



- B3. Michael Edward Farrell and Christine Marie Farrell, 268382  
 For Appellant: Michael E. Farrell, Taxpayer  
 For Franchise Tax Board: Jozel Brunett, Tax Counsel
- B4. Kenneth Schweit, 342024  
 For Appellant: Kenneth Schweit, Taxpayer  
 For Franchise Tax Board: Jane Perez, Tax Counsel
- B5. David H. Ward, 379737  
 For Appellant: Keith Shibou, Representative  
 For Franchise Tax Board: Natasha Page, Tax Counsel
- B6. Hseintai Meng and Shauming Mong, 333224  
 For Appellant: Hseintai Meng, Taxpayer  
 Alan Spiegel, Representative  
 For Franchise Tax Board: Christopher Parker, Tax Counsel
- B7a. Leonard J. Saubel, 352452, 379738  
 B7b. Lonae J. Saubel, 355613  
 B7c. Leila J. Saubel, 355681  
 For Appellant: Keith Shibou, Representative  
 For Franchise Tax Board: Natasha Page, Tax Counsel
- B8. Daniel V, Inc., 342609  
 For Appellant: Marty Dakessian, Attorney  
 David Keligian, Attorney  
 David Hehn, Witness  
 For Franchise Tax Board: William Gardner, Tax Counsel
- B9. Berendo, Inc., 384277  
 For Appellant: Wayne R. Johnson, Attorney  
 For Franchise Tax Board: Christopher Haskins, Tax Counsel
- B10. Kent Fitch and Katherine Fitch, 328497  
 For Appellant: Appearance Waived  
 For Franchise Tax Board: Diane Ewing, Tax Counsel

**G. Tax Program Nonappearance Matters – Consent**

(Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

**G1 Legal Appeals Matters .....Mr. Levine**

- Hearing Notice Sent – No Response
  1. Thomas D. Thomas, 315849 (UT)
  2. Patricia Golden, 343757 (AA)
  3. Bradford H. Sachs, 260796 (EAA)
  4. Matthew Aloysius Valentine, 249941 (EH)

- Hearing Notice Sent – Appearance Waived
  5. Larry Wahl and Patricia J. Wahl, 268395 (MT)
  6. Jales A. Mello, 269575 (EH)
  7. Artest Corporation, 301725, 301726, 301728, 301729, 301731, 301732, 301733, 301735, 334953, 339732, 339735, 339736, 346954, 356096, 356097, 356098 (GH)
- Petition for Release of Seized Property
  8. San Mateo Links Corporation, 405480 (ET)

**G2 Franchise and Income Tax Matters.....Ms. Kelly**

- Decisions
  1. Phil Blat, 359601
  2. Harold Leonard Kuder, Jr., 362625
  3. Michael S. Stele and Emma V. Stele, 358661
  4. Albert W. Yeung, 360336
- Petitions for Rehearing
  5. Jose Alvarez, Jr., 342600
  6. Butch Berry, 344963
  7. David Klein, 316299, 342006
  8. Joel Kreiner and Stella Kreiner, 340869
  9. Margaret L. Rogers, 330576, 331883, 332659

**G3 Homeowner and Renter Property Tax Assistance Matters.....Ms. Kelly**

- Decisions
  1. Felicidad E. Ayeras, 379517
  2. Jicai Chen, 379288
  3. Jimmy L. Conley, 387625
  4. Ernesto S. Cortes, 380024
  5. Mary G. Domen, 378261
  6. Rakhil Goldberg, 379924
  7. Albert Hawkins, 378175
  8. Hyingil Kim, 374503
  9. Carolyn Kincaid, 380513
  10. Yan-Qun Liang, 374157
  11. Lien B. Nguyen, 373057
  12. Vitaliy Tsverov, 378187
  13. Deming Wen, 372919
  14. Xiu Ying Ye, 378572

**G4 Sales and Use Taxes Matters ..... Ms. Henry**

- Redeterminations
  1. Catalina Channel Express, Inc., 355256 (EAB)
  2. Michael P. Rogers, 314398 (CH)
  3. Shell Oil Company, 288839 (OHC)
- Relief of Penalty/Interest
  4. Christies, Inc., 404723 (OHB)
  5. Hanson Aggregates. Pacific Southwest, Inc., 405962 (OHC)
  6. Nextel Systems Corporation, 405963 (OHB)
- Denials of Claims for Refund
  7. Huntsman Advance Materials Americas, Inc., 349730 (AS)
  8. CB Mill, Inc., 312199 (BH)
  9. Rancho Santa Fe Thrift & Loan, 305283 (FHB)

**G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds..... Ms. Henry**

- Credits and Cancellations
  1. Accent Bath Remodeling, 406678 (AS)
- Refunds
  2. Lamps Plus, Inc., 401685 (AC)
  3. Advance Business Graphics, 341259 (EH)
  4. Nissan North America, Inc., 380206 (AS)
  5. Visa U.S.A., Inc., 379212 (BH)
  6. Serb Systems, Inc., 400804 (CH)
  7. Stater Brothers Markets, Inc., 406921 (EH)
  8. Stanford University Hospital, 332029 (GH)
  9. KHS a Division of Klochner KHS, 398834 (OHA)
  10. Dang Vu, Inc., 405574 (EA)
  11. Wells Fargo Service Company, 330484 (BH)
  12. C.R. Bard, Inc., 202145 (OHB)
  13. NCR Corporation, 373868 (OHA)
  14. Cedars-Sinai Medical Center, 271116 (AS)
  15. Frito-Lay North America, Inc. 376797 (OHC)
  16. Mobile Systems Wireless, Inc., 405235 (FHB)
  17. Rancho Santa Fe Thrift & Loan, 305283 (FHB)
  18. Questek, Inc., 383890 (GH)
  19. John A. Roush, 379583 (KHO)
  20. Fosber America, Inc., 398880 (OH)

**There are no items for the following matters:**

- G6 Special Taxes Matters
- G7 Special Taxes Matters, Credits Cancellations and Refunds
- G8 Property Tax Matters
- G9 Cigarette License Fee Matters
- G10 Legal Appeals Property Tax Matters

**H. Tax Program Nonappearance Matters – Adjudicatory**

There are no items for this matter.

**I. Tax Program Nonappearance Matters**

There are no items for the following matters:

- I1 Property Taxes Matters
- I2 Offers-in-Compromise Recommendations

**BOARD MEETING RECONVENES AT 1:30 P.M.\*****ORAL HEARINGS****B. Corporate Franchise and Personal Income Tax Hearings**

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

B11a. Yolanda King Family Trust, 357825

B11b. Mary L. Tunney Junior Trust, 357829

For Appellant: Jon A. Sperring, Representative  
Ben Muilenburg, Representative  
Joseph Denara, Representative

For Franchise Tax Board: John Penfield, Tax Counsel

B12. Paul L. Mickelsen and Patricia A. Mickelsen, 343108

For Appellant: Charles P. Rettig, Representative  
Sharyn M. Fisk, Representative

For Franchise Tax Board: Jozel Brunett, Tax Counsel

B13. Karen J. Hodsdon, 383402

For Appellant: Karen J. Hodsdon, Taxpayer

For Franchise Tax Board: Diane Ewing, Tax Counsel

B14. Mark Morgan, 378779

For Appellant: Mark Morgan, Taxpayer

For Franchise Tax Board: Kenneth Davis, Tax Counsel

B15. Victor Roy, 307162, 341901

For Appellant: Victor Roy, Taxpayer

For Franchise Tax Board: Jozel Brunett, Tax Counsel

B16. Jimmy Lui, 374768, 378419, 383325

For Appellant: Jimmy Lui, Taxpayer  
Jim Mattatall, Representative

For Franchise Tax Board: Ken Davis, Tax Counsel

B17. Patrick E. Galvin, 377389

For Appellant: Peymon Mottahedeh, Representative

For Franchise Tax Board: Jane Perez, Tax Counsel

**C. Sales and Use Tax Appeals Hearings**

These items are scheduled for Wednesday and Thursday, October 3-4, 2007.

**D. Special Taxes Appeals Hearings**

These items are scheduled for Wednesday and Thursday, October 3-4, 2007.

**E. Property Tax Appeals Hearings**

There are no items for this matter.

**CHIEF COUNSEL MATTERS**

There are no items for the following matters:

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes
- M. Other Chief Counsel Matters

**ADMINISTRATIVE SESSION**

There are no items for the following matters:

- N. Consent Agenda
- O. Approval of Board Committee Meeting Minutes
- P. Other Administrative Matters

**ANNOUNCEMENT OF CLOSED SESSION..... Mr. Evans**

**Q. Closed Session**

Q1. Discussion and action on personnel matters (Gov. Code § 11126(a))

**ANNOUNCEMENT OF OPEN SESSION ..... Mr. Evans**

**ADJOURN**

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The hearing location is accessible to people with disabilities. Please contact Claudia Madrigal at (916) 324-8261, or e-mail [Claudia.Madrigal@boe.ca.gov](mailto:Claudia.Madrigal@boe.ca.gov) if you require special assistance.

Gary Evans, Acting Chief  
Board Proceedings Division

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- + Material is available for this Item.
- "CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



**STATE BOARD OF EQUALIZATION**

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Fourth District, Los Angeles

JOHN CHIANG  
State Controller

RAMON J. HIRSIG  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING  
5901 Green Valley Circle, Room 207, Culver City  
October 2-4, 2007  
NOTICE AND AGENDA  
Meeting Agenda (as of 1:03 p.m., 9-24-2007)**

**Agenda Changes**

**Listen Live on Wednesday, October 3, 2007**

**Wednesday, October 3, 2007**

**Board Meeting convenes at 9:30 a.m.\***

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chairwoman, Ms. Yee, may modify the order of the items on the agenda.

**BOARD MEETING**

**ORAL HEARINGS**

**A. Homeowner and Renter Property Tax Assistance Hearings**

There are no items for this matter.

**B. Corporate Franchise and Personal Income Tax Hearings**

These items are scheduled for Tuesday, October 2, 2007.

**C. Sales and Use Tax Appeals Hearings**

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

C1. General Petroleum, Corporation, fka, G.P. Resources, Inc., 262777 (AA)

For Claimant: Appearance Waived

For Department: Robert Tucker, Tax Counsel



- C11. Wimatex, Inc., 299479, 401103 (AA)  
For Petitioner: Alan I. Kaplan, Attorney  
Michael Khim, CPA  
Mario Lim, Representative  
For Department: Trecia Nienow, Tax Counsel
- C12. Jose Efrain Medinilla, 252958 (AP)  
For Petitioner: Jose Medinilla, Taxpayer  
For Department: Robert Tucker, Tax Counsel
- C13. Jun Ja Hwang, 259556 (AS)  
For Petitioner: James J. Pak, Attorney  
Sam Pak, Enrolled Agent  
For Department: Kevin Hanks, Hearing Representative
- C14. Hair Touch, 281210 (AC)  
For Petitioner: James Chu, CPA  
For Department: Kevin Hanks, Hearing Representative
- C15. Ron Sanchez, 283578 (EH)  
For Petitioner: Ron Sanchez, Taxpayer  
Amy Poirier, Witness  
For Department: Christine Bisauta, Tax Counsel
- C16. Shoreline Helicopters, LLC, 297719 (UT)  
For Petitioner: Brett Whitaker, Taxpayer  
For Department: Carla Caruso, Tax Counsel
- C17. Laurencio Gutierrez, Sergio Gutierrez, and Ruben Gutierrez Alvarez, 312859 (FH)  
For Petitioner: Laurencio Gutierrez, Taxpayer  
For Department: Cary Huxsoll, Tax Counsel
- C18a. Gary R. Wickel, 288134 (FH)  
C18b. John Peter Wickel, Jr., 286273 (FH)  
For Petitioner: Gary R. Wickel, Taxpayer  
John Peter Wickel, Jr., Taxpayer  
For Department: Christine Bisauta, Tax Counsel
- C19. Michael Henry Gryn, 249777 (AA)  
For Petitioner: Michael Henry Gryn, Taxpayer  
David Park, Accountant  
For Department: Carla Caruso, Tax Counsel

**D. Special Taxes Appeals Hearings**

These items are scheduled for Thursday, October 4, 2007.

**E. Property Tax Appeals Hearings**  
There are no items for this matter.

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Gary Evans, Acting Chief  
Board Proceedings Division

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**5901 Green Valley Circle, Room 207, Culver City**  
**October 2-4, 2007**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 1:03 p.m., 9-24-2007)**

### **Agenda Changes**

**Listen Live on Thursday, October 4, 2007**

**Thursday, October 4, 2007**

#### **Board Meeting convenes at 9:30 a.m.\***

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#### **BOARD MEETING**

#### **ORAL HEARINGS**

- A. Homeowner and Renter Property Tax Assistance Hearings**  
There are no items for this matter.
  
- B. Corporate Franchise and Personal Income Tax Hearings**  
These items are scheduled for Tuesday, October 2, 2007.
  
- C. Sales and Use Tax Appeals Hearings**  
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)
  - C20. Maranello Investments, LLC, 218340 (UT)
    - For Petitioner: Dennis Sarna, CPA  
David Weil, Attorney
    - For Department: Robert Tucker, Tax Counsel



**BOARD MEETING RECONVENES AT 1:30 P.M.\*****ORAL HEARINGS****C. Sales and Use Tax Appeals Hearings**

(Contribution Disclosure forms required pursuant to Gov. Code § 15626)

C29a. Denton Vacuum, Inc., 145713 (OH)

C29b. Denton Vacuum, LLC, 267792 (OH)

DEFERRED

**D. Special Taxes Appeals Hearings**

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

**Revocation Appeal Hearing**

D1. Ghassan Elmalih, 330138 (ET)

For Petitioner: Nolan F. King, Attorney  
Ghassan Elmalih, Taxpayer

For Department: Monica Brisbane, Tax Counsel

**Special Taxes Appeals Hearings**

D2. Tri Van Vo, 211895 (ET)

For Petitioner: John L. Norman, Attorney

For Department: John Waid, Tax Counsel

D3. Onnik Mooradian and Mariette Mooradian, 220157, 220158, 292978,  
293031 (MT)

For Petitioner: Marty Dakessian, Attorney  
Shiraz Simonian, Attorney

For Department: Onnik Mooradian, Taxpayer  
Robert Tucker, Tax Counsel

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