

2004

**DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION
 AS OF 12:01 A.M., JANUARY 1, 2004**

This statement must be completed, signed, and filed with the Valuation Division, Board of Equalization, P.O. Box 942879, Sacramento, California 94279-0061, by March 1, 2004. Omit cents; round to the nearest dollar.

NAME, STREET, CITY, STATE and ZIP CODE

OFFICIAL REQUEST

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization on or before March 1, 2004. If you do not file this statement, you may be subject to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. THIS STATEMENT IS SUBJECT TO AUDIT.

SBE NO.



MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL

THIS STATEMENT SHALL CONSIST OF:	DATE SUBMITTED	DATE TO BE SUBMITTED	N/A	Name and address of person to whom correspondence regarding audit should be addressed:
(1) Tangible Property List (BOE-532, -533, et al.)				NAME
(2) Summary Control				
(3) Statement of Land Changes				MAILING ADDRESS (including zip code)
(4) Financial Schedules A to E				
(5) Schedule of Wireless Communications Sites				TELEPHONE NUMBER
(6) Schedule of Intangible Information				()
(7) Schedules of Leased Equipment	BOE-600-A			
	BOE-600-B			Location of accounting records (street, city, state and zip code):
(8) Other Information as Requested (see instructions on reverse)				
a. Payments to Local Governments				
b. Stmt. of Rev/Cost Changes				
c. Annual Rept. to Federal Agencies				NAME OF AUTHORIZED REPRESENTATIVE (if applicable)*
d. Annual Rept. to State Agencies				
e. Form 10K				ADDRESS (street, city, state, zip code)
f. Shareholders Report — 3 copies				
g. Working Cash Statement				DAYTIME TELEPHONE NUMBER
h. Inventory Data				()
i. Other				*Statement of Authorization (BOE-892) must be filed annually.

List primary business activities generating revenue:

() ENTITY TYPE: Proprietorship Partnership Corporation Other Change in ownership prior 12 months? Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this Property Statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2004. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.

FULL LEGAL NAME IF INCORPORATED	
SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT	DATE
	2004
PRINTED NAME OF SIGNATORY	TITLE
SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER	DATE
	2004

FOR OFFICIAL USE ONLY

Under the provisions of sections 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, the Board of Equalization requests that you file a property statement with this Board between January 1, 2004 and 5:00 P.M., on March 1, 2004. The property statement shall be completed in accordance with instructions included with the property statement and in the publication titled *Instructions for Reporting State-Assessed Property*, Publication 67-WT, for lien date 2004. If you do not have these instructions, please let us know and we will mail them to you.

All parts of the property statement must be filed by March 1 (exception — see “N/A” below). Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 1. If you do not file timely, it will result in an added penalty of 10 percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

(7) OTHER INFORMATION — INSTRUCTIONS

The following information shall be provided with the property statements:

- a. a statement of your 2003 payments to governmental agencies for the use of public property located in California. Please indicate those payments which are on the basis of agreements entered into prior to December 1955 and which have not been subsequently extended or renewed.
- b. a statement of changes in revenue and/or costs for the future that are certain, such as rate increases ordered by the Public Utilities Commission or other regulatory agencies or contracts signed by management and labor unions.
- c. a copy of your annual report(s) to federal regulatory agencies, such as the I.C.C., F.C.C., F.E.R.C., etc.
- d. a copy of your annual report to the California Public Utilities Commission.
- e. a copy of your Form 10K filed with the Securities and Exchange Commission.
- f. three (3) copies of your 2003 annual report to stockholders.
- g. a statement of the amount of working cash as determined by a lead-lag study prepared in connection with the latest request for a rate change to the appropriate regulatory commission(s) together with a copy of the study. The date of the rate request should also be stated on the study. If such a study is not available, the best estimate of average working cash may be reported with an explanation of how the amount was determined.
- h. a statement of the amount of inventory held for sale or lease in the ordinary course of business. Such inventory should be reported as follows:
 1. Inventory quantity and amount, at book cost, as of January 1, 2004.
 2. The average quantity and amount of inventory, at book cost, on hand during calendar year 2003. These figures may be calculated by averaging the twelve (12) month-end balances.
 3. Exempt inventory (items held for sale or lease in the ordinary course of business) or supplies which will become a component part of a product you manufacture or sell should not be reported on the Tangible Personal Property List (Form BOE-533).
- i. list name and mailing address of each cellular reseller to whom you sell switching and/or transmission service.
- j. supplemental information as requested.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. If you do not respond to all parts of the property statement, you may be subject to the penalties of section 830 of the Revenue and Taxation Code.

N/A — Not Applicable

Forms BOE-600-A, BOE-600-B and Statement of Land Changes need not be returned if there is nothing to report. However, a positive response under the “N/A” column on page S1F is required for those forms not returned.

You have the option of substituting for Financial Schedules A to D inclusive, copies of schedules of corresponding information as filed in your annual report required by the California Public Utilities Commission or Federal Communications Commission, or other financial statements that contain the appropriate information for the corresponding period including depreciation and taxes as called for in the schedules.

Report book cost (100 percent of actual cost). Include excise, sales and use taxes, freight-in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. Do not reduce costs for depreciation (which must be reported separately). Report separately the details of any trade-in value, write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the Board in estimating fair market value.

NOTE: All replacement cost studies, obsolescence requests, and other voluntary information that assesses believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

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SCHEDULE A — Comparative Balance Sheet

(Do not net depreciation reserve from original cost)

COMPANY NAME	SBE NO.
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BALANCE AT BEGINNING OF 2003	ASSETS	BALANCE AT END OF 2003
\$	Plant and equipment a <input style="width: 100px;" type="text"/>	\$
	Miscellaneous physical property a <input style="width: 100px;" type="text"/>	
	Investments in securities	
	Other investments	
	Sinking and other funds	
	Other utility plant	
	Construction Work In Progress a <input style="width: 100px;" type="text"/>	
	Cash and working funds	
	Temporary cash investments and special deposits	
	Notes receivable	
	Accounts receivable	
	Interest, dividends, and rents receivable	
	Materials and supplies a <input style="width: 100px;" type="text"/>	
	Inventory held for sale or lease in ordinary course of business a <input style="width: 100px;" type="text"/>	
	Discount on capital stock	
	Discount and expense on funded dept.	
	Prepayments	
	All other deferred debits (describe)	
	
	Future Use Property a <input style="width: 100px;" type="text"/>	
\$	TOTAL ASSETS AND OTHER DEBITS	\$

LIABILITIES		
\$	Capital stock	\$
	Premiums and assessments on capital stock	
	Funded debt unmatured	
	Capital stock expense	
	Other long term debt	
	
	Loans and notes payable	
	Accounts payable	
	Matured interest and dividends	
	Taxes accrued	
	Customer deposits and advances	
	Other current and accrued liabilities	
	
	Premium on long term debt	
	Depreciation reserve nontaxable property a <input style="width: 100px;" type="text"/>	
	Depreciation reserve other plant and eq. a <input style="width: 100px;" type="text"/>	
	Depreciation reserve nonoperative prop. a <input style="width: 100px;" type="text"/>	
	Deferred income taxes	
	Other reserves	
	Employees' provident reserve	
	Other deferred and unadjusted credits	
	
	Retained earnings	
\$	TOTAL LIABILITIES AND OTHER CREDITS	\$

Note: ^a Interstate companies show California end-of-year amount in box.

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SCHEDULE B — Plant and Equipment

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	BALANCE AS OF 1-1-03	ADDITIONS	RETIREMENTS	BALANCE AS OF 1-1-04
1		INTANGIBLES — (BOE-529-1)				
2					
		REAL ESTATE				
3		Land				
4		Rights-of-Way, Easements, etc.				
5					
6		Buildings				
7		Misc. Structures & Leasehold Improvements				
8					
		MISCELLANEOUS PROPERTY IN SERVICE				
9		Unlicensed Vehicles				
10		Aircraft				
11		Furniture & Office Equipment (agree to B-1 detail)				
12		General Purpose Computers (agree to B-1 detail)				
13		Computer Applications Software (exclude from B-1)				
14		Switch Application Software (exclude from B-1)				
15		Radio Freq/PTS Software (exclude from B-1)				
16		Misc. Tools & Work Equipment (agree to B-1 detail)				
17		Licensed Motor Vehicles (exclude from B-1)				
18		Sub-Total — Miscellaneous Property in Service				
		CENTRAL OFFICE EQUIPMENT				
19		Power Equipment				
20		Switching Equipment				
21		Base Site Controller				
22		Radio Frequency Channel Equipment				
23					
24		Sub-Total — Central Office Equipment				
25					
		OUTSIDE PLANT				
26		Antennae				
27		Towers				
28		Transmission				
29					
30		Sub-Total — Outside Plant (agree to B-1 detail)				
31					
		CUSTOMER PREMISE EQUIPMENT (CPE)				
32					
33					
34		Sub-Total — Customer Premise Equipment				
35					
		OTHER (describe)				
36					
37					
38		Sub-Total — Other Equipment				
39					
40		TOTAL IN SERVICE				
41					
42		MATERIALS AND SUPPLIES				
43		FORM BOE-600-A LEASED EQUIPMENT				
44		CAPITALIZED CPE HELD FOR SALE OR LEASE				
45					
46		CONSTRUCTION WORK IN PROGRESS (Total Sch. D)				
47		Total in California				
48		Total all other states				
49		GRAND TOTAL SYSTEM				
50		DEPRECIATION RESERVE —TOTAL CALIFORNIA PROPERTY				
51		DEPRECIATION RESERVE —Non-Taxable Property (licensed vehicles, software, etc., attach detail by account)				

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SCHEDULE B-0 — DISTRIBUTION OF COST

OVER FOR MORE COUNTIES 

COMPANY NAME	SBE NO.
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SECTION A – Complete this section if you have property located in only ONE (1) California county. See instructions for reporting State-Assessed Property – Telephone Companies – Wireless for a listing of county names and county numbers.

COUNTY NAME	COUNTY NO.
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SECTION B – Complete this section if you have property in two or more California counties. Forms BOE-532 and BOE-533 are not required.

LINE NO.	SCHEDULE B CALIFORNIA BALANCE AS OF 1-1-04	COUNTY NAME COUNTY NO.	COUNTY NAME COUNTY NO.	COUNTY NAME COUNTY NO.	COUNTY NAME COUNTY NO.	COUNTY NAME COUNTY NO.	COUNTY NAME COUNTY NO.
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							

Do not include land, rights-of-way, licensed motor vehicles and computer applications software in the Distribution of Cost.

SCHEDULE B-1 — COST DETAIL OF DEPRECIABLE PROPERTY AS OF JANUARY 1, 2004

2004

(Do not net depreciation reserve from original cost)

CAL. YEAR OF ACQ.	BUILDINGS ORIGINAL COST
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
1987	
1986	
1985	
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1973	
1972	
1971	
1970	
1969	
1968	
1967	
1966	
1965	
1964	
1963	
1962	
1961	
1960	
1959	
1958	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	OUTSIDE PLANT ORIGINAL COST
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
1987	
1986	
1985	
1984	
1983	
1982	
1981	
1980	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	MISC. STRUCTURES & LEASEHOLD IMPROVEMENTS ORIGINAL COST
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	GENERAL PURPOSE COMPUTERS ORIGINAL COST
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	CUSTOMER PREMISE EQUIP. ORIGINAL COST
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	FURNITURE AND OFFICE EQUIPMENT ORIGINAL COST
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	OTHER PLANT & EQUIPMENT ORIGINAL COST
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	BTS/RADIO FREQUENCY CHANNEL EQUIP. ORIGINAL COST ^{1,2}
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
1987	
1986	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	ANALOG COE - SWITCH ETC. ORIGINAL COST ^{1,2}
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
1987	
1986	
1985	
1984	
1983	
1982	
1981	
1980	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	DIGITAL COE - SWITCH ETC. ORIGINAL COST ^{1,2}
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
1987	
1986	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	MISCELLANEOUS WORK EQUIPMENT ORIGINAL COST
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
Prior	
TOTAL	

NOTE: Do not include Licensed Motor Vehicle costs.

¹ Do not include Applications Software costs.

² If Radio Frequency Channel Equipment is reported separately, do not include these costs in COE Switch, etc.

SCHEDULE C — Operating Income Statement

2004

Information reported is: CALIFORNIA SYSTEM

COMPANY NAME	SBE NO.
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ACCOUNT TITLE	ACCOUNT NO.	2003 CALENDAR YEAR	2002 CALENDAR YEAR
OPERATING REVENUES (Gross)			
Retail customer revenues			
Wholesale customer revenues			
Roamer customer revenues			
Commission revenues			
Uncollectible revenues — debit			
Other operating revenues <i>(describe)</i>			
.....			
.....			
 Total Operating Revenues			
OPERATING EXPENSES			
Maintenance expense			
Telecommunication direct operating expense <i>(attach detail)</i>			
Customer accounts/service expense			
Sales promotion/advertising			
General administrative expense <i>(attach detail)</i>			
Damages & claims			
Rental — equipment			
Rental — real estate			
Motor vehicles			
Charges by wholesalers numbers & service			
Commission expense			
Other operating expenses <i>(describe)</i>			
 Expenses Subtotal			
TAXES			
Ad valorem (property) taxes			
State income taxes			
Federal income taxes			
Provision for deferred federal income taxes			
Other taxes <i>(attach detail)</i>			
 Taxes Subtotal			
NONCASH EXPENSES			
Depreciation			
Amortization			
Extraordinary retirements			
Other <i>(describe)</i>			
.....			
.....			
Noncash expense subtotal			
Total expenses			
NET AFTER TAX INCOME			

Note: Please report California Revenue and Expense information is possible.

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SCHEDULE D — Construction Work In Progress (California)

COMPANY NAME	SBE NO.
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DESCRIPTION	REPLACEMENT	GROWTH	TOTAL
Construction Work in Progress	\$	\$	\$

SCHEDULE E — Wireless Structure Data

	RETAIL	WHOLESALE	TOTAL
Number of customers			
Average 2003 monthly revenue per customer <i>(include all wireless telephone system revenue)</i>	\$	\$	\$
Total population of service area			
2003 upfront commissions that were paid for increase in customer base. Exclude commissions for equipment sales, residuals and churn (customer replacing a lost customer)		\$	\$