



STATE BOARD OF EQUALIZATION

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Third District, Orange County

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

CYNTHIA BRIDGES
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
July 17-18, 2013**

PRELIMINARY RECORD OF BOARD ACTIONS

Wednesday, July 17, 2013

The following is a preliminary record of Board actions taken at the July 17-18, 2013 Culver City Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

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A. Homeowner and Renter Property Tax Assistance Appeals Hearings
There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Appeals Hearings

B1. John P. Martin, 614001

B2. Ned Yamin and Haideh Yamin, 603221

B3. Carlos Castaneda and Michelle Castaneda, 626196

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B4. Victor H. Boyd, 575575

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Mr. Horton	Yes
The Board ordered that the appeal be submitted for decision, granting the appellant 30 days to submit supporting documents, the Franchise Tax Board 30 days to respond, and the Appeals Division 30 days thereafter to review the parties' submissions and provide its recommendation to the Board.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B5. Myles D. Hubers and Michelle R. Hubers, 534595

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B6. Vincent J. Maranto and Susan L. Maranto, 612999

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Mr. Horton	Yes
The Board ordered that the appeal be submitted for decision, granting the appellant 30 days to submit supporting documents, the Franchise Tax Board 30 days to respond, and the Appeals Division 30 days thereafter to review the parties' submissions and provide its recommendation to the Board.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B7. Extra Inning Events, LLC, 577047 – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B8. Cheryl Martin, 595044 – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B9. — Craig Norton, 693097

B10. Daxius Donald Gregory, 625150

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied. The Board imposed a \$750 frivolous appeal penalty.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C. Sales and Use Tax Appeals Hearings

- C1a. Ibrahim Said Mekhail, 445466, 473541 (AA)
- C1b. Ibrahim Said Mekhail, 445467, 473537 (AA)
- C1c. Ibrahim Said Mekhail, 445468, 473540 (AA)
- C1d. Ibrahim Said Mekhail, 475476, 524559 (AS)
- C1e. Ibrahim Said Mekhail, 475478, 524544 (AS)
- C1f. Ibrahim Said Mekhail, 475481 (AP)
- C1g. Ibrahim Said Mekhail, 473538 (AP)
- C1h. Ibrahim Said Mekhail, 473539 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, 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.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C2. Mark Jeffrey Freed, 554113 (AC) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied. Approved staff's revised recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C3. Beverly Bagels, Inc., 521440 (AS) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied. Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C4. William G. Morschauser, 225366, 255762, 341121, 530753 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition and claim denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C5. Jose Agustin Fernandez, 549411, 553265 (AR)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C6. Rafael Eduardo Delgado and Alexander Orantes, 549061 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C7. Irvine Photo Graphics, Inc., 557007 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
The Board ordered that the matter not be held in abeyance pending adoption of a summary decision for publication.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

There are no items for the following matters:

D. Special Taxes Appeals Hearings

E. Property Tax Appeals Hearings

F. Public Hearings

F1. [Business Taxpayers' Bill of Rights Hearings](#)

F2. [Property Taxpayers' Bill of Rights Hearings](#)

G. Tax Program Nonappearance Matters – Consent

G1. Legal Appeals Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
No final determination on sub-item 11.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notices Sent – No Response
 1. 420 For The People Cooperative, Inc., 572745 (AC)
 - 2a. Nyoka Edy, 563276 (STF)
 - 2b. Nyoka Edy, 563277 (STF)
 3. Mohammad Faraz Islam, 482373 (EH)
 - 4a. Kimmy's Investments, Inc., 553251 (EA)
 - 4b. Pho Kimmy, Inc., 553906 (EA)
 - 4c. Sau Thi Vu, 554321 (EA)
 5. Vivian T. Lam, 553915 (AP)
 6. M & W Home Sales, Inc., 550542 (EH)
 7. James Arthur Mariani, 479529 (EH)
 8. Palomino Motors, Inc., 495671 (EA)
 9. Luis Fernando Rodriguez, 547500 (AA)
 10. Robert Jay Sharp, Jr., 588206 (UT)
 11. ~~David Turner, 553045 (FH)~~
 12. Kenny Wang and Le Nguyet To, 561881 (AA)

- Petitions for Release of Seized Property
 13. Hong Thu Nguyen, 722819 (STF)
 14. Jaspreet S. Dhillon, 709648 (STF)
- Petitions for Rehearing
 15. Café 976, LLC, 479006, 504670 (FH)
 16. Rafael Wholesale & Distributor, Inc., 530276 (AA)

G2. Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
No final determination on sub-item 30.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notice Sent – No Response
 1. Deanne F. Deaville, 640307
- Decisions
 2. Neil K. Aragaki, 609635
 3. Ronnell Areta, 569052
 4. N. Art Astor and Antonia Astor, 578492
 5. Tammy Barnett, 593585
 6. Robert Beck, 599564
 7. Phillip M. Berry, 599629
 8. Big Guy, LLC, 585860
 9. Homero De Jesus, 601064
 10. Jean-Pierre de St. Croix, 601267
 11. Noelle E. Forbes, 601390
 12. William C. Foxley and Katherine Foxley, 570368
 13. Catherine Giesecke, 349311
 14. Bintu Y. Guy, 592428
 15. Richard J. Heckmann and Mary M. Heckmann, 361517
 16. Donald J. Hunt and Marian C. Hunt, 589291
 17. Shahrouz Jahanshahi, 600977
 18. Gavin Keith and Karen Keith, 600594
 19. Jason Kowalski, 588431
 20. Jacob La France, 571877
 21. Yutian Lei, 601021
 22. Elizabeth Luna, 564993
 23. Raj Kumar Malik, 600867
 24. George Marcussen, 587069
 25. Alberto R. Martinez, 601804
 26. Alfredo Mendoza, 575960
 27. Brandon Quintana and Sallie Boggan, 601821
 28. Stephen P. Rader and Anne W. Rader, 354285
 29. Sandalwood Debt Fund B, LP, 597421
 30. ~~Ho B. Song, 597958~~
 31. Carol Sperry, 588411
 32. Narantungalag Tumurbaatar and Moussa Camara, 562927

- 33. Bruce Wheaton, 579019
- 34. Wayne B. Witherspoon, 600140
- Petition for Rehearing
- 35. James A. Haverkamp, 550350

G3. Homeowner and Renter Property Tax Assistance Matters
There are no items for this matter.

G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Redeterminations
 1. A & P AG Structures, Inc., 513939 (DF)
 2. Bridgestone Americas Tire Operation, LLC, 611314 (OH)
 3. S.G.A.S., Inc., 547719 (AC)
 4. Water Compass, Inc., 669840 (AA)
- Relief of Penalty/Interest
 5. Cardinal Health 110, Inc., 729192 (OH)
 6. Barnes & Noble Booksellers, Inc., 728918 (OH)
- Denials of Claims for Refund
 7. Intermetro Industries Corp., 572975 (OH)
 8. Bowe Bell Howe Company, 533627 (OH)
 9. Owens & Minor Distribution, Inc., 569976 (OH)
- Grant-One Day Interest Relief
 10. Ormco Corporation, 728337 (EA)
 11. Simons Petroleum, Inc., 728332 (OH)
 12. Corona Automotive Company, LLC, 728335 (EH)
 13. Oakland Automotive Company, LLC, 728339 (CH)
 14. C & C Food Enterprises, LLC, 728340 (AS)
 15. P & R Restaurant Enterprises, LLC, 728336 (EH)
 16. Jewel City Diner, LLC, 728328 (AP)
 17. Cellerant Therapeutics, Inc., 728334 (BH)
 18. Brian Thomas Luke, 728329 (KH)
 19. Trattoria Amici/Americana, LLC, 728331 (AP)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes – except not participating in sub-items 5, 12, 15, and 25.

- Credits and Cancellations
 1. Bobcat Central, Inc., 567295 (KH)
 2. Rashed M. Rashed, 484708 (KH)
 3. Jose L. Castaneda and Fidelina Mendoza Castaneda, 722824 (JH)
 4. Pete B. Estrada and Jaime Gutierrez, 623983 (EH)
- Refunds
 5. Disney Interactive Studios, Inc., 710796 (OH)
 6. Alphatec Spine, Inc., 623750 (FH)
 7. Professional Hospital Supply, Inc., 601159 (EH)
 8. Dennis Uniform Mfg. Co., 699403 (OH)
 9. Mercedes-Benz USA, LLC, 726765 (KH)
 10. Pine Ridge Winery, LLC, 729489 (JH)
 11. United Rentals Northwest, Inc., 603329 (OH)
 12. Pacific Gas and Electric Company, 724094 (BH)
 13. General Electric Company, 623743 (OH)
 14. Patelco Credit Union, 601226 (CH)
 15. DirecTV, Inc., 611994 (AS)
 16. Americredit Financial Service, Inc., 681941 (OH)
 17. Challenge Financial Services, Inc., 577197 (EA)
 18. Banana Republic, LLC, 722519 (BH)
 19. Old Navy, LLC, 723127 (BH)
 20. GPS Services, Inc., 723129 (BH)
 21. The Gap, Inc., 719283 (BH)
 22. The Gap, Inc., 697215 (BH)
 23. Perry Ellis Menswear, LLC, 728297 (OH)
 24. Medcal Sales, LLC, 570750 (EH)
 25. Atlas Copco Construction Mining Tech USA, 719238 (OH)
 26. Pentax of America, Inc., 608081 (OH)
 27. Morgan Stanley Smith Barney Financing, LLC, 551288 (OH)
 28. Southland Credit Union, 600648 (EA)

G6. Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes – except not participating in sub-item 1.
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes – except not participating in sub-item 1

- Relief of Penalty
 1. BP West Coast Products, LLC, 729214 (STF)
- Grant-One Day Interest Relief
 2. Bakersfield Investments, Inc., 725813 (STF)

G7. Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

- Credits and Cancellations
 1. American E & S Insurance Brokers CA, Inc., 722842 (STF) 'CF'
- Refunds
 2. Liberty Mutual Fire Insurance Co., 414291 (STF) 'CF'
 3. Employers Insurance Co of Wausau, 414296 (STF) 'CF'
 4. Wausau Underwriters Insurance Company, 414302 (STF) 'CF'
 5. Wausau Business Insurance Company, 414305 (STF) 'CF'

There are no items for the following matters:

- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory**H1. Legal Appeals Matters**

➤ Petition for Rehearing

1. Fence America, Inc., 479354 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition for rehearing denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Section 40 (AB 2323) Matters

2. Mobile Telesys, Inc., 486216 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted the summary.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

There are no items for the following matters:

H2. Franchise and Income Tax Matters

H3. Homeowner and Renter Property Tax Assistance Matters

H4. Sales and Use Taxes Matters

H5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

H6. Special Taxes Matters

H7. Special Taxes Matters – Credits, Cancellations, and Refunds

H8. Property Tax Matters

H9. Cigarette License Fee Matters

H10. Legal Appeals Property Tax Matters

I. Tax Program Nonappearance Matters

I1. Property Taxes Matters

There are no items for this matter.

I2. Offer in Compromise Recommendations

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

1. BMR Group, Inc.
2. Safdar Brohi
- 3a. Zoila Veronica Galeano
- 3b. Galeano Group
4. Outdoor Living, Inc.
5. Lakhwinder Singh Sidhu
6. David Wayne Stephens
7. Charles Treister

- I3. Local Tax Reallocation Matters
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

- N. Consent Agenda
There are no items for this matter.

O. Adoption of Board Committee Reports and Approval of Committee Actions

- O1. Business Taxes Committee—June 11, 2013

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein. For details see: http://www.boe.ca.gov/meetings/btc2013.htm	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

P. Other Administrative Matters**P1. Executive Director's Report**

1. Report on time extensions to Amador, Colusa, Glenn, Inyo, Mendocino, Napa, Placer, San Benito, and San Joaquin Counties to complete and submit 2013/14 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.
2. CROS Project Update and Actions

There are no items for the following matters:

- P2. Chief Counsel Report
- P3. Sales and Use Tax Deputy Director's Report
- P4. Property and Special Taxes Deputy Director's Report
 1. Adoption of the 2013/14 Private Railroad Car Tax Rate – 'CF'

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not Participating

2. Adoption of the 2013 Private Railroad Car Roll – 'CF'

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not Participating

3. Adoption of the 2013 State-Assessed Property Roll – 'CF'

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not Participating

4. Fire Prevention Fee Program Update

- P5. Administration Deputy Director's Report
 1. 2013/14 Budget Update
 2. Bargaining Unit Contract Update

There are no items for the following matters:

- P6. Technology Deputy Director's Report
- P7. External Affairs Deputy Director's Report

Q. Closed Session

- Q1. Discussion and approval of staff recommendations regarding settlement cases (Rev. & Tax. Code, §§ 6901, 7093.5, 30459.1, 50156.11).
- Q2. Discussion and action on personnel matters (Gov. Code, § 11126(a)).

UNOFFICIAL



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July 17-18, 2013

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C. Sales and Use Tax Appeals Hearings

C8. Easy Life Furniture, Inc., 487694 (EA)

Table with 3 columns: DECISION, MEMBER, BOARD VOTE. Contains details of the decision and the votes of board members.

C9. Maria Esther Polack, 556429 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
The Board directed staff to inform the taxpayer of the Offer in Compromise program.	Mr. Runner	Yes
	Ms. Yee	No
	Mr. Chiang/ Ms. Mandel	No

~~C10. Maria B. Looney and Michael C. Mackellar, 519645 (UT)~~~~C11. Anwer Ali Jadhavji, 202563 (AG)~~

C12. Nirvair Corporation, 529714 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Mr. Horton	Yes
The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, 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.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C13. Elizabeth Shutters, Inc., 538185 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's claim denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C14. Vetco, Inc., 488964 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
The Board directed staff to inform the taxpayer of the Offer in Compromise program and of payment options.	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C15. Julia Barranco, 552756 (AP) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
Approved staff recommendation.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C16. BRMAWA Corporation, 426212 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

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