

Wednesday, December 14, 2016

The Board met at its offices at 450 N Street, Sacramento, at 9:10 a.m., with Ms. Ma, Chairwoman, Ms. Harkey, Vice Chair, and Mr. Runner present, Ms. Stowers present on behalf of Ms. Yee in accordance with Government Code section 7.9.

Ms. Ma led the Members and those present to observe a moment of silence in memory of the victims of the recent Oakland warehouse fire and extended deepest condolences to their families and loved ones on behalf of the Board.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Sargent Sean Finnegan (Ret.), US Marine Corps, BOE Senior Information Systems Analyst (Specialist), Tax Policy Division, Business Tax and Fee Department.

CORPORATE FRANCHISE AND PERSONAL INCOME TAXES HEARING

Benny A. Delay and Deborah S. Delay, 866599, 866600

2009, \$363.00 Assessment

2011, \$220.00 Assessment

For Appellants:

Russell Sternshein, Representative

For Franchise Tax Board:

Judy Hirano, Tax Counsel

Roman Johnston, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether appellants are entitled to exclude from their taxable income military retirement income in the amounts of \$9,242 for 2009 and \$5,472 for 2011.

Action: Upon motion of Ms. Harkey, seconded by Ms. Stowers and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner and Ms. Stowers voting yes, Mr. Horton absent, the Board submitted the appeal for decision.

LEGAL APPEALS MATTERS, CONSENT

The Board deferred consideration of the following matter: *Roger W. Bryenton, Clara Angelica Vizcarra Brozovic De Degiovanni, and Diego Gerardo Degiovanni, 742787.*

With respect to the Legal Appeals Matters Consent Agenda, upon a single motion of Ms. Harkey, seconded by Mr. Horton and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board made the following orders:

Affordable Auto Wholesales, 602429, 603400, 736547 (EA)

10/01/08 to 12/31/08, \$8,131.00 Tax

01/01/09 to 12/31/10, \$85,095.00 Tax

01/01/11 to 12/31/11, \$38,091.00 Tax

Action: Redetermine as recommended by the Appeals Division.

Brugge Investments, LLC, 856395 (FH)

01/01/11 to 12/31/13, \$72,419.12 Tax, \$00.00 Penalty

Action: Redetermine as recommended by the Appeals Division.

Wednesday, December 14, 2016

Roger W. Bryenton, Clara Angelica Vizcarra Brozovic De Degiovanni, and Diego Gerardo Degiovanni, 742787 (RC)
01/01/09 to 12/31/11, \$45,094.69 Tax, \$00.00 Penalty
Action: The Board took no action.

Gonzalo V. Espinoza and Maria D. Espinoza, 849543 (FH)
07/01/09 to 06/30/12, \$57,704.15 Tax, \$00.00 Penalty
Action: Redetermine as recommended by the Appeals Division.

GK's Orange Hill Market, LLC, 732503 (EA)
10/01/07 to 03/31/10, \$20,397.94 Tax , \$8,822.18 Interest
Action: Redetermine as recommended by the Appeals Division.

Mussari Motors, Inc., 613618 (FH)
10/01/07 to 03/31/09, \$33,641.60 Tax, \$7,896.95 Negligence Penalty
Action: Redetermine as recommended by the Appeals Division.

Christine Barret West, 571999 (GH)
01/01/08 to 12/31/10, \$63,930.53 Tax, \$00.00 Penalty
Action: Redetermine as recommended by the Appeals Division.

Alice C. Gee, 978545 (STF)
July 5, 2016 Seizure Date, \$324.00 Approximate Value
Action: Determined that staff properly seized the tobacco products.

CORPORATE FRANCHISE AND PERSONAL INCOME TAX MATTERS, CONSENT

With respect to the Corporate Franchise and Personal Income Tax Matters Consent Agenda, upon a single motion of Ms. Harkey, seconded by Mr. Runner and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board made the following orders:

Jeffrey J. Ginsburg and Melissa J. Ginsburg, 937501
2014, \$17,868.38 Claim for Refund
Action: Sustain the action of the Franchise Tax Board.

Fairfield Park Apartments, a California Limited Partnership, 873179
2013, \$939.32 Claim for Refund
Action: Sustain the action of the Franchise Tax Board.

Flying High Pet Resort, LLC, 860949
2007, \$100.00 Late Filing Penalty, \$100.00 Late Payment Penalty
2008, \$100.00 Late Filing Penalty, \$60.00 Late Payment Penalty
2009, \$100.00 Late Filing Penalty, \$225.00 Late Filing Penalty
2010, \$432.00 Late Filing Penalty, \$92.00 Late Payment Penalty
Action: Sustain the action of the Franchise Tax Board.

Wednesday, December 14, 2016

James L. Johnston and Joanne F. Johnston, 855450

2006, \$210,072.00 Tax

2007, \$75,300.00 Tax

2008, \$21,973.00 Tax

2009, \$15,119.00 Tax

Action: Sustain the action of the Franchise Tax Board.

Nick Rasekhi, 856715

2010, \$559.00 Claim for Refund

Action: Sustain the action of the Franchise Tax Board.

Yanqun Zhang and Ke Chen, 864550

2009, \$1,514.00 Tax

Action: Sustain the action of the Franchise Tax Board.

**CORPORATE FRANCHISE AND PERSONAL INCOME TAX MATTERS,
ADJUDICATORY**

James Strizich, 852251

2012, \$17,963.00 Tax, \$4,490.75 Late Filing Penalty, \$4,490.75 Demand Penalty, \$78.00 Filing Enforcement Fee

Considered by the Board: February 23, 2016

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Ms. Stowers, seconded by Mr. Horton and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board adopted a decision sustaining the action of the Franchise Tax Board as modified by its concessions on appeal.

Jeffrey W. Campbell and Linda K. Campbell, 839257

2008, \$10,852.00 Tax, \$2,674.50 Late Filing Penalty, \$2,170.40 Accuracy-Related Penalty

Considered by the Board: June 24, 2016

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Ms. Stowers, seconded by Mr. Horton and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board adopted a decision denying the petition for rehearing.

**TAX PROGRAM NONAPPEARANCE MATTERS NOT SUBJECT TO CONTRIBUTION
DISCLOSURE STATUTE****OFFER-IN-COMPROMISE RECOMMENDATIONS**Action: Upon motion of Mr. Runner, seconded by Ms. Harkey and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board approved the Offer in Compromise Recommendations of *Elaine Anita Binner; Fishpaw, Inc.; Classic La Serre, LLC; E.M. Fransis Enterprises, Inc.; Andrea Nunziato Femino; La Puente Post No. 75, The American Legion, Dept. of CA; Rory Eugene Linton; Theresa Elizabeth Linton; Mi Kyung Park; Eugene D. Perez; Rebecca L. Perez; Lawrence Gordon Sunderlin; Gladys Gismania Sunderlin; So-Cal Roofing Supply, Inc.*; and, *Nghia T. Vu*; as recommended by staff.

Wednesday, December 14, 2016

ADMINISTRATIVE SESSION

ADMINISTRATIVE MATTERS, CONSENT

With respect to the Administrative Matters, Consent Agenda, upon a single motion of Mr. Runner, seconded by Ms. Harkey and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board made the following orders:

Action: Adopt the following resolutions, extending its sincere and grateful appreciation to the retirees for their dedicated service to the State Board of Equalization and to the State of California, their congratulations on each retiree's well-earned retirement, and best wishes to them and their families for continued success, happiness and good health in the years to come ([Exhibit 12.1](#)).

Michael G. Ambrose, Business Taxes Specialist II, Field Operations Department,
West Covina District Office

Linda E. Christensen, Office Technician, Norwalk District Office

Dennis Lammerding, Business Taxes Administrator III, Business Tax and Fee
Department, Headquarters

Luis M. Ramirez, Jr., Associate Tax Auditor, Norwalk District Office

Richard W. Snyder, District Administrator, Santa Clarita District Office

Action: Approve the 2017 revision of Assessors' Handbook Section 531, *Residential Building Costs*, as recommended by staff ([Exhibit 12.2](#)).

Exhibits to these minutes are incorporated by reference.

OTHER ADMINISTRATIVE MATTERS

Executive Director's Report

David Gau, Executive Director, requested approval to add the annual Board/Assessors' meeting to the calendar for January 26, 2017 in Sacramento and invite county assessors to such meeting with the Board to discuss issues relating to property assessment administration ([Exhibit 12.3](#)).

Ms. Stowers left the Boardroom and Ms. Yee entered.

Action: Upon motion of Mr. Runner, seconded by Ms. Harkey and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Yee voting yes, the Board approved the invitation to the annual meeting of the Board and county assessors as recommended by staff.

PROPERTY TAXES HEARING

Petition for Reassessment of Unitary Value

La Paloma Generating Company, LLC (1112), 961716

2016, \$168,800,000.00 Unitary Value

For Petitioner:

Antreas E. Ghazarossian, Representative

C. Stephen Davis, Attorney

For Property Tax Department:

Sonya Yim, Tax Counsel

Wednesday, December 14, 2016

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether La Paloma Generating Company, LLC (Petitioner) has shown that the replacement cost less depreciation (ReplCLD) value indicator fails to account for all obsolescence in the determination of petitioner's 2016 Board-adopted unitary value.

Whether petitioner has shown that respondent failed to place proper reliance on the value indicators in the determination of petitioner's 2016 Board-adopted unitary value.

Action: Upon motion of Ms. Yee, seconded by Mr. Horton and duly carried, Ms. Ma, Mr. Horton and Ms. Yee voting yes, Ms. Harkey and Mr. Runner voting no, the Board ordered that the 2016 unitary value be reduced to \$136,100,000.00 in accordance with staff's revised recommendation.

PROPERTY TAXES MATTERS, ADJUDICATORY

Union Tank Car Company (620), 974566

2016, \$64,831,088.00 Unitary Assessed Value

Considered by the Board: Presented for Separate Discussion

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Mr. Runner, seconded by Ms. Harkey and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Yee voting yes, the Board ordered that the value be reduced to \$62,146,212.00 as recommended by staff.

Procor Limited (5916), 974552

2016, \$20,530,843.00 Unitary Assessed Value

Considered by the Board: Presented for Separate Discussion

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Mr. Runner, seconded by Ms. Harkey and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Yee voting yes, the Board ordered that the value be reduced to \$20,315,958.00 as recommended by staff.

LEGAL APPEALS PROPERTY TAXES MATTERS, ADJUDICATORY

AltaGas San Joaquin Energy, Inc. - Tracy (1124), 961994

2016, \$277,500,000.00 Unitary Value

Considered by the Board: Presented for Separate Discussion

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Mr. Horton, seconded by Ms. Yee and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Yee voting yes, the Board ordered that the petition be denied as recommended by the Appeals Division.

CVIN, LLC (8151), 962011

2016, \$76,100,000.00 Unitary Value

Considered by the Board: Presented for Separate Discussion

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Mr. Horton, seconded by Ms. Yee and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Yee voting yes, the Board ordered that the value be reduced to \$74,400,000.00 as recommended by the Appeals Division.

Wednesday, December 14, 2016

Verizon California, Inc. (201), 962203

2016, \$2,611,300,000.00 Unitary Value

Considered by the Board: Presented for Separate Discussion

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Mr. Horton, seconded by Ms. Yee and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Yee voting yes, the Board ordered that the petition be denied as recommended by the Appeals Division.

Liberty Utilities (Calpeco Electric), LLC (163), 960268

2016, \$167,200,000.00 Unitary Value

Considered by the Board: Presented for Separate Discussion

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Mr. Horton, seconded by Ms. Yee and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Yee voting yes, the Board ordered that the value be reduced to \$137,500,000.00 as recommended by the Appeals Division.

ADMINISTRATIVE SESSION

OTHER ADMINISTRATIVE MATTERS

Executive Director's Report (Continued)

David Gau, Executive Director, made introductory remarks regarding the Board's participation in the Voluntary Income Tax Assistance Program (VITA), and whether the Board should adopt a formal policy to govern its participation in the VITA program ([Exhibit 12.4](#)).

Action: Upon motion of Mr. Runner, seconded by Ms. Yee and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Yee voting yes, the Board adopted Formal Issue Paper 16-15 Alternative 2, with the following modifications: limit state time for staff participation up to 8 hours for VITA training; allow a nominal dollar amount for the Board Members to do outreach to BOE staff to participate and to direct participants to centers; and, prohibit the use of state time for volunteers preparing tax returns.

The Board ordered staff to provide a report on the education outreach budget at the January Sacramento meeting.

Field Operations Department Report

Wayne Mashihara, Deputy Director, Field Operations Department, made introductory remarks regarding Formal Issue Paper 16-13, *Cash Payment Acceptance Alternatives*, and introduced Julia Findley, Chief, Financial Management Division, who presented possible alternatives for accepting cash payments from taxpayers ([Exhibit 12.5](#)).

Action: The Board ordered staff to provide a status report in two months.

Ms. Yee left the Boardroom and Ms. Stowers entered on behalf of Ms. Yee in accordance with Government Code section 7.9.

Speakers: Marvin Pineda, Legislative Advocate, Capitol Strategies Group
Jerred Kiloh, President, United Cannabis Business alliance Trade Assoc.

Wednesday, December 14, 2016

ANNOUNCEMENT OF CLOSED SESSION

The Board recessed at 2:16 p.m. and reconvened immediately in closed session with Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers present.

CLOSED SESSION

The Board met to discuss personnel matters (Gov. Code § 11126(a)).

The Board recessed at 2:28 p.m. and reconvened immediately in open session with Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers present.

The Board recessed at 2:29 p.m. and reconvened at 3:23 p.m. with Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers present.

PUBLIC COMMENT

Speaker: Honorable Richard N. Benson, President-Elect, CAA, and Marin County
 Assessor/Recorder/Clerk

TAXPAYER'S BILL OF RIGHTS REIMBURSEMENT CLAIM HEARING

Todd Bentley and Kate Bentley, 939951
2004 to 2005, \$105,034.14 Claim for Reimbursement

For Claimants:	Todd Bentley, Taxpayer
For Franchise Tax Board:	Natasha Page, Tax Counsel Marguerite Mosnier, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether appellants have demonstrated that they are entitled to attorney's fees related to the appeal under Revenue & Taxation Code (R&TC) section 21013.

Action: Upon motion of Ms. Stowers, seconded by Mr. Horton and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board ordered that the claim for reimbursement be denied.

SALES AND USE TAX APPEALS HEARINGS

Marc Anthony Solis, 800735 (KH)
07/01/07 to 12/31/10, \$170,673.30 Tax, \$19,895.10 Late Payments Penalty, \$2,257.92 Late-Paid Prepayments Penalty, \$636.32 Negligence Penalty

For Petitioner:	Marc Anthony Solis, Taxpayer
For Business Tax and Fee Department:	Monica Silva, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether petitioner is personally liable for the unpaid liabilities of Solis Enterprises, Inc. (SEI) for the remaining period October 1, 2007, through December 31, 2010, pursuant to Revenue and Taxation Code section 6829.

Whether an adjustment for bad debts is warranted.

Chad Bacchus, Tax Counsel, Appeals Division, Legal Department, provided a revised recommendation of the Appeals Division to delete the prepayment negligence penalty of \$481.85.

Wednesday, December 14, 2016

Action: Ms. Harkey moved to grant the petition. The motion failed for lack of a second.
 Upon motion of Ms. Harkey, seconded by Ms. Stowers and duly carried, Ms. Ma, Ms. Harkey, Mr. Runner and Ms. Stowers voting yes, Mr. Horton voting no, the Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents relative to bad debts, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review the parties' submissions and provide its recommendation to the Board; and, otherwise granted the petition as to the period prior to June 2009.

Treasure Bay, Inc., 708575 (JH)
 01/01/09 to 12/31/11, \$31,389.05 Tax

For Petitioner: Don Panec, Taxpayer
 John Hayashi, Representative

For Business Tax and Fee Department: Andrew Kwee, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.
 Issue: Whether adjustments are warranted to the unreported cost of promotional books given, without charge, to prospective purchasers.

Action: Upon motion of Mr. Horton, seconded by Ms. Stowers and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board ordered that the petition be redetermined as recommended by the Appeals Division.

John F. Steele and Gayle Jeanine Steele, 654906 (UT)
 09/19/03 Date of Purchase, \$5,885.72 Claim for Refund

For Claimants: John F. Steele, Taxpayer
 Robert Bowman, Attorney

For Business Tax and Fee Department: Kevin Smith, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.
 Issue: Whether claimant is entitled to a refund of use tax paid on the purchase of an RV.

Action: Mr. Runner moved to grant the claim for refund. The motion was seconded by Ms. Harkey but failed to carry, Ms. Harkey and Mr. Runner voting yes, Ms. Ma, Mr. Horton and Ms. Stowers voting no.

Upon motion of Mr. Horton, seconded by Ms. Stowers and duly carried, Ms. Ma, Mr. Horton and Ms. Stowers voting yes, Ms. Harkey and Mr. Runner voting no, the Board ordered that the claim for refund be denied as recommended by the Appeals Division.

GEO G2 Solutions, Inc., 864467 (UT)
 05/09/08, Date of Purchase, \$84,975.00 Claim for Refund

For Claimant: Kevin E. Spry, Representative

For Business Tax and Fee Department: Pamela Mash, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.
 Issue: Whether claimant is entitled to a refund of use tax paid on the purchase of an aircraft.

Action: Upon motion of Ms. Harkey, seconded by Ms. Stowers and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board ordered that the claim for refund be denied as recommended by the Appeals Division.

Wednesday, December 14, 2016

**FINAL ACTION ON CORPORATE FRANCHISE AND PERSONAL INCOME TAXES
HEARING HELD DECEMBER 14, 2016**

Benny A. Delay and Deborah S. Delay, 866599, 866600

Mr. Horton stated for the record that he and his staff have reviewed the material and were monitoring the meeting webcast during the hearing on this matter and that he is prepared to vote.

Final Action: Upon motion of Ms. Harkey, seconded by Mr. Horton and duly carried, Ms. Ma, Ms. Harkey, Mr. Horton and Ms. Stowers voting yes, Mr. Runner voting no, the Board sustained the action of the Franchise Tax Board.

The Board recessed at 7:56 p.m. and reconvened at 8:05 p.m. with Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers present.

PUBLIC HEARINGS

2017 Timber Yield Tax Rate

Mark Durham, Chief, Research and Statistics Section, Legislative and Research Division, made introductory remarks regarding section 38202 of the Revenue and Taxation Code, which requires an annual adjustment of the timber yield tax rate ([Exhibit 12.6](#)).

Speakers were invited to address the Board, but there were none.

Action: Upon motion of Mr. Horton, seconded by Ms. Stowers and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board adopted the timber yield tax rate of 2.9 percent for 2017 as recommended by staff.

Timber Harvest Values and Modified Harvest Values

Richard Reisinger, Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding the timber harvest values and modified harvest values. On or before December 31, 2016, the Board shall estimate the immediate harvest values of and adopt schedules for timber harvested between January 1, 2017, and June 30, 2017. Additionally, the Board may modify immediate harvest values to reflect material changes in timber values that result from fire or other catastrophic cause for any area or part thereof in which damaged timber is located. Revenue and Taxation Code section ([Exhibit 12.7](#)).

Speakers were invited to address the Board, but there were none.

Action: Upon motion of Mr. Runner, seconded by Mr. Horton and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board adopted the timber harvest values and modified harvest values as recommended by staff.

Wednesday, December 14, 2016

ADMINISTRATIVE SESSION**ADOPTION OF BOARD COMMITTEE REPORTS AND APPROVAL OF COMMITTEE ACTIONS****Legislative Committee**

Action: The Board deferred the matter to the January 2017 Sacramento meeting.

Property Tax Committee

Action: The Board deferred the matter to the January 2017 Sacramento meeting.

OTHER ADMINISTRATIVE MATTERS**Technology Deputy Director's Report**

Chris Caietti, Chief Technology Officer, provided a report regarding the progress on the CROS project to replace BOE's two current legacy technology tax administration systems.

Ms. Ma stated for the record that the Board concluded its business for this meeting, and that meeting day Thursday, December 15, 2016, is therefore cancelled.

The Board adjourned at 8:10 p.m.

The foregoing minutes are adopted by the Board on January 25, 2017.

Note: The following matters were removed from the calendar prior to the meeting: *David Chan and Suzanne Nagy-Chan, 605761; Arthur Gutierrez, 924854; Benny A. Delay and Deborah S. Delay, 866599, 866600; Allied Storage Containers, Inc., 594866 (EH); Yogurt Time, LLC, 625348 (JH); Stars Holding Co., LLC, 855845 (CH); Dennis Arthur Wallace, 869253, 869254 (CH); Scott John Van Horn, 612086 (DF); Saravana Bhavan, Inc., 625256 (BH); Fred Doyle Harden, 838952 (CH); Amanda Gari (Abel) and Albert P. Abel, Jr., 795390; and, Field Operations Department Report on Physical Office Space.*