

SECTION 10: ASSESSMENT ENGINEER'S REPORT

**Downtown
Community Benefit District**

*Including the Historic Financial District and Jackson Square
of San Francisco and South Side of Market Street*

*Formed under the California Streets and Highway Code Section 36600 et seq. Property and Business
Improvement District Law of 1994, Augmented by Article 15 of the San Francisco Business and Tax
Regulations Code*

**DISTRICT
ASSESSMENT ENGINEER'S
REPORT**

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*April 15, 2019
V3*

TABLE OF CONTENTS

ENGINEER’S CERTIFICATION	3
ENGINEER’S REPORT:	
SECTION A: Legislative and Judicial Review	4
SECTION B: Programs, Improvements and Activities.....	7
SECTION C: District Boundaries	9
SECTION D: Proportional Benefits	13
SECTION E: Special and General Benefits.....	13
SECTION F: Program, Improvement and Activity Costs.....	19
SECTION G: Assessment Methodolgy	22
SECTION H: Assessment Roll	25

ENGINEER’S CERTIFICATION

Re: Downtown Community Benefit District – Assessment Engineer’s Report

To Whom It May Concern:

This Report is prepared pursuant to Article XIID of the California State Constitution (Proposition 218) and the State of California Property and Business Improvement District Law of 1994 and augmented by Article 15 of the San Francisco Business and Tax Regulations Code.

The Downtown Community Benefit District (“DCBD”) will provide activities either currently not provided or are above and beyond what the City of San Francisco provides. These activities will specially benefit each individual assessable parcel in the DCBD. Every individual assessed parcel within the DCBD receives special benefit from the activities identified under Section B of this Report. Only those individual assessed parcels within the DCBD receive the special benefit of these proposed activities; parcels contiguous to and outside the DCBD and the public at large may receive a general benefit, as outlined in Section E. The cost to provide general benefits, if any, will be funded from sources other than special assessments.

The duration of the proposed DCBD is fifteen (15) years, commencing January 1, 2020. An estimated budget for the DCBD improvements and activities is set forth in Section D. Assessments will be subject to an annual increase of up to 5% per year as determined by the Owners’ Association. Funding for the DCBD improvements and activities shall be derived from a property-based assessment of each specially benefitted parcel in the DCBD. A detailed description of the methodology for determining the proportional special benefit each individual assessable parcel receives from the service and the assessment for each parcel is set forth in Section F.

I hereby certify to the best of my professional knowledge and experience that each of the identified benefiting properties located within the proposed Downtown Community Benefit District will receive a special benefit over and above the benefits conferred on the public at large and that the amount of the proposed assessment is proportional to, and no greater than the benefits conferred on each respective property.

Prepared by Edward V. Henning, California Registered Professional Engineer # 26549



Edward V. Henning RPE #26549 4-15-19
Edward V. Henning Date

(NOT VALID WITHOUT SIGNATURE AND CERTIFICATION SEAL HERE)

SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

Property and Business Improvement District Law of 1994

State Law as augmented by Article 15 of the San Francisco Business and Tax Regulations Code is the legislation that authorizes the City and County of San Francisco to levy assessments upon the real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the DCBD. The purpose of the DCBD is to encourage commerce, investment, business activities and improve residential serving uses. In order to meet these goals, CBDs typically fund activities and improvements, such as, enhanced safety and cleaning, and enhancing the environment. Unlike other assessment districts which fund the construction of public capital improvements or maintenance thereof, CBDs provide activities and improvements “to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts.” (Streets and Highways Code Section 36601(b)). The improvements and activities funded through the DCBD are over and above those already provided by the City within the DCBD’s boundaries. Each of the DCBD activities or improvements is intended to increase building occupancy and lease rates, to encourage new business development, attract residential serving businesses and services, and improve the quality of life for its residents.

Specifically, the State Law defines “Improvements” and “Activities” as follows:

“Improvement” means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years...”¹

“Activities” means, but is not limited to, all of the following:

- (a) Promotion of public events which benefit businesses or real property in the district.*
- (b) Furnishing of music in any public place within the district.*
- (c) Promotion of tourism within the district.*
- (d) Marketing and economic development, including retail retention and recruitment.*
- (e) Providing safety, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.*
- (f) Activities which benefit businesses and real property located in the district.²*

Article XIID of the State Constitution

In 1996, California voters approved Proposition 218, codified in part as Article XIID of the State Constitution. Among other requirements, Article XIID changes the way local agencies enact local taxes and levy assessments on real property. It states, in relevant part, that:

(a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be

¹ California Streets and Highways Code, Section 36610.

² California Streets and Highways Code, Section 36613.

imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.

(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.³

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."⁴

Judicial Guidance

Since the enactment of Article XIII D, the courts have rendered opinions regarding various aspects of Article XIII D. The notable portions of cases that apply to assessment districts in general and this Downtown CBD in particular are noted below.

“The engineer’s report describes the services to be provided by the District (1) security, (2) streetscape maintenance (e.g., street sweeping, gutter cleaning, graffiti removal), and (3) marketing, promotion, and special events. They are all services over and above those already provided by the City within the boundaries of the District. And they are particular and distinct benefits to be provided only to the properties within the District, not to the public at large—they ‘affect the assessed property in a way that is particular and distinct from [their] effect on other parcels and that real property in general and the public at large do not share.’”⁵

“...separating the general from the special benefits of a public improvement project and estimating the quantity of each in relation to the other is essential if an assessment is to be limited to the special benefits.”⁶

“...the agency must determine or approximate the percentage of the total benefit conferred by the service or improvement that will be enjoyed by the general public and deduct that percentage of the total cost of the service or improvement from the special assessment levied against the specially benefitted property owners.”⁷

“...even minimal general benefits must be separated from special benefits and quantified so that the percentage of the cost of services and improvements representing general benefits, however slight, can be deducted from the amount of the cost assessed against specially benefitting properties.”⁸

The contents of this Engineer’s Report are prepared in compliance with the above noted authorizing legislation, the State Constitution and the judicial opinions.

³ Section 4, Article XIII D of the State Constitution.

⁴ Section 2 (i), Article XIII D of the State Constitution.

⁵ Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App. 4th 708, 722.

⁶ Beutz v. County of Riverside (2010) 184 Cal. App. 4th 1516, 1532.

⁷ Golden Hill Neighborhood Association, Inc. v. City of San Diego (2011) 199 Cal.App. 4th 416, 438.

⁸ Golden Hill Neighborhood Association, Inc. v. City of San Diego (2011) 199 Cal.App. 4th 416, 439.

SECTION B: PROGRAMS, IMPROVEMENTS AND ACTIVITIES

Identification of Special Benefit Services

As the district grows and problems and issues change from year-to-year, certain special benefit services in categories of similar services might be prioritized one year and deemphasized the next year. We have created these categories of special benefit services to give property owners enough guidance on which services would be prioritized in general, but also give them the flexibility, on a day-to-day basis, to move those similar types of services around as the need arises. The proposed categories of special benefit services for the Downtown Community Benefit District are as follows:

1. CIVIL SIDEWALKS/MOBILITY MANAGEMENT:

Examples of this category of special benefit services may include, but are not limited to:

- Hiring employees or service providers to perform regular sidewalk and gutter sweeping, and regular sidewalk steam cleaning
- Removing trash overflow from current receptacles, performing enhanced trash disposal (over and above city services)
- Timely graffiti removal, within 24 hours as necessary
- Tree and vegetation maintenance (over and above city services)
- Public space maintenance and set up
- Maintenance of existing and new public spaces
- Hiring non-profit or private case workers to respond to homeless issues, aggressive panhandling, and mentally ill people. This may include hiring of 10B PD bike patrols and/or a camera system.
- Consider implementation of a new innovative “Live Well, Live Safe” program which deals with behavior among all elements of the district
- Removal or consolidation of news racks throughout the district.
- Advocacy for increased resources to improve traffic management at major intersections throughout the District and to facilitate cross traffic from the Financial District and Jackson Square to the freeways.
- Additional traffic and mobility efforts such as shared or improved parking, possible community valet program, and updated commercial and other special parking zones and curb cuts.

Summary of Civil Sidewalk Special Benefit Services

One of the top priorities for DCBD owners is “enhanced” maintenance efforts. In order to deal with cleaning issues, sidewalk attendants will be providing a multi-dimensional approach that may consist of CBD-identified, uniformed, radio-equipped personnel sweeping litter, debris, and refuse from sidewalks, gutters, and public spaces of the District. Additionally, they may clean all sidewalk hardscape such as trash receptacles, benches, and parking meters.

The sidewalk attendants can remove graffiti using solvent and pressure washing. The District will maintain a zero-tolerance graffiti policy. All tags will aim to be removed within 24 hours of notification.

The *Live Well, Live Safe* program is a new approach to dealing with disorder within the CBD boundaries which will provide services for individually-assessed parcels in the form of patrolling personnel, nighttime patrol, and safety attendants. The purpose of this service is to prevent, deter, and report illegal activities taking place on the streets, sidewalks, storefronts, public spaces, and parking lots. The presence of the attendants is intended to deter illegal activities such as public urination, indecent exposure, trespassing, drinking in public, prostitution, illegal panhandling, illegal vending, and illegal dumping. The employees will act as the “eyes and ears” of the District. They will supplement, not replace, other ongoing police, security, and patrol efforts within the District. The sidewalk attendants will also maintain communication with current private security firms within the boundaries of the CBD as well as with the San Francisco Police Department area patrols and report illegal activities to them.

Summary of CBD Mobility Management Special Benefit Services

The CBD Owners’ Association will seek to hire SFMTA or city authorized traffic control officers at every heavily impacted intersection within the CBD boundaries on all workdays, year-round. These special benefit and supplemental services will ensure the safety of visitors and residents in District properties, and will improve freeway access, which will make the office tenants, residents, retail and restaurants/bars, far more attractive to all stakeholders in the Financial District, parcels south of Market Street and Jackson Square.

Individuals who attempt to leave their office building from the Financial District, Jackson Square and parcels within the boundaries south of Market Street, on weekdays are painfully aware how difficult it is to cross from north to south on Market Street. SFMTA (or its successor agency), traffic control officers, which manually direct traffic at the major intersections on Market Street during huge event days, allow for safe and easy passage on both sides of Market. However, these officers are not present at every intersection in the Financial District, nor are they present every day.

2. DISTRICT IDENTITY AND STREETScape IMPROVEMENTS

Examples of this category of special benefit services may include, but are not limited to:

- Branding of the Financial District, Jackson Square and the Downtown CBD parcels on the south side of Market Street so a positive image is promoted to the public and to new tenants
- Funding website development and updating
- Funding an App development
- Management and coordination of special events
- Hiring a social media company
- Hiring a public relations firm

- Installation of holiday and seasonal decorations
- Creating unique banner programs to tie the district together
- Funding and planning public art displays
- Funding logo development
- Funding public space design and improvements
- Creating programs that fund business attraction workshops and fairs to ensure that all Downtown CBD building owners have a good inventory of prospective tenants to choose from

Summary of the Function of District Identity Special Benefit Services

The Downtown CBD including the Financial District, Jackson Square and the parcels within the boundaries on the south side of Market Street, increasingly need an ongoing funded program to promote the CBD as the most attractive and dynamic location to office and dine in the entire Bay Area. This is the oldest and most established business district with the greatest concentration of significant architecture in California. The problems that currently exist in the Downtown CBD area are resolvable with the right funding and leadership.

The programs and activities listed above will tell the story of the DCBD and create demand by branding this area, reveal its assets as the transportation hub of the Bay Area, and highlight the many opportunities that exist here.

The area currently lacks a website, social media presence, and ongoing public relations. The alleys and streets near some of the more significant architecture in the District can provide excellent venues for outdoor activities.

PROGRAM MANAGEMENT

Examples of this category of special benefit services may include, but are not limited to:

- Staff and administrative costs
- Advocacy for improved traffic management with the SFMTA
- Paying for Directors and Officers as well as General Liability Insurance
- Office related expenses
- Rent expenses
- Financial reporting and accounting expenses
- Legal work related costs
- Relations with other CBDs and the City

CONTINGENCY/CITY AND COUNTY FEES/RESERVE

Examples of these special benefit services and costs include, but are not limited to:

- Delinquencies
- City and County fees
- Reserves

Summary of Program Management and the Reserve

The Downtown CBD District Owners’ Association will be responsible for the day-to-day operations of the district, will advocate on behalf of the management corporation, oversee employees and service providers, employ professional staff and/or consultants, interact with the City and County and the other surrounding CBDs, and utilize best practices in its efforts to improve the overall CBD district as quickly as possible. The Contingency/Reserve will be set aside to ensure that any budget shortfalls are accommodated for year-to-year, and if the collections of assessments is lower than this Report allocates for the Contingency, those surplus funds can be allocated for special projects or in the same percentage of service categories of special benefit services as outlined in this Report.

SECTION C: DISTRICT BOUNDARIES

The DCBD shall include approximately 43 whole and partial blocks in the historic Financial District and Jackson Square north of Market Street as well as a few parcels on the south side of Market Street. The proposed district includes approximately 669 parcels owned by 471 property owners. It encompasses all the commercial parcels, residential condominiums/timeshares and City-owned parcels within the boundaries of the management Report. Specifically, the district boundary is as follows:

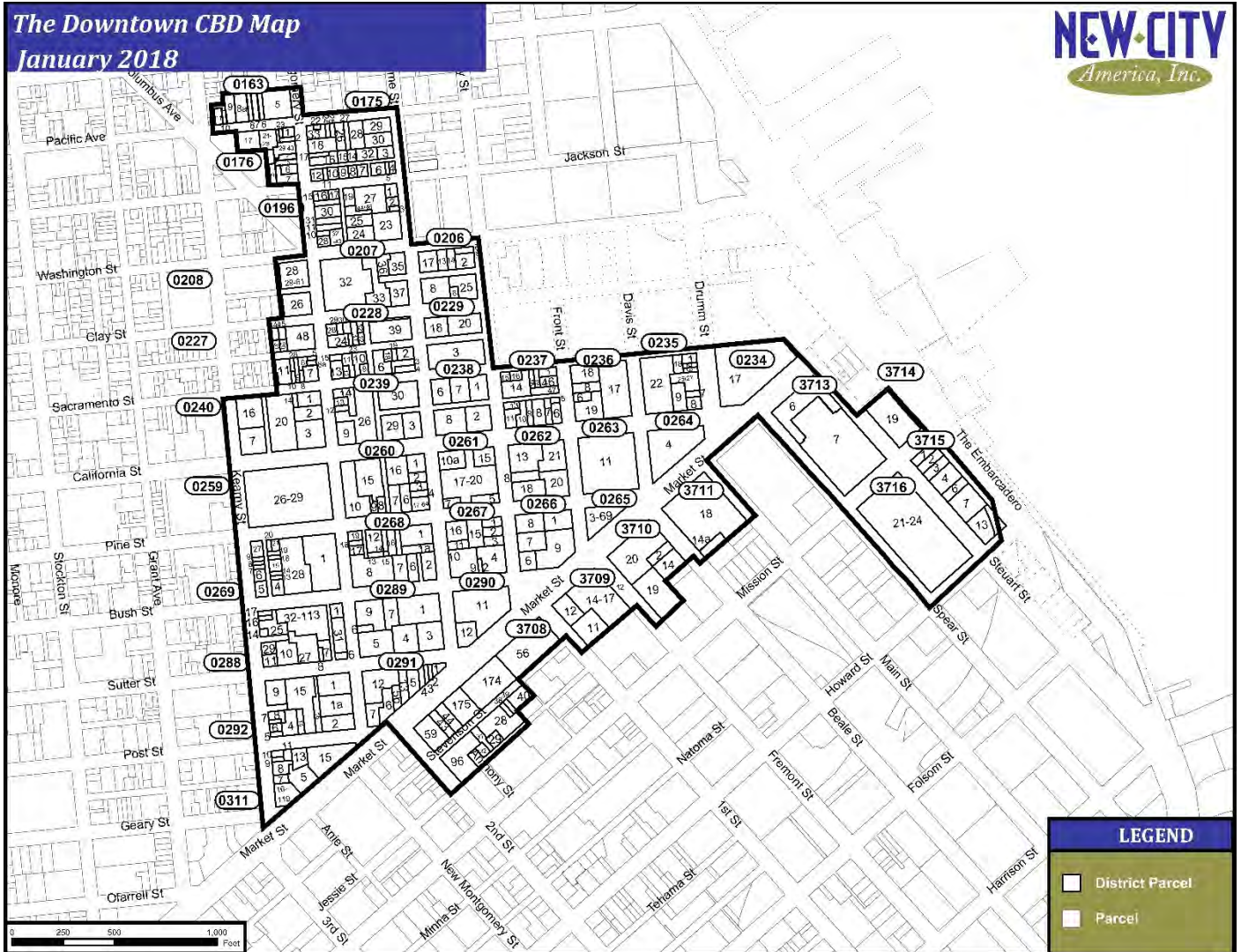
- **Eastern Boundary:** From the southwestern parcel of the intersection of Howard Street and the Embarcadero running northward along the west side of the Embarcadero to the parcel at (APN) 3714-019.
- **Southern Boundary:** *Parcels on the south side of Market Street, not included in the Transbay/East Cut CBD, have been included in the Downtown CBD boundaries. This is to prevent any parcels from being excluded from either CBD. The only parcel not included on the south side of Market is the Federal Reserve building because, based upon CBD billing experience in San Francisco, the General Services Agency refuses to pay into the assessment district, and therefore should not receive the special benefits funded from the CBD. The boundaries are therefore as follows:* From the southwestern parcel of the intersection of Howard Street and the Embarcadero, running westward to the parcel at the northeastern corner of the intersection of Howard and Spear Street. Continuing northward along the eastern side of Spear Street to Market Street. Continuing westward on Market Street and running south to mid-block Market to Mission on the west side of Main Street. Continuing along a line which includes all the parcels that border the current East Cut Community Benefit District westward to 2nd Street. Continuing northward along the western side of 2nd Street to Market Street, continuing westward down the middle of Market Street to the parcel at the northeastern parcel at the intersection of Kearny Street and Market Street.

Northern Boundary: From the northern side of the Hyatt hotel at the northeastern parcel at the intersection of Market Street and Drumm Street, running westward along the southern side of Sacramento Street up to the intersection of Sacramento and Battery Street. Then moving northward, up west side of Battery until reaching Washington Street, then heading one block west bound (south side only) to Sansome. Continuing northbound on Sansome (including only the west side of the Street), to the intersection of Sansome and Pacific Avenue. Then heading west bound

on Pacific including only the parcels along the south side of Pacific until the boundaries reach the intersection of Pacific and Montgomery. From that point, the CBD includes parcels on both sides of Pacific Avenue up to the parcels just east of the two parcels at Columbus and Pacific. Those two parcels (0176-016 and 0163-012) have not been included because they are included in a study of the expansion of the current Top of Broadway CBD, and because the 1994 Act prohibits the same parcel from being included in two separate property-based assessment districts.

Western Boundary: From the parcel at the northeastern corner of the intersection of Market Street and Kearny Street, continue northbound along the east side of Kearny Street to the parcel at the southeastern corner of the intersection of Sacramento Street and Kearny Street. Continue eastward to mid-block to the parcel APN 0227 – 011 and run on the west side of that parcel up to mid-block on Clay Street. Include the western side of the parcels APN 0208 -026 – 028, 29-61 to the middle of the intersection of Washington and Montgomery Streets. Continue along the middle of the street of Montgomery Street up to Jackson Street, head west to mid-block and include the parcels on both sides of Pacific Avenue, excluding all parcels fronting along Columbus Avenue as those parcels are anticipated to be included in an expansion of the Top of Broadway CBD.

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT



SECTION D: PROPORTIONAL BENEFITS

Article XIID Section 4(a) of the State Constitution states that “The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of the public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided.”

Determining the proportionate special benefit among the parcels of real property within the proposed assessment district which benefit from the proposed improvements, services, and activities is the result of a four-step process:

1. Defining the proposed activities,
2. Determining which parcels specially benefit from the proposed activities,
3. Determining the amount of special benefit each parcel receives,
4. Quantifying the amount of general benefit the DCBD activities may provide,
5. Determining the proportional special benefit a parcel receives in relation to the amount of special benefit all other parcels in the DCBD receive.

Each identified parcel within the Downtown CBD will be assessed based upon each parcel’s unique characteristics in relationship to all other specially benefitted parcels’ characteristics. Due to the proportionate special benefits received by each parcel from the DCBD services, each parcel will be assessed a rate which is commensurate with the amount of special benefits received.

Special Benefit Factors

The method used to determine proportional special benefit is measured by each parcel’s building square footage (or lot size, in the case of vacant lots). These factors are used to determine the proportional special benefit that each parcel receives. Building square footage is relevant to the use of a property and is utilized to measure short and mid-term impacts.

Building Square Footage Defined: Building square footage is defined as the gross building square footage as determined by the outside measurements of a building or in the case of a residential condo/time share, the actual building square footage of that specific residential parcel.

Lot size Defined: Lot size is defined as the gross land identified for a parcel on the City and County of San Francisco’s parcel maps. Lot size is only assessed under this Report in when a parcel does not currently have any improvements.

SECTION E: SPECIAL AND GENERAL BENEFITS

State Law, Proposition 218, and judicial opinions require that assessments be levied according to the estimated special benefit each assessed parcel receives from the activities and improvements. Article XIID Section 4(a) of the California Constitution in part states that “only special benefits are assessable,” which requires that we separate the general benefits, if any, from the special benefits provided by the proposed activities and improvements.

As of January 1, 2015, the State Legislature amended the State Law to clarify and define both special benefit and general benefit as they relate to the improvements and activities these districts provide. Specifically, the amendment (Section 36615.5 of the Streets and Highways Code) defines special benefit as follows: “‘Special benefit’ means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed.”

In addition, the amendment (Section 36609.5 of the Streets and Highways Code) defines general benefit as follows: “‘General benefit’ means, for purposes of a property-based district, any benefit that is not a ‘special benefit’ as defined in Section 36615.5.”

Furthermore, the amendment (Section 36601(h)(2)) states: “Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.”

Analysis of Special Benefits in the Downtown CBD

All special benefits derived from the assessments outlined in this report are for property-related activities that are specifically intended for and directly benefiting each individually-assessed parcel in the Downtown CBD. The special benefit must affect the individual assessable parcel in a way that is particular and distinct from its effect, relative to other non-assessed parcels and that real property in general and the public at large do not share. No parcel’s assessment shall be greater than the reasonable cost of the proportional special benefits it will receive.

The CBD will provide special benefits in the form of:

- Funding cleaner sidewalks, streets and common areas
- Responding to real and perceived public safety improvements
- Greater pedestrian traffic
- Enhanced rental incomes
- Increased voice for District in efforts to improve traffic and parking conditions
- Creating greater demand on property and buildings in the district
- Designing and funding new and improved public spaces within the boundaries of the CBD
- Funding branding and marketing for the buildings in the area
- Facilitating well-managed CBD programs and services

Specifically, the Downtown CBD provides special benefits from each of the activities as defined below.

Civil Sidewalks/Mobility Management:

The enhanced safety activities make the area more attractive for businesses, customers, residents, and ultimately private investment. Once economic investment occurs within the district, pedestrian traffic and commercial activity will increase. The special benefit to assessed parcels from these services includes improved safety, increased lease rates and tenant occupancy due to an increase in commercial activity, and an increase in customers that follow from having a safer environment.

The maintenance and beautification activities specially benefit assessed parcels within the DCBD by providing a clean and aesthetically appealing public right-of-ways. This is achieved through sidewalk sweeping and power washing, litter and graffiti removal, and trash removal. In addition, the beautification activities specially benefit each assessed parcel by providing wayfinding signage, sidewalk seating, holiday décor, planters, etc. These activities create the environment needed to achieve the CBD’s goals.

Enhancing pedestrian and vehicular traffic in the DCBD is one of the key special benefits reflected in the CBD survey of property owners. The CBD steering committee anticipates enhancing mobility within the district, whether it be vehicular, on bicycles, scooters or walking. The District will also work with the City to increase SFMTA traffic control officers to expedite traffic north and south of Market Street and within the boundaries of the CBD. This will improve safety and help make the District more competitive with adjacent business districts. This would be a clear special benefit to commercial office building owners, tenants, and their employees, as well as to the residents and visitors walking and driving through the area.

District Identity

Downtown property owners need a new mechanism to market and promote the District. San Francisco is the world center of social media and a major hub of the technology industry; yet the City’s oldest business district, has no districtwide social media presence. The CBD will fund these efforts giving special benefit to all of the buildings whether office, hotel, residential, institutional, or non-profit uses.

The CBD Downtown area has some of the most attractive buildings, public right-of-ways, and alleys in the entire City. These are opportunities for social gathering places at lunch, breaks, and after work. Other cities, including New York City, Chicago, Houston, Philadelphia, San Diego, Austin, and Denver, have demonstrated that activated public spaces lead to increased rents and higher occupancy rates. Data shows that wherever there are new public spaces developed or activated (Bryant Park and the High Line in NYC Rittenhouse Square in Philadelphia, Millennium Park in Chicago, the Piazza Della Famiglia in San Diego), those public spaces will become gathering places and will be marketed and promoted through social media, public relations and branded with the district logo to create the sense of place. In addition, a website that promotes vacancies in the district will help all property owners and landlords attract new tenants and help tenants attract new employees.

Special Benefit Conclusion

The special benefit to parcels from the proposed DCBD activities and improvements described in this report is proportionate to the total amount of the proposed assessment to each parcel owner.

Analysis of General Benefit in the Downtown CBD

As required by the State Constitution Article XIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that merely provide general benefits are deducted from the cost assessed on each specially benefitted parcel. General benefits are benefits funded by the DCBD activities and improvements that are not special in nature and are not “particular and distinct”, nor over and above the benefits that other parcels receive. This analysis will evaluate and determine the level of general benefits for (1) parcels inside of the Downtown CBD, (2) parcels outside of the Downtown CBD, and (3) the public at large may receive.

General Benefit to Parcels Inside the Downtown CBD

The DCBD provides funds for activities and improvements that are designed and created to provide special benefits to each parcel within the District. All of the parcels will specially benefit from the cleaner and safer public right-of-ways, increased mobility management, improved district identity, and program management. Thus 100% of the benefits conferred on these parcels are distinct and special in nature and 0% of the DCBD activities provide a general benefit to the parcels in the District boundary.

General Benefit to Parcels Outside of The Downtown CBD

All of the CBD activities and improvements are provided solely to each of the individual assessed parcels in the CBD boundary. Each of the CBD activities is performed in the public right-of-ways (sidewalks) adjacent to all specially benefitted parcels or tenants in the CBD. None of the surrounding parcels outside the District will directly receive any of the CBD activities. Any benefits these surrounding parcels may receive are incidental to providing special benefits to the assessed parcels, and thus any cost associated with the incidental benefits are not reduced from the cost of providing special benefit for those parcels in the district.

General Benefit to the Public-At-Large

In addition to general benefit analysis to the parcels outside of the DCBD boundary, there may be general benefits to the public-at-large, i.e., those people that are either in the CBD boundary and not specially benefitted from the activities, or people outside of the CBD boundary that may benefit from the CBD activities. *In the case of the DCBD, the public-at-large are those people that are within the CBD boundary that do not pay an assessment and do not specially benefit from the CBD activities.*

To calculate the general benefit to the public-at-large, we determine the degree to which each CBD activity budget may benefit the general public. We conclude that program management and contingency do not provide any general benefits, because those services are tailored towards

administering the District for the special benefits of the assessed parcels. Any benefit to the general public from these activities is, at most, incidental to the provision of special benefits.

By contrast, Civil Sidewalks/Mobility Management services do provide some limited general benefits. The civil sidewalks activities provide some general benefits because the general public may appreciate the enhanced level of maintenance and security, as well as well managed public spaces and public art, as they pass through the Downtown CBD. Similarly, efforts with respect to mobility management may result in traffic improvements that will ultimately benefit the assessed parcels as well as the general public, since many people pass through the District without ever contributing to the business activities within the District. These activities may vary from year to year but are expected to provide some level of general benefit. For similar reasons, we also conclude that the District Identity activities may provide some general benefits.

To quantify these general benefits, we first determine a relative benefit factor for the Civil Sidewalks/Mobility Management and District Identity activities. The relative benefit factor is a unit of measure that compares the special benefit that the assessed parcels receive compared to the general benefit that the general public receives. To determine the relative benefit factor for the DCBD, we used previous studies that conducted intercept surveys in San Francisco (Union Square and West Portal), Los Angeles (Historic Downtown, Leimert Park, Arts District, Downtown Industrial, Fashion District and Venice Beach), and San Diego (Little Italy, Downtown San Diego, Barrio Logan).

These surveys indicate the percentage of people within a district who did not live in the area or engage in consumer or business activity. The surveys generally found that on average 2 - 5% of the respondents within the district boundary were not engaging in such activity, and therefore, were not receiving any special benefits. We assigned a relative benefit factor of 0.04 (4%) to reflect the differences between these study areas and the Downtown CBD.

Based on 30 years of assessment engineering practice, it is the opinion of this Assessment Engineer that it is reasonable to conclude that this relative benefit factor properly accounts for the general public in the District that is not specially benefitted. The relative benefit factor is then multiplied by the Downtown CBD activity’s budget to determine the overall general benefit for the Sidewalk Operations, District Identity and Traffic Management activities.

The following table illustrates this calculation based upon the percentage these two special benefit categories represent relative to the overall budget for The Downtown CBD:

Special Benefit Activity	Budgeted Amount - % of the total budget	Relative Benefit Factor	General Benefit Factor (Column 1 x Column 2)
Civil Sidewalks/Mobility Management	\$3,000,000 77.45%	4%	\$ 120,000
District Identity	\$ 200,000 5.16%	4%	\$ 8,000
Total dollar amount of all three services	\$3,200,000	4%	\$ 128,000
Total percentage of the overall budget	82.61%		3.304%

This analysis indicates that \$ 128,000 of the Civil Sidewalks/Mobility Management and District Identity special benefit activities may be attributed to general benefit to the public at-large and must be raised from sources other than special assessments.

Total General Benefits

Using the sum of the three measures of general benefit described above, we find in year one that \$ 128,000 of that year’s budget (4.0% of the two special benefit categories listed above is equal to 3.304% of the total Downtown CBD special assessment budget of \$3,873,491) may be providing general benefits and therefore will need to be funded from sources other than special assessments.

Benefit Zones:

The Downtown CBD intends to ensure each parcel’s special assessment is equitable relative to the special benefits received. In order to accomplish this, two different benefit zones will be formed within the District. DCBD acknowledges two types of land uses: 1) commercial/non-profit, city owned, residential/time share parcel building square footage in the District and 2) empty, undeveloped parcels in the district. The methodology that the Downtown CBD Steering Committee adopted is based upon the following:

Zone 1: All commercial/non-profit/institutional/apartment buildings/city owned buildings and residential/time share parcels in the district will pay at the rate of \$0.10 per square foot for the gross building area to fund all the special benefit services that are delivered to the parcels in the district. The CBD Steering Committee would like to have the same type and frequency of

services delivered throughout the district uniformly, so there are no variations in building square footage costs. Linear frontage will not be assessed since the DCBD is nearly completely built out, with little or no opportunity for redevelopment due to the maximum heights of buildings already in place, or the historical features of the buildings prevent them from being redeveloped. Therefore, the common property variable which will fund the special benefit services will only be building square footage.

Zone 2: There are very few, empty, undeveloped parcels in the proposed Downtown CBD. These undeveloped, empty parcels shall pay \$0.08 in assessments in the CBD. The parcels are assessed on lot size rather than building square footage, and at a rate of \$0.08 rather than \$0.10, to account for the fact that they are undeveloped and therefore deriving approximately 20% less special benefit on a per-foot basis as the occupied parcels.

Exemptions:

No specially benefitting parcels, regardless of taxable or tax-exempt property tax status, will be exempt from the assessments funding the special benefit services of the Downtown CBD. Special benefit services will not be provided to any parcels outside of the boundaries of the district.

SECTION F: PROGRAM, IMPROVEMENT AND ACTIVITY COSTS

The following chart outlines the maximum assessments for the DCBD for calendar year 2020.

EXPENDITURES	BUDGET	% of Budget
Civil Sidewalks/Mobility Management	\$ 3,000,000.14	77.45%
District Identity, Marketing and public space development and management	\$200,000.00	5.16%
Program Management	\$ 550,000.00	14.20%
Contingency	\$ 123,491.00	3.19%
TOTAL ASSESSMENT REVENUES	\$3,873,491.14	100%
Assessment Revenues	\$3,873,491.14	96.80
Other Revenues/General Benefit Contribution	\$128,000.00	3.20%
Total District Revenues	\$ 4,001,491.14	100%

Annual Budget Adjustments:

Many historic buildings in the CBD area are under ordinances that prevent their demolition. There are a handful of vacant lots or parking lots that currently exist in the area. The ratio of building square footage to lot size, an excellent indicator of the build out and maturity of a district, reaches a ratio of over 9 to 1 (building to lot size). This density is nearly unprecedented in the state of California and anywhere else in the United States.

The assessments that fund the special benefits in the proposed CBD are predominantly based upon building square footage. Since the district is nearly fully built out, and there are many historic structures within the Downtown CBD, new growth will be limited, but the area may continue to grow denser within the current building stock, so there must be a mechanism put in place to allow for annual budget increases.

Though it is anticipated that the District Owners’ Association will act in an entrepreneurial manner by seeking grants, donations, and revenues from activities and programs, these additional non-assessment district funds may not be enough to offset the new demand of the Downtown CBD. Therefore, the Management Plan allows for the District Owners’ Association to increase the annual budget by a total amount not to exceed 5% per year. The determination of annual adjustments in assessment rates will be subject to the review and approval of the District Owners’ Association.

Each year, the DCBD will pay for its activities with a combination of assessment and non-assessment funds. The assessments will be proportioned among the parcels based on special benefit via a benefit point system. Such benefit points are based on objective “parcel criteria” which are undeveloped lot size and building square footage. The benefit points assigned to parcels in the district may change over time to reflect changes to the parcel criteria. Each parcel’s assessment will be calculated by multiplying that parcel’s total benefit points by a defined dollar amount.

Assessments for years 2- 15 may increase annually by the amount not to exceed 5% per year with approval of the DCBD Owners’ Association Board of Directors. The Board of Directors will be representative of the property owners themselves in order to ensure that the DCBD is managed properly and is responsive to the property owners’ needs. The provision allowing for the increase is a maximum increase, assuming no change in development status, and will be reviewed and considered annually.

The budgeted amounts for Civil Sidewalks/Mobility Management and District Identity special benefit services may be reallocated between categories from year-to-year based upon the district’s changing needs and budgets developed by the Owners’ Association. The reallocation between these three service categories shall not exceed 10% per year based upon the first year’s budget estimate.

15-Year Projected Assessment Budget

The following table shows the DCBD’s projected annual budget for the 15-year life term, adjusting it by the maximum 5% inflation factor:

YEAR	FISCAL YEAR	MAXIMUM ANNUAL ASSESSMENT
1	FY 2019-2020	\$3,873,491.14
2	FY 2020-2021	\$4,067,165.70
3	FY 2021-2022	\$4,270,523.98
4	FY 2022-2023	\$4,484,050.18
5	FY 2023-2024	\$4,708,252.69
6	FY 2024-2025	\$4,943,665.32
7	FY 2025-2026	\$5,190,848.59
8	FY 2026-2027	\$5,450,391.02
9	FY 2027-2028	\$5,722,910.57
10	FY 2028-2029	\$6,009,056.10
11	FY 2029-2030	\$6,309,508.90
12	FY 2030-2031	\$6,624,984.35
13	FY 2031-2032	\$6,956,233.57
14	FY 2032-2033	\$7,304,04.25
15	FY 2033-2034	\$7,669,247.51

Future Development

The above tables are based on the district’s current development status and do not account for possible increases to assessments due to changes to the parcel characteristics that are used to allocate special benefits (e.g., building square footage). The amount of each parcel’s assessment will depend on the existing assessment rates as well as the specific characteristics of the parcel. Thus, changes to a parcel may result in corresponding revisions to the assessments.

SECTION G: ASSESSMENT METHODOLOGY

As previously discussed in this report, assessments are based on two parcel characteristics: building square footage for developed lots, and lot square footage of undeveloped lots. Based on these characteristics, the database of the Downtown CBD as a whole is as follows:

Property Variable	Total in District	Revenue Generated by Zone
Building Sq. Ft. (Zone 1)	38,679,073 sq. ft.	\$ 3,867,907.30
Lot size (Zone 2) (undeveloped empty parcels only)	69,798 sq. ft.	\$ 5,584.84

Calculation of Assessments

Based on the activities provided, approximately 99.86% or \$3,867,907.30 of the total special assessments are allocated from Zone 1 or the developed building square footage in the district, Zone 2 generates \$5,584.84, or around .14%..

Assessments Rates, Quantities and Assessment Revenue By Benefit Zone

Property Variable	Annual Cost per property variable and Zone	Total in District	Revenue Generated by Zone
Building Sq. Ft. (Zone 1)	\$0.10 per sq. ft.	38,679,073 sq. ft.	\$3,867,907.30
Lot Sq. Ft. (Zone 2)	\$0.08 per sq. ft.	69,798 sq. ft.	\$5,583.84

Budget Adjustment

Assessments for years 2- 15 may increase annually by the amount not to exceed 5% per year with approval of the DCBD Owners’ Association Board of Directors. Individual assessments may also increase over time if changes to the parcels result in the parcels being assigned additional benefit points.

Sample Parcel Assessment:

Zone 1 parcel: \$0.10 x the actual gross building square footage = Annual CBD assessment (\$0.10 x 230,000 sq. feet = \$23,000.00 per year); *actual residential condominiums/time share building square footage = Annual CBD assessment (\$0.10 x 1,000 of building square feet = \$100.00 per year);*

Zone 2 parcel \$0.08 x the actual lot size of the empty, undeveloped parcel

Note: Upon a building receiving a certificate of completion, a parcel will no longer be considered empty or undeveloped and will henceforth be assessed as part of Benefit Zone 1.

Current City Services

The Board of Supervisors, by adopting the Management District Plan, will confirm its intention to ensure a baseline level of general benefit services in the district. Assessment funds will pay for special benefit services that are above and beyond those services provided by the City.

Assessment of City and Public Parcels within the City CBD

Proposition 218 states that *no parcel is exempt from assessments if that parcel receives special benefit from the improvements and activities*. This includes government and public use parcels owned by the City. The public parcels that exist in the District will all specially benefit from the Downtown CBD activities to make the District cleaner, safer, more attractive, and economically vibrant. Specifically, these parcels specially benefit from: graffiti removal, regular sidewalk and gutter sweeping, enhanced trash removal, patrolling of their sidewalks by sidewalk attendants, connecting the homeless to available resources, power washing the sidewalks and public spaces, beautifying the public rights-of-way, and increased business attraction and development.

Public parcels subject to assessment will have their building square footage assessed to fund the special benefit services, similar to other Benefit Zone 1 parcels. Please see Section 6: “Assessment Methodology of the Downtown Community Benefit District” for further discussion.

The publicly-owned parcels within the Downtown CBD boundary and their respective assessments are indicated in the table below.

APN	Legal Owner	Site Street	Assessment	Percent of Total
0206 017	CITY & COUNTY OF SAN FRANCISCO	532 SANSOME ST	\$ 1,500.00	0.0387%
3708 031	CITY & COUNTY OF SAN FRANCISCO		\$ 4,464.00	0.1199%
Total			\$ 5,964.00	0.1586%

Budget Adjustment

Assessments for years 2- 15 may increase annually by the amount not to exceed 5% per year with approval of the DCBD Owners’ Association Board of Directors. Individual assessments may also increase over time if changes to the parcels result in the parcels being assigned additional benefit points.

Time and Manner for Collecting Assessments

As provided by state law, the DCBD assessment will appear as a separate line item on the property owners’ annual property tax bills, or by a special manual bill prepared by the District and either paid in one lump sum or in two equal installments. Laws for enforcement and collection of property taxes also apply to the DCBD assessment.

Disestablishment

State law provides for an annual 30-day window for the property owners to petition to disestablish a district, starting each year on the anniversary of when District was first established. If the property owners who pay more than 50 percent of the assessments submit a written petition for disestablishment within the annual 30-day window, the Board of Supervisors shall adopt a resolution of intention to disestablish the district, notify the property owners, and hold a public hearing before voting on whether or not to disestablish the district. In addition, the Board of Supervisors may disestablish a district at any time by supermajority vote of no fewer than eight members.

Duration

The DCBD shall have a 15-year term commencing January 1st, 2020. The district shall sunset on December 31st, 2034. Any major modifications, or new or increased assessments, during the term of the district that are not consistent with the provisions of original Management District Plan will require a new mail ballot process.

Bond Issuance

No bonds will be issued to finance improvements.

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

SECTION H: ASSESSMENT ROLL

APN	Property Owner	SITUS	SITE STREET	SITE UNIT	Year 1 Assessment	Percentage of Total
0267 004	100 BUSH CORPORATION	100	BUSH ST		\$ 24,645.80	0.6363%
0236 017	100 CALIFORNIA STREET LLC	100	CALIFORNIA ST		\$ 26,623.70	0.6873%
0289 005	100 Montgomery SF, LLC	100	MONTGOMERY ST		\$ 42,829.50	1.1057%
0262 020	100 PINE ST INVSTMNT GRP LLC	100	PINE ST		\$ 36,580.90	0.9444%
0288 006	101 MONTGOMERY STREET CO	105	MONTGOMERY ST		\$ -	0.0000%
0288 031	101 MONTGOMERY STREET CO	101	MONTGOMERY ST		\$ 27,789.50	0.7174%
3715 025	131 STEUART ST FOUNDATION	141	STEUART ST		\$ 1,260.30	0.0325%
0236 019	150 CALIFORNIA ST LP	150	CALIFORNIA ST		\$ 24,975.90	0.6448%
0288 001	155 MONTGOMERY ST ASSOC LLC	149	MONTGOMERY ST		\$ 6,786.00	0.1752%
0288 105	1983 LEW LIVING TRUST	333	BUSH ST	4203	\$ 166.80	0.0043%
0235 009	20 CAL INVESTMENT INC	20	CALIFORNIA ST		\$ 5,113.70	0.1320%
0237 007	212 214 CALIFORNIA ST LLC	214	CALIFORNIA ST		\$ 923.60	0.0238%
0266 006	22 BATTERY ASSOCS LLC	22	BATTERY ST		\$ 6,603.20	0.1705%
0236 006	222 FRONT STREET ASSOCIATES	222	FRONT ST		\$ 2,397.90	0.0619%
0289 001	225 BUSH STREET OWNERS LLC	225	BUSH ST		\$ 50,168.60	1.2952%
0289 007	225 BUSH STREET OWNERS LLC	225	BUSH ST		\$ 795.52	0.0205%
0237 010	244 CALIFORNIA STREET ASSOCS	244	CALIFORNIA ST		\$ 3,938.40	0.1017%
0288 025	250 KEARNY STREET LLC	246	KEARNY ST		\$ 6,119.20	0.1580%
0237 001	259 FRONT ST ASSOCIATES	251	FRONT ST		\$ 1,951.60	0.0504%
0236 018	275 SACRAMENTO STREET LLC	275	SACRAMENTO ST		\$ 9,595.50	0.2477%
0267 016	300 PROSPECT PRPTS INC	160	SANSOME ST		\$ 15,132.60	0.3907%
0268 001	301 PINE ASSOCIATES	301	PINE ST		\$ 1,500.40	0.0387%
0261 015	311 CALIFORNIA STREET LP	311	CALIFORNIA ST		\$ 8,161.80	0.2107%
0237 019	325 SACRAMENTO STREET LLC	325	SACRAMENTO ST		\$ 458.40	0.0118%
0288 032	333 BUSH LLC	333	BUSH ST		\$ 6,820.00	0.1761%
0288 033	333 BUSH LLC	333	BUSH ST		\$ 51,923.50	1.3405%
0288 066	333 BUSH LLC	333	BUSH ST	1G	\$ -	0.0000%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0260 007	340 PINE STREET LLC/CLINTON REILLY	340	PINE ST		\$ 5,107.60	0.1319%
0261 018	345 CALIFORNIA LP	345	CALIFORNIA ST	A	\$ -	0.0000%
0261 019	345 CALIFORNIA LP	345	CALIFORNIA ST		\$ -	0.0000%
0261 020	345 CALIFORNIA LP	345	CALIFORNIA ST		\$ -	0.0000%
0269 028	350 BUSH STREET OWNER LLC	445	PINE ST		\$ -	0.0000%
0261 010A	351 CALIFORNIA STREET HLDGS LL	351	CALIFORNIA ST		\$ 14,000.00	0.3614%
0260 008	354 PINE STREET LLC	348	PINE ST		\$ 2,142.00	0.0553%
0175 032	40 GOLD STREET LLC	40	GOLD ST		\$ 1,958.60	0.0506%
0239 003	400 CALIFORNIA LLC	400	CALIFORNIA ST		\$ 3,302.80	0.0853%
0239 029	400 CALIFORNIA LLC	430	CALIFORNIA ST		\$ 29,578.30	0.7636%
0206 018	401 WASHINGTON LLC	423	WASHINGTON ST	101	\$ 151.00	0.0039%
0206 019	401 WASHINGTON LLC	423	WASHINGTON ST	201	\$ 242.50	0.0063%
0206 020	401 WASHINGTON LLC	423	WASHINGTON ST	301	\$ 257.50	0.0066%
0206 021	401 WASHINGTON LLC	423	WASHINGTON ST	401	\$ 257.50	0.0066%
0206 022	401 WASHINGTON LLC	423	WASHINGTON ST	501	\$ 257.50	0.0066%
0206 023	401 WASHINGTON LLC	423	WASHINGTON ST	601	\$ 257.50	0.0066%
0206 024	401 WASHINGTON LLC	423	WASHINGTON ST	701	\$ 257.50	0.0066%
0228 003	407 SANSOME LLC	407	SANSOME ST		\$ 1,785.40	0.0461%
0175 005	408 JACKSON STREET LLC	408	JACKSON ST		\$ 237.80	0.0061%
0175 006	414 JACKSON STREET LLC	412	JACKSON ST		\$ 2,229.60	0.0576%
3709 014	425 MKT REIT LLC	425	MARKET ST		\$ 99,676.00	2.5733%
3709 015	425 MKT REIT LLC	425	MARKET ST		\$ -	0.0000%
3709 016	425 MKT REIT LLC	425	MARKET ST		\$ -	0.0000%
3709 017	425 MKT REIT LLC	425	MARKET ST		\$ -	0.0000%
0175 028	435 PACIFIC INC	435	PACIFIC AVE		\$ 3,365.20	0.0869%
0175 004	440 JACKSON STREET LLC	701	SANSOME ST		\$ 540.00	0.0139%
0269 027	45 BELDEN PLACE LLC	346	KEARNY ST		\$ 1,486.70	0.0384%
0229 018	450 SANSOME LLC	450	SANSOME ST		\$ 13,500.00	0.3485%
3709 011	455 MARKET STREET INVSTRS LLC	21	1ST ST		\$ -	0.0000%
0175 011	476 478 JACKSON STREET LLC	478	JACKSON ST		\$ 389.70	0.0101%
0175 014	48 GOLD ST LLC	48	GOLD ST		\$ 528.00	0.0136%
0196 016	499 Jackson LLC	499	JACKSON ST		\$ 1,543.20	0.0398%
3710 002	50 BEALE STREET LLC	30	BEALE ST		\$ 501.84	0.0130%
3710 014	50 BEALE STREET LLC	30	BEALE ST		\$ 2,192.50	0.0566%
0206 008	500 SANSOME STREET INVESTORS L	500	SANSOME ST		\$ 15,928.90	0.4112%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0228 018	529 531 COMMERCIAL STREET LLC	529	COMMERCIAL ST		\$	1,100.00	0.0284%
0196 045	529 COMMERCIAL STREET ASSOCIATE	40	HOTALING PL		\$	330.00	0.0085%
0176 009	530 JACKSON STREET INC	530	JACKSON ST		\$	1,561.50	0.0403%
0228 011	565 COMMERCIAL LLC	565	COMMERCIAL ST		\$	1,980.00	0.0511%
0163 009	570 PACIFIC AVENUE LLC	570	PACIFIC AVE		\$	2,016.20	0.0521%
0163 011	590 PACIFIC LLC, A DELAWARE LL	584	PACIFIC AVE		\$	425.30	0.0110%
3708 043	595 MARKET STREET INC	595	MARKET ST		\$	47,618.90	1.2294%
3708 059	595 MARKET STREET INC	595	MARKET ST		\$	47,618.90	1.2294%
0208 039	611 WASHINGTON ST LLC	611	WASHINGTON ST	2202	\$	178.40	0.0046%
0196 003	615 SANSOME ASSOCIATES LLC	615	SANSOME ST		\$	500.00	0.0129%
0311 109	690 MARKET LLC	690	MARKET ST	#2202	\$	139.60	0.0036%
0196 028	700 MONTGOMERY STREET LLC	700	MONTGOMERY ST		\$	1,145.50	0.0296%
0175 003	729 SANSOME STREET LLC	705	SANSOME ST		\$	1,440.00	0.0372%
0175 030	731 SANSOME LLC	731	SANSOME ST		\$	3,919.60	0.1012%
0176 005	809 MONTGOMERY LLC	809	MONTGOMERY ST		\$	775.20	0.0200%
0266 008	98 BATTERY ASSOCS LLC	98	BATTERY ST		\$	6,567.50	0.1695%
0260 038	ACHJUNI NGADIMAN	201	SANSOME ST	#505	\$	56.50	0.0015%
0311 106	ADVANI DEEPAK	690	MARKET ST	#2104	\$	190.00	0.0049%
0260 049	AILI & CHEN DAVID LI	201	SANSOME ST	#801	\$	65.80	0.0017%
0196 046	ALAN BRAVERMAN	42	HOTALING PL		\$	319.50	0.0082%
0176 042	ALAN M & FRANCES M DIEM WEBBER	845	MONTGOMERY ST	#PH3	\$	180.20	0.0047%
0196 002	ALBERT J BORO	617	SANSOME ST		\$	593.60	0.0153%
0288 090	ALEJANDRO DIAZ	333	BUSH ST	3908	\$	156.00	0.0040%
0260 022	ALEKSANDR & HELENA MOVSHOVICH	201	SANSOME ST	#204	\$	83.50	0.0022%
0260 021	ALEX LEVIN	201	SANSOME ST	#203	\$	63.60	0.0016%
0260 028	ALICIA C SHOLER	201	SANSOME ST	#305	\$	56.50	0.0015%
0176 039	AMANDA VAN NUYS	845	MONTGOMERY ST	#1	\$	83.50	0.0022%
0235 027	AMERICAN CIVIL LIBERTIES UNION	39	DRUMM ST		\$	2,639.20	0.0681%
0208 035	ANDERS & NINA B NANCKE KROGH	611	WASHINGTON ST	2107	\$	190.10	0.0049%
0208 044	ANDREW C CHERWIN SUSAN ENGLER	611	WASHINGTON ST	2301	\$	228.30	0.0059%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0176 035	ANGUS J CAMPBELL REVOC TR	845	MONTGOMERY ST	#E	\$ 83.50	0.0022%
0208 040	ANSU 1993 TRUST	611	WASHINGTON ST	2203	\$ 154.50	0.0040%
0208 045	ANSU TRUST 1993	611	WASHINGTON ST	2302	\$ 178.40	0.0046%
0260 017	ANTHONY & MARIA T CROSSLEY	201	SANSOME ST	#C1	\$ 209.20	0.0054%
0260 018	ANTHONY & MARIA T CROSSLEY	201	SANSOME ST	#C2	\$ 111.80	0.0029%
0288 096	ANZAI CORPORATION OF AMERICA	333	BUSH ST	4006	\$ 179.80	0.0046%
0288 091	ANZAI MANUFACTURING CO LIMITED	333	BUSH ST	4001	\$ 125.00	0.0032%
0175 007	ARADER W & BO IN GRAHAM	432	JACKSON ST		\$ 349.80	0.0090%
0235 001	ARISTO INVESTMENT GROUP LTD	91	DRUMM ST		\$ 780.90	0.0202%
0288 080	ARISTOCRAT PEACH EXCHANGE LLC	333	BUSH ST	3806	\$ 166.80	0.0043%
0176 036	ARKO OSLAPAS FMLY REVOC TR	845	MONTGOMERY ST	#F	\$ 100.60	0.0026%
0196 036	ART TORRES IRA ACCT#20002431	25	HOTALING PL	#B	\$ 83.30	0.0022%
0260 034	ASISH K DASH	201	SANSOME ST	#501	\$ 65.80	0.0017%
0260 045	AULT RICHE & DIANA BOWEN DANA	201	SANSOME ST	#702	\$ 98.50	0.0025%
0288 068	AZITA E GHAFFARIPOUR	333	BUSH ST	3702	\$ 105.00	0.0027%
0196 019	BARBARY COAST LLC	451	JACKSON ST		\$ 1,350.00	0.0349%
0196 035	BARRY DEUTSCH	25	HOTALING PL	#A	\$ 67.00	0.0017%
0176 001	BARRY MACIEL TRUST	501	PACIFIC AVE		\$ 257.90	0.0067%
0267 002	BATTERY TAI SHING CORPORATION	77	BATTERY ST		\$ 1,650.20	0.0426%
0267 003	BATTERY TAI SHING CORPORATION	65	BATTERY ST		\$ 1,248.80	0.0322%
0291 007	BCal 44 Montgomery Property LLC.	2	MONTGOMERY ST		\$ 2,013.00	0.0520%
0291 012	BCal 44 Montgomery Property LLC.	44	MONTGOMERY ST		\$ 75,049.10	1.9375%
0262 021	BCSP 201 Cal Property LLC	201	CALIFORNIA ST		\$ 26,216.10	0.6768%
0311 113	BENTLEY FOLLO REVOCABLE TRUST	690	MARKET ST	#2302	\$ 184.80	0.0048%
0311 114	BENTLEY FOLLO REVOCABLE TRUST	690	MARKET ST	#2303	\$ 151.80	0.0039%
0229 003	BENTLY RESERVE LP	301	BATTERY ST		\$ 19,787.40	0.5108%
0288 106	BERBERIAN FARMS CORPORATION	333	BUSH ST	4204	\$ 138.20	0.0036%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0175 017	BERNARD HARA KOICHI MILLMAN	824	MONTGOMERY ST		\$ 440.60	0.0114%
0288 088	BEURDEN VAN	333	BUSH ST	3906	\$ 166.80	0.0043%
0208 037	BFP2, LLLP A COLORADO LTD PART	611	WASHINGTON ST	2109	\$ 180.00	0.0046%
0288 072	BHANGOO FAMILY TRUST	333	BUSH ST	3706	\$ 166.80	0.0043%
0260 033	BILLY JAY HWAN	201	SANSOME ST	#405	\$ 56.50	0.0015%
0311 099	BINA KAPLAN	690	MARKET ST	#2002	\$ 119.20	0.0031%
0260 064	BO LI	201	SANSOME ST	#1105	\$ 56.50	0.0015%
0288 097	BO YANG	333	BUSH ST	4101	\$ 125.00	0.0032%
0311 015	BPREP OnePost LLC, Brookfield Property Ptners	1	POST ST		\$ 48,888.20	1.2621%
0288 112	BRANDON S L & EILEEN WANG	333	BUSH ST	B	\$ 220.80	0.0057%
3708 174	BRE MARKET ST PROP OWNER	555	MARKET ST		\$ 33,303.80	0.8598%
3708 175	BRE MARKET ST PROP OWNER	575	MARKET ST		\$ 50,512.00	1.3040%
0206 025	BRE QUAD CA OWNER LLC	425	BATTERY ST		\$ 9,800.00	0.2530%
0311 081	BRIAN H HOYLE	690	MARKET ST	#1604	\$ 190.00	0.0049%
0311 078	BRIGHT JOHN TOBIAS	690	MARKET ST	#1601	\$ 138.20	0.0036%
0262 018	BRITPHIL & CO (US) LTD	100	BATTERY ST		\$ 9,608.20	0.2481%
0228 030	BY PASS TRUST	565	CLAY ST		\$ 669.50	0.0173%
0237 018	BYRDIE LLC	333	SACRAMENTO ST		\$ 655.00	0.0169%
0208 056	C G BELL	611	WASHINGTON ST	2502	\$ 125.20	0.0032%
0260 001	CALIFORNIA SANSOME CO	425	CALIFORNIA ST		\$ 20,619.10	0.5323%
0288 109	CARREKER FAMILY TRUST	333	BUSH ST	A	\$ 199.30	0.0051%
0240 001	CCT ENTERPRISES LLC	451	MONTGOMERY ST		\$ 1,890.80	0.0488%
0240 002	CCT ENTERPRISES LLC	417	MONTGOMERY ST		\$ 9,453.70	0.2441%
0311 103	CHANNON SHELDON REVOC TR	690	MARKET ST	#2101	\$ 151.50	0.0039%
0196 037	CHARLES F A CARBONE	25	HOTALING PL	#C	\$ 108.40	0.0028%
0260 040	CHARLES Y & PAULINA T LEE LVG	201	SANSOME ST	#602	\$ 98.50	0.0025%
0291 005	CHELSEA PACIFIC HOLDINGS LP	562	MARKET ST		\$ 6,495.50	0.1677%
0260 036	CHILES R & LESLIE M WILSON	201	SANSOME ST	#503	\$ 66.40	0.0017%
0288 108	CHING CHEN LEE SHIH	333	BUSH ST	4206	\$ 179.80	0.0046%
0176 023	CHRISTOPHER CARA REVOC TRUST	515	PACIFIC AVE		\$ 228.50	0.0059%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0229 020	CHSP SAN FRANCISCO LLC	375	BATTERY ST		\$ 28,158.10	0.7269%
0227 045	CHUNG F & JOSEPHINE C HAN	635	CLAY ST		\$ 571.80	0.0148%
0206 017	CITY & COUNTY OF SAN FRANCISCO	532	SANSOME ST		\$ 1,500.00	0.0387%
3708 031	CITY & COUNTY OF SAN FRANCISCO		STEVENSON		\$ 4,644.00	0.1199%
0260 055	CLEMENS LIVING TRUST	201	SANSOME ST	#902	\$ 98.50	0.0025%
0260 009	CLINTON T REILLY	360	PINE ST		\$ 1,831.20	0.0473%
0176 040	COLLINS FAMILY REVOC TR	845	MONTGOMERY ST	#PH1	\$ 201.50	0.0052%
3715 002	COMMONWEALTH CLUB OF CALIFORNI	110	THE EMBARCADERO		\$ 1,227.40	0.0317%
0288 074	CONDOMINIUM SHERMAN	333	BUSH ST	3708	\$ 179.50	0.0046%
0311 087	COX 1984 FAMILY TRUST	690	MARKET ST	#1705	\$ 105.00	0.0027%
0311 096	COX 1984 TRUST	690	MARKET ST	#1904	\$ 190.00	0.0049%
3716 024	CP III RINCON TOWERS INC	121	SPEAR ST		\$ 21,224.60	0.5479%
0288 079	CURZON EGHAM LLC	333	BUSH ST	3805	\$ 178.50	0.0046%
0288 104	CURZON EGHAM LLC	333	BUSH ST	4202	\$ 125.00	0.0032%
0291 001	CYPRESS CAPITAL INC	1	Sutter St.		\$ 3,754.40	0.0969%
0176 033	DALE C & IRIS F LITT LV GARELL	845	MONTGOMERY ST	#C	\$ 104.40	0.0027%
0288 082	DALO LIVING TRUST	333	BUSH ST	3808	\$ 179.50	0.0046%
0262 008	DALUM CORPORATION N V	130	BATTERY ST		\$ 2,984.30	0.0770%
0260 032	DAMON P LEMBI	201	SANSOME ST	#404	\$ 80.60	0.0021%
0260 054	DANA L GUIDO	201	SANSOME ST	#901	\$ 65.80	0.0017%
0196 010	DARLENE H BIERIG TRUST	708	MONTGOMERY ST		\$ 575.20	0.0148%
0311 065	DARRYL TAO CHONG QUAN	690	MARKET ST	#1105	\$ 184.70	0.0048%
0260 046	DAVID & CYNTHIA LEE	201	SANSOME ST	#703	\$ 66.40	0.0017%
0269 007	DAVID K L AU	334	KEARNY ST		\$ 328.50	0.0085%
0208 032	DAVID SCOTT GLYNN	611	WASHINGTON ST	2104	\$ 246.40	0.0064%
0260 052	DAVID YU CHUNG & MYUNG JA CHEN	201	SANSOME ST	#804	\$ 154.10	0.0040%
0311 080	DAY LIVING TRUST	690	MARKET ST	#1603	\$ 143.10	0.0037%
0208 048	DEBORAH BARON KAHN	611	WASHINGTON ST	2305	\$ 168.50	0.0044%
0208 043	DEBRA M GUAJARDO	611	WASHINGTON ST	2206	\$ 124.10	0.0032%
0175 026	DEMARTINI LOUISE M LIV TR	457	PACIFIC AVE		\$ 601.50	0.0155%
0311 076	DERRICK F CHANG	690	MARKET ST	#1504	\$ 190.00	0.0049%
0311 115	DERRICK F CHANG	690	MARKET ST	#2304	\$ 141.40	0.0037%
0267 009	DHM II LP	130	BUSH ST		\$ 1,469.20	0.0379%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0311 082	DIRK & SARAH GODSEY	690	MARKET ST	#1605	\$ 95.20	0.0025%
0176 032	DONALD & LI CHUN MANKIN	845	MONTGOMERY ST	#B	\$ 98.50	0.0025%
0288 075	DONALD JOHN LISTWIN	333	BUSH ST	3801	\$ 132.00	0.0034%
0266 001	DOUBLE WOOD INVESTMENT INC	111	PINE ST		\$ 20,603.40	0.5319%
0260 010	DOWNTOWN PROPERTIES VII LLC/300 Montgomery Associates	300	MONTGOMERY ST		\$ 21,194.70	0.5472%
0228 024	DP550 LLC	538	MONTGOMERY ST		\$ 6,596.60	0.1703%
0228 028	DP550 LLC	552	MONTGOMERY ST		\$ 2,425.00	0.0626%
0228 029	DP550 LLC	552	MONTGOMERY ST		\$ 279.00	0.0072%
0208 028	DPF 655 MONTGOMERY LP	655	MONTGOMERY ST		\$ 24,219.70	0.6253%
0208 052	DU BAIN DONALD	611	WASHINGTON ST	2403	\$ 262.40	0.0068%
0311 069	DUBROVSKY EDWARD	690	MARKET ST	#1402	\$ 119.50	0.0031%
0311 070	DUBROVSKY EDWARD	690	MARKET ST	#1403	\$ 143.10	0.0037%
0269 018	DYAN MARIE PIERI	52	BELDEN ST		\$ 340.00	0.0088%
0227 048	EAST WEST BANK	555	MONTGOMERY ST		\$ 26,183.90	0.6760%
0196 024	ECLIPSE CHAMPAGNE BLDG LLC	520	WASHINGTON ST		\$ 3,031.80	0.0783%
0208 034	EDWARD E WINGER	611	WASHINGTON ST	2106	\$ 241.70	0.0062%
0288 027	EDWARD J CONNER	130	SUTTER ST		\$ 10,843.20	0.2799%
0288 093	EDWIN VANNATTA SEPRT PRP BRUCE	333	BUSH ST	4003	\$ 166.80	0.0043%
0263 011	ELM PROPERTY VENTURE LLC/Hines	101	CALIFORNIA ST		\$ 130,000.00	3.3561%
0292 001	ELPF/SUTTER HOLDINGS LLC	111	SUTTER ST		\$ 28,618.20	0.7388%
0235 025	EPIC PROPERTIES LLC	25	DRUMM ST		\$ 175.40	0.0045%
0235 026	EPIC PROPERTIES LLC	33	DRUMM ST		\$ 628.80	0.0162%
0288 017	EVERGREEN HOLDINGS INC	381	BUSH ST		\$ 1,568.20	0.0405%
0288 078	EZEQUIEL NAVAR	333	BUSH ST	3804	\$ 151.00	0.0039%
3708 028	F1 STEVENSON LLC	71	STEVENSON ST		\$ 34,800.00	0.8984%
3708 029	F1 STEVENSON LLC	71	STEVENSON ST		\$ -	0.0000%
3708 032	FAVOUR RODMAN FMLY TR	96	JESSIE ST		\$ 855.60	0.0221%
0268 017	FHF I MONTGOMERY LLC	250	MONTGOMERY ST		\$ 11,587.80	0.2992%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0268 018	FHF I MONTGOMERY LLC	250	MONTGOMERY ST		\$ 11,177.80	0.2886%
0268 019	FHF I MONTGOMERY LLC	250	MONTGOMERY ST		\$ 11,177.80	0.2886%
0235 022	FIFTY CALIF STREET ASSOCIATES	50	CALIFORNIA ST	1	\$ 66,348.70	1.7129%
0289 006	FINANCIAL SECRETARY INC THE	130	MONTGOMERY ST		\$ 1,864.60	0.0481%
0175 022	FINEMAN FAMILY TRUST	485	PACIFIC AVE		\$ 156.80	0.0040%
0175 027	FIREHOUSE PROPERTIES INC	451	PACIFIC AVE		\$ 731.90	0.0189%
0288 094	FIROUZTASH FAMILY TRUST	333	BUSH ST	4004	\$ 138.20	0.0036%
0311 024	FIRST AMERICAN TRUST FSB	690	MARKET ST	301	\$ 117.20	0.0030%
0311 026	FIRST AMERICAN TRUST FSB	690	MARKET ST	303	\$ 125.40	0.0032%
0311 027	FIRST AMERICAN TRUST FSB	690	MARKET ST	304	\$ 160.30	0.0041%
0311 028	FIRST AMERICAN TRUST FSB	690	MARKET ST	305	\$ 167.70	0.0043%
0311 029	FIRST AMERICAN TRUST FSB	690	MARKET ST	401	\$ 117.20	0.0030%
0311 030	FIRST AMERICAN TRUST FSB	690	MARKET ST	402	\$ 122.30	0.0032%
0311 031	FIRST AMERICAN TRUST FSB	690	MARKET ST	403	\$ 125.40	0.0032%
0311 032	FIRST AMERICAN TRUST FSB	690	MARKET ST	404	\$ 160.30	0.0041%
0311 033	FIRST AMERICAN TRUST FSB	690	MARKET ST	405	\$ 167.70	0.0043%
0311 039	FIRST AMERICAN TRUST FSB	690	MARKET ST	601	\$ 117.20	0.0030%
0311 040	FIRST AMERICAN TRUST FSB	690	MARKET ST	602	\$ 122.30	0.0032%
0311 041	FIRST AMERICAN TRUST FSB	690	MARKET ST	603	\$ 126.10	0.0033%
0311 042	FIRST AMERICAN TRUST FSB	690	MARKET ST	604	\$ 160.50	0.0041%
0311 043	FIRST AMERICAN TRUST FSB	690	MARKET ST	605	\$ 169.30	0.0044%
0311 048	FIRST AMERICAN TRUST FSB	690	MARKET ST	801	\$ 161.30	0.0042%
0311 049	FIRST AMERICAN TRUST FSB	690	MARKET ST	802	\$ 238.80	0.0062%
0311 050	FIRST AMERICAN TRUST FSB	690	MARKET ST	803	\$ 157.00	0.0041%
0311 051	FIRST AMERICAN TRUST FSB	690	MARKET ST	804	\$ 169.00	0.0044%
0311 057	FIRST AMERICAN TRUST FSB	690	MARKET ST	#1001	\$ 161.30	0.0042%
0311 058	FIRST AMERICAN TRUST FSB	690	MARKET ST	#1002	\$ 248.50	0.0064%
0311 059	FIRST AMERICAN TRUST FSB	690	MARKET ST	#1003	\$ 165.90	0.0043%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0311 060	FIRST AMERICAN TRUST FSB	690	MARKET ST	#1004	\$ 177.80	0.0046%
0311 066	FIRST AMERICAN TRUST FSB	690	MARKET ST	#1201	\$ 162.40	0.0042%
0311 067	FIRST AMERICAN TRUST FSB	690	MARKET ST	#1202	\$ 170.90	0.0044%
0260 002	FIRST DEVELOPMENT CORP	233	SANSOME ST		\$ 5,592.80	0.1444%
0288 014	FIRST KEIL CO INC	240	KEARNY ST		\$ 1,663.00	0.0429%
0237 009	FLP TRG	240	CALIFORNIA ST		\$ 1,251.90	0.0323%
3710 019	FORTY FIVE FREMONT ASSOCIATES	45	FREMONT ST		\$ 69,200.00	1.7865%
0236 008	FRONT STREET BUILDING LLC	236	FRONT ST		\$ 1,842.20	0.0476%
0292 009	GALLERIA PARK ASSOCS LAND I LL	179	SUTTER ST		\$ 10,967.30	0.2831%
0260 050	GAUTAM A AGRAWAL	201	SANSOME ST	#802	\$ 98.50	0.0025%
0260 051	GAUTAM A AGRAWAL	201	SANSOME ST	#803	\$ 66.40	0.0017%
0260 039	GENESIS FLEARY	201	SANSOME ST	#601	\$ 65.80	0.0017%
0237 013	GENGUARD INC	220	BATTERY ST		\$ 509.60	0.0132%
0288 100	GEORGE W & SHARON H BENSCH	333	BUSH ST	4104	\$ 138.20	0.0036%
0288 083	GIESE & KATHLEEN COELING NEILL	333	BUSH ST	3901	\$ 132.00	0.0034%
0207 036	GILWELL COMPANY	517	WASHINGTON ST		\$ 2,165.10	0.0559%
3708 038	GLAUCOMA CENTER PROPERTIES LLC	55	STEVENSON ST		\$ 574.80	0.0148%
0311 101	GLEN S FUKUSHIMA	690	MARKET ST	#2004	\$ 190.00	0.0049%
0240 016	GO BRICKMAN 550 KEARNY OWNER, LLC	550	KEARNY ST		\$ 17,325.90	0.4473%
0206 006	GRACE G BRUSSEAU	432	CLAY ST		\$ 549.60	0.0142%
0176 030	GRAYLIGHT PROPERTIES LLC	845	MONTGOMERY ST	#1	\$ 345.20	0.0089%
0196 011	GRISON JANET TRUSTEE GRISON RO	712	MONTGOMERY ST		\$ 730.80	0.0189%
0228 013	GSMT LLC	500	MONTGOMERY ST		\$ 1,098.00	0.0283%
0269 013	GST TRUST	22	BELDEN ST		\$ 230.40	0.0059%
0269 015	GST TRUST	40	BELDEN ST		\$ 346.80	0.0090%
0311 095	GUANGYU & LI LI JUN LIU	690	MARKET ST	#1903	\$ 143.10	0.0037%
0311 104	GUERRA 1999 REVOCABLE TRUST	690	MARKET ST	#2102	\$ 119.20	0.0031%
0175 024	GUZZARDO FAMILY REVOCABLE TR	477	PACIFIC AVE		\$ 957.00	0.0247%
0237 046	HARRINGTON ENTERPRISES	239	FRONT ST		\$ 825.00	0.0213%
0239 009	HEARST COMMUNICATIONS INC	400	MONTGOMERY ST		\$ 9,951.00	0.2569%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0288 102	HELEN Y W CHEUNG	333	BUSH ST	4106	\$	179.80	0.0046%
0288 085	HILDA H YAO	333	BUSH ST	3903	\$	104.20	0.0027%
0288 069	HILLARY N LATOS	333	BUSH ST	3703	\$	104.20	0.0027%
0208 038	HJC LLC	611	WASHINGTON ST	2201	\$	236.10	0.0061%
0311 107	HO 2011 SEPARATE PRP CHARMAINE	690	MARKET ST	#2105	\$	142.60	0.0037%
0265 065	HO PROPERTIES CORPORATION	2509	PINE ST	2509	\$	85.00	0.0022%
0208 051	HOLMES SIZEMORE LAURIE	611	WASHINGTON ST	2402	\$	262.40	0.0068%
0260 047	HONG LIU	201	SANSOME ST	#704	\$	80.60	0.0021%
0227 030	HONG REVOCABLE TRUST	632	COMMERCIAL ST		\$	681.90	0.0176%
0265 003	HONORWAY INVESTMENT CORP	388	MARKET		\$	4,588.60	0.1185%
0265 004	HONORWAY INVESTMENT CORP	388	MARKET		\$	2,357.00	0.0608%
0265 005	HONORWAY INVESTMENT CORP	388	MARKET		\$	19,421.10	0.5014%
0265 007	HONORWAY INVESTMENT CORP	1	PINE ST	2002	\$	124.00	0.0032%
0265 008	HONORWAY INVESTMENT CORP	1	PINE ST	2001	\$	146.80	0.0038%
0265 009	HONORWAY INVESTMENT CORP	1	PINE ST	2003	\$	131.00	0.0034%
0265 010	HONORWAY INVESTMENT CORP	1	PINE ST	2004	\$	95.00	0.0025%
0265 011	HONORWAY INVESTMENT CORP	1	PINE ST	2005	\$	87.00	0.0022%
0265 012	HONORWAY INVESTMENT CORP	1	PINE ST	2006	\$	111.70	0.0029%
0265 013	HONORWAY INVESTMENT CORP	1	PINE ST	2007	\$	97.10	0.0025%
0265 014	HONORWAY INVESTMENT CORP	1	PINE ST	2008	\$	113.40	0.0029%
0265 015	HONORWAY INVESTMENT CORP	1	PINE ST	2009	\$	85.00	0.0022%
0265 016	HONORWAY INVESTMENT CORP	1	PINE ST	2010	\$	95.00	0.0025%
0265 017	HONORWAY INVESTMENT CORP	1	PINE ST	2102	\$	124.00	0.0032%
0265 018	HONORWAY INVESTMENT CORP	1	PINE ST	2101	\$	146.80	0.0038%
0265 019	HONORWAY INVESTMENT CORP	1	PINE ST	2103	\$	131.00	0.0034%
0265 020	HONORWAY INVESTMENT CORP	1	PINE ST	2104	\$	95.00	0.0025%
0265 021	HONORWAY INVESTMENT CORP	1	PINE ST	2105	\$	87.00	0.0022%
0265 022	HONORWAY INVESTMENT CORP	1	PINE ST	2106	\$	111.70	0.0029%
0265 023	HONORWAY INVESTMENT CORP	1	PINE ST	2107	\$	97.10	0.0025%
0265 024	HONORWAY INVESTMENT CORP	1	PINE ST	2108	\$	113.40	0.0029%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0265 025	HONORWAY INVESTMENT CORP	1	PINE ST	2109	\$ 85.00	0.0022%
0265 026	HONORWAY INVESTMENT CORP	1	PINE ST	2110	\$ 95.00	0.0025%
0265 027	HONORWAY INVESTMENT CORP	1	PINE ST	2202	\$ 146.80	0.0038%
0265 028	HONORWAY INVESTMENT CORP	1	PINE ST	2201	\$ 146.80	0.0038%
0265 029	HONORWAY INVESTMENT CORP	1	PINE ST	2203	\$ 131.00	0.0034%
0265 030	HONORWAY INVESTMENT CORP	1	PINE ST	2204	\$ 95.00	0.0025%
0265 031	HONORWAY INVESTMENT CORP	1	PINE ST	2205	\$ 87.00	0.0022%
0265 032	HONORWAY INVESTMENT CORP	1	PINE ST	2206	\$ 111.70	0.0029%
0265 033	HONORWAY INVESTMENT CORP	1	PINE ST	2207	\$ 97.10	0.0025%
0265 034	HONORWAY INVESTMENT CORP	1	PINE ST	2208	\$ 113.40	0.0029%
0265 035	HONORWAY INVESTMENT CORP	1	PINE ST	2209	\$ 85.00	0.0022%
0265 036	HONORWAY INVESTMENT CORP	1	PINE ST	2210	\$ 95.00	0.0025%
0265 037	HONORWAY INVESTMENT CORP	1	PINE ST	2302	\$ 124.00	0.0032%
0265 038	HONORWAY INVESTMENT CORP	1	PINE ST	2301	\$ 146.80	0.0038%
0265 039	HONORWAY INVESTMENT CORP	1	PINE ST	2303	\$ 131.00	0.0034%
0265 040	HONORWAY INVESTMENT CORP	1	PINE ST	2304	\$ 95.00	0.0025%
0265 041	HONORWAY INVESTMENT CORP	1	PINE ST	2305	\$ 87.00	0.0022%
0265 042	HONORWAY INVESTMENT CORP	1	PINE ST	2306	\$ 111.70	0.0029%
0265 043	HONORWAY INVESTMENT CORP	1	PINE ST	2307	\$ 97.10	0.0025%
0265 044	HONORWAY INVESTMENT CORP	1	PINE ST	2308	\$ 113.40	0.0029%
0265 045	HONORWAY INVESTMENT CORP	1	PINE ST	2309	\$ 85.00	0.0022%
0265 046	HONORWAY INVESTMENT CORP	1	PINE ST	2310	\$ 95.00	0.0025%
0265 047	HONORWAY INVESTMENT CORP	1	PINE ST	2402	\$ 124.00	0.0032%
0265 048	HONORWAY INVESTMENT CORP	1	PINE ST	2401	\$ 146.80	0.0038%
0265 049	HONORWAY INVESTMENT CORP	1	PINE ST	2403	\$ 131.00	0.0034%
0265 050	HONORWAY INVESTMENT CORP	1	PINE ST	2404	\$ 95.00	0.0025%
0265 051	HONORWAY INVESTMENT CORP	1	PINE ST	2405	\$ 87.00	0.0022%
0265 052	HONORWAY INVESTMENT CORP	1	PINE ST	2406	\$ 111.70	0.0029%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0265 053	HONORWAY INVESTMENT CORP	1	PINE ST	2407	\$ 97.10	0.0025%
0265 054	HONORWAY INVESTMENT CORP	1	PINE ST	2408	\$ 113.40	0.0029%
0265 055	HONORWAY INVESTMENT CORP	1	PINE ST	2409	\$ 85.00	0.0022%
0265 056	HONORWAY INVESTMENT CORP	1	PINE ST	2410	\$ 95.00	0.0025%
0265 057	HONORWAY INVESTMENT CORP	1	PINE ST	2502	\$ 124.00	0.0032%
0265 058	HONORWAY INVESTMENT CORP	1	PINE ST	2501	\$ 146.80	0.0038%
0265 059	HONORWAY INVESTMENT CORP	1	PINE ST	2503	\$ 131.00	0.0034%
0265 060	HONORWAY INVESTMENT CORP	1	PINE ST	2504	\$ 95.00	0.0025%
0265 061	HONORWAY INVESTMENT CORP	1	PINE ST	2505	\$ 87.00	0.0022%
0265 062	HONORWAY INVESTMENT CORP	1	PINE ST	2506	\$ 111.70	0.0029%
0265 063	HONORWAY INVESTMENT CORP	1	PINE ST	2507	\$ 97.10	0.0025%
0265 064	HONORWAY INVESTMENT CORP	1	PINE ST	2508	\$ 113.40	0.0029%
0265 066	HONORWAY INVESTMENT CORP	1	PINE ST	2510	\$ 95.00	0.0025%
0265 067	HONORWAY INVESTMENT CORP	1	PINE ST	2602	\$ 124.00	0.0032%
0265 068	HONORWAY INVESTMENT CORP	1	PINE ST	2601	\$ 146.80	0.0038%
0265 069	HONORWAY INVESTMENT CORP	1	PINE ST	2603	\$ 131.00	0.0034%
0291 002	HORMEL INVESTMENTS LP FND NO 2	550	MARKET ST		\$ 560.40	0.0145%
0196 025	HOTALING PARTNERS LLC	30	HOTALING PL		\$ 2,880.00	0.0744%
0311 108	HOVHANNES AVOYAN	690	MARKET ST	#2201	\$ 151.50	0.0039%
0288 098	HOWARD F & DREENA ROETKEN	333	BUSH ST	4102	\$ 125.00	0.0032%
0260 053	HUANG/GU FAMILY TRUST	201	SANSOME ST	#805	\$ 56.50	0.0015%
0288 010	HUDSON 222 KEARNY LLC	180	SUTTER ST		\$ 3,524.30	0.0910%
0288 011	HUDSON 222 KEARNY LLC	220	KEARNY ST		\$ 2,564.30	0.0662%
3716 021	HUDSON RINCON CENTER LLC	121	SPEAR ST		\$ 23,616.10	0.6097%
3716 023	HUDSON RINCON CENTER LLC	121	SPEAR ST		\$ 29,720.40	0.7673%
0288 077	HUGH W HUDDLESON	333	BUSH ST	3803	\$ 104.20	0.0027%
0228 004	HUNG ON TONG SOCIETY	401	SANSOME ST		\$ 1,174.00	0.0303%
0311 072	HUNT GLOBAL ASSETS LLC	690	MARKET ST	#1405	\$ 95.20	0.0025%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0260 016	HV ROCKLIN DEVELOPMENT INC	433	CALIFORNIA ST		\$ 10,892.50	0.2812%
0259 026	HWA 555 OWNERS LLC	555	CALIFORNIA ST		\$ 147,192.90	3.8000%
0259 027	HWA 555 OWNERS LLC	555	CALIFORNIA ST		\$ 22,144.30	0.5717%
0259 028	HWA 555 OWNERS LLC	345	MONTGOMERY ST		\$ 6,696.90	0.1729%
0259 029	HWA 555 OWNERS LLC	315	MONTGOMERY ST		\$ 27,049.70	0.6983%
0240 007	I & G DIRECT REAL ESTATE 43 LP	580	CALIFORNIA ST		\$ 35,770.00	0.9235%
3715 006	INTERNATIONAL HOTEL ASSN NO 6	155	STEUART ST		\$ 3,140.00	0.0811%
0176 002	INTL SETTLEMENT HOLDING CORP	853	MONTGOMERY ST		\$ 517.50	0.0134%
0176 017	INTL SETTLEMENT HOLDING CORP	553	PACIFIC AVE		\$ 2,650.10	0.0684%
0208 054	IRENE BASS LAURA	611	WASHINGTON ST	2405	\$ 190.80	0.0049%
0163 008A	JAC INVESTMENT PRPTS LLC	560	PACIFIC AVE		\$ 1,524.00	0.0393%
0311 088	JACK WENTAO XU	690	MARKET ST	#1801	\$ 143.50	0.0037%
0240 014	JACKS INTEREST LLC	615	SACRAMENTO ST		\$ 595.30	0.0154%
0175 010	JACKSON GULCH LLC	468	JACKSON ST		\$ 840.00	0.0217%
0260 063	JAMES ALBERT GOLTZ	201	SANSOME ST	#1101	\$ 98.40	0.0025%
0288 087	JAMES BUCKMASTER	333	BUSH ST	3905	\$ 157.00	0.0041%
0176 038	JAMES DATHAN & SUSAN MA HUGHES	845	MONTGOMERY ST	#H	\$ 146.80	0.0038%
0269 006	JAMES K T & LING YU L EU	318	KEARNY ST		\$ 822.00	0.0212%
0176 037	JANE OLIVEIRA	845	MONTGOMERY ST	#G	\$ 102.60	0.0026%
0288 073	JANE S K LOW	333	BUSH ST	3707	\$ 166.00	0.0043%
0311 110	JANUAR & LEE HSUEH LI TJANDRA	690	MARKET ST	#2203	\$ 137.90	0.0036%
0176 006	JDS MONTGOMERY LLC	807	MONTGOMERY ST		\$ 1,022.10	0.0264%
0228 023	JEDEMI INVESTORS	564	COMMERCIAL ST		\$ 330.00	0.0085%
0260 057	JEFFERY KAUFMAN	201	SANSOME ST	#905	\$ 56.50	0.0015%
0206 014	JERRY & ANGELA C LEE	425	WASHINGTON ST		\$ 1,203.00	0.0311%
3715 003	JEWISH COMM FEDN OF SF PENIN M	121	STEUART ST		\$ 4,410.70	0.1139%
0175 018	JL PROPERTY LLC	836	MONTGOMERY ST		\$ 687.50	0.0177%
0235 007	JOHN L & ROBERT M ISAACS	17	DRUMM ST		\$ 582.00	0.0150%
0260 024	JOHN R & ANA M SCOTT	201	SANSOME ST	#301	\$ 67.70	0.0017%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0260 035	JOHN TUAN NGOC NGUYEN	201	SANSOME ST	#502	\$ 98.50	0.0025%
0260 025	JOHNNY Q & CHAU DUNG MY TO	201	SANSOME ST	#302	\$ 97.80	0.0025%
0175 016	JOSEPH & LORRAINE GOGNA SURVIV	814	MONTGOMERY ST		\$ 970.00	0.0250%
0228 002	JOSEPH & PAOLA FMLY BAGNATORI	415	SANSOME ST		\$ 618.70	0.0160%
0311 005	JPPF 660 MARKET LP	660	MARKET ST		\$ 4,210.40	0.1087%
0208 031	KARL H JOHANNMEIER	611	WASHINGTON ST	2103	\$ 214.80	0.0055%
0237 014	KBS Strategic Opportunity REIT Inc.	353	SACRAMENTO ST		\$ 28,480.00	0.7353%
0237 015	KBS Strategic Opportunity REIT Inc.	280	BATTERY ST		\$ 420.00	0.0108%
0237 016	KBS Strategic Opportunity REIT Inc.	353	SACRAMENTO ST		\$ 519.20	0.0134%
0311 118	KERR FAMILY TRUST	690	MARKET ST	#2403	\$ 305.50	0.0079%
0311 119	KESSLER SWANK TIMOTHY	690	MARKET ST	#2404	\$ 186.50	0.0048%
0267 011	KING FAMILY IRREVOCABLE TRUST	140	SANSOME ST		\$ 2,308.70	0.0596%
0260 062	KIPP & KATHERINE KENNEDY	201	SANSOME ST	#1005	\$ 56.50	0.0015%
0176 043	KIRSTEN NICOLE CAUFIELD	845	MONTGOMERY ST	#PH4	\$ 159.90	0.0041%
3708 056	KNICKERBOCKER PROPERTIES INC X	525	MARKET ST		\$ 108,670.00	2.8055%
0260 037	KUHLER/LEMLEY 2000 TRUST	201	SANSOME ST	#504	\$ 80.60	0.0021%
0196 031	LA TAVERNA CIRCOLO	716	MONTGOMERY ST		\$ 651.40	0.0168%
3713 006	LANDMARK FIREHILL HLDGS LLC/American Asset	1	MARKET ST		\$ 38,154.30	0.9850%
0239 013	LANDS INCORPORATED MONTGOMERY	456	MONTGOMERY ST		\$ -	0.0000%
0239 014	LANDS INCORPORATED MONTGOMERY	456	MONTGOMERY ST		\$ 16,462.40	0.4250%
0291 013	LAP KAY NG ANDREW	570	MARKET ST		\$ 1,619.50	0.0418%
0288 070	LARY & ROBIN WILLIAMS ALADEEN	333	BUSH ST	3704	\$ 151.00	0.0039%
0175 012	LAWRENCE INVESTMENT CO	800	MONTGOMERY		\$ 772.40	0.0199%
0288 029	LBA REALTY	222	KEARNY ST		\$ 13,860.00	0.3578%
0311 097	LEANNE M WILLIAMS	690	MARKET ST	#1905	\$ 95.20	0.0025%
0208 049	LEE L BOYSEL	611	WASHINGTON ST	2306	\$ 124.10	0.0032%
3709 012	LEGACY 455 MARKET STREET LP	455	MARKET ST		\$ 45,969.60	1.1868%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0311 092	LEONA M BRIDGES	690	MARKET ST	#1805	\$ 95.20	0.0025%
0228 022	LI SUN ANNIE	554-556	COMMERCIAL ST		\$ 693.20	0.0179%
0196 040	LILLIAN SCHINDLER	25	HOTALING PL	#F	\$ 68.40	0.0018%
0235 003	LILY YEE	41	DRUMM ST		\$ 357.20	0.0092%
0235 018	LILY YEE	119	SACRAMENTO ST		\$ 831.00	0.0215%
0260 006	LINCOLN PROP CO	332	PINE ST		\$ 5,152.20	0.1330%
0260 043	LINDSAY N STEVENS	201	SANSOME ST	#605	\$ 56.50	0.0015%
0208 036	LING YEE M CHEN	611	WASHINGTON ST	2108	\$ 225.20	0.0058%
0175 029	LINGANG INVESTMENT LLC	755	SANSOME ST		\$ 4,829.70	0.1247%
0238 006	LITKE PROPERTIES SANSOME LLC	350	SANSOME ST		\$ 12,078.70	0.3118%
0228 015	LMC ASSETS LLC	520	MONTGOMERY ST		\$ 531.00	0.0137%
0206 013	LOUETTE M COLOMBANO	439	WASHINGTON ST		\$ 1,780.00	0.0460%
0261 017	LSF HOTEL LLC	222	SANSOME ST		\$ 15,756.50	0.4068%
0261 005	M & E LLC	216	PINE ST		\$ 4,622.50	0.1193%
0311 111	MARC DIOUANE	690	MARKET ST	#2204	\$ 125.70	0.0032%
0196 038	MARI LYNN DUCK	25	HOTALING PL	#D	\$ 59.40	0.0015%
0269 008	MARIO L GENTILE	340	KEARNY ST		\$ 331.30	0.0086%
0266 007	MARKET FRONT ASSOCIATES LIMITE	32	BATTERY ST		\$ 5,123.30	0.1323%
0266 009	MARKET FRONT ASSOCIATES LTD PA	1	FRONT ST		\$ 60,545.90	1.5631%
3708 044	MARKET LYTTON LLC	579	MARKET ST		\$ 2,804.20	0.0724%
0288 099	MATTHEW & JUDY KOART	333	BUSH ST	4103	\$ 166.80	0.0043%
0311 089	MATTHEW & MARTINA SCANLAN REVO	690	MARKET ST	#1802	\$ 119.20	0.0031%
0196 043	MATTHEW STEGMAN	25	HOTALING PL	#I	\$ 66.90	0.0017%
0237 047	MCDONALDS CORP	235	FRONT ST		\$ 1,012.90	0.0261%
0311 013	MECHANICS INSTITUTE	57	POST ST		\$ 5,975.10	0.1543%
0228 039	MEPT 475 SANSOME STREET LLC	475	SANSOME ST		\$ 48,342.50	1.2480%
0260 015	MERCHANTS EXCHANGE BLDG LLC/CLINTON REILLY	75	LEIDESDORFF		\$ 24,110.60	0.6225%
0260 042	MERDZHANOVA DOBRINA	201	SANSOME ST	#604	\$ 80.60	0.0021%
0311 062	MICHAEL & FONG KATHILEE MAYER	690	MARKET ST	#1102	\$ 248.50	0.0064%
0288 089	MICHAEL FAN	333	BUSH ST	3907	\$ 166.00	0.0043%
0288 076	MICHAEL J JENKINS	333	BUSH ST	3802	\$ 105.00	0.0027%
0311 105	MICHAEL K KING	690	MARKET ST	#2103	\$ 143.10	0.0037%
0227 044	MICHAEL N YAMAUCHI	643	CLAY ST		\$ 523.60	0.0135%
0208 057	MICHAEL R HARVEY	611	WASHINGTON ST	#2503	\$ 209.40	0.0054%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0311 083	MING FAMILY TR AGRMNT	690	MARKET ST	#1701	\$ 137.20	0.0035%
0288 071	MITCHELL E KUSY	333	BUSH ST	3705	\$ 178.50	0.0046%
0208 041	MONTGOMERY 2009 TRUST	611	WASHINGTON ST	2204	\$ 185.70	0.0048%
0208 026	MONTGOMERY BUILDING INC	601	MONTGOMERY ST		\$ 24,573.30	0.6344%
0239 012	MONTGOMERY LANDS INC	456	MONTGOMERY ST		\$ -	0.0000%
0206 002	MONTGOMERY REALTY GRP INC	447	BATTERY ST		\$ 2,015.40	0.0520%
0196 042	MORGAN & ELIZABETH TOVEY	25	HOTALING PL	#H	\$ 59.80	0.0015%
0311 098	MTB SAFE, A California Partnership	690	MARKET ST	#2001	\$ 164.40	0.0042%
0237 008	MV CAL LLC	230	CALIFORNIA ST		\$ 4,255.00	0.1098%
0228 009	MWC SUTTER STREET LLC	558	SACRAMENTO ST		\$ 1,150.00	0.0297%
0260 044	NAIR FAMILY REVOCABLE TRUST	201	SANSOME ST	#701	\$ 65.80	0.0017%
0208 055	NAN TUCKER MCEVOY	611	WASHINGTON ST	2501	\$ 241.40	0.0062%
0228 032	NEWCASTLE/555 CLAY STREET LLC	553	CLAY ST		\$ 359.40	0.0093%
0163 010	NEWCASTLE/PACIFIC AVE LLC	580	PACIFIC AVE		\$ 137.50	0.0035%
0238 002	NEWPORT OFFICE CENTER V ASSOC	300	CALIFORNIA ST		\$ 14,438.20	0.3727%
0291 006	NIANTIC HOLDINGS LLC/Hobart Building	582	MARKET ST		\$ 7,548.20	0.1949%
0176 041	NILESH PATEL	845	MONTGOMERY ST	#PH2	\$ 169.70	0.0044%
0175 025	NOEL M LAWRENCE	461	PACIFIC AVE		\$ 370.10	0.0096%
0288 008	NON EXEMPT MARITAL GST	126	SUTTER ST		\$ 517.50	0.0134%
0260 023	NORA F HEALY	201	SANSOME ST	#205	\$ 52.60	0.0014%
0311 100	NORMAN L CHEUNG	690	MARKET ST	#2003	\$ 143.10	0.0037%
0260 029	NORMAN L MORALES	201	SANSOME ST	#401	\$ 65.80	0.0017%
0228 031	Old Waterfront LLC	559	CLAY ST		\$ 1,424.80	0.0368%
0240 003	OMNI SAN FRANCISCO CORPORATION	500	CALIFORNIA ST		\$ 24,132.50	0.6230%
0290 011	ONE BUSH INC/Tishman Speyer	1	BUSH ST		\$ 31,923.40	0.8242%
0290 012	ONE BUSH INC/Tishman Speyer	532	MARKET ST		\$ 670.00	0.0173%
0264 004	ONE CALIFORNIA STREET PARTNERS	1	CALIFORNIA ST		\$ 57,000.00	1.4715%
0292 001A	ONE MONTGOMERY OWNER LLC	25	MONTGOMERY ST		\$ 2,890.30	0.0746%
0292 002	ONE MONTGOMERY OWNER LLC	1	MONTGOMERY ST		\$ 3,047.00	0.0787%
3715 013	ORANGE SUBMARINE LLC	188	THE EMBARCADERO		\$ 9,209.30	0.2378%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0291 003	ORCA SAN FRANCISCO LLC	554	MARKET ST		\$ 589.80	0.0152%
0228 006	PAC GAS & ELECTRIC CO	530	SACRAMENTO		\$ 841.50	0.0217%
3711 014A	PAC GAS & ELECTRIC CO	45	BEALE ST		\$ 6,862.50	0.1772%
3711 018	PAC GAS & ELECTRIC CO	245	MARKET ST		\$ 40,153.20	1.0366%
0176 007	PACIFIC PARTNERS LLC	801	MONTGOMERY ST		\$ 3,393.30	0.0876%
3708 039	PACIFIC RESOURCES STEVENSON IN	53	STEVENSON ST		\$ 192.00	0.0050%
3708 040	PACIFIC RESOURCES STEVENSON IN	49	STEVENSON ST		\$ 13,774.70	0.3556%
3713 007	PARAMOUNT ONE MARKET PLAZA PPF	1	MARKET PLAZA		\$ 153,431.20	3.9611%
0208 033	PARK COM GLOBAL	611	WASHINGTON ST	2105	\$ 287.90	0.0074%
0291 004	PATRICK & CO	560	MARKET ST		\$ 1,173.40	0.0303%
0196 041	PATRICK ROBERT BETTAG	25	HOTALING PL	#G	\$ 66.80	0.0017%
0163 008	PAUL GOGNA	542	PACIFIC AVE		\$ 598.00	0.0154%
0261 007	PDM ASSOCIATES LLC	200	SANSOME ST		\$ 6,327.20	0.1633%
0163 007	PETER W & MCCARTHY CON CRAIGIE	538	PACIFIC AVE		\$ 522.00	0.0135%
0288 103	PHILLIP KING	333	BUSH ST	4201	\$ 125.00	0.0032%
0288 067	PIK KEI PAGGY CHAN	333	BUSH ST	3701	\$ 132.00	0.0034%
0267 001	PINE STREET HP7 LP	221	PINE ST		\$ 2,680.80	0.0692%
0292 004	POST MONTGOMERY ASSOCIATES	68	POST ST		\$ 81,673.50	2.1085%
0292 005	POST MONTGOMERY ASSOCIATES	98	POST ST		\$ -	0.0000%
0292 006	POST MONTGOMERY ASSOCIATES	110	KEARNY ST		\$ -	0.0000%
0292 007	POST MONTGOMERY ASSOCIATES	116	KEARNY ST		\$ -	0.0000%
0292 008	POST MONTGOMERY ASSOCIATES	120	KEARNY ST		\$ -	0.0000%
0292 014	POST MONTGOMERY ASSOCIATES				\$ -	0.0000%
0292 015	POST MONTGOMERY ASSOCIATES	165	SUTTER ST		\$ 13,907.00	0.3590%
0292 016	POST MONTGOMERY ASSOCIATES	165	SUTTER ST		\$ -	0.0000%
0262 013	PR III 255 CALIFORNIA LLC	255	CALIFORNIA ST		\$ 16,513.30	0.4263%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0291 005B	PREF 580 MARKET LLC	576	MARKET ST		\$ 3,516.20	0.0908%
0289 003	PRII BPG ONE SANSOME, LLC	1	SANSOME ST		\$ 3,381.40	0.0873%
0289 004	PRII BPG ONE SANSOME, LLC	1	SANSOME ST		\$ 61,100.00	1.5774%
0260 003	PROSPERITY REALTY INC	231	SANSOME ST		\$ 1,896.30	0.0490%
0196 023	PUBLIC POLICY INSTITUTE OF CAL	500	WASHINGTON ST		\$ 11,556.80	0.2984%
0207 035	PYRAMID INVESTMENT CORPORATION	545	SANSOME ST		\$ 5,694.00	0.1470%
0207 037	PYRAMID INVESTMENT CORPORATION	505	SANSOME ST		\$ 17,624.10	0.4550%
0311 090	QING LIU	690	MARKET ST	#1803	\$ 143.10	0.0037%
0311 019	R C CHRONICLE BLDG LP	690	MARKET ST	201	\$ 117.20	0.0030%
0311 020	R C CHRONICLE BLDG LP	690	MARKET ST	202	\$ 122.30	0.0032%
0311 021	R C CHRONICLE BLDG LP	690	MARKET ST	203	\$ 125.40	0.0032%
0311 022	R C CHRONICLE BLDG LP	690	MARKET ST	204	\$ 154.90	0.0040%
0311 023	R C CHRONICLE BLDG LP	690	MARKET ST	205	\$ 167.70	0.0043%
0311 044	R C CHRONICLE BLDG LP	690	MARKET ST	701	\$ 133.60	0.0034%
0311 045	R C CHRONICLE BLDG LP	690	MARKET ST	702	\$ 235.10	0.0061%
0311 046	R C CHRONICLE BLDG LP	690	MARKET ST	703	\$ 160.50	0.0041%
0311 047	R C CHRONICLE BLDG LP	690	MARKET ST	704	\$ 169.30	0.0044%
0311 052	R C CHRONICLE BLDG LP	690	MARKET ST	901	\$ 161.30	0.0042%
0311 053	R C CHRONICLE BLDG LP	690	MARKET ST	902	\$ 235.10	0.0061%
0311 054	R C CHRONICLE BLDG LP	690	MARKET ST	903	\$ 160.50	0.0041%
0311 055	R C CHRONICLE BLDG LP	690	MARKET ST	904	\$ 169.00	0.0044%
0311 056	R C CHRONICLE BLDG LP	690	MARKET ST	905	\$ 184.70	0.0048%
0311 025	R C CHRONICLE BUILDING L P	690	MARKET ST	302	\$ 122.30	0.0032%
0311 034	R C CHRONICLE BUILDING LP	690	MARKET ST	501	\$ 117.20	0.0030%
0311 035	R C CHRONICLE BUILDING LP	690	MARKET ST	502	\$ 122.30	0.0032%
0311 036	R C CHRONICLE BUILDING LP	690	MARKET ST	503	\$ 126.10	0.0033%
0311 037	R C CHRONICLE BUILDING LP	690	MARKET ST	504	\$ 160.50	0.0041%
0311 038	R C CHRONICLE BUILDING LP	690	MARKET ST	505	\$ 169.30	0.0044%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0208 042	RALPH FAMILY TRUST THE	611	WASHINGTON ST	2205	\$ 168.50	0.0044%
0260 061	RALPH FREDERICK CASPERSEN	201	SANSOME ST	#1004	\$ 153.80	0.0040%
0260 060	RAUL REYES	201	SANSOME ST	#1003	\$ 136.80	0.0035%
0311 094	RC PROPERTY LLC	690	MARKET ST	#1902	\$ 119.20	0.0031%
0311 016	RCP LLC/The Ritz Carlton Club & Residence	690	MARKET ST	101	\$ 166.50	0.0043%
0311 017	RCP LLC/The Ritz Carlton Club & Residence	690	MARKET ST	102	\$ 105.30	0.0027%
0311 018	RCP LLC/The Ritz Carlton Club & Residence	690	MARKET ST	103	\$ 234.00	0.0060%
0268 002	REALTY ASSOCIATES FUND X LP	115	SANSOME ST		\$ 13,580.50	0.3506%
0176 024	REILLY CLINTON T FAMILY TR	535	PACIFIC AVE	#A	\$ 538.70	0.0139%
0176 025	REILLY CLINTON T FAMILY TR	535	PACIFIC AVE	#100	\$ 656.40	0.0169%
0176 026	REILLY CLINTON T FAMILY TR	535	PACIFIC AVE	#200	\$ 783.40	0.0202%
0176 027	REILLY CLINTON T FAMILY TR	535	PACIFIC AVE	#300	\$ 778.80	0.0201%
0176 028	REILLY CLINTON T FAMILY TR	535	PACIFIC AVE	#400	\$ 764.80	0.0197%
3710 020	REIT II333 MARKET ST L WELLS	333	MARKET ST		\$ 69,433.40	1.7925%
0260 059	RICHARD J & CARY L PIASECKI	201	SANSOME ST	#1002	\$ 147.30	0.0038%
0311 093	RICHARD JONES E	690	MARKET ST	#1901	\$ 151.50	0.0039%
0311 077	RKP SUNNYBRAE PROPERTIES LLC	690	MARKET ST	#1505	\$ 95.20	0.0025%
0269 009	ROBARTS 1993 FMLY TR	344	KEARNY ST		\$ 251.50	0.0065%
0260 020	ROBER KUO	201	SANSOME ST	#202	\$ 96.40	0.0025%
0288 113	ROBERT & SHARON ROPER	333	BUSH ST	P	\$ 177.10	0.0046%
0208 061	ROBERT L & AUDREY SOCKOLOV	611	WASHINGTON ST	2602	\$ 597.50	0.0154%
0311 063	RONNY SUHARDHANTO SOEMITRO	690	MARKET ST	#1103	\$ 165.90	0.0043%
0238 001	RP 275 BATTERY OWNER LLC	275	BATTERY ST		\$ 44,737.20	1.1550%
0238 007	RP 275 BATTERY OWNER LLC	475	SACRAMENTO ST		\$ 917.60	0.0237%
0227 005	RREEF AMERICA REIT II CORP RRR	505	MONTGOMERY ST		\$ -	0.0000%
0227 006	RREEF AMERICA REIT II CORP RRR	505	MONTGOMERY ST		\$ -	0.0000%
0227 006A	RREEF AMERICA REIT II CORP RRR	505	MONTGOMERY ST		\$ -	0.0000%
0227 007	RREEF AMERICA REIT II CORP RRR	505	MONTGOMERY ST		\$ 35,405.40	0.9140%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0227 008	RREEF AMERICA REIT II CORP RRR	505	MONTGOMERY ST		\$ -	0.0000%
0227 009	RREEF AMERICA REIT II CORP RRR	505	MONTGOMERY ST		\$ -	0.0000%
0227 010	RREEF AMERICA REIT II CORP RRR	505	MONTGOMERY ST		\$ -	0.0000%
0227 011	RREEF AMERICA REIT II CORP RRR	640	SACRAMENTO ST		\$ 3,256.40	0.0841%
0227 028	RREEF AMERICA REIT II CORP RRR	505	MONTGOMERY ST		\$ -	0.0000%
0227 031	RREEF AMERICA REIT II CORP RRR	642	COMMERCIAL ST		\$ 159.28	0.0041%
0269 014	RUBICON BELDEN LLC	28	BELDEN ST		\$ 115.00	0.0030%
0269 019	RUBICON PINE LLC	56	BELDEN ST		\$ -	0.0000%
0269 020	RUBICON PINE LLC	485	PINE ST		\$ 222.60	0.0057%
0269 021	RUBICON PINE LLC	471	PINE ST		\$ 1,276.00	0.0329%
0288 095	RUBY STEVENS FRANCES	333	BUSH ST	4005	\$ 136.00	0.0035%
0269 001	RUSS BUILDING VENTURE LLC	235	MONTGOMERY ST		\$ 65,324.50	1.6865%
0228 010	RWR ASSOCIATES LLC	560	SACRAMENTO ST		\$ 2,884.00	0.0745%
0208 058	SACHS OSHER BARBRO	611	WASHINGTON ST	2504	\$ 231.80	0.0060%
0208 060	SACHS OSHER BARBRO	611	WASHINGTON ST	2601	\$ 516.30	0.0133%
0311 117	SALMON INVESTMENTS LLC	690	MARKET ST	#2402	\$ 302.30	0.0078%
0288 084	SAMIM SALEMI	333	BUSH ST	3902	\$ 105.00	0.0027%
0311 112	SAMUEL W HO	690	MARKET ST	#2301	\$ 151.50	0.0039%
0196 030	SAN FRANCISCO 722 MONTGOMERY L	722	MONTGOMERY ST		\$ 861.30	0.0222%
0267 010	SAN FRANCISCO REAL SANSOME	114	SANSOME ST		\$ 22,465.10	0.5800%
0228 012	SANGER SACRAMENTO STREET LP	576	SACRAMENTO ST		\$ 1,060.50	0.0274%
0239 030	SANSOME HOLDINGS LP	343	SANSOME ST		\$ 35,856.00	0.9257%
0269 004	SBUS BUSH STREET LLC	364	BUSH ST		\$ 1,201.40	0.0310%
0288 007	SCG 110 SUTTER STREET LLC	110	SUTTER ST		\$ 4,766.50	0.1231%
3714 019	SF TREAT LP	71	STEUART ST		\$ 15,750.00	0.4066%
0196 044	SHANNON COLLIER GWIN	38	HOTALING PL		\$ 464.30	0.0120%
0208 053	SHASHANK E & SHEELA S KAPRE	611	WASHINGTON ST	2404	\$ 231.80	0.0060%
0311 091	SHENG & LI GE WANG	690	MARKET ST	#1804	\$ 190.00	0.0049%
0269 005	SHING KIT & JULIE LEE	11	BELDEN ST		\$ 3,789.50	0.0978%
0268 013	SIC 369 PINE,LLC	2	PETRARCH PL		\$ -	0.0000%
0268 014	SIC 369 PINE,LLC	353	PINE ST		\$ -	0.0000%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0268 012	SIC 369 PINE,LLC/Swig Com	369	PINE ST		\$ 6,750.70	0.1743%
0289 009	Sidra Montgomery, LLC	180	MONTGOMERY ST		\$ 30,325.00	0.7829%
0208 029	SIGMUND & SUSAN ANDERMAN FMLY	611	WASHINGTON ST	2101	\$ 122.80	0.0032%
0208 030	SIGMUND & SUSAN ANDERMAN FMLY	611	WASHINGTON ST	2102	\$ 266.90	0.0069%
0208 046	SINA & CONNIE TAMADDON REV LVG	611	WASHINGTON ST	2303	\$ 154.70	0.0040%
0288 086	SIOE LIN LIE	333	BUSH ST	3904	\$ 151.00	0.0039%
0288 081	SMIT LP	333	BUSH ST	3807	\$ 166.00	0.0043%
0235 002	SMITH A KETCHUM	49	DRUMM ST		\$ 285.00	0.0074%
0260 031	SONIA JEAN VON BERG	201	SANSOME ST	#403	\$ 66.40	0.0017%
0208 050	SPIEKER LIVING TRUST	611	WASHINGTON ST	2401	\$ 247.90	0.0064%
0267 015	SPUS7 235 PINE LP/CLINTON REILLY	235	PINE ST		\$ 16,440.50	0.4244%
0311 068	SRINIVASAN FAMILY TRUST	690	MARKET ST	#1401	\$ 138.20	0.0036%
0260 030	STEFANO & SALLY RIPAMONTI	201	SANSOME ST	#402	\$ 98.50	0.0025%
0311 064	STEPHEN B & JOANNE C PERLMAN	690	MARKET ST	#1104	\$ 179.60	0.0046%
0260 058	STEPHEN L MEAGHER	201	SANSOME ST	#1001	\$ 89.70	0.0023%
0268 001A	STOCK EXCHANGE TOWER ASSOCS	155	SANSOME ST		\$ 6,897.40	0.1781%
0260 041	SU YING TIUM	201	SANSOME ST	#603	\$ 66.40	0.0017%
0288 107	SUBRAH IYAR	333	BUSH ST	4205	\$ 136.00	0.0035%
0175 033	SUNHILL ENTERPRISES LP	888	MONTGOMERY ST		\$ 2,247.90	0.0580%
0234 017	SUNSTONE EC5 LLC/Hyatt Regency	5	THE EMBARCADERO		\$ 86,344.10	2.2291%
0163 006	SURVIVORS TR OF VICTOR/CLOTILD	536	PACIFIC AVE		\$ 375.00	0.0097%
0237 011	SWIFT 260 CALIFORNIA INVESTORS	260	CALIFORNIA ST		\$ 6,385.90	0.1649%
3715 001	SYERS PROPERTIES IV LP	100	THE EMBARCADERO	#100	\$ 2,974.30	0.0768%
3708 096	T C 55 SECOND STREET LLC	55	2ND ST		\$ 10,136.80	0.2617%
0208 047	TAMADDON FAMILY TRUST	611	WASHINGTON ST	2304	\$ 185.70	0.0048%
0196 032	TANSTAAFL 2 LLC	580	WASHINGTON ST	#1	\$ 321.30	0.0083%
0196 033	TANSTAAFL 2 LLC	580	WASHINGTON ST	#2	\$ 108.40	0.0028%
0196 034	TANSTAAFL 2 LLC	580	WASHINGTON ST	#3	\$ 215.80	0.0056%
0311 007	TEACHERS INSURANCE & ANNUITY A	88	KEARNY ST		\$ 26,062.40	0.6728%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0311 008	TEACHERS INSURANCE & ANNUITY A	88	KEARNY ST		\$ -	0.0000%
0311 009	TEACHERS INSURANCE & ANNUITY A	88	KEARNY ST		\$ -	0.0000%
0311 010	TEACHERS INSURANCE & ANNUITY A	88	KEARNY ST		\$ -	0.0000%
0311 011	TEACHERS INSURANCE & ANNUITY A	88	KEARNY ST		\$ -	0.0000%
0260 056	TED E JACOB	201	SANSOME ST	#903	\$ 66.40	0.0017%
0228 019	TERRAZZA INTERNATIONAL LTD	527	COMMERCIAL ST		\$ 505.50	0.0131%
0268 006	THE MILLS BUILDING	220	BUSH ST		\$ 14,748.90	0.3808%
0268 007	THE MILLS BUILDING	234	BUSH ST		\$ 7,673.40	0.1981%
0268 008	THE MILLS BUILDING	220	MONTGOMERY ST		\$ 25,130.20	0.6488%
0268 016	THE MILLS BUILDING	333	PINE ST		\$ 2,353.40	0.0608%
0268 015	THE MILLS BUILDING	369	PINE ST		\$ 50.00	0.0013%
0260 027	THOMSEN FAMILY TRUST	201	SANSOME ST	#304	\$ 83.50	0.0022%
0175 008	THOR 440 JACKSON STREET LLC	440	JACKSON ST		\$ 304.00	0.0078%
0311 071	TIMOTHY & SUEN LORRAINE YAM	690	MARKET ST	#1404	\$ 190.00	0.0049%
0311 116	TJIAN AN & WIRJADI FEBE M DJIE	690	MARKET ST	#2401	\$ 333.70	0.0086%
0237 005	TMJE LLC	225	FRONT ST		\$ 371.10	0.0096%
0311 102	TODD WERBY	690	MARKET ST	#2005	\$ 95.20	0.0025%
0288 092	TONY & WASACZ MARTHA GONZALES	333	BUSH ST	4002	\$ 125.00	0.0032%
0311 073	TOTOK LISTIJO	690	MARKET ST	#1501	\$ 138.20	0.0036%
0207 033	TRANSAMERICA CORPORATION	535	WASHINGTON ST		\$ 1,451.28	0.0375%
0207 032	TRANSAMERICA Prramid Properties LLC	600	MONTGOMERY ST		\$ 52,300.00	1.3502%
0176 034	TRAVIS & OCHOA HEINING HEINING	845	MONTGOMERY ST	#D	\$ 144.90	0.0037%
0176 004	TURNER FMLY TR	831	MONTGOMERY ST		\$ 306.70	0.0079%
0237 006	TWO HUNDRED CALIFORNIA LLC	200	CALIFORNIA ST		\$ 2,233.00	0.0576%
0238 008	UNION BANK OF CALIFORNIA NA	350	CALIFORNIA ST		\$ 28,633.20	0.7392%
3716 022	UNITED STATES OF AMERICA				\$ 1,370.88	0.0354%
0196 015	VICTOR & CLOTILDE GORIA	730	MONTGOMERY ST		\$ 748.50	0.0193%
0196 017	VICTOR & CLOTILDE GORIA 2001 R	463	JACKSON ST		\$ 780.00	0.0201%
0311 061	Victoria & Tony Melucci	690	MARKET ST	#1101	\$ 162.40	0.0042%
0260 048	VINA A MENDOZA	201	SANSOME ST	#705	\$ 56.50	0.0015%

DOWNTOWN COMMUNITY BENEFIT DISTRICT – ENGINEER’S REPORT

0175 009	VINCENT WAPLER REVOCABLE TRUST	458	JACKSON ST		\$ 285.90	0.0074%
0175 015	VINCENT WAPLER REVOCABLE TRUST	56	GOLD ST		\$ 412.60	0.0107%
0176 031	VIRGINIA L HINES	845	MONTGOMERY ST	#A	\$ 143.10	0.0037%
0260 019	VIVIAN CHOW	201	SANSOME ST		\$ 65.80	0.0017%
0288 016	W & Z PROPERTY LLC	260	KEARNY ST		\$ 754.60	0.0195%
0311 075	WEI DENG	690	MARKET ST	#1503	\$ 143.10	0.0037%
0196 039	WEINSTEIN/KAYEN 2000 FMLY TRUS	25	HOTALING PL	#E	\$ 107.20	0.0028%
0240 020	WELLS FARGO BANK NA	550	CALIFORNIA ST		\$ 33,267.20	0.8588%
0163 005	WESTLAKE MONTGOMERY OFFICE LLC	909	MONTGOMERY ST		\$ 7,416.00	0.1915%
0239 026	WFC HOLDINGS CORP / Wells Fargo	464	CALIFORNIA ST		\$ 40,901.30	1.0559%
0235 008	WILDIS NORTH AMERICA CORP	2	CALIFORNIA ST		\$ 3,758.60	0.0970%
0208 059	WILLIAM J HALES	611	WASHINGTON ST	2505	\$ 190.80	0.0049%
0311 079	WILLIAM P AMARAL	690	MARKET ST	#1602	\$ 119.50	0.0031%
0311 074	XU DAN	690	MARKET ST	#1502	\$ 119.50	0.0031%
0311 086	XU DAN	690	MARKET ST	#1704	\$ 190.00	0.0049%
3715 007	YMCA OF SF	169	STEUART ST	#650	\$ 5,418.60	0.1399%
0288 101	YONGDA ZHENG	333	BUSH ST	4105	\$ 136.00	0.0035%
0311 085	YULY & ALBINA VILDERMAN	690	MARKET ST	#1703	\$ 143.10	0.0037%
0260 026	ZACHARY TYLER	201	SANSOME ST	#303	\$ 62.20	0.0016%
0260 004	ZAG WING YIP	217	SANSOME ST		\$ 1,058.80	0.0273%
0196 001	ZR JACKSON LP	621	SANSOME ST		\$ 337.44	0.0087%
0196 027	ZR JACKSON LP	405	JACKSON ST		\$ 5,777.20	0.1491%
0311 084	ZUBAIR & KELLY SHEIKH	690	MARKET ST	#1702	\$ 119.20	0.0031%

TOTAL	\$ 3,873,491.14	100.000%
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