

CALIFORNIA STATE BOARD OF EQUALIZATION

APPEALS DIVISION FINAL ACTION SUMMARY

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3 In the Matter of the Petitions) Case IDs 490756, 491066, 491123, 491130, 491166, 491167,
4 for Reallocation of Local Tax) 491169, 491171, 491172, 491174, 491353, 491356, 491495, 491503,
5 Under the Uniform Local) 491820, 491826, 491847, 491863, 491867, 491884, 491888, 491901,
6 Sales and Use Tax Law of:) 491902, 491905, 491952, 491953, 491982, 491986, 491997, 492012,
7) 492013, 492032, 492035, 492038, 492062, 492064, 492079, 492080,
8 CITIES OF ALAMEDA,) 492081, 492086, 492087, 492326, 492328, 492388, 492448, 492901,
9 ANAHEIM, BREA,) 492902, 492903, 492906, 492910, 492920, 492924, 492928, 492941,
10 CAMARILLO, CAMPBELL,) 492943, 493062, 493064, 493065, 493066, 493070, 493073, 493228,
11 CONCORD, CORONA,) 493229, 493233, 493234, 493239, 493242, 493252, 493280, 493281,
12 CULVER CITY, CYPRESS,) 493284, 493290, 493291, 493294, 493317, 493318, 493320, 493331,
13 DANVILLE, EL MONTE, EL) 493333, 493336, 493340, 493741, 493750, 493754, 493755, 493909,
14 SEGUNDO, ESCONDIDO,) 493910, 493914, 493915, 493919, 494296, 494302, 494327, 494329,
15 FOSTER CITY, FRESNO,) 494353, 494354, 494356, 494357, 494368, 494375, 494376, 494405,
16 FULLERTON, HAYWARD,) 494409, 494424, 494428, 494447, 494449, 494455, 494457, 494462,
17 IRVINE, LA PALMA,) 494463, 494469, 494479, 494480, 494481, 494628, 494630, 495086,
18 LARKSPUR, LONG) 495093, 495100, 495121, 495123, 495128, 495129, 495140, 495143,
19 BEACH, LOS ANGELES,) 495145, 495146, 495147, 495148, 495186, 495187, 495193, 495195,
20 LOS GATOS,) 495282, 495283, 495286, 495287, 495297, 495301, 495304, 495307,
21 MANHATTAN BEACH,) 495308, 495310, 495312, 495313, 495318, 495319, 495321, 495728,
22 MARTINEZ, MILPITAS,) 495729, 495730, 495731, 495732, 495747, 495748, 495750, 495751,
23 MONTEREY, NAPA,) 495752, 495760, 495761, 495763, 495764, 495767, 495768, 495771,
24 NEWPORT BEACH,) 495772, 495773, 495776, 495782, 495783, 495788, 495790, 496025,
25 ONTARIO, ORANGE, PALO) 496031, 496062, 496064, 496067, 496071, 496085, 496094, 496106,
26 ALTO, POMONA,) 496107, 496108, 496111, 496307, 496309, 496311, 496313, 496314,
27 REDWOOD CITY,) 496953, 496954, 496977, 496978, 497008, 497012, 497016, 497017,
28 RIVERSIDE, ROSEVILLE,) 497018, 497030, 497035, 497040, 497045, 497046, 497047, 497084,
SACRAMENTO, SAN) 497085, 497086, 497408, 497409, 497433, 497438, 497448, 497525,
BERNADINO, SAN) 497529, 497530, 497534, 497536, 497538, 497548, 497576, 497583,
BRUNO, SAN CLEMENTE,) 497596, 497600, 497609, 497610, 497612, 497613, 497882, 497887,
SAN DIEGO, SAN JOSE,) 498091, 504695, 504698, 504704, 505094, 505108, 505110, 505152,
SAN LEANDRO, SAN) 505160, 505162, 505164, 505166, 505170, 505172, 505200, 505202,
MATEO, SAN RAMON,) 505253, 505254, 505259, 505404, 505874, 505892, 506092, 506107,
SANTA ANA, SANTA) 506113, 506114, 506116, 506117, 506118, 506372, 506373, 506376,
CLARA, SANTA FE) 506377, 506389, 506394, 506403, 506409, 506424, 506456, 506457,
SPRINGS, SANTA) 506475, 506476, 506477, 506478, 506575, 506653, 506654, 506658,
MONICA, SOUTH SAN) 506659, 506661, 507054, 507055, 507078, 507079, 507080, 507283,
FRANCISCO, THOUSAND) 507740, 507741, 507742, 508851, 508855, 508860, 508865, 508869,
OAKS, TORRANCE,) 508917, 508919, 508921, 508924, 508926, 508927, 508928, 509208,
TUSTIN, UNION CITY,) 509468, 509469, 509470, 509540, 509560, 509576, 509579, 509580,
VALLEJO, VENTURA,) 509582, 509692, 509693, 509694, 509866, 509869, 509870, 509871,
WALNUT CREEK,) 509872, 510074, 510079, 510080, 510231, 510234, 510256, 510257,
COUNTY OF) 510262, 510272, 510274, 510275, 510276, 510277, 510298, 510408,
SACRAMENTO) 510409, 510483, 510484, 510485, 510486, 510487, 510617, 510618,
) 510623, 510624, 510625, 510626, 510627, 510628, 510629, 510683,
Petitioners) 510685, 510766, 510767, 510768

1 Dates of knowledge: Summary exhibit A
2 Allocation periods: Various¹
3 Amounts in dispute: Not calculated²
4 Notifications: All jurisdictions
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6 BACKGROUND

7 The 478 petitions involve 190 retailers and were filed on the dates listed in summary exhibit A
8 (i.e., the earliest on March 31, 1989, and the latest on May 16, 2002³) and are part of a large group of
9 petitions filed by petitioners' representative, MuniServices, LLC, which are commonly called the
10 "Mass Appeals."⁴ The allegations of the petitions are that the sales were subject to sales tax, and that
11 local sales tax should have been directly allocated to petitioners. An appeals conference for these
12 petitions, and others, was held by the Local Tax Appeals Auditor within the Sales and Use Tax
13 Department (Department),⁵ and he issued a Decision and Recommendation on April 19, 2001 (Mass

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15 ¹ Reallocations may be made back to the distributions made during the two quarters prior to the quarter of the date of
16 knowledge. (Rev. & Tax. Code, § 7209; Cal. Code Regs., tit. 18 § 1807, subd. (e) (note that distributions are made *after*
17 the quarter for which they are paid, so this rule generally translates into three quarters if, as is usually the case, the reference
18 is based on the quarter for which the returns were filed).) The allocation period ends when the retailer ceases the activities
19 at the subject location covered by the petition or, if still engaging in those activities at that location, at the end of the last
20 quarter for which a return is due prior to the Board hearing. The allocation periods here begin as early as March 31, 1989,
21 and some extend through September 30, 2010. For the same reasons discussed in the next footnote, we have not asked the
22 Department to determine the specific end dates for each petition.

23 ² We have not asked the Department to expend the considerable resources that would be required to calculate the amounts
24 in dispute, which is usually done for purposes of notification of jurisdictions who would be substantially affected by a
25 Board decision to grant the petitions. (Cal. Code Regs., tit. 18, § 1807, subds. (a)(6) & (d)(2).) The calculation here would
26 require a detailed review of the taxes paid by the 190 retailers involved (127 of which have closed, exacerbating the
27 problem) for periods extending back 20 years or more. That review would include a determination of the actual allocation
28 period for each of the 478 petitions, whether the retailers even reported and paid local tax on the subject sales, and if so,
how much related to the disputed sales. We have concluded that, in this particular matter, such an expenditure of resources
is not necessary for purposes of notification since there are so many petitions in connection with so many retailers, that it is
reasonable to notify every jurisdiction for whom we administer their local sales and use tax as having the potential of being
substantially affected by a Board decision to grant the petitions. Thus, the expenditure of Department resources for this
calculation will be necessary only if the Board overturns our recommendation.

29 ³ Due to clerical error, 24 petitions were mistakenly omitted from exhibits 1 and 2 attached to the Decision and
30 Recommendation issued April 19, 2001 (Mass Appeal D&R); however, the petitioners request they be included and we
31 agree they should be part of this appeal. In addition, two petitions were filed after the Mass Appeal D&R was issued;
32 however, the petitioners request they be included and waive their right to an appeals conference and separate Decision and
33 Recommendation because the facts and arguments are the same. Thus, we include them as part of this appeal.

34 ⁴ Of the 478 petitions noticed for the Board's decision in this proceeding, 106 petitions are included in one of two lawsuits
35 that were filed on February 20, 2009, in the Superior Court of San Francisco: *City of South San Francisco v. State Board of*
36 *Equalization*, San Francisco Superior Court No. CPF-09-509231 and *Cities of Alameda, Irvine, Newport Beach, Roseville,*
37 *San Ramon and Santa Fe Springs v. State Board of Equalization*, San Francisco Superior Court No. CPF-09-509234.

38 ⁵ The duties of the Local Tax Appeals Auditor were transferred to the Appeals Division in 2005, and the responsibilities of
the Appeals Division in resolving local tax reallocation appeals were formalized in 2008 by amendment to California Code
of Regulations, title 18, section 1807.

1 Appeal D&R).⁶ The Mass Appeal D&R recommends that the subject petitions be denied because the
2 sales occurred outside California and the applicable tax was use tax. Petitioners timely appealed that
3 decision to Board Management on June 18, 2001. Board Management's decision was held in abeyance
4 pending development of a better process for reviewing these petitions, with definite time schedules and
5 procedures. Part of this process was the initial adoption of California Code of Regulations, title 18,
6 section (Regulation) 1807 in 2002, effective in 2003, which superseded, subject to a transition rule
7 applicable to the subject petitions, the "Process for Reviewing Local Tax Allocations" that was
8 adopted in June 1996 and amended in October 1998. Petitioners' appeal was thereafter denied by
9 Board Management on January 14, 2004. On April 12, 2004, in accordance with the transition rule,
10 petitioners submitted their election to proceed under the provisions of Regulation 1807 and timely
11 perfected their right to a Board hearing.

12 Thereafter, hearings were held up while the Business Taxes Committee considered, as relevant
13 to the present petitions, a proposal by petitioners' representative to amend Regulation 1803 to
14 reclassify transactions involving goods shipped into California from outside the state as subject to local
15 sales tax, not use tax, when the out-of-state retailer's place of business in California participates in the
16 transaction. On May 31, 2007, the Business Taxes Committee unanimously rejected the proposal, and
17 the Board approved this recommendation on June 1, 2007.⁷ Accordingly, the rule remains that the
18 local use tax applies, and not the local sales tax, if the sale does not occur inside this state, without
19 regard to any participation by a location of the retailer inside this state. (Cal. Code Regs., tit. 18, §§
20 1620, subd. (a)(1), 1803, subd. (a)(1).)

21 An oral hearing in these petitions was scheduled for November 18, 2010, with notices sent to
22 petitioners, all jurisdictions for whom the Board administers their local sales and use tax ordinances,
23 and all surviving retailers. Petitioners did not return the response form, but their representative
24 confirmed by email to the Board Proceedings Division that petitioners want a decision on the record
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26 ⁶ In addition, two separate Decision and Recommendations were issued for 12 petitions involving two retailers prior to the
27 issuance of the Mass Appeal D&R and these petitions were thereafter included in the Mass Appeal D&R to address the
unresolved issue identified below.

28 ⁷ A final delay occurred when it was discovered in November 2007 that the mass appeal files were inadvertently misplaced
or destroyed. Petitioners' representative offered to make its files available for Board staff to replicate and this was done in
May 2009, which included photocopying over 1,200 petitions involving over 450 retailers and other related documents.
During the remainder of 2009, files were created, indexed and assigned case identifications.

1 without oral hearing. No retailer responded that it wanted to participate in the hearing, and although a
2 response was submitted on behalf of some notified jurisdictions, those jurisdictions all indicated that
3 they do not wish to participate in a hearing if petitioners are not requiring the holding of a hearing
4 (though they may want to make a public comment). Thus, this appeal is being presented to the Board
5 for decision on its nonappearance calendar.

6 **UNRESOLVED ISSUE**

7 Whether the disputed sales were subject to the local sales tax, even though the goods were
8 shipped to California customers from outside this state, because the retailers' California places of
9 business participated in the sales. We find that petitioners have not established participation in the
10 disputed sales by retailers' California locations and, in any event, that the sales occurred outside this
11 state when the retailers completed their responsibilities outside California with respect to physical
12 delivery of the goods. We thus conclude that the local tax was properly allocated as use tax, and that
13 there is no basis for reallocation of the local tax as sales tax.

14 Petitioners contend that a California place of business of each retailer participated in all of the
15 subject sales and that this participation is sufficient for sales tax to apply, even though petitioners have
16 not disputed that the goods for all these transactions were shipped via common carrier from outside
17 California to the customers in this state. Petitioners assert that, as sales tax, the local tax should be
18 reallocated directly to the respective jurisdictions of the retailer locations that participated in the sales.
19 The Department contends that, since title passed outside California at the time of shipment, the sales
20 occurred outside California, meaning that the applicable local tax was properly allocated as use tax.

21 In making his recommendation regarding the subject petitions and the sales at issue, the Local
22 Tax Appeals Auditor relied on the undisputed fact that the goods were shipped via common carrier
23 from outside California to customers in this state and also on information provided to the Department
24 by the retailers, orally or in writing, generally indicating one or more of the following: (1) no inventory
25 was located in California; (2) title passed to the customer at a shipping point outside California; and (3)
26 no sales activity occurred in California. However, for these petitions, neither the Local Tax Appeals
27 Auditor nor the Department received or reviewed any contracts of sale.

28 A sale is subject to sales tax only if that sale occurs in California and there is some participation

1 in the sale by a California location of the retailer. (Cal. Code Regs., tit. 18, § 1620, subd. (a)(2)(A).)
2 Where either or both of these conditions are not satisfied, the applicable tax is use tax. The same rules
3 are applicable to determine whether the local tax is sales tax or use tax. (Rev. & Tax. Code, §§ 7202,
4 7303; Cal. Code Regs., tit. 18, § 1803, subd. (a)(1).)⁸ In other words, petitioners' argument that
5 participation in the transaction by a California location of the retailer is alone sufficient to support
6 imposition of sales tax is wholly without merit. (See, e.g., Cal. Code Regs., tit. 18, § 1807, subd.
7 (a)(3)(E).) In order to show that the local sales tax applied to these transactions, petitioners *must*
8 establish that the sales occurred in California. If they cannot make this showing, the applicable tax
9 was use tax and no reallocation is warranted. If petitioners could establish that the sales occurred in
10 California, then they would *also* have to establish that California locations of the retailers participated
11 in the sales (as discussed below, petitioners' bare allegations cannot support reallocation).

12 The place of sale or purchase of tangible personal property is the place where the property is
13 physically located at the time the act constituting the sale or purchase occurs. (Rev. & Tax. Code, §
14 6010.5.) Since the sale and purchase occur when title passes to the purchaser (Rev. & Tax. Code, §§
15 6006, subd. (a), 6010, subd. (a)), the sale and purchase occur at the place where the tangible personal
16 property is located at the time of title transfer. If the property is located outside California when title is
17 passed to the purchaser, then the sale does *not* occur in California, and sales tax cannot apply. (Rev. &
18 Tax. Code, § 6051 (sales tax applicable only to retail sales "in this state"); Cal. Code Regs., tit. 18, §
19 1620, subd. (a)(2)(A).) In such circumstances, where the property is purchased for use in this state, the
20 use tax applies. (Rev. & Tax. Code, § 6201.)

21 Regulation 1628, subdivision (b)(3)(D), applying the rules set forth in the Uniform Commercial
22 Code section 2401, explains that title passes and the sale occurs when and where the retailer completes
23 its performance with reference to the physical delivery of the goods, unless the contract provides for
24 earlier passage of title. If the retailer is required to send the goods to the customer but is not required

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26 ⁸ Petitioners apparently have the mistaken belief that Revenue and Taxation Code section 7205 is somehow relevant to this
27 issue. Section 7205 specifies the location within the State of California where a sale subject to local sales tax is deemed to
28 have occurred. That is, *if* the transaction is subject to local sales tax, section 7205 is relevant to determine which
jurisdiction will receive that tax. Section 7205 does not address whether the tax applicable to a transaction is local sales tax
or local use tax. Section 7205 is relevant only *if* the applicable tax is sales tax; where the applicable tax is use tax, the
provisions of section 7205 cannot transmute that local use tax into a local sales tax.

1 to deliver them at destination, the retailer completes its performance with respect to physical delivery
2 at the time and place of shipment. (Cal. Code Regs., tit. 18, § 1628, subd. (b)(3)(D).) Here, since all
3 deliveries were made by common carrier from outside California, all the sales occurred outside
4 California at the point of shipment unless the contracts required delivery by the retailer in California.
5 Petitioners have provided no documentation whatsoever with respect to the subject transactions, nor
6 has any other information indicated that the contracts required delivery in California such that title was
7 retained by the retailers until the common carriers delivered the property to the customers in
8 California. Rather, we conclude that the sales occurred at the out-of-state locations where the retailer's
9 delivered the property to common carriers for shipment to California. As such, we find that the
10 applicable tax was use tax.

11 A petition for reallocation of local tax may be granted only if there is a finding of misallocation
12 supported by a preponderance of the evidence, and if the preponderance of evidence does not show
13 that a misallocation occurred, the petition must be denied. (Cal. Code Regs., tit. 18, § 1807, subds.
14 (b)(2), (d)(5) (burden of proof rules set forth in section 6091 and Regulation 5541 do not apply to local
15 tax appeals).) Here, not only has there been no evidence submitted by petitioners or obtained by the
16 Department to establish that the disputed sales occurred in California, but most of the petitions do not
17 even assert such facts, merely asserting local participation by the retailer inside this state. While the
18 Mass Appeal D&R indicates that the Department and petitioners, in general, agree that there was local
19 participation; however, as indicated above, some retailers made statements to the contrary.
20 Nevertheless, even if we were to accept petitioners' contention that there was local participation with
21 respect to every sale at issue, petitioners would have still failed to establish that sales tax was
22 applicable to the subject sales because they have not provided evidence to show that the disputed sales
23 occurred in California.

24 We conclude that reallocation is prohibited because it has not been established by a
25 preponderance of evidence that the subject sales occurred in California with participation by California
26 locations of the retailers (nor has the former requirement even been alleged). Furthermore, we
27 affirmatively find, based on the available information, that all sales occurred at the out-of-state location
28 where the retailers delivered the goods to common carriers for shipment into California. Accordingly,

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since there is no basis for any reallocations, we recommend that all of these petitions be denied.

OTHER DEVELOPMENTS

None.

Attachment: Summary exhibit A

Summary prepared by Trecia M. Nienow, Tax Counsel IV

# OF PETITIONS	CASES ID	PETITIONER	DOK	MUNISERVICES #
1	493062	S. San Francisco	3/31/1989	10866
2	506658	Irvine	3/31/1989	11070
3	506653	El Segundo	9/29/1989	12267
4	506653	San Jose	9/29/1989	12496
5	505170	Vallejo	9/29/1989	12105
6	505160	Walnut Creek	9/29/1989	10905
7	495782	Walnut Creek	12/28/1989	10901
8	510272	Irvine	6/30/1990	13096
9	510272	Sacramento	6/30/1990	12892
10	491952	Irvine	6/30/1990	13251
11	506659	Irvine	9/28/1990	13448
12	496106	Walnut Creek	3/29/1991	14265
13	493064	Irvine	6/28/1991	15038
14	492079	Irvine	9/30/1991	15821
15	492920	S. San Francisco	9/30/1991	15428
16	493318	Foster City	9/30/1991	15594
17	494354	Santa Clara	9/30/1991	15611
18	504695	San Jose	11/20/1991	16133
19	491982	Irvine	11/20/1991	16234
20	494327	Sacramento	12/27/1991	16519
21	495318	Foster City	12/27/1991	16361
22	509560	Riverside	12/27/1991	16469
23	509560	San Diego	12/27/1991	16468
24	510766	La Palma	12/27/1991	16431
25	510256	Long Beach	3/27/1992	16821
26	510256	Los Gatos	3/27/1992	16820
27	495750	El Segundo	3/27/1992	16784
28	495771	San Diego	3/27/1992	17275
29	496107	Anaheim	3/27/1992	17433
30	508865	Sacramento County	3/27/1992	16729
31	495730	Los Angeles	6/30/1992	18213
32	510274	Los Angeles	6/30/1992	18052
33	491130	Santa Fe Springs	6/30/1992	17824
34	494462	Anaheim	9/28/1992	19739
35	497609	San Jose	9/28/1992	19763
36	510624	El Segundo	9/28/1992	19441
37	510624	San Diego	9/28/1992	19442
38	506456	El Segundo	9/28/1992	19238
39	493290	Long Beach	9/29/1992	19876
40	496311	Thousand Oaks	12/23/1992	20012
41	493320	Irvine	12/23/1992	20229
42	493320	Sacramento	12/23/1992	20230
43	493320	Santa Monica	12/23/1992	20231
44	497016	Cypress	3/29/1993	20621
45	496313	Brea	3/29/1993	20840
46	505110	San Jose	3/29/1993	20732
47	493909	San Jose	3/29/1993	21126
48	506476	Santa Clara	3/29/1993	20769
49	492906	S. San Francisco	6/28/1993	22263

# OF PETITIONS	CASES ID	PETITIONER	DOK	MUNISERVICES #
50	495751	San Ramon	6/28/1993	22266
51	497084	Los Angeles	6/28/1993	22211
52	497084	Long Beach	6/28/1993	22215
53	497084	Orange	6/28/1993	22218
54	497084	San Diego	6/28/1993	22221
55	497084	San Jose	6/28/1993	22224
56	497084	Anaheim	6/28/1993	22207
57	497438	Anaheim	6/28/1993	21681
58	493333	San Ramon	6/28/1993	21503
59	491169	Newport Beach	9/27/1993	22614
60	495772	San Diego	9/27/1993	22826
61	505108	San Diego	9/27/1993	22420
62	505253	Los Angeles	9/27/1993	23050
63	510074	San Diego	9/27/1993	22757
64	510767	Concord	9/27/1993	22801
65	495307	Los Angeles	12/23/1993	23806
66	495128	Irvine	12/23/1993	23618
67	495128	San Jose	12/23/1993	23617
68	491495	Newport Beach	12/23/1993	23652
69	494479	Brea	12/23/1993	23622
70	495788	San Diego	12/23/1993	23995
71	495788	Tustin	12/23/1993	23994
72	495319	Torrance	12/23/1993	23501
73	495747	Santa Ana	12/23/1993	23590
74	495747	Union City	12/23/1993	23589
75	496307	Santa Clara	12/23/1993	23474
76	496307	Torrance	12/23/1993	23480
77	510275	Sacramento	12/23/1993	23628
78	492326	Concord	12/23/1993	40230
79	494428	Tustin	12/23/1993	23665
80	494357	Danville	12/23/1993	23951
81	508926	Los Angeles	12/23/1993	23801
82	506409	Fullerton	12/23/1993	23978
83	510617	Riverside	12/23/1993	24007
84	493280	Thousand Oaks	12/23/1993	23199
85	493233	Sacramento	12/23/1993	23271
86	509870	Campbell	12/23/1993	23953
87	509540	Thousand Oaks	12/23/1993	23374
88	492902	Irvine	12/23/1993	23639
89	509866	Fullerton	12/23/1993	24010
90	495283	Santa Clara	3/24/1994	24309
91	494296	Los Angeles	3/29/1994	24734
92	492924	Irvine	3/29/1994	24833
93	491172	Newport Beach	3/29/1994	24571
94	495767	Tustin	3/29/1994	24169
95	495760	Monterey	3/29/1994	24899
96	497017	Long Beach	3/29/1994	24171
97	492035	Irvine	3/29/1994	24834
98	496094	Los Angeles	3/29/1994	24805
99	506113	Culver City	3/29/1994	24117

# OF PETITIONS	CASES ID	PETITIONER	DOK	MUNISERVICES #
100	492388	Newport Beach	3/29/1994	24649
101	491997	Irvine	3/29/1994	24907
102	492012	Irvine	3/29/1994	24181
103	505164	San Mateo	3/29/1994	24869
104	493754	Los Angeles	3/29/1994	24933
105	494368	Los Angeles	3/29/1994	24935
106	494409	Union City	3/29/1994	24255
107	497576	San Jose	3/29/1994	24581
108	508851	Long Beach	3/29/1994	24196
109	508917	Irvine	3/29/1994	24236
110	497534	Concord	3/29/1994	24883
111	497882	Irvine	3/29/1994	24853
112	491902	Irvine	3/29/1994	24238
113	509468	Santa Ana	3/29/1994	24240
114	506394	Torrance	3/29/1994	24665
115	494455	San Diego	6/17/1994	25032
116	495763	San Mateo	6/17/1994	25359
117	497085	San Bruno	6/17/1994	25361
118	493065	El Segundo	6/17/1994	25327
119	495728	El Segundo	6/17/1994	25329
120	505152	Santa Ana	6/17/1994	25408
121	508919	Santa Clara	6/17/1994	25371
122	508927	Cypress	6/17/1994	25000
123	510627	Irvine	6/17/1994	25060
124	510683	Napa	6/17/1994	25430
125	506376	Cypress	6/17/1994	25213
126	495310	Santa Clara	6/27/1994	25611
127	492062	Irvine	6/27/1994	25446
128	497008	Los Angeles	6/27/1994	25441
129	497008	Santa Clara	6/27/1994	25444
130	497030	Anaheim	6/27/1994	25593
131	506114	San Diego	6/27/1994	25461
132	497409	Brea	6/27/1994	25464
133	497612	Santa Clara	6/27/1994	25555
134	494375	Irvine	6/27/1994	25692
135	510079	Santa Clara	6/27/1994	25566
136	491066	Santa Fe Springs	6/27/1994	40391
137	495301	San Jose	9/28/1994	26336
138	494449	San Jose	9/28/1994	26269
139	494449	San Clemente	9/28/1994	26270
140	497018	Santa Ana	9/28/1994	26357
141	495093	Irvine	9/28/1994	25855
142	495093	San Jose	9/28/1994	25856
143	495731	San Mateo	9/28/1994	26038
144	493914	Los Angeles	9/28/1994	25983
145	509692	Larkspur	9/28/1994	26355
146	510625	Irvine	9/28/1994	26068
147	510625	Santa Clara	9/28/1994	26301
148	493228	Santa Clara	9/28/1994	26298
149	509579	San Jose	9/28/1994	26133
150	510628	Sacramento County	9/28/1994	26279
151	510483	Santa Clara	9/28/1994	26323

# OF PETITIONS	CASES ID	PETITIONER	DOK	MUNISERVICES #
152	507740	La Palma	12/22/1994	26747
153	508928	Santa Clara	12/22/1994	26934
154	496953	El Monte	3/29/1995	27210
155	495140	San Jose	3/29/1995	27500
156	492086	Alameda	3/29/1995	27579
157	491353	Newport Beach	3/29/1995	27030
158	491867	Newport Beach	3/29/1995	27422
159	505200	San Diego	3/29/1995	27333
160	507078	Irvine	3/29/1995	27338
161	507078	San Diego	3/29/1995	27038
162	497596	Sacramento County	3/29/1995	27147
163	497596	Walnut Creek	3/29/1995	27148
164	491888	Irvine	3/29/1995	27586
165	510486	Campbell	3/29/1995	27568
166	510486	Los Angeles	3/29/1995	27567
167	510231	Anaheim	3/29/1995	27288
168	493919	Los Angeles	3/30/1995	27545
169	496977	San Diego	6/28/1995	28206
170	495313	Long Beach	6/28/1995	28146
171	496062	Sacramento	6/28/1995	28139
172	496062	San Diego	6/28/1995	28138
173	496025	Anaheim	6/28/1995	28260
174	496025	Los Angeles	6/28/1995	28271
175	496025	Riverside	6/28/1995	28261
176	496025	Sacramento County	6/28/1995	28300
177	496025	Union City	6/28/1995	28301
178	495145	Tustin	6/28/1995	27943
179	494628	Irvine	6/28/1995	27864
180	494628	Milpitas	6/28/1995	27865
181	494480	Hayward	6/28/1995	28113
182	495776	San Diego	6/28/1995	28211
183	495086	Anaheim	6/28/1995	28264
184	506117	Pomona	6/28/1995	28179
185	510276	Irvine	6/28/1995	27673
186	510276	Los Angeles	6/28/1995	27674
187	510276	San Diego	6/28/1995	27676
188	497530	Santa Ana	6/28/1995	27991
189	495193	San Jose	6/28/1995	28309
190	493284	San Mateo	6/28/1995	27745
191	493252	Santa Ana	6/28/1995	28292
192	493239	Anaheim	6/28/1995	28184
193	493239	Foster City	6/28/1995	28221
194	493239	Los Angeles	6/28/1995	28185
195	493239	Sacramento County	6/28/1995	28222
196	493239	San Diego	6/28/1995	28186
197	505404	Danville	6/28/1995	27889
198	492901	S. San Francisco	6/28/1995	28080
199	495121	San Mateo	9/27/1995	28493
200	510298	Culver City	9/27/1995	28513
201	497525	Corona	9/27/1995	28485
202	491901	Irvine	9/27/1995	28704
203	497548	Corona	9/27/1995	28489

# OF PETITIONS	CASES ID	PETITIONER	DOK	MUNISERVICES #
204	496954	El Monte	11/21/1995	40647
205	496978	San Diego	11/21/1995	40142
206	504698	San Jose	11/21/1995	40583
207	496085	Hayward	11/21/1995	40687
208	496085	Newport Beach	11/21/1995	40686
209	495312	Santa Clara	11/21/1995	40084
210	495308	Los Angeles	11/21/1995	40059
211	495304	San Jose	11/21/1995	40488
212	495286	Santa Clara	11/21/1995	40356
213	495123	San Mateo	11/21/1995	40691
214	496031	Anaheim	11/21/1995	40590
215	496031	Los Angeles	11/21/1995	40593
216	496031	Sacramento County	11/21/1995	40592
217	496031	San Diego	11/21/1995	40594
218	496031	Union City	11/21/1995	40591
219	495129	Irvine	11/21/1995	40108
220	495129	San Jose	11/21/1995	40106
221	492080	Irvine	11/21/1995	40136
222	495146	Tustin	11/21/1995	40338
223	495143	San Jose	11/21/1995	40234
224	494302	Los Angeles	11/21/1995	40201
225	494329	Sacramento	11/21/1995	40495
226	492064	Irvine	11/21/1995	40326
227	494447	San Clemente	11/21/1995	40662
228	492928	Irvine	11/21/1995	40580
229	492928	S. San Francisco	11/21/1995	40579
230	494457	San Diego	11/21/1995	40453
231	497012	Los Angeles	11/21/1995	40581
232	497012	Santa Clara	11/21/1995	40582
233	510257	Alameda	11/21/1995	40527
234	510257	Long Beach	11/21/1995	40673
235	510257	Los Gatos	11/21/1995	40672
236	491174	Newport Beach	11/21/1995	40233
237	494463	Anaheim	11/21/1995	40035
238	492087	Alameda	11/21/1995	40424
239	495752	El Segundo	11/21/1995	40330
240	495752	San Ramon	11/21/1995	40599
241	494630	Irvine	11/21/1995	40262
242	494630	Milpitas	11/21/1995	40261
243	491356	Newport Beach	11/21/1995	40123
244	495773	San Diego	11/21/1995	40143
245	495768	Tustin	11/21/1995	40007
246	495764	San Mateo	11/21/1995	40355
247	495761	Monterey	11/21/1995	40578
248	497045	Long Beach	11/21/1995	40249
249	491503	Newport Beach	11/21/1995	40276
250	497047	Anaheim	11/21/1995	40509
251	492038	Irvine	11/21/1995	40273
252	494481	Brea	11/21/1995	40033
253	497086	Los Angeles	11/21/1995	40351
254	497086	San Diego	11/21/1995	40350
255	497086	San Jose	11/21/1995	40348

# OF PETITIONS	CASES ID	PETITIONER	DOK	MUNISERVICES #
256	495783	Walnut Creek	11/21/1995	40669
257	497046	Santa Ana	11/21/1995	40430
258	493066	El Segundo	11/21/1995	40376
259	493066	Irvine	11/21/1995	40377
260	493066	S. San Francisco	11/21/1995	40375
261	495790	Los Angeles	11/21/1995	40547
262	495790	San Diego	11/21/1995	40549
263	495790	Tustin	11/21/1995	40642
264	495100	Irvine	11/21/1995	40124
265	495100	San Jose	11/21/1995	40130
266	498091	Anaheim	11/21/1995	40508
267	495321	Torrance	11/21/1995	40392
268	506118	Pomona	11/21/1995	40023
269	506116	Culver City	11/21/1995	40306
270	506116	San Diego	11/21/1995	40307
271	495748	Santa Ana	11/21/1995	40565
272	495748	Union City	11/21/1995	40566
273	496314	Brea	11/21/1995	40528
274	496314	Thousand Oaks	11/21/1995	40529
275	496309	Santa Clara	11/21/1995	40289
276	496309	Torrance	11/21/1995	40290
277	493340	Irvine	11/21/1995	40117
278	492013	Irvine	11/21/1995	40428
279	495732	Los Angeles	11/21/1995	40226
280	495732	San Mateo	11/21/1995	40227
281	495729	El Segundo	11/21/1995	40042
282	506654	El Segundo	11/21/1995	40072
283	506654	San Jose	11/21/1995	40075
284	491986	Irvine	11/21/1995	40540
285	506661	Irvine	11/21/1995	40443
286	506661	San Jose	11/21/1995	40726
287	510277	Irvine	11/21/1995	40346
288	510277	Los Angeles	11/21/1995	40345
289	510277	Sacramento	11/21/1995	40344
290	510277	San Diego	11/21/1995	40347
291	505172	Vallejo	11/21/1995	40158
292	505202	San Diego	11/21/1995	40015
293	505162	Walnut Creek	11/21/1995	40613
294	505166	San Mateo	11/21/1995	40241
295	492448	Santa Fe Springs	11/21/1995	40387
296	497433	Anaheim	11/21/1995	40541
297	495195	San Jose	11/21/1995	40490
298	492328	Concord	11/21/1995	24003
299	493915	Los Angeles	11/21/1995	40433
300	493910	San Jose	11/21/1995	40692
301	493755	Los Angeles	11/21/1995	40066
302	493331	Foster City	11/21/1995	40210
303	493331	Irvine	11/21/1995	40206
304	493331	Sacramento	11/21/1995	40203
305	493331	Santa Monica	11/21/1995	40209
306	494367	Los Angeles	11/21/1995	40041
307	494424	Tustin	11/21/1995	40298

# OF PETITIONS	CASES ID	PETITIONER	DOK	MUNISERVICES #
308	494405	Union City	11/21/1995	40105
309	493336	San Ramon	11/21/1995	40494
310	494356	Danville	11/21/1995	40228
311	494356	Los Angeles	11/21/1995	40254
312	494356	San Ramon	11/21/1995	40253
313	494353	Santa Clara	11/21/1995	40407
314	497529	Corona	11/21/1995	40693
315	497613	Santa Clara	11/21/1995	40354
316	505254	Los Angeles	11/21/1995	40694
317	497583	San Jose	11/21/1995	40491
318	507741	La Palma	11/21/1995	40134
319	508855	Long Beach	11/21/1995	40137
320	509693	Larkspur	11/21/1995	40109
321	508869	Sacramento County	11/21/1995	40085
322	508869	San Jose	11/21/1995	40095
323	497610	San Jose	11/21/1995	40046
324	508921	Irvine	11/21/1995	40598
325	508921	Los Angeles	11/21/1995	40597
326	508921	Santa Clara	11/21/1995	40533
327	507079	Irvine	11/21/1995	40329
328	507079	San Diego	11/21/1995	40328
329	497600	Sacramento County	11/21/1995	40493
330	497600	Walnut Creek	11/21/1995	40492
331	506424	Fullerton	11/21/1995	40504
332	497536	Concord	11/21/1995	40561
333	497887	Irvine	11/21/1995	40335
334	491884	Irvine	11/21/1995	40260
335	510618	Escondido	11/21/1995	40699
336	510618	Riverside	11/21/1995	40588
337	494376	Irvine	11/21/1995	40314
338	494376	San Diego	11/21/1995	40315
339	510626	El Segundo	11/21/1995	40437
340	510626	Irvine	11/21/1995	40435
341	510626	Santa Clara	11/21/1995	40436
342	510626	San Diego	11/21/1995	40434
343	493291	Long Beach	11/21/1995	40574
344	493291	Sacramento	11/21/1995	40576
345	493291	San Diego	11/21/1995	40575
346	491905	Irvine	11/21/1995	40135
347	493281	Thousand Oaks	11/21/1995	40040
348	510408	Santa Ana	11/21/1995	40274
349	493242	Anaheim	11/21/1995	40523
350	493242	Foster City	11/21/1995	40519
351	493242	Los Angeles	11/21/1995	40522
352	493242	Sacramento County	11/21/1995	40520
353	493242	San Diego	11/21/1995	40521
354	493234	Sacramento	11/21/1995	40497
355	491953	Irvine	11/21/1995	40016
356	493229	Santa Clara	11/21/1995	40086
357	509871	Campbell	11/21/1995	40087
358	509580	San Jose	11/21/1995	40646
359	509576	Fresno	11/21/1995	40150

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360	509576	Riverside	11/21/1995	40151
361	509576	Sacramento County	11/21/1995	40153
362	509576	San Diego	11/21/1995	40152
363	509576	Ventura	11/21/1995	40149
364	492903	Irvine	11/21/1995	40101
365	509469	Santa Ana	11/21/1995	40275
366	509869	Fullerton	11/21/1995	40334
367	510080	Santa Clara	11/21/1995	40089
368	510629	Irvine	11/21/1995	40282
369	510629	Sacramento County	11/21/1995	40283
370	510487	Campbell	11/21/1995	40064
371	510487	Los Angeles	11/21/1995	40062
372	510484	Santa Clara	11/21/1995	40336
373	510685	Napa	11/21/1995	40039
374	490756	Santa Fe Springs	11/21/1995	25503
375	506403	Torrance	11/21/1995	40065
376	506377	Cypress	11/21/1995	40128
377	510234	Anaheim	11/21/1995	40498
378	510768	Concord	11/21/1995	40309
379	510768	La Palma	11/21/1995	40310
380	506457	El Segundo	11/21/1995	40068
381	506477	Santa Clara	11/21/1995	40096
382	492910	Irvine	12/21/1995	29224
383	492910	S. San Francisco	12/21/1995	29223
384	497035	Cypress	12/21/1995	29368
385	496064	El Segundo	12/21/1995	29222
386	496064	Sacramento	12/21/1995	29221
387	496064	San Diego	12/21/1995	29220
388	491171	Newport Beach	12/21/1995	29372
389	496108	Anaheim	12/21/1995	29257
390	496108	Walnut Creek	12/21/1995	29256
391	492032	Irvine	12/21/1995	28993
392	497408	Brea	12/21/1995	29331
393	510485	Irvine	12/21/1995	29289
394	507080	Camarillo	3/27/1996	50308
395	506478	El Segundo	3/27/1996	50445
396	492941	San Ramon	3/27/1996	50354
397	495282	Los Angeles	6/27/1996	50601
398	497448	Santa Clara	6/27/1996	50885
399	491826	Irvine	6/27/1996	50908
400	491863	Newport Beach	6/27/1996	50673
401	491123	Santa Fe Springs	6/27/1996	50676
402	506475	Manhattan Beach	6/27/1996	50820
403	495287	Foster City	9/27/1996	51397
404	495287	Irvine	9/27/1996	51398
405	495287	Sacramento County	9/27/1996	51480
406	494469	Sacramento County	9/27/1996	51308
407	493741	Irvine	9/27/1996	51290
408	491820	Irvine	9/27/1996	51193
409	508924	San Jose	9/27/1996	51349
410	509872	Fresno	9/27/1996	51135
411	509872	Los Angeles	9/27/1996	51138

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412	509872	Milpitas	9/27/1996	51136
413	509872	Santa Ana	9/27/1996	51179
414	509872	San Bernadino	9/27/1996	51140
415	509872	Sacramento County	9/27/1996	51261
416	509872	San Diego	9/27/1996	51163
417	509872	San Leandro	9/27/1996	51139
418	509872	Ventura	9/27/1996	51137
419	495147	Santa Clara	9/27/1996	51441
420	495297	Irvine	12/23/1996	51965
421	495297	Santa Clara	12/23/1996	51962
422	495187	Santa Clara	12/23/1996	51563
423	493294	Hayward	12/23/1996	51714
424	493294	Sacramento County	12/23/1996	51715
425	505094	Irvine	12/23/1996	51728
426	505094	San Mateo	12/23/1996	51738
427	491167	Newport Beach	3/27/1997	52881
428	496067	Irvine	3/27/1997	52938
429	505874	Los Angeles	3/27/1997	52964
430	506092	San Clemente	3/27/1997	52970
431	495186	Campbell	3/27/1997	52497
432	491166	Irvine	3/27/1997	52731
433	507283	Hayward	6/26/1997	53455
434	492081	Irvine	9/25/1997	54049
435	509208	Martinez	9/25/1997	53806
436	505892	Santa Clara	12/19/1997	54730
437	506372	Redwood City	12/19/1997	54525
438	496111	San Jose	12/19/1997	54425
439	493317	San Jose	12/19/1997	54431
440	496071	Long Beach	6/26/1998	55663
441	496071	Santa Clara	6/26/1998	55662
442	495148	Santa Clara	6/26/1998	55899
443	493750	Santa Clara	6/26/1998	55813
444	493750	San Diego	6/26/1998	55812
445	505259	Thousand Oaks	6/26/1998	55959
446	507054	Sacramento County	6/26/1998	56021
447	508860	San Jose	6/26/1998	55819
448	507742	Escondido	9/25/1998	56566
449	507742	Redwood City	9/25/1998	56567
450	507742	Roseville	9/25/1998	56568
451	507742	Sacramento	9/25/1998	56649
452	507742	San Diego	9/25/1998	56570
453	507742	San Jose	9/25/1998	56569
454	510409	Irvine	9/25/1998	56822
455	509582	San Diego	12/24/1998	57316
456	507055	Foster City	3/25/1999	58156
457	507055	Hayward	3/25/1999	58019
458	507055	Los Angeles	3/25/1999	58020
459	509694	San Bruno	3/25/1999	58023
460	510623	Los Angeles	3/25/1999	58096
461	491847	San Ramon	9/29/1999	58875
462	509470	Ontario	9/29/1999	58539
463	493070	Roseville	3/28/2000	59915

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464	493070	San Diego	3/28/2000	59916
465	506575	Foster City	3/28/2000	59703
466	506575	Irvine	3/28/2000	59704
467	506575	Los Angeles	3/28/2000	59705
468	506575	San Diego	3/28/2000	59706
469	492943	S. San Francisco	3/28/2000	59928
470	493073	Irvine	6/29/2000	60315
471	493073	San Clemente	6/29/2000	60316
472	506107	Sacramento County	6/29/2000	60299
473	510262	Irvine	9/29/2000	60589
474	506373	S. San Francisco	12/21/2000	60809
475	506389	Palo Alto	12/21/2000	61042
476	504704	Milpitas	3/28/2001	61496
477	497040	Santa Clara	12/21/2001	62637
478	497538	San Jose	5/16/2002	63555