

*Honoring*  
**CORINNE A. ALLAN**  
*On Her Retirement*

*WHEREAS, Corinne A. Allan, Associate Tax Auditor in the Bakersfield Office retired on October 10, 2010, after more than thirty-three years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

*WHEREAS, Corinne began her state service with the Franchise Tax Board on December 22, 1976, and her career with the Board of Equalization on January 3, 1978, as an Auditor I; and*

*WHEREAS, as a result of diligent work and demonstrated ability, she advanced to positions of increasing responsibility, first earning appointment to the position of Tax Auditor; and*

*WHEREAS, in recognition of her outstanding leadership skills and proven professionalism, she was appointed to the position of Associate Tax Auditor on April 1, 1993, where she served until her retirement; and*

*WHEREAS, throughout her many years of service, Corinne has served the people of this state with fairness and dedication: Therefore be it*

*RESOLVED, that we, the Members of the Board, do hereby extend to Corinne A. Allan our sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*

*Honoring*  
**TERESA G. CAMPBELL**  
*On Her Retirement*

*WHEREAS, Teresa G. Campbell, Tax Technician III in the Ventura Office retired on September 8, 2009, after more than thirty years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

*WHEREAS, Teresa began her state service with the Franchise Tax Board on March 1, 1979, and her career with the Board of Equalization on May 1, 1983, in the Santa Barbara Office; and*

*WHEREAS, as a result of diligent work and demonstrated ability, she advanced to positions of increasing responsibility, first earning appointment to the position of Office Technician (Typing), and advancing to the position of Program Technician II; and*

*WHEREAS, in recognition of her outstanding leadership skills and proven professionalism, she was appointed to the position of Tax Technician III on October 25, 2001, where she served until her retirement; and*

*WHEREAS, throughout her many years of service, Teresa has served the people of this state with fairness and dedication: Therefore be it*

*RESOLVED, that we, the Members of the Board, do hereby extend to Teresa G. Campbell our sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*

*Honoring*  
**GILBERT HAAS, JR.**  
*On His Retirement*

*WHEREAS, Gilbert Haas, Jr., Chief, Investigations and Special Operations Division, will retire on March 30, 2011, after thirty-two years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

*WHEREAS, Gilbert began his career with the State of California and the Board of Equalization in 1979 working at the Board office in Oakland, and, as a result of diligent work and demonstrated ability received increasing responsibility and worked in a variety of areas; and*

*WHEREAS, after a series of promotions and in recognition of his outstanding technical skills and proven professionalism, in May 2000 Gilbert was appointed as the Northern California Area Administrator of the Investigations Division; and*

*WHEREAS, in recognition of his personal and professional integrity and his demonstrated expertise, leadership and management skills, on November 13, 2002, the Board of Equalization appointed Gilbert the Chief of the Investigations Division, which during his tenure became responsible for additional programs; and*

*WHEREAS, from 2004 through 2009, Gilbert worked tirelessly in advancing the Board of Equalization's participation in and made significant contributions to the Federation of Tax Administrators as Chair of the Tobacco Tax Section, National Vice Chair of the Tobacco Tax Section, Governor of the Western Region, and Lt. Governor of the Western Region; and*

*WHEREAS, throughout his many years of service, Gilbert has provided exceptional service and earned the respect and admiration of colleagues and staff and those with whom the Board works and whom the Board serves. His integrity and his outstanding service to the people of California attest to the high level of his ability and his dedication to serving the people of this state. Therefore be it*

*RESOLVED, that we, the Members of the Board, do hereby extend to Gilbert Haas, Jr., our sincere and grateful appreciation for his dedicated service to the State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*

*Honoring  
Frank K. Hemeng  
On His Retirement*

***WHEREAS,** Frank K. Heming, Business Taxes Specialist I, in the Out-of-State Office, retired on January 1, 2011, after twenty-four years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

***WHEREAS,** Frank began his career with the Board of Equalization on November 2, 1987, as a Tax Auditor I in the Santa Barbara Office; and*

***WHEREAS,** as a result of diligent work and demonstrated ability, he advanced to positions of increasing responsibility, first earning appointment to the position of Tax Auditor III in June 1992 with the Out-of-State Sacramento Office. After ably serving as Tax Auditor III, he advanced to Staff Tax Auditor in July 1997; and*

***WHEREAS,** in recognition of his outstanding leadership skills and proven professionalism, he was appointed to the position of Business Taxes Specialist I in April 1998; and*

***WHEREAS,** throughout his many years of service, Frank has served the people of this state with fairness and dedication: Therefore be it*

***RESOLVED,** that we, the Members of the Board, do hereby extend to Frank K. Hemeng our sincere and grateful appreciation for his dedicated service to the State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him and his family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*

*Honoring*  
**SYLVIA N. LE**  
*On Her Retirement*

*WHEREAS, Sylvia N. Le, Supervising Tax Auditor I in the Culver City Office, retired on December 30, 2010, after twenty-two years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

*WHEREAS, Sylvia began her career with the Board of Equalization as a Tax Auditor, and through diligent effort and dedication, advanced to the position of Supervising Tax Auditor I; and*

*WHEREAS, she has performed her duties throughout her years of service in a conscientious and responsible manner. She consistently responded with ingenuity, imagination, and foresight to the duties and responsibilities given to her, fulfilling them with outstanding accuracy and competency; and*

*WHEREAS, she has set an example of dedication to principle which has been an inspiration to her fellow employees, and in all her endeavors she has reflected great credit upon the Board of Equalization and the Sales and Use Tax Department; and*

*WHEREAS, throughout her many years of service, Sylvia has served the people of this state with fairness and dedication: Therefore be it*

*RESOLVED, that we, the Members of the Board, do hereby extend to Sylvia N. Le our sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*

*Honoring*  
**JAMES R. MITCHELL**  
*On His Retirement*

*WHEREAS, James R. Mitchell, Business Taxes Representative in the Bakersfield Office, retired on May 14, 2010, after more than thirty-four years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

*WHEREAS, James began his career with the State of California at the Franchise Tax Board on February 4, 1976; and*

*WHEREAS, as a result of diligent work and demonstrated ability, he advanced to positions of increasing responsibility, first earning appointment to the position of Tax Technician II with the Bakersfield Office of the Board of Equalization in 2005; and*

*WHEREAS, in recognition of his outstanding leadership skills and proven professionalism, he was appointed to the position of Business Taxes Representative on January 4, 2007, serving the Bakersfield Office until his retirement; and*

*WHEREAS, throughout his many years of service, James has served the people of this state with fairness and dedication: Therefore be it*

*RESOLVED, that we, the Members of the Board, do hereby extend to James R. Mitchell our sincere and grateful appreciation for his dedicated service to the State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him and his family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*

*Honoring*  
**BRUCE E. NELSON**  
*On His Retirement*

*WHEREAS, Bruce E. Nelson, Associate Tax Auditor in the Bakersfield Office, retired on May 7, 2010, after more than thirty-five years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

*WHEREAS, Bruce began his career with the Board of Equalization on September 24, 1974, as a Tax Auditor; and*

*WHEREAS, in recognition of his outstanding leadership skills and proven professionalism, he was appointed to the position of Associate Tax Auditor on December 2, 1980, serving the Bakersfield Office until his retirement; and*

*WHEREAS, throughout his many years of service, Bruce has served the people of this state with fairness and dedication: Therefore be it*

*RESOLVED, that we, the Members of the Board, do hereby extend to Bruce E. Nelson our sincere and grateful appreciation for his dedicated service to the State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him and his family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*

*Honoring*

**MARGARET PENNINGTON**

*On Her Retirement*

*WHEREAS, Margaret Pennington, Tax Consultant Expert II for Second District Board Member, George Runner, will leave the Board of Equalization after thirty-three years of exceptional and meritorious service to the State of California; and,*

*WHEREAS, Margaret began her career with the Board of Equalization as an Office Assistant II in 1978 in the Account Reference Section, moving quickly through the ranks as a Computer Operator in the Technology Services Division, an Office Services Supervisor in the Return Analysis Section and a Tax Technician in the Consumer Use Tax Section; and*

*WHEREAS, she earned valuable experience while she worked as a Tax Representative in the Consumer Use Tax Section, the Environmental Fees Division and the Excise Taxes Division, and as a Tax Auditor and an Associate Tax Auditor in the Refund Section and the Excise Taxes Division, Alcoholic Beverage Program; and*

*WHEREAS, Margaret began working as a Business Taxes Specialist for the Taxpayers' Rights Advocate Office in 1999 where she proved her ongoing commitment to protecting the rights of all taxpayers encouraging uniform treatment of taxpayers and the public; and*

*WHEREAS, she took her tax expertise as a Tax Consultant Expert in a contribution to all Californians when selected to participate in the Governor's California Performance Review Team, auditing state government; and*

*WHEREAS, Margaret continued her State Board of Equalization career representing the Honorable Board Member Bill Leonard in promoting his vision for taxpayers and their rights; and*

*WHEREAS, Margaret has continued serving as a Tax Consultant Expert for Second Equalization District Acting Board Member Barbara Alby and Second District Board Member Senator George Runner; and*

*WHEREAS, throughout her years of public service, Margaret has contributed extensively to the people of California through her exemplary service, and she is deserving of special recognition and highest commendations: Therefore be it*

*RESOLVED, that we, the Members of the Board, do hereby extend to Margaret our sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*

*Honoring*  
**ARLENE B. REED**  
*On Her Retirement*

*WHEREAS, Arlene B. Reed, Business Taxes Specialist I in the Chicago Office of the Out-of-State District, retired on December 30, 2010, after nineteen years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

*WHEREAS, Arlene began her career with the Board of Equalization on February 4, 1991, as a Tax Auditor in the Chicago Office of the Out-of State District; and*

*WHEREAS, as a result of diligent work and demonstrated ability, she advanced to the position of Associate Tax Auditor in May 1993; and*

*WHEREAS, in recognition of her outstanding leadership skills and proven professionalism, she was appointed to the position of Business Taxes Specialist I in December 2008; and*

*WHEREAS, throughout her many years of service, Arlene has served the people of this state with fairness and dedication: Therefore be it*

*RESOLVED, that we, the Members of the Board, do hereby extend to Arlene B. Reed our sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*

*Honoring*  
**LARAINÉ C. SLIWOSKI**  
*On Her Retirement*

***WHEREAS,** Laraine C. Sliwoski, Business Taxes Specialist I, in the Ventura Office, retired on July 19, 2010, after more than twenty-seven years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

***WHEREAS,** Laraine began her career with the Board of Equalization on July 1, 1983, as an Auditor I in the Van Nuys Office; and*

***WHEREAS,** as a result of diligent work and demonstrated ability, she advanced to positions of increasing responsibility, first earning appointment to the position of Tax Auditor, and advancing to the position of Associate Tax Auditor; and*

***WHEREAS,** in recognition of her outstanding leadership skills and proven professionalism, she was appointed to the position of Business Taxes Specialist I on April 21, 1998, serving the Ventura Office until her retirement; and*

***WHEREAS,** throughout her many years of service, Laraine has served the people of this state with fairness and dedication: Therefore be it*

***RESOLVED,** that we, the Members of the Board, do hereby extend to Laraine C. Sliwoski our sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California, our congratulations on her well-earned retirement, and our best wishes to her and her family for continued success, happiness, and good health in the years to come*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*

*Honoring*  
**GARY R. WOLFERMAN**  
*On His Retirement*

***WHEREAS,** Gary R. Wolferman, Supervising Tax Auditor II, in the Chicago Office of the Out-of-State District, retired on December 30, 2010, after twenty-eight years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

***WHEREAS,** Gary began his career with the Board of Equalization on September 27, 1982, as a Tax Auditor I in the Chicago Office of the Out-of-State District; and*

***WHEREAS,** as a result of diligent work and demonstrated ability, he advanced to positions of increasing responsibility, first earning appointment to the position of Tax Auditor II in September 1983, and advancing to Tax Auditor III in April 1985. After ably serving as Tax Auditor III, he advanced to Supervising Tax Auditor I in April 2005; and*

***WHEREAS,** in recognition of his outstanding leadership skills and proven professionalism, he was appointed to the position of Supervising Tax Auditor II in December 2008; and*

***WHEREAS,** throughout his many years of service, Gary has served the people of this state with fairness and dedication: Therefore be it*

***RESOLVED,** that we, the Members of the Board, do hereby extend to Gary R. Wolferman our sincere and grateful appreciation for his dedicated service to the State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him and his family for continued success, happiness, and good health in the years to come*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*

*Honoring*  
**LANE YOSHIYAMA**  
*On His Retirement*

*WHEREAS, Lane Yoshiyama, Business Taxes Specialist I, in the Norwalk Office, retired on February 1, 2011, after more than thirty-one years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

*WHEREAS, Lane began his career with the Board of Equalization on September 19, 1979, as a Tax Auditor I in the Inglewood Office; and*

*WHEREAS, as a result of diligent work and demonstrated ability, he advanced to positions of increasing responsibility, first earning appointment to the position of Tax Auditor II on September 19, 1980; and Tax Auditor III in September 1983; and*

*WHEREAS, in recognition of his outstanding leadership skills and proven professionalism, Lane was appointed to the position of Staff Tax Auditor on May 31, 1990, in the Downey Office, which later became the Norwalk Office; and*

*WHEREAS, Lane demonstrated outstanding knowledge and skills by working in various capacities as a Staff Tax Auditor and Business Taxes Specialist I, in addition to the many years spent conducting the largest, most complex audits; he worked as the District Reviewer for several years, was an instructor for many Board in-house classes, and a speaker at many taxpayer and professional group events, and throughout his many years of service, he has served the people of this state with fairness and dedication: Therefore be it*

*RESOLVED, that we, the Members of the Board, do hereby extend to Lane Yoshiyama our sincere and grateful appreciation for his dedicated service to the State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him and his family for continued success, happiness, and good health in the years to come.*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*

*Honoring*  
**STEPHEN C. YOUNG**  
*On His Retirement*

*WHEREAS, Stephen C. Young, Supervising Tax Auditor II, in the Out-of-State Chicago Office, will retire on March 31, 2011, after thirty-one years of outstanding and meritorious service to the State of California and the State Board of Equalization; and*

*WHEREAS, Stephen began his career with the Board of Equalization on March 10, 1980, as an Auditor II in the Out-of-State Chicago Office; and*

*WHEREAS, as a result of diligent work and demonstrated ability, he advanced to positions of increasing responsibility, first earning appointment to the position of Auditor III on July 1, 1982, Business Taxes Specialist I on May 1, 2001, and Supervising Tax Auditor I on June 1, 2006; and*

*WHEREAS, in recognition of his outstanding leadership skills and proven professionalism, he was appointed to the position of Supervising Tax Auditor II on May 1, 2010; and*

*WHEREAS, throughout his many years of service, Stephen has served the people of this state with fairness and dedication: Therefore be it*

*RESOLVED, that we, the Members of the Board, do hereby extend to Stephen C. Young our sincere and grateful appreciation for his dedicated service to the State Board of Equalization and to the State of California, our congratulations on his well-earned retirement, and our best wishes to him and his family for continued success, happiness, and good health in the years to come*

*Adopted at Sacramento, California, this twenty-third day of February 2011, by the State Board of Equalization.*