SAU12-016	0490	Plains West Coast Terminals, LLC	\$6,270,000.00	. , ,			
16			Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001 SAU12-019	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18		0808	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			Х
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00		Х	
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00		<del>                                     </del>	
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	X	<del>                                     </del>	
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00		<del>                                     </del>	
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00			
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00	Х	Х	
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

14.0	A	055	0.000	Original Board-Adopted	Board-Adopted	County	County	County
Item No.	Appeal No.	SBE No.	Company Name	Value 1	Value <sup>1</sup> After Appeal	52 Tehama	53 Trinity	54 Tulare
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00		,	
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-009	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	Х	Х	Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00			
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00			Х
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00			Х
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00			Х
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00		Х	Х
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00			
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00			
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00			
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			
18	SAU12-019	8080	West Isle Line, Inc.	\$304,700.00	\$277,000.00			Х
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00			
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			Х
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00	Х		
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00			
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00			Х
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 55 Tuolomne	County 56 Ventura	County 57 Yolo
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00		Х	
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00			
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00			
4	SAU12-009	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	Х		Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00			
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00	Х	Х	
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00		Х	
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00		Х	
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00			
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00			
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00		Х	Х
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00			Х
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00			
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00			
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00			
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00		Х	
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00			Х
18	SAU12-019	8080	West Isle Line, Inc.	\$304,700.00	\$277,000.00			
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00			
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00			
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00		Х	
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00			
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00			
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00			
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00			
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00			
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00			
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00			
29	SAU12-031	1137	Sunrise Power Company, LLC	\$264,300,000.00	\$255,600,000.00			
30	SAU12-041	2683	Pay-Less Cellular, Inc.	\$2,728,000.00	\$68,310.00			
31	SAU12-021	2762	Cricket Communications, Inc.	\$115,700,000.00	\$98,000,000.00			
32	SAU12-022	2772	Globalstar USA, LLC	\$3,552,685.00	\$2,593,000.00			
33	SAU12-002	7560	XO Communications Services, Inc.	\$114,100,000.00	\$100,200,000.00		Х	Х
34	SAU12-027	7640	Cox California Telecom, LLC	\$100,800,000.00	\$87,200,000.00			
35	SAU12-006	7732	NTT America, Inc.	\$20,800,000.00	\$18,800,000.00			
36	SAU12-018	7757	U.S. TelePacific Corp.	\$135,400,000.00	\$126,800,000.00		Х	Х
37	SAU12-028	8015	China Telecom (Americas) Corporation	\$2,948,000.00	\$2,680,000.00			
38	SAU12-003	8079	Cal-Ore Communications, Inc.	\$611,600.00	\$556,000.00			
39	SAU12-008	8139	California Broadband Cooperative, Inc.	\$394,900.00	\$359,000.00			
40	SAU12-004	8141	CENIC Braodband Initiatives LLC	\$610,500.00	\$555,000.00			
41	SAU12-033	8148	Digital West Networks, Inc.	\$1,441,000.00	\$1,310,000.00			

## 2012 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 58 Yuba
1	SAU12-037	0101	Golden State Water Company	\$590,600,000.00	\$582,900,000.00	
2	SAU12-029	0104	Central Valley Gas Storage LLC	\$123,400,000.00	\$95,800,000.00	
3	SAU12-040	0121	Gill Ranch Storage, LLC	\$167,200,000.00	\$148,000,000.00	
4	SAU12-009	0135	Pacific Gas and Electric Company	\$23,340,000,000.00	\$22,785,000,000.00	Х
5	SAU12-032	0141	San Diego Gas & Electric Company	\$7,032,600,000.00	\$6,869,100,000.00	
6	SAU12-005	0148	Southern California Edison Company	\$18,119,500,000.00	\$18,119,500,000.00	
7	SAN12-001	0149	Southern California Gas Company	\$73,771,898.00	\$55,007,789.00	
8	SAU12-036	0149	Southern California Gas Company	\$3,552,400,000.00	\$3,523,900,000.00	
9	SAU12-023	0195	Wild Goose Storage, LLC	\$252,600,000.00	\$240,600,000.00	
10	SAU12-035	0198	Lodi Gas Storage, LLC	\$229,133,828.00	\$223,200,000.00	
11	SAU12-025	0201	Verizon California, Inc.	\$3,248,700,000.00	\$3,010,700,000.00	
12	SAU12-007	0429	Chevron U.S.A., Inc.	\$55,200,000.00	\$53,800,000.00	
13	SAU12-030	0479	Chevron Pipe Line Company	\$53,400,000.00	\$42,350,000.00	
14	SAU12-026	0486	Pacific Pipeline System, LLC	\$34,500,000.00	\$34,500,000.00	
15	SAU12-024	0488	Plains West Coast Terminals, LLC	\$6,270,000.00	\$6,270,000.00	
16	SAU12-016	0490	Crimson California Pipeline L.P.	\$19,600,000.00	\$19,600,000.00	
17	SAU12-001	0491	SMF Pipeline	\$5,621,000.00	\$5,110,000.00	
18	SAU12-019	0808	West Isle Line, Inc.	\$304,700.00	\$277,000.00	
19	SAU12-020	1103	Dynegy Moss Landing, LLC	\$569,000,000.00	\$569,000,000.00	
20	SAU12-034	1112	La Paloma Generating Company, LLC	\$401,900,000.00	\$377,600,000.00	
21	SAU12-038	1114	GenOn Energy West, LP - Mandalay	\$53,100,000.00	\$45,300,000.00	
22	SAU12-039	1116	GenOn Energy West, LP - Etiwanda	\$40,400,000.00	\$36,400,000.00	
23	SAU12-015	1127	High Desert Power Trust 2000-A	\$278,600,000.00	\$278,600,000.00	
24	SAU12-010	1128	Delta Energy Center, LLC	\$381,500,000.00	\$381,500,000.00	
25	SAU12-011	1131	Pastoria Energy Facility, LLC	\$372,300,000.00	\$372,300,000.00	
26	SAU12-012	1132	Calpine Construction Finance Company, LP	\$173,800,000.00	\$173,800,000.00	
27	SAU12-013	1133	Metcalf Energy Center, LLC	\$282,200,000.00	\$282,200,000.00	
28	SAU12-014	1134	Otay Mesa Generating Company, LLC	\$367,900,000.00	\$367,900,000.00	
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