

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 55534
Petitioner: DIRECTV, INC. v. Respondent: PARK COUNTY BOARD OF COMMISSIONERS	
ORDER ON STIPULATION	

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been approved by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Petitioner is protesting the 2007 - 2009 actual value of the subject property.
2. Subject property is described as follows for year 2007 - 2009

County Schedule No.: 63462+8

Category: Abatement

Property Type: Commercial Personal

3. The parties agreed that the 2007 actual value of the subject property should be reduced to:

Total Value: \$7,806

(Reference attached stipulation)

4. The parties agreed that the 2008 actual value of the subject property should be reduced to:

Total Value: \$39,336

(Reference attached stipulation)

5. The parties agreed that the 2009 actual value of the subject property should be reduced to:

Total Value: \$26,198

(Reference attached stipulation)

1. The Board concurs with the attached Stipulation.

ORDER:

Respondent is ordered to reduce the actual value of the subject property, as set forth in the attached Stipulation.

The Park County Assessor is directed to change his/her records accordingly.

DATED/MAILED this 23 rd day of May, 2012

BOARD OF ASSESSMENT APPEALS

Diane M DeVries

Diane M. DeVries

Debra A. Baumbach

Debra A. Baumbach

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

Cara McKeller

Cara McKeller



<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p>	
<p>Petitioner:</p> <p>DIRECTV, INC.</p> <p>v.</p> <p>Respondent:</p> <p>PARK COUNTY BOARD OF COMMISSIONERS</p>	<p>Docket No.: 55534</p>
<p>Counsel for DIRECTV, INC.:</p> <p>Alan Poe, Reg. #7641 Rachel Poe, Reg. #41318 The Poe Law Office LLC 7200 S. Alton Way, Suite B-150 Centennial, CO 80112 Phone Number: (303) 993-3953 Facsimile Number: (720) 519-1095 Alan.poe@poelawoffice.com</p> <p>Counsel for Park County BOCC:</p> <p>Marcus A. McAskin, Reg. #34072 WIDNER MICHOW & COX LLP 13133 E. Arapahoe Road, Suite 100 Centennial, Colorado 80112 Phone Number: (303) 754-3399 Facsimile Number: (303) 754-3395 mmcaskin@wmcattorneys.com</p>	
<p>STIPULATION (AS TO TAX YEARS 2007-2009)</p>	

Petitioner and Respondent hereby enter into this Stipulation regarding the following tax years: 2007, 2008 and 2009. The Petitioner and Respondent have agreed as to the valuation of the

subject personal property in each of these respective tax years, and therefore jointly move the Board of Assessment Appeals to enter its order based on this Stipulation and vacate the hearing presently scheduled for May 29, 2012.

Petitioner and Respondent stipulate and agree as follows:

1. The Petitioner caused three (3) Petitions for Abatement or Refund of Taxes (the "Abatement Petitions") to be filed with the Park County Assessor on December 11, 2009. The Abatement Petitions were submitted for tax years 2007, 2008 and 2009. A copy of the Abatement Petitions is attached to this Stipulation as Attachment A.
2. As set forth in Attachment A, Petitioner requested an abatement or refund of taxes for tax years 2007, 2008 and 2009 for the following nine (9) Park County Schedule Numbers:
 - 63462
 - 63463
 - 63464
 - 63465
 - 63466
 - 63467
 - 63468
 - 63677
 - 64207
3. Attachment B reflects the actual values of the Park County Schedule Numbers referenced in Paragraph 2 above (together, the "Subject Properties"), as assigned by the Park County Assessor for tax years 2007, 2008 and 2009. The actual values of the Subject Properties were not changed, as the Abatement Petitions were denied by the Respondent following a hearing thereon.
4. After further review and negotiation, the Petitioner and Respondent agree to the tax years 2007, 2008 and 2009 actual values of the Subject Properties, as shown on Attachment C. The valuations, as set forth in detail in Attachment C, shall be binding with respect to tax years 2007, 2008 and 2009 only.
5. Petitioner agrees to waive any statutory refund interest associated with the refund of taxes that will result from the reduced actual values stipulated herein.
6. Petitioner and Respondent agree that the hearing scheduled before the Board of Assessment Appeals on May 29, 2012 at 8:30 a.m. (Docket No. 55534) be vacated.

Respectfully submitted this 17th day of May, 2012.

WIDNER MICHOW & COX, LLP

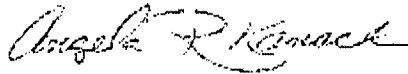


Marcus A. McAskin, Attorney for
Respondent Park County Board of
County Commissioners

THE POE LAW OFFICE LLC



Alan Poe, Attorney for Petitioner
DIRECTV, INC.

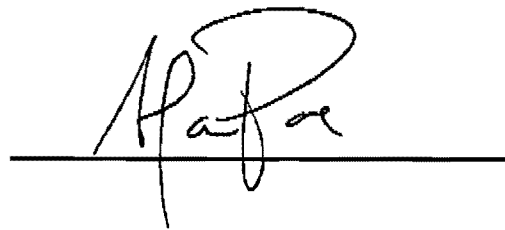


Angela Kanack
CR100026698
akanack@parkco.us
719-836-4188
Park County Assessor's Office

CERTIFICATE OF SERVICE

I certify that on May 17, 2012, I served a copy of the foregoing Stipulation to the following by facsimile:

Board of Assessment Appeals
State of Colorado
1313 Sherman Street, Room 315
Denver, CO 80203
Fax: 303.866.4485



Attachment A

**Petitions for Abatement or Refund of Taxes filed with the Park County Assessor by Petitioner
DIRECTV, Inc. on December 11, 2009
(20 pages)**



VIA CERTIFIED MAIL

December 11, 2009

Park County Assessor
P.O. Box 636
Fairplay, CO 80440

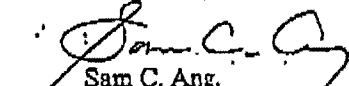
Re: DIRECTV, Inc. – Petition for Abatement or Refund of Taxes
2007, 2008 & 2009 Personal Property Tax

Dear Assessor:

Attached are DIRECTV's Petition for Abatement or Refund of Taxes for tax years 2007, 2008 and 2009 (Business Personal Property Tax). If you have any questions regarding the above, please call me at 310-964-0755.

As a record for our files, please sign this letter below and return it in the postage paid envelope provided.

Very truly yours,


Sam C. Ang.
Director, Taxes
DIRECTV Group, Inc.

Enclosure(s):

Sign: _____

Date: _____

ATTACHMENT TO PETITION FOR ABATEMENT OR REFUND OF TAXES

DIRECTV, INC.

DIRECTV, Inc. petitions for an abatement or refund of property taxes levied with respect to personal property owned by DIRECTV, Inc. that is exempt from property taxes under Article X, Section 3(1)(c) of the Colorado Constitution and section 39-3-119 of the Colorado Revised Statutes. Those sections provide an exemption from property taxes for inventories of merchandise and materials and supplies that are held for consumption by a business or are held primarily for sale, as defined in the manuals promulgated by the Property Tax Administrator. The manuals promulgated by the Property Tax Administrator provide that the exemption applies to any personal property with an acquisition cost of \$250 or less. The exemption was applied to set top boxes owned by a satellite television service provider and leased to customers in *EchoStar Satellite, L.L.C. v. Arapahoe County Board of Equalization*, 171 P.3d 633 (Colo. App. 2007).

DIRECTV, Inc. is a satellite television service provider that owns set top boxes and leases them to customers. DIRECTV, Inc. reported all of its set top boxes on its personal property declaration schedules. The acquisition cost of many set top boxes is \$250 or less, and those set top boxes are exempt from property taxes under the authority cited above. Therefore, DIRECTV, Inc. is entitled to an abatement or refund of the property taxes levied with respect to the exempt set top boxes.

Attached to the Petition for Abatement or Refund of Taxes is a list of set top boxes owned by DIRECTV, Inc., accumulated by city, zip code, acquisition year, and type. The list shows the acquisition cost and actual value for those set top boxes, as originally reported on the personal property declaration schedules filed by DIRECTV, Inc. In those personal property declaration schedules, DIRECTV, Inc. reported as the acquisition cost of each set top box (regardless of type) the average acquisition cost of all set top boxes (regardless of type) placed in service during the year of acquisition. That acquisition cost is shown in the "Original (As Filed)" portion of the list. Since different types of set top boxes have different acquisition costs, the "Revised" portion of the list shows as the acquisition cost of each set top box the average acquisition cost of all set top boxes of that specific type placed in service during the year of acquisition. Only those set top boxes with an acquisition cost of \$250 or less are excluded from the revised calculation of the actual value of taxable personal property (shown in the "Restated FMV" column). In addition, the "Revised" portion of the list applies the correct percent good table in calculating actual value, rather than the percent good table in place in prior years, which was incorrectly used in calculating the actual value originally reported on the personal property declaration schedules filed by DIRECTV, Inc. The difference between the actual value assigned to the personal property of DIRECTV, Inc. by the County Assessor and the actual value of taxable set top boxes, as shown at the bottom of the "Restated FMV" column, represents the excess actual value assigned to DIRECTV, Inc. The property taxes levied against that excess actual value should be abated or refunded.

The actual value of personal property owned by DIRECTV, Inc. was assigned to specific schedules by the County Assessor and not by DIRECTV, Inc. Attached to the Petition for Abatement or Refund of Taxes is a list of schedule numbers to which personal property owned by DIRECTV, Inc. was assigned by the County Assessor. This list may be incomplete, because DIRECTV, Inc. does not necessarily have a complete record of all schedule numbers to which personal property owned by DIRECTV, Inc. was assigned by the County Assessor.

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Park County Assessor
 501 Main St.
 P.O. Box 636
 Section II: Fairplay, CO 80440-0636

Date Received _____
 (Use Assessor's or Commissioners' Date Stamp)

Date: _____
 Month Day Year

Petitioner's Name: _____ DIRECTV, INC _____
 Petitioner's Mailing Address: _____ CA/LA2/A130 _____
 _____ 2250 E. IMPERIAL HIGHWAY _____
 City or Town _____ EL SEGUNDO, CA 90245 _____

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>See Attached</u>	<u>Various Locations</u>

Petitioner states that the taxes assessed against the above property for property tax year(s) 2007 and _____ are incorrect for the following reasons: (Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

Petitioner's estimate of value: \$ 0 (2007) and \$ _____ (_____)
Value Year Value Year

Petitioner requests an abatement or refund of the appropriate taxes.

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

[Signature] Daytime Phone Number: 310 964-0755
 By _____ Daytime Phone Number (_____) _____
 Agent's Signature

*Letter of agency must be attached when petition is submitted by an agent.

If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-116, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-125 within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section III:	Assessor's Recommendation (For Assessor's Use Only)					
	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____
<input type="checkbox"/> Assessor recommends approval as outlined above. No protest was filed for the year(s): _____ or _____ (If a protest was filed, please attach a copy of the MOD.) <input type="checkbox"/> Assessor recommends denial for the following reason(s): _____						
						Assessor's or Deputy Assessor's Signature

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to section 39-10-114 shall be acted upon pursuant to the provisions of this section by the board of county commissioners or the assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$1,000)

The commissioners of _____ County authorize the assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of one thousand dollars or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The assessor and petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the county treasurer for full payment information.

Petitioner's Signature _____ Date _____
Assessor's or Deputy Assessor's Signature _____ Date _____

Section IV: Decision of the County Commissioners
(Must be completed if Section III does not apply)

WHEREAS, The County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:

with notice of such meeting and an opportunity to be present having been given to the taxpayer and the Assessor of said County and Assessor _____ (being present-not present) and petitioner _____ (being present-not present), and WHEREAS, The said

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, That the Board (agrees--does not agree) with the recommendation of the assessor and the petition be (approved--approved in part--denied) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund

Chairperson of the Board of County Commissioners' Signature
I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County
this _____ day of _____
Month Year

County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$1,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator
(For all abatements greater than \$1,000)

The action of the Board of County Commissioners, relative to the within petition, is hereby
 Approved Approved in part \$ _____ Denied for the following reason(s):

Secretary's Signature _____ Property Tax Administrator's Signature _____ Date _____

CO 2007 - 2009 Assessed Values

Year	County	Acct#
2007	PARK	63462
2007	PARK	63464
2007	PARK	63465
2007	PARK	63467
2007	PARK	63468
2007	PARK	63677
2007 Total		

DIRECTV, INC.
Peripheral Equipment
owned as of January 1, 2007

State	County	City	Zip Cd	Start Yr	Box Type	Count	Original (As Filed)				Revised				
							Ave Unit Cost	Total Cost Declared	Trend Factor	FIMV Declared	Restated Unit Cost	Restated Total Cost	Above \$250	Trend Factor	Restated FIMV
							Cost	Declared	Factor	FIMV Declared	Unit Cost	Cost	Above \$250	Factor	Restated FIMV
CO	PARK	ALMA	80005	2000	PCR	1	304.11	304.11	7%	21.29	304.11	304.11	304.11	7.00%	21.29
CO	PARK	ALMA	80420	1999	PCR	1	310.84	310.84	7%	21.76	310.84	310.84	310.84	7.00%	21.76
CO	PARK	ALMA	80420	2000	PCR	3	304.11	912.33	7%	63.86	304.11	912.33	912.33	7.00%	63.86
CO	PARK	ALMA	80420	2005	DVR	18	103.88	1,869.84	63%	1,178.00	194.89	3,508.02	0.00	50.00%	0.00
CO	PARK	ALMA	80420	2006	HD	9	103.88	934.92	63%	589.00	210.29	1,892.61	0.00	50.00%	0.00
CO	PARK	ALMA	80420	2008	HDDVR	1	103.88	103.88	63%	65.44	383.39	383.39	383.39	50.00%	191.70
CO	PARK	ALMA	80420	2006	STD	56	103.88	5,817.28	63%	3,684.89	49.33	2,762.48	0.00	50.00%	0.00
CO	PARK	BAILEY	80421	1999	PCR	3	310.84	932.52	7%	65.28	310.84	932.52	932.52	7.00%	65.28
CO	PARK	BAILEY	80421	2000	PCR	42	304.11	12,772.62	7%	894.08	304.11	12,772.62	12,772.62	7.00%	894.08
CO	PARK	BAILEY	80421	2002	PCR	3	284.55	853.65	7%	59.76	284.55	853.65	853.65	7.00%	59.76
CO	PARK	BAILEY	80421	2008	DVR	120	103.88	12,465.60	63%	7,853.33	194.89	23,368.80	0.00	50.00%	0.00
CO	PARK	BAILEY	80421	2006	HD	65	103.88	6,752.20	63%	4,253.89	210.29	13,668.85	0.00	50.00%	0.00
CO	PARK	BAILEY	80421	2005	HDDVR	18	103.88	1,869.84	63%	1,178.00	383.39	6,901.02	6,901.02	50.00%	3,458.51
CO	PARK	BAILEY	80421	2008	STD	492	103.88	50,070.16	63%	31,544.20	49.33	23,777.06	0.00	50.00%	0.00
CO	PARK	COMO	80432	2000	PCR	5	304.11	1,520.55	7%	106.44	304.11	1,520.55	1,520.55	7.00%	106.44
CO	PARK	COMO	80432	2006	DVR	3	103.88	311.64	63%	198.39	194.89	584.87	0.00	50.00%	0.00
CO	PARK	COMO	80432	2006	HD	1	103.88	103.88	63%	65.44	210.29	210.29	0.00	50.00%	0.00
CO	PARK	COMO	80432	2006	STD	10	103.88	1,038.80	63%	654.44	49.33	493.30	0.00	50.00%	0.00
CO	PARK	FAIRPLAY	80420	2008	STD	1	103.88	103.88	63%	65.44	49.33	49.33	0.00	50.00%	0.00
CO	PARK	FAIRPLAY	80440	1999	PCR	2	310.84	621.68	7%	43.52	310.84	621.68	621.68	7.00%	43.52
CO	PARK	FAIRPLAY	80440	2000	PCR	8	304.11	2,432.88	7%	170.30	304.11	2,432.88	2,432.88	7.00%	170.30
CO	PARK	FAIRPLAY	80440	2006	DVR	41	103.88	4,259.08	63%	2,683.22	194.89	7,890.49	0.00	50.00%	0.00
CO	PARK	FAIRPLAY	80440	2006	HD	23	103.88	2,389.24	63%	1,505.22	210.29	4,836.67	0.00	50.00%	0.00
CO	PARK	FAIRPLAY	80440	2006	HDDVR	4	103.88	415.52	63%	261.76	563.39	1,533.56	1,533.56	50.00%	786.78
CO	PARK	FAIRPLAY	80440	2006	STD	172	103.88	17,867.36	63%	11,256.44	49.33	8,482.76	0.00	50.00%	0.00
CO	PARK	FAIRPLAY	80456	2006	STD	11	103.88	1,142.68	63%	719.89	49.33	542.63	0.00	50.00%	0.00
CO	PARK	FLORISSANT	80816	2006	DVR	2	103.88	207.76	63%	130.89	194.89	389.78	0.00	50.00%	0.00
CO	PARK	FLORISSANT	80816	2006	STD	14	103.88	1,454.32	63%	918.22	49.33	690.82	0.00	50.00%	0.00
CO	PARK	GRANT	80448	2006	DVR	1	103.88	103.88	63%	65.44	194.89	194.89	194.89	50.00%	0.00
CO	PARK	GRANT	80448	2006	HD	2	103.88	207.76	63%	130.89	210.29	420.58	0.00	50.00%	0.00
CO	PARK	GRANT	80448	2006	STD	3	103.88	311.64	63%	198.33	49.33	147.89	0.00	50.00%	0.00
CO	PARK	GUFFEY	80820	1999	PCR	3	310.84	932.52	7%	65.28	310.84	932.52	932.52	7.00%	65.28
CO	PARK	GUFFEY	80820	2000	PCR	12	304.11	3,649.32	7%	255.45	304.11	3,649.32	3,649.32	7.00%	255.45
CO	PARK	GUFFEY	80820	2005	DVR	8	103.88	831.04	63%	523.56	194.89	1,559.12	0.00	50.00%	0.00
CO	PARK	GUFFEY	80820	2006	HD	4	103.88	415.52	63%	261.76	210.29	841.16	0.00	50.00%	0.00
CO	PARK	GUFFEY	80820	2006	STD	27	103.88	2,804.76	63%	1,787.00	49.33	1,331.91	0.00	50.00%	0.00
CO	PARK	GUFFEY	80820	2006	STD	2	103.88	207.76	63%	130.89	49.33	98.66	0.00	50.00%	0.00
CO	PARK	HARTSEL	80449	2006	DVR	1	103.88	103.88	63%	65.44	194.89	194.89	0.00	50.00%	0.00
CO	PARK	HARTSEL	80449	2000	PCR	5	304.11	1,520.55	7%	106.44	304.11	1,520.55	1,520.55	7.00%	106.44
CO	PARK	HARTSEL	80449	2006	DVR	10	103.88	1,038.80	63%	654.44	194.89	1,948.90	0.00	50.00%	0.00
CO	PARK	HARTSEL	80449	2006	HD	2	103.88	207.76	63%	130.89	210.29	420.58	0.00	50.00%	0.00
CO	PARK	HARTSEL	80449	2006	HDDVR	1	103.88	103.88	63%	65.44	383.39	383.39	383.39	50.00%	191.70
CO	PARK	HARTSEL	80449	2008	STD	36	103.88	3,739.68	63%	2,358.00	49.33	1,775.88	0.00	50.00%	0.00
CO	PARK	JEFFERSON	80432	2006	STD	1	103.88	103.88	63%	65.44	49.33	49.33	0.00	50.00%	0.00
CO	PARK	JEFFERSON	80456	2006	DVR	8	103.88	831.04	63%	523.56	194.89	1,559.12	0.00	50.00%	0.00
CO	PARK	JEFFERSON	80456	2006	HD	5	103.88	519.40	63%	327.22	210.29	1,051.45	0.00	50.00%	0.00
CO	PARK	JEFFERSON	80456	2006	STD	36	103.88	3,739.68	63%	2,358.00	49.33	1,775.89	0.00	50.00%	0.00
CO	PARK	LAKE GEORGE	80827	1999	PCR	1	310.84	310.84	7%	21.76	310.84	310.84	310.84	7.00%	21.76
CO	PARK	LAKE GEORGE	80827	2000	PCR	12	304.11	3,649.32	7%	255.45	304.11	3,649.32	3,649.32	7.00%	255.45
CO	PARK	LAKE GEORGE	80827	2006	DVR	11	103.88	1,142.68	63%	719.89	194.89	2,143.79	0.00	50.00%	0.00
CO	PARK	LAKE GEORGE	80827	2006	HD	5	103.88	519.40	63%	327.22	210.29	1,051.45	0.00	50.00%	0.00
CO	PARK	LAKE GEORGE	80827	2008	HDDVR	1	103.88	103.88	63%	65.44	383.39	383.39	383.39	50.00%	191.70
CO	PARK	LAKE GEORGE	80827	2008	STD	29	103.88	2,992.64	63%	1,832.44	49.33	1,381.24	0.00	50.00%	0.00
CO	PARK	PINE	80470	2000	PCR	1	304.11	304.11	7%	21.29	304.11	304.11	304.11	7.00%	21.29
CO	PARK	PINE	80470	2006	DVR	9	103.88	934.92	63%	589.00	194.89	1,754.81	0.00	50.00%	0.00

ST = Standard Set Top Box DVR = Digital Video Recorder
HD = High Definition HDDVR = High Def Digital Video Recorder
PCR = Preinstaller Customer Serial
CO = Colorado

DIRECTV, INC.
 Peripherat Equipment
 owned as of January 1, 2007

State	County	City	Zio Cd	Start Yr	Box Type	Count	Original (As Filed)				Revised				
							Avg Unit Cost	Total Cost Declared	Trend Factor	FIMV Declared	Restated Unit Cost	Restated Total Cost	Above \$250	Trend Factor	Restated FIMV
CO	PARK	PINE	80470	2006	HD	8	103.88	831.04	83%	523.56	210.29	1,882.32	0.00	50.00%	0.00
CO	PARK	PINE	80470	2006	HDDVR	2	103.88	207.76	83%	130.89	383.39	766.78	766.78	50.00%	383.39
CO	PARK	PINE	80470	2006	STD	52	103.88	6,440.56	83%	4,057.53	49.33	3,058.49	0.00	50.00%	0.00
CO	PARK	SAIRPLAY	80440	2006	DVR	1	103.88	103.88	83%	65.44	194.89	194.89	0.00	50.00%	0.00
CO	PARK	SAIRPLAY	80440	2006	STD	1	103.88	103.88	83%	65.44	49.33	49.33	0.00	50.00%	0.00
CO	PARK	SHAWNEE	80475	2000	PCR	2	304.11	608.22	7%	42.58	304.11	608.22	608.22	7.00%	42.58
CO	PARK	SHAWNEE	80475	2006	DVR	2	103.88	207.76	83%	130.89	194.89	389.78	0.00	50.00%	0.00
CO	PARK	SHAWNEE	80475	2006	HD	1	103.88	103.88	83%	65.44	210.29	210.29	0.00	50.00%	0.00
CO	PARK	SHAWNEE	80475	2006	STD	6	103.88	623.28	83%	392.67	49.33	295.93	0.00	50.00%	0.00
PARK Total						1,437		170,108.10		89,451.93		160,448.05	41,987.59		7,398.29

ST = Standard Set Top Box DVR = Digital Video Recorder
 HD = High Definition HDDVR = High Def Digital Video Recorder
 PCR = Preceptor Customer Rental
 CO = Colorado

PETITION FOR ABATEMENT OR REFUND OF TAXES

IMPERIAL COUNTY ASSESSOR

Main Street

Box 636

Imperial, CO 80440-0636

Date Received _____

(Use Assessor's or Commissioners' Date Stamp)

Complete Section I only.

Month Day Year

Petitioner's Name: DIRECTV, INC

Petitioner's Mailing Address: CA/LA2/A130

2250 EAST IMPERIAL HWY

City or Town EL SEGUNDO, CA 90245

SCHEDULE OR PARCEL NUMBER(S) PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

See attached

Various Locations

Petitioner states that the taxes assessed against the above property for the property tax year 2008 are incorrect for the following reasons: (Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

Petitioner's estimate of value:

\$ 8,000,000 2008

Petitioner requests an abatement or refund of the appropriate taxes.

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, have been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct and complete.

Petitioner's Signature

Daytime Phone Number Sam C. Ang 12/11/2009 Director, Taxes (310) 964-0755

By Agent's Signature

Daytime Phone Number ()

*Letter of agency must be attached when petition is submitted by an agent.

If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-110, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-125 within thirty days of the entry of any such decision, § 39-10-114.6(1), C.R.S.

Section II: Assessor's Recommendation (For Assessor's Use Only)
Tax Year
Actual Assessed Tax
Original
Corrected
Abate/Refund
Assessor recommends approval as outlined above.
No protest was filed for the year: (if a protest was filed, please attach a copy of the NOD.)
Assessor recommends denial for the following reason(s):
Assessor's or Deputy Assessor's Signature

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to section 39-1-114 shall be acted upon pursuant to the provisions of this section by the board of county commissioners or the assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$1,000)

The commissioners of _____ County authorize the assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of one thousand dollars or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The assessor and petitioner mutually agree to the values and tax abatement/refund of:

	Actual	Assessed	TAX
Tax Year _____			
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the county treasurer for full payment information.

 Petitioner's Signature Date _____

 Assessor's or Deputy Assessor's Signature Date _____

Section IV: Decision of the County Commissioners
(Must be completed if Section III does not apply)

WHEREAS, The County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____, at which meeting there were present the following members:

 Month Day Year

with notice of such meeting and an opportunity to be present having been given to the taxpayer and the Assessor of said County and Assessor _____ *(being present-not present)* and petitioner _____ *(being present-not present)*, and WHEREAS, The said County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, That the Board *(agrees--does not agree)* with the recommendation of the assessor and the petition be *(approved--approved in part--denied)* with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

 Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this ____ day of _____, _____
 Month Year

 County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$1,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator
(For all abatements greater than \$1,000)

The action of the Board of County Commissioners, relative to the within petition, is hereby

Approved Approved in part \$ _____ Denied for the following reason(s): _____

 Secretary's Signature

 Property Tax Administrator's Signature

 Date

CO 2007 - 2009 Assessed Values

Year	County	Acct #
2008	PARK	63462
2008	PARK	63463
2008	PARK	63464
2008	PARK	63465
2008	PARK	63466
2008	PARK	63467
2008	PARK	63468
2008	PARK	63677
2008	PARK	64207
2008 Total		

DIRECTV, Inc.
Peripheral Equipment
owned as of January 1, 2008

State	County	City	Zip Cd	Start Yr	Box Type	Count	Original (As Filed)				Revised				
							Avg Unit Cost	Total Cost Declared	Trend Factor	FMV Declared	Restated Unit Cost	Restated Total Cost	Above \$250	Trend Factor	Restated FMV
CO	PARK	ALMA	80420	1999	PCR	1	310.84	310.84	7%	21.78	310.84	310.84	310.84	7%	21.78
CO	PARK	ALMA	80420	2000	PCR	3	304.11	912.33	7%	83.86	304.11	912.33	912.33	7%	83.86
CO	PARK	ALMA	80420	2006	DVR	14	103.88	1,454.32	43%	625.36	194.89	2,728.46	0.00	36%	0.00
CO	PARK	ALMA	80420	2006	HD	7	103.88	727.16	43%	312.68	210.29	1,472.03	0.00	36%	0.00
CO	PARK	ALMA	80420	2006	HDDVR	1	103.88	103.88	43%	44.67	383.39	383.39	383.39	36%	139.02
CO	PARK	ALMA	80420	2006	STD	47	103.88	4,882.36	43%	2,099.41	49.33	2,318.51	0.00	36%	0.00
CO	PARK	ALMA	80420	2007	DVR	22	118.56	2,608.32	63%	1,543.24	184.58	3,620.76	0.00	50%	0.00
CO	PARK	ALMA	80420	2007	HD	11	118.56	1,304.16	63%	621.82	187.82	2,066.02	0.00	50%	0.00
CO	PARK	ALMA	80420	2007	HDDVR	12	118.56	1,422.72	63%	896.31	389.28	4,431.12	4,431.12	50%	2,215.56
CO	PARK	ALMA	80420	2007	STD	49	118.56	5,809.44	63%	3,559.95	46.12	2,259.28	0.00	50%	0.00
CO	PARK	ALMA	80440	2007	DVR	1	118.56	118.56	63%	74.69	-164.58	164.58	0.00	50%	0.00
CO	PARK	ALMA	80440	2007	STD	1	118.56	118.56	63%	74.69	46.12	46.12	0.00	50%	0.00
CO	PARK	BAILEY	80421	1999	PCR	3	310.84	932.52	7%	65.28	310.84	932.52	932.52	7%	65.28
CO	PARK	BAILEY	80421	2000	PCR	38	304.11	11,556.18	7%	808.93	304.11	11,556.18	11,556.18	7%	808.93
CO	PARK	BAILEY	80421	2002	PCR	3	284.55	853.65	7%	59.76	284.55	853.65	853.65	7%	59.76
CO	PARK	BAILEY	80421	2006	DVR	104	103.88	10,803.52	43%	4,645.51	194.89	20,288.58	0.00	36%	0.00
CO	PARK	BAILEY	80421	2006	HD	52	103.88	5,401.76	43%	2,522.76	210.29	10,935.08	0.00	36%	0.00
CO	PARK	BAILEY	80421	2006	HDDVR	14	103.88	1,454.32	43%	625.36	383.39	5,267.46	6,267.46	36%	1,932.29
CO	PARK	BAILEY	80421	2006	STD	411	103.88	42,694.68	43%	18,358.71	49.33	20,274.63	0.00	36%	0.00
CO	PARK	BAILEY	80421	2007	DVR	155	118.56	18,376.80	63%	11,577.38	164.58	25,509.90	0.00	50%	0.00
CO	PARK	BAILEY	80421	2007	HD	144	118.56	17,072.64	63%	10,765.76	187.82	27,048.00	0.00	50%	0.00
CO	PARK	BAILEY	80421	2007	HDDVR	84	118.56	9,958.04	63%	6,274.20	369.26	31,017.84	31,017.84	50%	15,509.92
CO	PARK	BAILEY	80421	2007	STD	458	118.56	54,063.36	63%	34,059.92	46.12	21,030.72	0.00	50%	0.00
CO	PARK	BAILEY	80470	2007	STD	1	118.56	118.56	63%	74.69	46.12	46.12	0.00	50%	0.00
CO	PARK	COMO	80432	2000	PCR	6	304.11	1,820.55	7%	106.44	304.11	1,820.55	1,820.55	7%	106.44
CO	PARK	COMO	80432	2006	DVR	3	103.88	311.64	43%	134.01	194.89	584.67	0.00	36%	0.00
CO	PARK	COMO	80432	2006	HD	1	103.88	103.88	43%	44.67	210.29	210.29	0.00	36%	0.00
CO	PARK	COMO	80432	2006	STD	15	103.88	1,558.20	43%	670.03	49.33	739.95	0.00	36%	0.00
CO	PARK	COMO	80432	2007	DVR	6	118.56	711.36	63%	446.16	164.58	987.48	0.00	50%	0.00
CO	PARK	COMO	80432	2007	HD	1	118.56	118.56	63%	74.69	187.82	187.82	0.00	50%	0.00
CO	PARK	COMO	80432	2007	STD	15	118.56	1,778.40	63%	1,120.39	46.12	691.80	0.00	50%	0.00
CO	PARK	DAILEY	80421	2006	STD	3	103.88	311.64	43%	134.01	49.33	147.99	0.00	36%	0.00
CO	PARK	FAIR PLAY	80440	2007	STD	1	118.56	118.56	63%	74.69	46.12	46.12	0.00	50%	0.00
CO	PARK	FAIRPLAY	80420	2006	STD	1	103.88	103.88	43%	44.67	49.33	49.33	0.00	36%	0.00
CO	PARK	FAIRPLAY	80420	2007	DVR	1	118.56	118.56	63%	74.69	184.58	154.68	0.00	50%	0.00
CO	PARK	FAIRPLAY	80420	2007	STD	3	118.56	355.68	63%	224.08	46.12	138.36	0.00	50%	0.00
CO	PARK	FAIRPLAY	80432	2007	STD	3	118.56	355.68	63%	224.08	46.12	138.36	0.00	50%	0.00
CO	PARK	FAIRPLAY	80440	1999	PCR	2	310.84	621.68	7%	43.52	310.84	621.68	621.68	7%	43.52
CO	PARK	FAIRPLAY	80440	2000	PCR	7	304.11	2,128.77	7%	149.01	304.11	2,128.77	2,128.77	7%	149.01
CO	PARK	FAIRPLAY	80440	2006	DVR	49	103.88	4,468.84	43%	1,920.74	194.89	8,380.27	0.00	36%	0.00
CO	PARK	FAIRPLAY	80440	2006	HD	16	103.88	1,662.08	43%	804.03	210.29	3,785.22	0.00	36%	0.00
CO	PARK	FAIRPLAY	80440	2006	HDDVR	8	103.88	831.04	43%	268.01	383.39	2,300.34	2,300.34	36%	828.12
CO	PARK	FAIRPLAY	80440	2006	STD	148	103.88	15,374.24	43%	6,510.92	49.33	7,300.84	0.00	36%	0.00
CO	PARK	FAIRPLAY	80440	2007	DVR	43	118.56	5,088.08	63%	3,211.79	184.58	7,076.94	0.00	50%	0.00
CO	PARK	FAIRPLAY	80440	2007	HD	49	118.56	5,809.44	63%	3,659.95	187.82	9,203.18	0.00	50%	0.00
CO	PARK	FAIRPLAY	80440	2007	HDDVR	30	118.56	3,556.80	63%	2,240.78	369.26	11,077.80	11,077.80	50%	5,538.90
CO	PARK	FAIRPLAY	80440	2007	STD	174	118.56	20,629.44	63%	12,996.55	46.12	8,024.68	0.00	50%	0.00
CO	PARK	FAIRPLAY	80456	2006	STD	5	103.88	519.40	43%	223.34	49.33	246.85	0.00	36%	0.00
CO	PARK	FAIRPLAY	80456	2007	DVR	3	118.56	355.68	63%	224.08	164.58	493.74	0.00	50%	0.00
CO	PARK	FAIRPLAY	80456	2007	HD	1	118.56	118.56	63%	74.69	187.82	187.82	0.00	50%	0.00
CO	PARK	FAIRPLAY	80456	2007	STD	3	118.56	355.68	63%	224.08	46.12	138.36	0.00	50%	0.00
CO	PARK	FAIRPLAY	80440	2007	DVR	1	118.56	118.56	63%	74.69	164.58	164.58	0.00	50%	0.00
CO	PARK	FAIRPLAY	80440	2007	HD	1	118.56	118.56	63%	74.69	187.82	187.82	0.00	50%	0.00
CO	PARK	FAIRPLAY	80440	2007	STD	3	118.56	355.68	63%	224.08	46.12	138.36	0.00	50%	0.00
CO	PARK	FLORISSANT	80816	2006	DVR	2	103.88	207.76	43%	89.24	194.89	389.78	0.00	36%	0.00
CO	PARK	FLORISSANT	80816	2006	HD	1	103.88	103.88	43%	44.67	210.29	210.29	0.00	36%	0.00

ST = Standard Set Top Box DVR = Digital Video Recorder
HD = High Definition HDDVR = High Def Digital Video Recorder
PCR = Primes or Customer Rental

X:\DATA\com\c1\PROPERTY\SAN\Colorado\Exempt\PP\Costs\Final
Revised Attachments A-5/2008 Detail
12/10/2009 10:56 AM

DIRECTV, Inc.
Peripheral Equipment
owned as of January 1, 2008

State	County	City	Zip Cd	Start Yr	Box Type	Count	Original (As Filed)				Revised				
							Avg Unit Cost	Total Cost Declared	Trend Factor	FMV Declared	Restated Unit Cost	Restated Total Cost	Above \$250	Trend Factor	Restated FMV
CO	PARK	FLORISSANT	80516	2006	STD	12	103.88	1,246.56	43%	536.02	49.33	591.86	0.00	36%	0.00
CO	PARK	FLORISSANT	80816	2007	DVR	6	118.56	711.36	53%	448.16	164.58	967.48	0.00	50%	0.00
CO	PARK	FLORISSANT	80816	2007	HD	5	118.56	592.80	63%	373.46	187.82	939.10	0.00	50%	0.00
CO	PARK	FLORISSANT	80816	2007	HDDVR	4	118.56	474.24	63%	298.77	369.26	1,477.04	1,477.04	50%	738.52
CO	PARK	FLORISSANT	80816	2007	STD	14	118.56	1,659.84	63%	1,045.70	46.12	645.68	0.00	50%	0.00
CO	PARK	GRANT	80449	2008	PCR	1	304.11	304.11	7%	21.29	304.11	304.11	304.11	7%	21.29
CO	PARK	GRANT	80449	2006	DVR	1	103.88	103.88	43%	44.67	194.89	194.89	0.00	36%	0.00
CO	PARK	GRANT	80448	2008	HD	2	103.88	207.76	43%	89.34	210.29	420.58	0.00	36%	0.00
CO	PARK	GRANT	80448	2006	STD	2	103.88	207.76	43%	89.34	49.33	58.66	0.00	36%	0.00
CO	PARK	GRANT	80448	2007	DVR	1	118.56	118.56	63%	74.69	164.58	164.58	0.00	50%	0.00
CO	PARK	GRANT	80448	2007	HD	1	118.56	118.56	63%	74.69	187.82	187.82	0.00	50%	0.00
CO	PARK	GRANT	80449	2007	HDDVR	1	118.56	118.56	63%	74.69	369.26	369.26	369.26	50%	184.63
CO	PARK	GRANT	80448	2007	STD	3	118.56	355.68	63%	224.08	46.12	138.36	0.00	50%	0.00
CO	PARK	GUFFEY	80820	1999	PCR	3	310.84	932.52	7%	65.28	310.84	932.52	932.52	7%	65.28
CO	PARK	GUFFEY	80820	2000	PCR	10	304.11	3,041.10	7%	212.88	304.11	3,041.10	3,041.10	7%	212.88
CO	PARK	GUFFEY	80820	2006	DVR	10	103.88	1,038.80	43%	446.63	194.89	1,948.90	0.00	36%	0.00
CO	PARK	GUFFEY	80820	2006	HD	5	103.88	519.40	43%	223.34	210.29	1,051.45	0.00	36%	0.00
CO	PARK	GUFFEY	80820	2006	STD	22	103.88	2,285.36	43%	582.70	49.33	1,085.26	0.00	36%	0.00
CO	PARK	GUFFEY	80820	2007	DVR	9	118.56	1,067.04	63%	672.24	164.58	1,481.22	0.00	50%	0.00
CO	PARK	GUFFEY	80820	2007	HD	12	118.56	1,422.72	63%	896.31	187.82	2,253.84	0.00	50%	0.00
CO	PARK	GUFFEY	80820	2007	HDDVR	8	118.56	948.48	63%	597.54	369.26	2,954.08	2,954.08	50%	1,477.04
CO	PARK	GUFFEY	80820	2007	STD	31	118.56	3,675.36	63%	2,315.48	46.12	1,429.72	0.00	50%	0.00
CO	PARK	GUFFEY	80820	2000	PCR	1	304.11	304.11	7%	21.29	304.11	304.11	304.11	7%	21.29
CO	PARK	GUFFEY	80820	2007	STD	4	118.56	474.24	63%	288.77	46.12	164.48	0.00	50%	0.00
CO	PARK	HARTSEL	80449	2007	DVR	2	118.56	237.12	63%	149.39	164.58	329.16	0.00	50%	0.00
CO	PARK	HARTSEL	80440	2006	STD	4	103.88	415.52	43%	178.67	49.33	197.32	0.00	36%	0.00
CO	PARK	HARTSEL	80449	2000	PCR	4	304.11	1,216.44	7%	85.16	304.11	1,216.44	1,216.44	7%	85.16
CO	PARK	HARTSEL	80449	2006	DVR	11	103.88	1,142.68	43%	491.35	194.89	2,143.79	0.00	36%	0.00
CO	PARK	HARTSEL	80449	2006	HD	2	103.88	207.76	43%	89.34	210.29	420.58	0.00	36%	0.00
CO	PARK	HARTSEL	80449	2006	HDDVR	2	103.88	207.76	43%	89.34	383.39	766.78	766.78	36%	278.04
CO	PARK	HARTSEL	80449	2006	STD	42	103.88	4,362.96	43%	1,876.07	49.33	2,071.88	0.00	36%	0.00
CO	PARK	HARTSEL	80449	2007	DVR	23	118.56	2,728.88	63%	1,717.93	164.58	3,785.34	0.00	50%	0.00
CO	PARK	HARTSEL	80449	2007	HD	4	118.56	474.24	63%	298.77	187.82	751.28	0.00	50%	0.00
CO	PARK	HARTSEL	80449	2007	HDDVR	6	118.56	711.36	63%	443.16	369.26	2,215.56	2,215.56	50%	1,107.78
CO	PARK	HARTSEL	80449	2007	STD	49	118.56	5,809.44	63%	3,659.55	46.12	2,259.88	0.00	50%	0.00
CO	PARK	HEARTFAL	80421	2007	DVR	1	118.56	118.56	63%	74.69	164.58	164.58	0.00	50%	0.00
CO	PARK	HEARTFAL	80421	2007	STD	2	118.56	237.12	63%	149.39	46.12	92.24	0.00	50%	0.00
CO	PARK	JEFFERSON	80432	2006	STD	1	103.88	103.88	43%	44.67	49.33	49.33	0.00	36%	0.00
CO	PARK	JEFFERSON	80440	2007	STD	1	118.56	118.56	63%	74.69	46.12	46.12	0.00	50%	0.00
CO	PARK	JEFFERSON	80456	2006	DVR	6	103.88	623.28	43%	268.01	194.89	1,169.34	0.00	36%	0.00
CO	PARK	JEFFERSON	80456	2006	HD	5	103.88	519.40	43%	223.34	210.29	1,051.45	0.00	36%	0.00
CO	PARK	JEFFERSON	80456	2006	STD	24	103.88	2,493.12	43%	1,072.64	49.33	1,183.92	0.00	36%	0.00
CO	PARK	JEFFERSON	80456	2007	DVR	9	118.56	1,067.04	63%	672.24	164.58	1,481.22	0.00	50%	0.00
CO	PARK	JEFFERSON	80456	2007	HD	12	118.56	1,422.72	63%	896.31	187.82	2,253.84	0.00	50%	0.00
CO	PARK	JEFFERSON	80456	2007	HDDVR	3	118.56	355.68	63%	224.08	369.26	1,107.78	1,107.78	50%	553.89
CO	PARK	JEFFERSON	80456	2007	STD	37	118.56	4,386.72	63%	2,763.63	46.12	1,706.44	0.00	50%	0.00
CO	PARK	LAKE GEORGE	80827	1999	PCR	1	310.84	310.84	7%	21.76	310.84	310.84	310.84	7%	21.76
CO	PARK	LAKE GEORGE	80827	2000	PCR	10	304.11	3,041.10	7%	212.88	304.11	3,041.10	3,041.10	7%	212.88
CO	PARK	LAKE GEORGE	80827	2006	DVR	6	103.88	623.28	43%	268.01	194.89	1,169.34	0.00	36%	0.00
CO	PARK	LAKE GEORGE	80827	2006	HD	1	103.88	103.88	43%	44.67	210.29	210.29	0.00	36%	0.00
CO	PARK	LAKE GEORGE	80827	2006	HDDVR	1	103.88	103.88	43%	44.67	383.39	383.39	383.39	36%	138.02
CO	PARK	LAKE GEORGE	80827	2006	STD	22	103.88	2,285.36	43%	992.76	49.33	1,085.26	0.00	36%	0.00
CO	PARK	LAKE GEORGE	80827	2007	DVR	5	118.56	592.80	63%	373.46	164.58	822.80	0.00	50%	0.00
CO	PARK	LAKE GEORGE	80827	2007	HD	9	118.56	1,067.04	63%	672.24	187.82	1,690.38	0.00	50%	0.00
CO	PARK	LAKE GEORGE	80827	2007	HDDVR	8	118.56	948.48	63%	597.54	369.26	2,954.08	2,954.08	50%	1,477.04
CO	PARK	LAKE GEORGE	80827	2007	STD	21	118.56	2,489.76	63%	1,568.55	46.12	968.52	0.00	50%	0.00

ST = Standard Set Top Box DVR = Digital Video Recorder
HD = High Definition HDDVR = High Def Digital Video Recorder
PCR = Premier Customer Rental

DIRECTV, Inc.
Peripheral Equipment
owned as of January 1, 2009

State	County	City	Zio Cd	Start Yr	Box Type	Count	Original (As Filed)				Revised				
							Avg Unit Cost	Total Cost Declared	Trend Factor	FMV Declared	Restated Unit Cost	Restated Total Cost	Above \$250	Trend Factor	Restated FMV
CO	PARK	PINE	80470	2000	PCR	1	304.11	304.11	7%	21.29	304.11	304.11	304.11	7%	21.29
CO	PARK	PINE	80470	2008	DVR	9	103.88	934.92	43%	402.02	194.89	1,754.01	0.00	36%	0.00
CO	PARK	PINE	80470	2006	HD	8	103.88	831.04	45%	357.35	210.29	1,662.32	0.00	36%	0.00
CO	PARK	PINE	80470	2006	HDDVR	2	103.88	207.76	43%	89.34	383.39	766.78	766.78	36%	276.04
CO	PARK	PINE	80470	2006	STD	50	103.88	5,194.00	43%	2,233.42	49.33	2,455.50	0.00	36%	0.00
CO	PARK	PINE	80470	2007	DVR	15	118.56	1,778.40	63%	1,120.39	164.58	2,468.70	0.00	50%	0.00
CO	PARK	PINE	80470	2007	HD	12	118.56	1,422.72	63%	896.31	187.82	2,253.84	0.00	50%	0.00
CO	PARK	PINE	80470	2007	HDDVR	13	118.56	1,541.28	63%	971.01	369.26	4,800.38	4,800.38	50%	2,400.19
CO	PARK	PINE	80470	2007	STD	42	118.56	4,979.52	63%	3,137.10	46.12	1,937.04	0.00	50%	0.00
CO	PARK	SHAWNEE	80421	2007	STD	2	118.56	237.12	63%	149.34	46.12	92.24	0.00	50%	0.00
CO	PARK	SHAWNEE	80475	2000	PCR	1	304.11	304.11	7%	21.29	304.11	304.11	304.11	7%	21.29
CO	PARK	SHAWNEE	80475	2006	DVR	1	103.88	103.88	43%	44.67	194.89	194.89	0.00	36%	0.00
CO	PARK	SHAWNEE	80475	2006	HD	1	103.88	103.88	43%	44.67	210.29	210.29	0.00	36%	0.00
CO	PARK	SHAWNEE	80475	2006	HDDVR	1	103.88	103.88	43%	44.67	383.39	383.39	383.39	36%	138.02
CO	PARK	SHAWNEE	80475	2006	STD	8	103.88	831.04	43%	357.35	49.33	394.64	0.00	36%	0.00
CO	PARK	SHAWNEE	80475	2007	OVR	3	118.56	355.68	63%	224.08	164.58	483.74	0.00	50%	0.00
CO	PARK	SHAWNEE	80475	2007	HD	1	118.56	118.56	63%	74.69	187.82	187.82	0.00	50%	0.00
CO	PARK	SHAWNEE	80475	2007	HDDVR	2	118.56	237.12	63%	149.39	369.26	738.52	738.52	50%	369.26
CO	PARK	SHAWNEE	80475	2007	STD	20	118.56	2,371.20	63%	1,493.86	46.12	922.40	0.00	50%	0.00
CO	PARK	WOODLAND PARK	80827	2006	HD	1	103.88	103.88	43%	44.67	210.29	210.29	0.00	36%	0.00
CO	PARK	WOODLAND PARK	80827	2007	HD	1	118.56	118.56	63%	74.69	187.82	187.82	0.00	50%	0.00
PARK Total						2428		347,594.55		178,912.79		348,257.78	102,059.95		37,289.93

ST = Standard Set Top Box DVR = Digital Video Recorder
 HD = High Definition HDDVR = High Def Digital Video Recorder
 PCR = Previews Customer Rental

PETITION FOR ABATEMENT OR REFUND OF TAXES

ARK COUNTY ASSESSOR
Main Street
Box 636
Ft. Collins, CO 80440-0636

Date Received _____
(Use Assessor's or Commissioner's Date Stamp)

Please complete Section I only.

Month _____ Day _____ Year _____
Petitioner's Name: DIRECTV, INC
CALA2/A130
Petitioner's Mailing Address: 2250 E. IMPERIAL HIGHWAY
EL SEGUNDO, CA 90245
City or Town _____ State _____ Zip Code _____

SCHEDULE OR PARCEL NUMBER(S) _____ PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY _____
See attached _____ Various Locations _____

Petitioner states that the taxes assessed against the above property for the property tax year 2009 are incorrect for the following reasons: (Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

Petitioner's estimate of value: \$ _____ 2009
Value Year

Petitioner requests an abatement or refund of the appropriate taxes.

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

Petitioner's Signature
By _____
Agent's Signature

Daytime Phone Number _____ Sam C. Ang 12/11/2009
Director, Taxes
Daytime Phone Number _____ (310) 964-0755

*Letter of agency must be attached when petition is submitted by an agent.

If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-116, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-126 within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: Assessor's Recommendation
(For Assessor's Use Only)
Tax Year _____
Actual Assessed Tax
Original _____
Corrected _____
Abate/Refund _____
 Assessor recommends approval as outlined above.
No protest was filed for the year: _____ (If a protest was filed, please attach a copy of the NOD.)
 Assessor recommends denial for the following reason(s): _____
Assessor's or Deputy Assessor's Signature _____

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to section 39-10-114 shall be acted upon pursuant to the provisions of this section by the board of county commissioners or the assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$1,000)

The commissioners of _____ County authorize the assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of one thousand dollars or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The assessor and petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____		
	Assessed	Tax	
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include secured interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the county treasurer for full payment information.

Petitioner's Signature _____ Date _____
Assessor's or Deputy Assessor's Signature _____ Date _____

Section IV: Decision of the County Commissioners
(Must be completed if Section III does not apply)

WHEREAS, The County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:

_____ with notice of such meeting and an opportunity to be present having been given to the taxpayer and the Assessor of said County and Assessor _____ (being present-not present) and petitioner _____ (being present-not present), and WHEREAS, The said

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, That the Board (agrees--does not agree) with the recommendation of the assessor and the petition be (approved--approved in part--denied) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County

this _____ day of _____, _____
Month Year

County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$1,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator
(For all abatements greater than \$1,000)

The action of the Board of County Commissioners, relative to the within petition, is hereby
 Approved Approved in part \$ _____ Denied for the following reason(s):

Secretary's Signature _____ Property Tax Administrator's Signature _____ Date _____

CO 2007 - 2009 Assessor Values

Year	County	Acct #
2009	PARK	63462
2009	PARK	63463
2009	PARK	63464
2009	PARK	63465
2009	PARK	63466
2009	PARK	63467
2009	PARK	63468
2009	PARK	63677
2009	PARK	64207
2009 Total		

DIRECTV, Inc.
Peripheral Equipment
owned as of January 1, 2009

State	County	City	Zip Cd	Start Yr	Box Type	Count	Original (As Filed)				Revised				
							Avg UnR Cost	Total Cost Declared	Trend Factor	FMV Declared	Restated Unit Cost	Restated Total Cost	Above \$250	Trend Factor	Restated FMV
CO	PARK	ALMA	80420	1999	PCR	1	310.84	310.84	7%	21.76	310.84	310.84	310.84	7%	21.76
CO	PARK	ALMA	80420	2000	PCR	2	304.11	608.22	7%	42.58	304.11	608.22	608.22	7%	42.58
CO	PARK	ALMA	80420	2006	DVR	14	103.88	1,454.32	26%	378.12	184.89	2,728.48	0.00	22%	0.00
CO	PARK	ALMA	80420	2006	HD	3	103.88	311.64	26%	81.03	210.29	630.87	0.00	22%	0.00
CO	PARK	ALMA	80420	2006	STD	43	103.88	4,466.84	26%	1,161.38	49.33	2,121.99	0.00	22%	0.00
CO	PARK	ALMA	80420	2007	DVR	19	118.56	2,252.64	43%	968.64	164.58	3,127.02	0.00	36%	0.00
CO	PARK	ALMA	80420	2007	HD	5	118.56	592.80	43%	254.90	187.82	939.10	0.00	36%	0.00
CO	PARK	ALMA	80420	2007	HDDVR	11	118.56	1,304.16	43%	560.79	369.26	4,061.66	4,061.66	36%	1,462.27
CO	PARK	ALMA	80420	2007	STD	42	118.56	4,979.52	43%	2,141.19	46.12	1,837.84	0.00	36%	0.00
CO	PARK	ALMA	80420	2008	DVR	20	100.86	2,017.20	63%	1,270.84	150.57	3,011.40	0.00	50%	0.00
CO	PARK	ALMA	80420	2008	HD	24	100.86	2,420.64	63%	1,525.00	106.06	2,545.44	0.00	50%	0.00
CO	PARK	ALMA	80420	2008	HDDVR	19	100.86	1,916.34	63%	1,207.29	215.74	4,099.06	0.00	50%	0.00
CO	PARK	ALMA	80420	2003	STD	38	100.86	3,832.68	63%	2,414.58	39.23	1,490.74	0.00	50%	0.00
CO	PARK	ALMA	80440	2007	DVR	1	118.55	118.55	43%	50.98	164.58	164.58	0.00	36%	0.00
CO	PARK	ALMA	80440	2007	STD	1	118.55	118.55	43%	50.98	48.12	48.12	0.00	36%	0.00
CO	PARK	ALMA	80440	2008	HD	1	100.86	100.86	63%	63.54	108.08	106.06	0.00	50%	0.00
CO	PARK	ALMA	80440	2008	STD	1	100.86	100.86	63%	63.54	39.23	39.23	0.00	50%	0.00
CO	PARK	BAILEY	80421	1999	PCR	3	310.84	932.52	7%	65.28	310.84	932.52	932.52	7%	65.28
CO	PARK	BAILEY	80421	2000	PCR	32	304.11	9,731.52	7%	681.21	304.11	9,731.52	9,731.52	7%	681.21
CO	PARK	BAILEY	80421	2006	DVR	86	103.88	8,972.48	26%	2,582.84	184.89	13,709.44	0.00	22%	0.00
CO	PARK	BAILEY	80421	2006	HD	48	103.88	4,985.24	26%	1,296.42	210.29	10,093.82	0.00	22%	0.00
CO	PARK	BAILEY	80421	2006	HDDVR	11	103.88	1,142.68	26%	297.10	383.99	4,217.29	4,217.29	22%	927.80
CO	PARK	BAILEY	80421	2005	STD	378	103.88	39,269.64	26%	10,209.33	49.33	18,645.74	0.00	22%	0.00
CO	PARK	BAILEY	80421	2007	DVR	147	118.56	17,428.32	43%	7,494.18	164.58	24,193.26	0.00	36%	0.00
CO	PARK	BAILEY	80421	2007	HD	121	118.56	14,345.76	43%	6,168.66	187.82	22,728.22	0.00	36%	0.00
CO	PARK	BAILEY	80421	2007	HDDVR	78	118.56	9,247.68	43%	3,978.50	989.26	23,802.28	23,802.28	36%	10,358.82
CO	PARK	BAILEY	80421	2007	STD	429	118.56	50,862.24	43%	21,870.76	46.12	19,785.48	0.00	36%	0.00
CO	PARK	BAILEY	80421	2008	DVR	140	100.86	14,120.40	63%	8,895.85	150.57	21,079.80	0.00	50%	0.00
CO	PARK	BAILEY	80421	2008	HD	113	100.86	11,397.18	63%	7,180.22	106.06	11,994.78	0.00	50%	0.00
CO	PARK	BAILEY	80421	2008	HDDVR	127	100.86	12,809.22	63%	8,069.81	215.74	27,398.99	0.00	50%	0.00
CO	PARK	BAILEY	80421	2003	STD	282	100.86	28,442.52	63%	17,918.79	39.23	11,062.86	0.00	50%	0.00
CO	PARK	BAILEY	80475	2003	STD	1	100.86	100.86	63%	63.54	39.23	39.23	0.00	50%	0.00
CO	PARK	COMO	80432	2009	PCR	2	304.11	608.22	7%	42.58	304.11	608.22	608.22	7%	42.58
CO	PARK	COMO	80432	2005	HD	1	103.88	103.88	26%	27.91	210.29	210.29	0.00	22%	0.00
CO	PARK	COMO	80432	2006	STD	9	103.88	934.92	26%	243.08	49.33	443.97	0.00	22%	0.00
CO	PARK	COMO	80432	2007	DVR	5	118.56	592.80	43%	254.90	164.58	822.90	0.00	36%	0.00
CO	PARK	COMO	80432	2007	STD	8	118.56	711.36	43%	305.68	46.12	276.72	0.00	36%	0.00
CO	PARK	COMO	80432	2008	DVR	3	100.86	302.58	63%	190.83	150.57	451.71	0.00	50%	0.00
CO	PARK	COMO	80432	2008	HD	6	100.86	605.16	63%	381.25	106.06	636.36	0.00	50%	0.00
CO	PARK	COMO	80432	2009	HDDVR	3	100.86	302.58	63%	190.83	215.74	647.22	0.00	50%	0.00
CO	PARK	COMO	80432	2008	STD	18	100.86	1,813.76	63%	1,016.67	39.23	827.68	0.00	50%	0.00
CO	PARK	COMO	80440	2003	DVR	1	100.86	100.86	63%	63.54	150.57	150.57	0.00	50%	0.00
CO	PARK	COMO	80452	2003	HDDVR	1	100.86	100.86	63%	63.54	215.74	215.74	0.00	50%	0.00
CO	PARK	COMO	80452	2008	STD	2	100.86	201.72	63%	127.08	39.23	78.46	0.00	50%	0.00
CO	PARK	FAIRPLAY	80420	2005	STD	1	103.88	103.88	26%	27.01	49.33	49.33	0.00	22%	0.00
CO	PARK	FAIRPLAY	80420	2007	STD	3	118.56	355.68	43%	152.94	46.12	138.36	0.00	36%	0.00
CO	PARK	FAIRPLAY	80432	2007	STD	4	118.56	474.24	43%	209.82	46.12	184.48	0.00	36%	0.00
CO	PARK	FAIRPLAY	80440	1999	PCR	2	310.84	621.68	7%	43.52	310.84	621.68	621.68	7%	43.52
CO	PARK	FAIRPLAY	80440	2000	PCR	6	304.11	1,824.66	7%	127.73	304.11	1,824.66	1,824.66	7%	127.73
CO	PARK	FAIRPLAY	80440	2006	DVR	44	103.88	4,570.72	26%	1,189.39	184.89	8,575.16	0.00	22%	0.00
CO	PARK	FAIRPLAY	80440	2006	HD	18	103.88	1,869.84	26%	486.16	210.29	3,785.22	0.00	22%	0.00
CO	PARK	FAIRPLAY	80440	2006	HDDVR	3	103.88	311.64	26%	81.03	383.99	1,150.17	1,150.17	22%	253.04
CO	PARK	FAIRPLAY	80440	2005	STD	142	103.88	14,750.96	26%	3,835.25	49.33	7,004.86	0.00	22%	0.00
CO	PARK	FAIRPLAY	80440	2007	DVR	32	118.56	3,793.92	43%	1,631.39	164.58	5,266.55	0.00	36%	0.00
CO	PARK	FAIRPLAY	80440	2007	HD	39	118.56	4,623.84	43%	1,988.25	187.82	7,324.98	0.00	36%	0.00
CO	PARK	FAIRPLAY	80440	2007	HDDVR	29	118.56	3,438.24	43%	1,478.44	369.26	10,708.54	10,708.54	36%	3,855.07

ST = Standard Set Top Box DVR = Digital Video Recorder
HD = High Definition HDDVR = High Def Digital Video Recorder
PCR = Premier Customer Rental

K:\DATA\commod\PROPERTY\SAM\Colorado Exempt\PPData Files
Revised Attachments July 2009 Detail
12/16/2009 11:06 AM

DIRECTV, Inc.
Peripheral Equipment
owned as of January 1, 2009

State	County	City	Zip Cd	Start Yr	Box Type	Count	Original (As Filed)				Revised				
							Avg Unit Cost	Total Cost	Trend	FMY Declared	Restated Unit Cost	Restated Total Cost	Above \$250	Trend	Restated FMY
CO	PARK	FAIRPLAY	80440	2007	STD	146	118.58	17,309.76	43%	7,443.20	46.12	8,739.52	0.00	36%	0.00
CO	PARK	FAIRPLAY	80440	2008	DVR	51	100.86	5,143.66	63%	3,240.63	150.57	7,679.67	0.00	50%	0.00
CO	PARK	FAIRPLAY	80440	2006	HD	53	100.86	5,345.58	63%	3,267.72	105.06	5,621.18	0.00	50%	0.00
CO	PARK	FAIRPLAY	80440	2008	HDDVR	41	100.86	4,135.26	63%	2,605.21	215.74	8,845.34	0.00	50%	0.00
CO	PARK	FAIRPLAY	80440	2008	STD	127	100.86	12,809.22	63%	8,069.81	39.23	4,592.21	0.00	50%	0.00
CO	PARK	FAIRPLAY	80449	2008	STD	1	100.86	100.86	63%	63.54	39.23	39.23	0.00	50%	0.00
CO	PARK	FAIRPLAY	80455	2006	STD	5	103.88	519.40	26%	135.04	49.33	246.65	0.00	22%	0.00
CO	PARK	FAIRPLAY	80458	2007	DVR	1	118.58	118.58	43%	50.98	164.58	164.58	0.00	36%	0.00
CO	PARK	FAIRPLAY	80458	2007	HD	1	118.58	118.58	43%	50.98	187.82	187.82	0.00	36%	0.00
CO	PARK	FAIRPLAY	80456	2007	STD	3	118.58	355.69	43%	152.94	46.12	139.38	0.00	36%	0.00
CO	PARK	FAIRPLAY	80456	2008	DVR	1	100.86	100.86	63%	63.54	150.57	150.57	0.00	50%	0.00
CO	PARK	FAIRPLAY	80456	2008	HDDVR	1	100.86	100.86	63%	63.54	215.74	215.74	0.00	50%	0.00
CO	PARK	FLORISSANT	80816	2006	DVR	1	103.88	103.88	26%	27.01	194.89	194.89	0.00	22%	0.00
CO	PARK	FLORISSANT	80816	2006	HD	1	103.88	103.88	26%	27.01	210.29	210.29	0.00	22%	0.00
CO	PARK	FLORISSANT	80816	2006	STD	9	103.88	934.92	26%	243.08	49.33	443.57	0.00	22%	0.00
CO	PARK	FLORISSANT	80816	2007	DVR	5	118.58	592.80	43%	254.90	164.58	822.90	0.00	36%	0.00
CO	PARK	FLORISSANT	80816	2007	HD	6	118.58	711.36	43%	305.88	187.82	1,126.92	0.00	36%	0.00
CO	PARK	FLORISSANT	80816	2007	HDDVR	2	118.58	237.12	43%	101.96	369.28	738.52	0.00	36%	265.67
CO	PARK	FLORISSANT	80816	2007	STD	10	118.58	1,185.60	43%	509.81	46.12	461.20	0.00	36%	0.00
CO	PARK	FLORISSANT	80816	2008	DVR	2	100.86	201.72	63%	127.08	150.57	301.14	0.00	50%	0.00
CO	PARK	FLORISSANT	80816	2008	HD	2	100.86	201.72	63%	127.08	106.06	212.12	0.00	50%	0.00
CO	PARK	FLORISSANT	80816	2008	HDDVR	3	100.86	302.58	63%	190.63	215.74	647.22	0.00	50%	0.00
CO	PARK	FLORISSANT	80816	2008	STD	6	100.86	605.16	63%	381.25	39.23	235.38	0.00	50%	0.00
CO	PARK	GRANT	80448	2008	STD	2	103.88	207.76	26%	54.02	210.29	420.58	0.00	22%	0.00
CO	PARK	GRANT	80443	2006	STD	3	103.88	311.64	26%	81.03	49.33	147.99	0.00	22%	0.00
CO	PARK	GRANT	80443	2007	DVR	1	118.58	118.58	43%	50.98	164.58	164.58	0.00	36%	0.00
CO	PARK	GRANT	80448	2007	HD	1	118.58	118.58	43%	50.98	187.82	187.82	0.00	36%	0.00
CO	PARK	GRANT	80448	2007	STD	1	118.58	118.58	43%	50.98	46.12	46.12	0.00	36%	0.00
CO	PARK	GRANT	80446	2008	DVR	1	100.86	100.86	63%	63.54	150.57	150.57	0.00	50%	0.00
CO	PARK	GRANT	80446	2008	HD	1	100.86	100.86	63%	63.54	106.06	106.06	0.00	50%	0.00
CO	PARK	GRANT	80448	2008	HDDVR	2	100.86	201.72	63%	127.08	215.74	431.48	0.00	50%	0.00
CO	PARK	GRANT	80448	2008	STD	3	100.86	302.58	63%	190.63	39.23	117.69	0.00	50%	0.00
CO	PARK	GUFFEY	80820	1999	PCR	3	310.84	932.52	7%	65.28	310.84	932.52	932.52	7%	65.28
CO	PARK	GUFFEY	80820	2000	PCR	9	304.11	2,736.99	7%	191.59	304.11	2,736.99	2,736.99	7%	191.59
CO	PARK	GUFFEY	80820	2006	DVR	6	103.88	623.28	26%	162.05	194.89	1,169.34	0.00	22%	0.00
CO	PARK	GUFFEY	80820	2006	HD	3	103.88	311.64	26%	81.03	210.29	630.67	0.00	22%	0.00
CO	PARK	GUFFEY	80820	2006	STD	23	103.88	2,389.24	26%	621.20	49.33	1,134.59	0.00	22%	0.00
CO	PARK	GUFFEY	80820	2007	DVR	7	118.58	829.92	43%	356.87	164.58	1,152.06	0.00	36%	0.00
CO	PARK	GUFFEY	80820	2007	HD	9	118.58	1,067.04	43%	458.83	187.82	1,690.38	0.00	36%	0.00
CO	PARK	GUFFEY	80820	2007	HDDVR	11	118.58	1,304.16	43%	560.79	369.28	4,061.86	4,061.86	36%	1,462.27
CO	PARK	GUFFEY	80820	2007	STD	31	118.58	3,675.38	43%	1,560.40	46.12	1,429.72	0.00	36%	0.00
CO	PARK	GUFFEY	80820	2008	DVR	8	100.86	806.88	63%	508.33	150.57	1,204.56	0.00	50%	0.00
CO	PARK	GUFFEY	80820	2008	HD	8	100.86	806.88	63%	508.33	105.06	848.48	0.00	50%	0.00
CO	PARK	GUFFEY	80820	2008	HDDVR	5	100.86	504.30	63%	317.71	215.74	1,078.70	0.00	50%	0.00
CO	PARK	GUFFEY	80820	2008	STD	14	100.86	1,412.04	63%	889.59	39.23	549.22	0.00	50%	0.00
CO	PARK	HARTSEL	80449	2008	PCR	3	304.11	912.33	7%	63.86	304.11	912.33	912.33	7%	63.86
CO	PARK	HARTSEL	80449	2006	DVR	8	103.88	831.04	26%	216.07	194.89	1,559.12	0.00	22%	0.00
CO	PARK	HARTSEL	80449	2006	HD	2	103.88	207.76	26%	54.02	210.29	420.58	0.00	22%	0.00
CO	PARK	HARTSEL	80449	2006	HDDVR	3	103.88	311.64	26%	81.03	383.39	1,150.17	1,150.17	22%	253.04
CO	PARK	HARTSEL	80449	2006	STD	44	103.88	4,570.72	26%	1,188.39	49.33	2,170.52	0.00	22%	0.00
CO	PARK	HARTSEL	80449	2007	DVR	20	118.58	2,371.20	43%	1,019.62	164.58	3,291.60	0.00	36%	0.00
CO	PARK	HARTSEL	80449	2007	HD	3	118.58	355.69	43%	152.94	187.82	563.45	0.00	36%	0.00
CO	PARK	HARTSEL	80449	2007	HDDVR	5	118.58	592.80	43%	254.90	369.28	1,846.30	1,846.30	36%	564.67
CO	PARK	HARTSEL	80449	2007	STD	49	118.58	5,690.88	43%	2,447.08	46.12	2,213.76	0.00	36%	0.00
CO	PARK	HARTSEL	80449	2008	DVR	16	100.86	1,613.76	63%	1,018.87	150.57	2,499.12	0.00	50%	0.00
CO	PARK	HARTSEL	80449	2008	HD	6	100.86	605.16	63%	381.25	106.06	636.56	0.00	50%	0.00

ST = Standard Set Top Box DVR = Digital Video Recorder
HD = High Definition HDDVR = High Def Digital Video Recorder
PCR = Primestar Customer Rental

DIRECTV, Inc.
Peripheral Equipment
owned as of January 1, 2009

State	County	City	Zip Cd	Start Yr	Box Type	Count	Original (As Filed)				Revised				
							Avn Unit Cost	Total Cost Declared	Trend Factor	FMV Declared	Restated Unit Cost	Restated Total Cost	Above \$250	Trend Factor	Restated FMV
CO	PARK	HARTSEL	80449	2008	HDDVR	10	100.86	1,008.60	63%	635.42	215.74	2,157.40	0.00	50%	0.00
CO	PARK	HARTSEL	80449	2008	STD	42	100.86	4,236.12	63%	2,688.76	39.23	1,647.66	0.00	50%	0.00
CO	PARK	HARTSEL	81211	2007	STD	2	118.56	237.12	43%	101.96	48.12	92.24	0.00	36%	0.00
CO	PARK	JEFFERSON	80432	2006	HDDVR	1	103.88	103.88	26%	27.01	383.39	383.39	383.39	22%	84.35
CO	PARK	JEFFERSON	80432	2008	STD	1	103.88	103.88	26%	27.01	49.33	49.33	0.00	22%	0.00
CO	PARK	JEFFERSON	80456	2008	DVR	7	103.88	727.16	26%	189.06	194.89	1,384.23	0.00	22%	0.00
CO	PARK	JEFFERSON	80456	2006	HD	3	103.88	311.64	26%	81.03	210.29	630.87	0.00	22%	0.00
CO	PARK	JEFFERSON	80456	2006	STD	23	103.88	2,389.24	26%	621.20	49.33	1,134.59	0.00	22%	0.00
CO	PARK	JEFFERSON	80456	2007	DVR	9	118.56	1,067.04	43%	458.83	154.58	1,481.22	0.00	36%	0.00
CO	PARK	JEFFERSON	80456	2007	HD	10	118.56	1,185.60	43%	509.81	187.82	1,878.20	0.00	36%	0.00
CO	PARK	JEFFERSON	80456	2007	HDDVR	2	118.56	237.12	43%	101.96	369.26	738.52	738.52	36%	265.87
CO	PARK	JEFFERSON	80456	2007	STD	36	118.56	4,268.16	43%	1,635.31	46.12	1,660.92	0.00	36%	0.00
CO	PARK	JEFFERSON	80455	2008	DVR	7	100.86	706.02	63%	444.79	150.57	1,053.99	0.00	50%	0.00
CO	PARK	JEFFERSON	80456	2008	HD	15	100.86	1,512.90	63%	953.13	108.06	1,590.90	0.00	50%	0.00
CO	PARK	JEFFERSON	80456	2008	HDDVR	15	100.86	1,512.90	63%	953.13	215.74	3,236.10	0.00	50%	0.00
CO	PARK	JEFFERSON	80456	2005	STD	28	100.86	2,824.08	63%	1,779.17	39.23	1,098.44	0.00	50%	0.00
CO	PARK	LAKE GEORGE	80827	1999	PCR	1	310.84	310.84	7%	21.76	310.84	310.84	310.84	7%	21.76
CO	PARK	LAKE GEORGE	80827	2000	PCR	8	304.11	2,432.88	7%	170.30	304.11	2,432.88	2,432.88	7%	170.30
CO	PARK	LAKE GEORGE	80827	2006	DVR	5	103.88	519.40	26%	135.04	194.89	974.45	0.00	22%	0.00
CO	PARK	LAKE GEORGE	80827	2005	HD	2	103.88	207.76	26%	54.02	210.29	420.58	0.00	22%	0.00
CO	PARK	LAKE GEORGE	80827	2006	STD	21	103.88	2,181.48	26%	687.18	49.33	1,035.93	0.00	22%	0.00
CO	PARK	LAKE GEORGE	80827	2007	DVR	7	118.56	829.92	43%	358.87	164.58	1,152.06	0.00	36%	0.00
CO	PARK	LAKE GEORGE	80827	2007	HD	7	118.56	829.92	43%	358.87	187.82	1,314.74	0.00	36%	0.00
CO	PARK	LAKE GEORGE	80827	2007	HDDVR	7	118.56	829.92	43%	358.87	359.26	2,584.82	2,584.82	36%	830.54
CO	PARK	LAKE GEORGE	80827	2007	STD	14	118.56	1,659.84	43%	713.73	46.12	645.68	0.00	36%	0.00
CO	PARK	LAKE GEORGE	80827	2008	DVR	7	100.86	706.02	63%	444.79	150.57	1,053.99	0.00	50%	0.00
CO	PARK	LAKE GEORGE	80827	2008	HD	5	100.86	504.30	63%	317.71	108.06	530.30	0.00	50%	0.00
CO	PARK	LAKE GEORGE	80827	2008	HDDVR	12	100.86	1,210.32	63%	762.50	215.74	2,588.88	0.00	50%	0.00
CO	PARK	LAKE GEORGE	80827	2008	STD	12	100.86	1,210.32	63%	762.50	39.23	470.76	0.00	50%	0.00
CO	PARK	PINE	80420	2008	DVR	1	100.86	100.86	63%	63.54	150.57	150.57	0.00	50%	0.00
CO	PARK	PINE	80470	2000	PCR	1	304.11	304.11	7%	21.29	304.11	304.11	304.11	7%	21.29
CO	PARK	PINE	80470	2008	DVR	7	103.88	727.16	26%	189.06	194.89	1,364.23	0.00	22%	0.00
CO	PARK	PINE	80470	2006	HD	7	103.88	727.16	26%	189.06	210.29	1,472.03	0.00	22%	0.00
CO	PARK	PINE	80470	2006	HDDVR	2	103.88	207.76	26%	54.02	383.39	766.78	766.78	22%	168.69
CO	PARK	PINE	80470	2006	STD	52	103.88	5,401.76	26%	1,404.45	49.33	2,565.16	0.00	22%	0.00
CO	PARK	PINE	80470	2007	DVR	18	118.56	2,134.08	43%	917.55	164.58	2,982.44	0.00	36%	0.00
CO	PARK	PINE	80470	2007	HD	9	118.56	1,067.04	43%	458.83	187.82	1,690.38	0.00	36%	0.00
CO	PARK	PINE	80470	2007	HDDVR	13	118.56	1,541.28	43%	662.75	359.26	4,600.38	4,600.38	36%	1,728.14
CO	PARK	PINE	80470	2007	STD	39	118.56	4,623.84	43%	1,888.25	46.12	1,798.58	0.00	36%	0.00
CO	PARK	PINE	80470	2008	DVR	18	100.86	1,815.48	63%	1,143.75	150.57	2,710.26	0.00	50%	0.00
CO	PARK	PINE	80470	2008	HD	22	100.86	2,218.92	63%	1,397.92	108.06	2,333.32	0.00	50%	0.00
CO	PARK	PINE	80470	2008	HDDVR	19	100.86	1,915.48	63%	1,143.75	215.74	3,883.32	0.00	50%	0.00
CO	PARK	PINE	80470	2008	STD	38	100.86	3,832.68	63%	2,414.59	39.23	1,490.74	0.00	50%	0.00
CO	PARK	SHAWNEE	80421	2007	STD	2	118.56	237.12	43%	101.96	46.12	92.24	0.00	36%	0.00
CO	PARK	SHAWNEE	80475	2000	PCR	1	304.11	304.11	7%	21.29	304.11	304.11	304.11	7%	21.29
CO	PARK	SHAWNEE	80475	2006	DVR	3	103.88	311.64	26%	81.03	194.89	584.67	0.00	22%	0.00
CO	PARK	SHAWNEE	80475	2005	HD	1	103.88	103.88	26%	27.01	210.29	210.29	0.00	22%	0.00
CO	PARK	SHAWNEE	80475	2006	HDDVR	2	103.88	207.76	26%	54.02	383.39	766.78	766.78	22%	168.69
CO	PARK	SHAWNEE	80475	2006	STD	9	103.88	934.92	26%	243.08	49.33	443.97	0.00	22%	0.00
CO	PARK	SHAWNEE	80475	2007	DVR	2	118.56	237.12	43%	101.96	154.58	329.16	0.00	36%	0.00
CO	PARK	SHAWNEE	80475	2007	HD	1	118.56	118.56	43%	50.98	187.82	187.82	0.00	36%	0.00
CO	PARK	SHAWNEE	80475	2007	HDDVR	3	118.56	355.68	43%	152.94	369.26	1,107.78	1,107.78	36%	398.80
CO	PARK	SHAWNEE	80475	2007	STD	21	118.56	2,489.76	43%	1,070.60	46.12	968.52	0.00	36%	0.00
CO	PARK	SHAWNEE	80475	2008	DVR	8	100.86	806.88	63%	508.33	150.57	1,204.58	0.00	50%	0.00
CO	PARK	SHAWNEE	80475	2008	HD	1	100.86	100.86	63%	63.54	108.06	108.06	0.00	50%	0.00
CO	PARK	SHAWNEE	80475	2008	HDDVR	6	100.86	605.16	63%	381.25	215.74	1,294.44	0.00	50%	0.00

ST = Standard Set Top Box DVR = Digital Video Recorder
 HD = High Definition HDDVR = High Def Digital Video Recorder
 PCR = Primary Customer Rental
 CO = Colorado

K:\C:\Account\PROPERTY\SAM\Colorado Exempt\PPData Files
 Revised Agreements Axis\2009 Detail
 12/10/2009 11:08 AM

STATE COUNTY CITY
 PARK PARK SHAWNEE

ZIG C# START YR BOX TYPE
 80375 2008 STD

Count	Avail Unit Cost	Total Cost Declared	Trend Factor	FMV Declared
19	100.06	1,901.14	93%	1,207.29
4,050		454,105.24		197,223.82

Restated LAR Cost	Restated Total Cost	Above \$250	Trend Factor	Restated FMV
39.23	459,491.19	0.00	50%	24,837.92
	745.37	50,456.83		

DIRECTV, Inc.
 Peripheral Equipment
 created as of January 1, 2009

ST's Standard Set Top Box - OnR = Digital Video Recorder
 HD = High Definition HDTV = High Def Digital Video Recorder
 PCS = Premium Customer Account

RNDKATZ@campanj.com | PROSERV@campanj.com | Campanj
 Provided Attachments A, J, K, O, Q, R, S, T, U, V, W, X, Y, Z
 12/1/2009 11:20 AM

Attachment B

Tax Year	County	County Schedule Number (Account No.)	Actual Value (as assigned by Park County Assessor)
2007	Park	63462	\$8,885
2007	Park	63463	\$74,094
2007	Park	63464	\$6,801
2007	Park	63465	\$26,010
2007	Park	63466	\$5,652
2007	Park	63467	\$6,441
2007	Park	63468	\$6,527
2007	Park	63677	\$9,493
2007	Park	64207	\$0
Total Actual Value (2007):			\$143,903

Tax Year	County	County Schedule Number (Account No.)	Actual Value (as assigned by Park County Assessor)
2008	Park	63462	\$16,593
2008	Park	63463	\$147,217
2008	Park	63464	\$14,141
2008	Park	63465	\$53,857
2008	Park	63466	\$14,357
2008	Park	63467	\$13,666
2008	Park	63468	\$8,659
2008	Park	63677	\$18,542
2008	Park	64207	\$4,129
Total Actual Value (2008):			\$291,161

Tax Year	County	County Schedule Number (Account No.)	Actual Value (as assigned by Park County Assessor)
2009	Park	63462	\$16,668
2009	Park	63463	\$147,794
2009	Park	63464	\$14,189
2009	Park	63465	\$54,192
2009	Park	63466	\$14,419
2009	Park	63467	\$13,316
2009	Park	63468	\$8,594
2009	Park	63677	\$18,643
2009	Park	64207	\$4,184
Total Actual Value (2009):			\$291,999

Attachment C

Tax Year	County	County Schedule Number (Account No.)	Stipulated Value
2007	Park	63462	\$316
2007	Park	63463	\$4,717
2007	Park	63464	\$113
2007	Park	63465	\$1,035
2007	Park	63466	\$315
2007	Park	63467	\$342
2007	Park	63468	\$497
2007	Park	63677	\$471
2007	Park	64207	\$0
Total Actual Value (Stipulated - 2007):			\$7,806

Tax Year	County	County Schedule Number (Account No.)	Stipulated Value
2008	Park	63462	\$2,572
2008	Park	63463	\$19,378
2008	Park	63464	\$697
2008	Park	63465	\$6,915
2008	Park	63466	\$1,549
2008	Park	63467	\$1,876
2008	Park	63468	\$1,952
2008	Park	63677	\$3,618
2008	Park	64207	\$779
Total Actual Value (Stipulated - 2008):			\$39,336

Tax Year	County	County Schedule Number (Account No.)	Stipulated Value
2009	Park	63462	\$1,610
2009	Park	63463	\$12,702
2009	Park	63464	\$414
2009	Park	63465	\$4,513
2009	Park	63466	\$1,035
2009	Park	63467	\$1,815
2009	Park	63468	\$1,186
2009	Park	63677	\$2,643
2009	Park	64207	\$280
Total Actual Value (Stipulated - 2009):			\$26,198