

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**



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Order Instituting Rulemaking to Implement
Resolution E-5076 and Review of Tribal Policies.

Rulemaking 22-02-002
(Filed February 10, 2022)

**REPLY COMMENTS OF PACIFIC BELL TELEPHONE COMPANY D/B/A
AT&T CALIFORNIA (U 1001 C); AT&T ENTERPRISES LLC. (U 5002 C);
TELEPORT COMMUNICATIONS AMERICA, LLC (U 5454 C); SBC LONG DISTANCE,
LLC D/B/A AT&T LONG DISTANCE (U 5800 C); AT&T MOBILITY WIRELESS
OPERATIONS HOLDINGS, INC. D/B/A AT&T MOBILITY (U 3021 C);
SANTA BARBARA CELLULAR SYSTEMS, LTD. D/B/A AT&T MOBILITY
(U 3015 C); AND NEW CINGULAR WIRELESS PCS, LLC D/B/A AT&T
MOBILITY (U 3060 C)**

**IN RESPONSE TO THE ADMINISTRATIVE LAW JUDGE'S RULING
PROVIDING NOTICE AND OPPORTUNITY REGARDING TRIBAL
COMMENTS DATED JULY 24, 2026**

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I. INTRODUCTION

Pursuant to Administrative Law Judge (“ALJ”) Valerie U. Kao’s July 24, 2026 Ruling Providing Notice and Opportunity Regarding Tribal Comments (“July 24 Ruling”),¹ Pacific Bell Telephone Company d/b/a AT&T California, AT&T Enterprises, LLC, Teleport Communications America, LLC, SBC Long Distance, LLC d/b/a AT&T Long Distance, AT&T Mobility Wireless Operations Holdings, Inc. d/b/a AT&T Mobility, Santa Barbara Cellular Systems, Ltd. d/b/a AT&T Mobility, and New Cingular Wireless PCS, LLC d/b/a AT&T Mobility (collectively, “AT&T”) hereby submit these comments in response to Attachment 1 to the July 24 Ruling.

AT&T files these comments and responds to certain assertions made by Paul Allen of Tribal Energy & Climate Collaborative (“TECC”) during the February 19, 2026 Tribal Engagement session at Pala Casino Spa Resort regarding application of the Tribal Land Transfer Policy (“TLTP”) to telecommunications carriers and the nature of the telecommunications carriers’ exemption from Public Utilities Code Section 851.² Those assertions were: (1) telecommunications carriers should be included under the TLTP even though they are not subject to Section 851; (2) telecommunications carriers are only exempt from Section 851 “due to Commission Decision, not statute”; and (3) telecommunications carriers like T-Mobile, Sprint, and Verizon are “direct successors to real-estate owned by Southern Pacific, acquired under questionable circumstances in the 19th century.”³ The assertions are inaccurate, legally and procedurally inappropriate, and cannot be the

¹ *Administrative Law Judge’s Ruling Providing Notice and Opportunity Regarding Tribal Comments* (“July 24 Ruling”), Rulemaking (R.) 22-02-002 (July 24, 2026).

² Section 851 requires Commission approval before a public utility can sell, lease, assign, mortgage, or otherwise dispose or encumber property necessary or useful in the performance of its duties to the public, which imposes lengthy application and reporting requirements. *See* Cal. Pub. Util. Code § 851.

³ July 24 Ruling, Attachment 1, *Tribal Engage Regarding CPUC Tribal Consultation Policy following Tribal Energy & Climate Collaborative eXchange Symposium* (“February 19 TECC Notes”), remarks of Peter Allen, TECC (Feb. 19, 2026).

basis for any changes to the Section 851 exemption currently applied to telecommunications providers, as set out below.

The TLTP was developed to provide an opportunity for Native American Tribes to regain excess lands within their ancestral territory that are currently owned by investor-owned utilities (“IOUs”). Under the TLTP, upon disposition of real property under Section 851, the disposing IOU must provide Tribes a right of first offer to regain the property before seeking third-party purchasers.⁴ The TLTP currently and correctly obligates only IOUs to take certain steps regarding Tribal rights when disposing of real property under Section 851.⁵ Because the TLTP applies only to real estate transactions subject to Section 851, and because such transactions are limited to IOUs operating under rate-of-return regulation, it rightly does not apply to telecommunications providers.

As discussed herein, and as reinforced by repeated Commission decisions, the Section 851 exemption for non-rate-of-return telephone company real estate transactions advances important public policy goals and should be maintained. The conditions and market realities that caused the Commission to exempt AT&T and other carriers from Section 851 still exist and are even more pronounced today. The telecommunications market remains competitive and fast-paced, and it is essential that AT&T remain able to implement management decisions, including real property transactions, quickly. Application of the TLTP and Section 851 application requirements could impose a large and undue burden on AT&T. Moreover, as noted by AT&T previously, the procedural requirements for modification or termination of the Section 851 exemptions have not been met. The telecommunications provider 851 exemption should remain in place.

⁴ *Order Instituting Rulemaking to Implement Resolution E-5076 and Review of Tribal Policies* (“The OIR”) R.22-02-002, at 2 (Feb. 10, 2022).

⁵ Resolution E-5076, *Adoption of Guidelines to Implement the CPUC Tribal Land Policy consistent with Executive Order B-10-11 and the CPUC Tribal Consultation Policy, the Tribal Land Transfer Policy, and Public Utilities Code Section 851*, at 64-68 (TLTP Guidelines, §§ 2-3) (Jan. 14, 2021).

II. DISCUSSION

A. The February 19, 2026 TECC Suggestions are Legally and Procedurally Defective.

There is no legal or procedural precedent for the TECC proposals in the February 19, 2026 notes. Those suggestions cannot be given any legal effect in this proceeding; doing so would run counter to Commission Rules and precedent, and would effectively modify multiple Commission decisions granting Section 851 relief, including D.94-05-051, D.95-10-032, D.98-07-094, D.07-11-048, and D.10-05-019.⁶ Moreover, Decision 10-05-019 clearly establishes that the 851 exemption it adopted for telecommunications providers shall remain in effect *unless and until the Commission acts on a petition for modification of that decision*.⁷

AT&T's June 25, 2026 Reply Comments – filed in response to the Southern California Tribal Chairmen's Association ("SCTCA") and pursuant to ALJ Kao's June 4, 2026 ruling on surplus properties – opposed a similar SCTCA proposal on three grounds: (1) the proposal exceeded the June 4 Ruling's surplus-property focus; (2) the proposal would impose additional burdens of pre-market identification, outreach, and negotiation, which are especially difficult in portfolio transactions, and would introduce certain undefined factors and encourage below-market sales; and (3) and the proposal was an **improper collateral attack** on Commission decisions, and would reverse a long line of final Commission decisions (1994 simplification for nondominant interexchange carriers, 1995 Commercial Mobile Radio Service ("CMRS") exemption, 1998 Advice Letter expansion, 2010 Uniform Regulatory Framework ("URF") exemption

⁶ See Pub. Util. Code, § 1709; D.18-09-024, 2018 Cal. PUC LEXIS 431 at 8 ("Collateral attacks of prior Commission decisions, which are final and unappealable, are impermissible.") (citations omitted).

⁷ D.10-05-019, *Phase I Decision Granting Exemption for Certain Telecommunications Carriers from Compliance with Section 851 of the Public Utilities Code in Connection with the Disposition of Noncontroversial Assets*, R.09-05-006, at 35, COL 9 (May 11, 2010).

expansion) without a proper Rule 16.4 petition.⁸ TECC’s February 19 statements and suggestions track and reinforce SCTCA’s earlier proposal and are equally defective and improper.

The assertion in the February 19 TECC notes that telecommunications carriers “are only not subject to 851 due to Commission Decision, not statute” does not diminish the binding legal effect of those earlier Commission decisions or provide a basis for disregarding them.⁹ Commission decisions are binding orders that carry the force of law and may not be collaterally attacked.¹⁰ The proper mechanism for revisiting the telecommunications provider exemptions is a petition for modification under Rule 16.4 of the Commission’s Rules of Practice and Procedure, which requires a concise statement of justification and proposed specific wording – none of which has been provided or attempted in this proceeding.¹¹ Under its own rules and procedures, the Commission simply cannot take any of the action posited in the February 19 TECC notes – and nor should it, as set out below – since removing the telecommunications provider exemption under Section 851 would run afoul of sound Commission precedent and established public policy.

B. History of Section 851 Exemption for Telecommunications Carriers

Over the course of three decades, the Commission has promulgated a solid body of law granting Section 851 relief to California telecommunications providers.¹² These well-reasoned

⁸ *Reply Comments of Pacific Bell Telephone Company d/b/a AT&T California (U 1001 C); AT&T Corp. (U 5002 C); Teleport Communications America, LLC (U 5454 C); SBC Long Distance, LLC d/b/a AT&T Long Distance (U 5800 C); AT&T Mobility Wireless Operations Holdings, Inc. d/b/a AT&T Mobility (U 3021 C); Santa Barbara Cellular Systems, Ltd. d/b/a AT&T Mobility (U 3015 C); and New Cingular Wireless Pcs, LLC d/b/a AT&T Mobility (U 3060 C) in Response to the Supplemental Comments of the Southern California Tribal Chairmen’s Association (“AT&T June 25 Reply Comments”), R.22-02-002, at 2-5 (June 25, 2026).*

⁹ February 19 TECC Notes.

¹⁰ *See* Pub. Util. Code, § 1709; D.18-09-024, 2018 Cal. PUC LEXIS 431 at 8 (“Collateral attacks of prior Commission decisions, which are final and unappealable, are impermissible.”) (citations omitted).

¹¹ Cal. Pub. Util. Comm. Rules of Practice and Procedure, Rule 16.4(b)-(c).

¹² *See* AT&T June 25 Reply Comments (citing D.94-05-051, D.95-10-032, D.98-07-094, D.07-11-048, and D.10-05-019).

decisions reflect the Commission's sound policy judgment – which it has reaffirmed repeatedly – that requiring telecommunications carriers to seek pre-approval for real property transactions is not in the public interest.

The history of Commission decisions reaffirming the exemption can be summarized as follows:

- 1994: The Commission simplified the Section 851 process for certain nondominant interexchange carriers.¹³
- 1995: Commission issued Decision 95-10-032, exempting all CMRS providers – including what are today the AT&T Wireless Companies – from the requirements of Section 851 related to transfers of ownership and transfer or encumbrance of assets.¹⁴ In Decision 95-10-032, the Commission concluded that application of Section 851 to CMRS providers was not necessarily in the public interest and that a “uniform exemption should further streamline our regulation and promote competition.”¹⁵
- 1998: Commission expanded the Advice Letter process for competitive local carriers providing non-monopoly local exchange services.¹⁶
- 2007: Commission granted URF ILECs a partial exemption from the Section 851 approval process, and acknowledged that the Section 851 application process hindered AT&T from acting quickly in the marketplace and that slow-moving regulatory processes in general led to delays

¹³ See generally *Application of California Association of Long-distance Telephone Companies Under Section 853 of the Public Utilities Code for Modification of the Procedures by which Non-Dominant Interexchange Carriers Seeks and Obtain Commission Authority Under Section 851-854 of the Public Utilities Code*, D.94-05-051, 1994 Cal. PUC LEXIS 356 (Cal. P.U.C. May 18, 1994).

¹⁴ *In re Mobile Telephone Service and Wireless Communications*, D.95-10-032, 1995 Cal. PUC LEXIS 888 (Cal. P.U.C. Oct. 18, 1995).

¹⁵ *Id.* at 26.

¹⁶ D.98-07-094, *Opinion*, R.95-04-043, (July 23, 1998).

that did not serve the public interest.¹⁷ The Commission further stated that when granting relief from Section 851, “the main criterion used was the furthering of competition.”¹⁸ The Commission further confirmed that “AT&T California and the other URF ILECs lack market power in their service territories, because carriers providing alternative technologies compete with wireline telephone service,” and “AT&T is an established landline carrier in a fully mature telephone market that nonetheless lacks market power in today’s competitive intermodal market.”¹⁹ The Commission also determined that while it would retain jurisdiction over Section 851 approvals, it was no longer in the public interest to exercise that authority over wireless carriers due to the evolving nature of telecommunications.²⁰ The Commission further found that the resources required for a non-rate-of-return carrier to abide by Section 851, and the potential to inhibit competition in the industry, outweighed any benefit from requiring Section 851 approval.²¹

- 2010: Commission issued decision in Rulemaking 09-05-006 and granted a comprehensive exemption for URF ILECs and CLECs – including the AT&T Wireline Companies – from Section 851 application and approval requirements for disposition of certain assets, including land (Account No. 2111) and buildings (Account No. 2121).²² The assertion made by TECC during the February 19 session that “telecoms should be included under the TLTP even if they are not subject to 851”²³ ignores the fundamental legal connection between the TLTP and Section 851.

¹⁷ D.07-11-048, *Opinion Granting URF ILECs a Partial Exemption from the Section 851 Approval Process*, A.06-07-026, at 7, (Nov. 16, 2007).

¹⁸ D.07-11-048 at 4.

¹⁹ *Id.*

²⁰ *Order Instituting Rulemaking to Consider Exempting Competitive Telecommunications Carriers from Pub. Util. Code § 851*, R.09-05-006, at 5 (May 7, 2009).

²¹ D.07-11-048 at 7.

²² D.10-05-019 at 33-34 (Conclusions of Law 1-3); 36 (Ordering Paragraph 1).

²³ February 19 TECC Notes.

The TLTP was developed to apply to dispositions of real property that are already subject to Commission approval under Section 851.²⁴ The policy creates the expectation that for any future disposition of real property pursuant to Section 851, the disposing utility will provide Tribes a right of first offer.²⁵ Based on the line of decisions set out above, real property transactions by telecommunications carriers are exempt from Section 851, and requiring them to follow TLTP procedures would effectively reimpose the very regulatory burdens the Commission has already removed.²⁶

C. The Rationales Supporting the Exemption Still Apply Today.

The conditions that led the Commission to grant the above-listed exemptions have not changed – indeed, they have intensified. The telecommunications market remains highly competitive, as the Commission itself confirmed in its 2016 URF Decision.²⁷ The Federal Communications Commission has similarly and consistently removed regulation of telecommunications carriers in light of competition, to promote network investment and deployment.²⁸ Telecommunications carriers operate in dynamic markets and need to conduct real property transactions without overly cumbersome procedures or undue delays. Unlike IOUs that are subject to rate-of-return regulation and have assurance that compliance costs will be recovered in

²⁴ Res. E-5076 at 64-68 (TLTP Guidelines, §§ 2-3).

²⁵ *Id.* at 64.

²⁶ See AT&T June 25 Reply Comments at 4-5.

²⁷ D.16-12-025, *Decision Analyzing the California Telecommunications Market and Directing Staff to Continue Data Gathering, Monitoring and Reporting on the Market*, Investigation (I.) 15-11-007 at 185 (Finding of Fact 7(e)) (Dec. 1, 2016).

²⁸ See *In re Modernizing Unbundling and Resale Requirements in an Era of Next-Generation Networks and Services*, 35 FCC Rcd 12425, ¶¶ 1-2 (Oct. 27, 2020); *In re Communications Marketplace Report*, 36 FCC Rcd 2945 (Dec. 31, 2020).

rates, non-rate-of-return carriers like AT&T bear such costs directly.²⁹ The Commission recognized this fundamental distinction when it granted and reaffirmed the various Section 851 exemptions.³⁰

AT&T agrees with the underlying goals of the TLTP, but also believes it is important to further those goals, while at the same time avoiding the negative consequences of unnecessary regulatory restrictions that can create market distortions and result in uneconomic decisions and lost opportunities, to the detriment of millions of California consumers.³¹ One of the Commission's objectives is to promote the public interest and ensure public access to modern, affordable and high quality communications through competitively and technologically neutral regulatory frameworks.³² Indeed, the Commission has adopted policies for telecommunications regulation that recognize that competitive markets and technological and competitive neutrality is the best way to promote broad consumer benefits and encourage development of new technologies.³³

²⁹ See generally, *Order Instituting Rulemaking to Consider Exempting Competitive Telecommunications from Pub. Util. Code § 851*, Rulemaking No. 09-05-006, p. 5 (May 7, 2009); D.07-11-048, pp. 5, 7, 9, 10.

³⁰ D.10-05-019 at 34-36 (Conclusions of Law).

³¹ The OIR lists "telephone corporations with property interests subject to [] § 851" as respondents to this action (The OIR at 18), but does not include, for example, cable companies and other competitors. The imposition of lengthy notice and approval requirements prior to disposing of real property on certain entities, but not others, contradicts the Commission's policy goal of enacting competitively neutral regulations. The Commission should not (and as discussed below, cannot) expand the TLTP in a manner that would re-impose outdated and harmful requirements.

³² *Order Instituting Rulemaking for the Purpose of Assessing and Revising the Regulation of Telecommunications Utilities*, R.05-04-005, at 3 (Apr. 7, 2005) (stating: "Any regulatory framework adopted by the Commission should achieve several objectives. Most importantly, the adopted framework should ensure, to the extent practical, that every person and business in California has access to modern, affordable, and high-quality telecommunications services. The adopted framework should also be competitively and technologically neutral. In addition, the adopted framework should encourage technological innovation, economic development, and employment in California.").

³³ D.06-08-030, *Opinion*, R.05-04-005, at 4-5 (Aug. 24, 2006) ("California statutes further instruct us to use technologically and competitively neutral measures in order to encourage the development of new technologies"); *Id.* at 36 ("California statutes also call for regulators to adopt technologically and competitively neutral policies that encourage increased access to and usage of advanced telecommunication services").

Robust broadband investment is essential to staying competitive and meeting state and national goals for advancing telecommunications infrastructure.³⁴ Carriers are able to raise necessary capital in part by selling unutilized or underutilized land or buildings.³⁵ Imposing pre-transaction approval requirements or functionally equivalent obligations would obstruct this process and harm the public interest by slowing the deployment of modern communications services to California consumers, and would slow necessary investment in a capital intensive and highly competitive market.³⁶ The proposed additional constraints on AT&T's ability to liquidate potentially out-of-service land and buildings would hinder efficient asset management and place AT&T at a competitive disadvantage relative to communications providers that are not subject to similar regulatory restrictions.³⁷

D. The Suggested February 19, 2026 Changes to TLTP Would Add Unnecessary and Harmful Impediments to the Land Sale Process.

Neither the February 10, 2022 Order Instituting Rulemaking ("the OIR"), SCTCA's June 15 Comments, or the February 19 TECC assertions provide a clear definition of what land constitutes

³⁴ See *Opening Comments of Pacific Bell Telephone Company dba AT&T California (U 1001 C), AT&T Corp. (U 5002 C), Teleport Communications America, LLC (U 5454 C), SBC Long Distance, LLC dba AT&T Long Distance (U 5800 C), AT&T Mobility Wireless Operations Holdings, Inc. dba AT&T Mobility (U 3021 C), Santa Barbara Cellular Systems, Ltd. dba AT&T Mobility (U 3015 C), and New Cingular Wireless Pcs, LLC dba AT&T Mobility (U 3060 C) in Response to Order Instituting Rulemaking to Implement Resolution E-5076 and Review of Tribal Policies* ("Opening Comments of AT&T"), R.22-02-002, at 8-9 (May 17, 2022) (citing *USTelecom Industry Metrics & Trends 2020*, at 7, available at <https://ustelecom.org/research/ustelecom-industry-metrics-and-trends-2020-update/>; CTIA, *2021 Annual Survey Highlights*, at 3, available at <https://api.ctia.org/wp-content/uploads/2021/07/2021-Annual-Survey-Highlights.pdf>).

³⁵ *Id.* at 9.

³⁶ See Michael Mandel & Andrew Fung, *Investment Heroes 2025: The Shape of the AI-Enabled Economy*, Progressive Policy Institute, P3 (Sept. 18, 2025) ("Broadband companies such as AT&T, Verizon, Comcast, and Charter are providing the connective tissue of the AI-enabled Economy by maintaining high levels of capital investment on their fixed and wireless broadband networks").

³⁷ Because it remains unclear what landholdings would be subject to the TLTP in the vague expansion proposal, it is also uncertain whether the TLTP obligation would apply to virtually every, sale, disposition, or transfer of telecommunications related real property located within California.

“tribal lands” or “ancestral territory,” and how parties subject to the TLTP should review, locate, and account for any lands that may be subject to the TLTP. In Resolution E-5076, the Commission recognized that “inconsistent academic writings have documented overlapping ancient Tribal boundaries,” and “IOUs and Tribes continue to stress the need for a means of determining Tribal ancestral territory.”³⁸ The Commission made plans to begin addressing that critical threshold issue,³⁹ but so far, it appears only one workshop has been held.⁴⁰

AT&T is unaware of what, if any, lands it owns may be located on tribal ancestral lands. SCTCA and TECC would seemingly place the burden of identifying and locating tribal lands and any potentially interested tribes on the entity disposing of real property, which may be the subject of much dispute.⁴¹ The OIR provides that the Native American Heritage Commission (“NAHC”) will be responsible for assisting with locating tribal lands and identifying potentially interested tribes, but also suggests that the NAHC may decline to respond or get involved, which raises a concern that there may not be a reliable, efficient way to answer that question for any given parcel of land or other property.⁴² The difficulty, or potential inability, to precisely define and designate tribal ancestral lands would impose an even larger burden on AT&T than it does on IOUs, which are

³⁸ Res. E-5076 at 33-34.

³⁹ *Id.*, p. 34.

⁴⁰ See *Draft Tribal Land Transfer Policy Workshop Agenda*, Cal. Pub. Utilities Comm. (Apr. 14, 2021) <https://www.cpuc.ca.gov/-/media/cpuc-website/divisions/news-and-outreach/documents/bco/tltp-4-14-21--workshop-agenda-3-29-21.pdf>.

⁴¹ Res. E-5076 at 64 (“When an IOU decides to dispose of real property, before it submits a request for approval to the Commission, the IOU shall notify any relevant Tribe or Tribes that it intends to dispose of the property . . . [and] shall submit a written request to the NAHC to identify Tribes relevant to the territory on which the real property lies.”).

⁴² See e.g., *Id.* at 64, 68, 69.

already regulated under Section 851 and subject to a lengthy administrative process for real estate transactions.⁴³

As stated previously, the OIR does not address the many different regulatory schemes applicable to the potential expanded list of sellers under the TLTP. Unlike IOUs, AT&T is not a rate-of-return entity. The proposed change to Section 851 nevertheless appears to contemplate an unworkable “one-size-fits-all” regulation on vastly different entities. Nor does the OIR or the commenting Tribes address the fact that the potential seller parties do not all engage in real property sales in the same manner.⁴⁴ The Commission must address those differences when considering expansion of the TLTP. As AT&T has previously explained, any expansion of the TLTP to telecommunications carriers would add delay and uncertainty to real estate transactions, and recreate the very problems the Commission sought to eliminate.⁴⁵

III. CONCLUSION

Based on the foregoing, the Commission should decline to expand the TLTP to telecommunications carriers. Such an action would impair the telecommunications carriers’

⁴³ The suggested development of a publicly available TLTP website with information regarding the real property AT&T intends to sell might unfortunately include information that AT&T would otherwise consider confidential, such as appraisals and environmental reports. Under AT&T’s normal practice and procedure with regards to property sale transactions, AT&T would not normally share such information with a potential buyer unless covered by a non-disclosure agreement, which would add another layer of complexity to any such endeavor.

⁴⁴ See generally *Joint Comments of Southwest Gas Corporation (U 905 G), Bear Valley Electric Service, Inc. (U 913 E), Liberty Utilities (CalPeco Electric) LLC (U 933 E), and PacificCorp (U 901 E) on the Order Instituting Rulemaking to Implement Resolution E-5076 and Review of Tribal Policies* (“Joint Comments of Southwest Gas Corp., et al.”), R.22-02-002, at 3 (May 17, 2022); *Joint Opening Comments of San Diego Gas & Electric Company (U 902 E) and Southern California Gas Company (U 904 G) on Administrative Law Judge’s Ruling Directing Supplemental Information from Investor-Owned Utilities and Inviting Comments on Application of Tribal Land Transfer Policy to Surplus Properties* (“Joint Opening Comments of SDG&E & SoCalGas”), R.22-02-002, at 3 (June 15, 2026).

⁴⁵ See AT&T June 25 Reply Comments at 6. Moreover, providing a detailed, publicly available map of AT&T’s property holdings for potential first offers to Tribes may raise national security concerns regarding the locations of critical infrastructure information, in potential violation of Cal. Govt. Code Section 7929.210.

longstanding exemptions from the application requirements of Section 851 for real property transactions. The rationales supporting those exemptions remain as applicable today as when the Commission granted them. Moreover, the proper procedural and legal mechanisms required for any modification of those reasoned decisions have not been invoked, and the changes referenced in the February 19 notes cannot legally be made absent further and properly noticed proceedings.

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Respectfully submitted,

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