



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
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BETTY T. YEE
First District, San Francisco

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MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU, Ph.D.
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
August 19-20, 2008**

PRELIMINARY RECORD OF BOARD ACTION

Tuesday, August 19, 2008

The following is a preliminary record of Board actions taken at the August 19-20, 2008 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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Board Committee Meeting

Customer Services and Administrative Efficiency Committee

Board Meeting

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

B. Corporate Franchise and Personal Income Tax Hearings

B1. Devry, Inc., 357029

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B2. James F. Montgomery and Diane Montgomery, 309423

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Granted except for period thru May 9, 1996	Dr. Chu	No
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B3. Dennis A. Adams and Sandra E. Adams, 423981

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Dismissed for lack of jurisdiction	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B4. David W. Sanders and Mary E. Raigosa, 400374

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	No

B5. Yu Hee Kim, 401345—Dismissed

B6. Craig A. Cook, 406121

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$750.00 frivolous appeal penalty was ordered.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B7. Helmut D. Mees and Rebecca Mees, 405246

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Dr. Chu	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 appellant's supporting documents, the Franchise Tax Board's response and provide its recommendation to the Board.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C. Sales and Use Tax Appeals Hearings

C1. Abbas Hussain, 396500 (GH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Not Participating

C2. Gordon Randall Bingham, 397938 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

D. Special Taxes Appeals Hearings
There are no items for this matter.

E. Property Tax Appeals Hearings

These items are scheduled for Wednesday, August 20, 2008.

F. Public Hearings

There are no items for this matter.

G. Tax Program Nonappearance Matters – Consent**G1. Legal Appeals Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
No Final Determination on sub item 1	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Petitions for Rehearing
 1. ~~The Customer Company, 113119 (JH)~~
 2. The Auto Store of Merced, Inc., 168200 (KH)
- Hearing Notices Sent – No Response
 3. Anita Maltoni, 295968 (BH)
 4. Karim Zuhair Bustami, 339131 (BH)
- Hearing Notices Sent – Appearance Waived
 5. HK Systems, Inc., 299485 (OH)
 6. Lacerta Enterprises, Inc., 138602, 313098 (OH)
- Petition for Release of Seized Property
 7. Brown's Market, Inc., 443075 (ET)

G2. Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
 1. Pacific Biokinetics Corporation, 397694
 2. Sueann E. Sherry and Robert L. Shaw (Deceased), 379689

G3. Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
 1. Pamela Frye, 374537
 2. Martin Anthony Herrera, 394484
 3. Alphonso Scott, 424266
 4. Patricia A. Williams, 389597

G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Redeterminations
 1. Modtech, Inc., 418661 (EH)
 2. Fieldturf International, Inc., 416633 (OH)
- Relief of Penalty/Interest
 3. Bebe Stores, Inc., 444078 (BH)
 4. United Aviation Fuels Corp., 447811 (OH)
 5. Hughes Markets, Inc., 446510 (AA)
 6. DVDPlay, Inc., 447840 (GH)
 7. Avalon Eyewear, Inc., 447328 (OH)
 8. Steve & Barry's California, LLC, 447311 (OH)
 9. GTE.Net, LLC, 446488 (OH)
- Denial of Claim for Refund
 10. ACC Consumer Finance, LLC, 447757 (FH)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
No Final Determination on sub item 9	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes – except not participating in sub-items 3 and 16

- Credits and Cancellations
 1. The Legacy Estates Group, LLC, 447382 (JH)
 2. Alegria C. Phankonsy, 447536, (EH)
 3. CIM/H&H Hotel, LP, 447161 (AS)
 4. Kevork Ohannes Aposhian, 447324 (AC)
- Refunds
 5. Cibola Systems Corporation, 445632 (EA)
 6. Oakley, Inc., 446457 (EA)
 7. Chevron U.S.A., Inc., 446158 (BH)
 8. Investor's Business Daily, Inc., 447785 (AS)

- 9. ~~Gottschalks, Inc., 441170 (KH)~~
- 10. Toshiba America Info.Sys., Inc., 395952 (EA)
- 11. Coherent, Inc., 349725 (GH)
- 12. Bel Air Mart, 306014 (JH)
- 13. Barbosa Cabinets, Inc., 393424 (KH)
- 14. The Glidden Company, 351321 (OH)
- 15. Ford Motor Company, 446014 (OH)
- 16. Chevrolet Motor Division, 446016 (OH)
- 17. Motel 6 Operating, LP, 443732 (OH)
- 18. Trellis Systems Corporation, 436330 (GH)
- 19. Bazooka, Inc., 446458 (EA)
- 20. Oakley Sales Corp., 446459 (EA)
- 21. Raley's, 306122 (JH)
- 22. Northrop Grumman Guidance and Electronics Co, Inc., 441180 (AC)
- 23. Ford Motor Credit Company, 442176 (OH)
- 24. Brinker Restaurant Corporation, 445767 (OH)
- 25. Americredit Financial Service, Inc., 435154 (OH)
- 26. General Chemical Performance Products, LLC, 347467 (OH)
- 27. ACC Consumer Finance, LLC, 340424 (FH)
- 28. Financial Partners Credit Union, 404544 (AA)

G6. Special Taxes Matters
 There are no items for this matter.

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Not participating

➤ Refunds

- 1. Equilon Enterprises, LLC, 400598 (MT) **“CF”**
- 2. State Compensation Insurance Fund, 384552 (ET) **“CF”**
- 3. John Hancock Life Insurance Company, 442045 (ET) **“CF”**
- 4. John Hancock Variable Life Insurance Co., 442047 (ET) **“CF”**
- 5. United Concordia Insurance Co., 448725 (ET) **“CF”**
- 6. MetLife Investors Insurance Co., 448977 (ET) **“CF”**

There are no items for these 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**

➤ Cases Heard But Not Decided

1. Hyundai Motor America, 331894 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

2. Michael Richard Luna, 356507 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Dr. Chu	
	Mr. Leonard	
	Ms. Steel	
	Ms. Yee	
	Mr. Chiang/Ms. Mandel	

3. Marcella Maria Rosales, 308469 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

H2. Franchise and Income Tax Matters

➤ Decisions

1. Terry N. Black, 355231

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

2. Sandras Clark, 355234

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

3. Robin J. Steele. 342595

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

4. Jill R. Usher, 360378

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Partially Granted/Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

H3. Homeowner and Renter Property Tax Assistance Matters
There are no items for this matter.

H4. Sales and Use Taxes Matters

➤ Relief of Penalty/Interest

1. Paramount Pictures Corporation, 446159 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Petitioner's Claim Granted	Dr. Chu	Yes
	Mr. Leonard	Not participating
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

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

➤ Refund

1. Chevron U.S.A., Inc., 156080 (BH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Petitioner's Claim Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

H6. Special Taxes Matters

➤ Redetermination

1. Conco Paint Company, 346956 (MT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Petitioner's Claim Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

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

➤ Credit and Cancellation

1. Conco Paint Company, 435335 (MT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Petitioner's Claim Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

There are no items for these matters

H8. Property Tax Matters

H9. Cigarette License Fee Matters

H10. Legal Appeals Property Tax Matters

I. Tax Program Nonappearance Matters

I1. Property Tax Matters

There are no items for this matter

12. Offers-in-Compromise Recommendations

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

1. Natalie Cintas-Gladnick
2. Sheolly Lynell Woolridge
3. Pablo G. Alfero
4. Rodolfo Suarez and Mercedes Suarez

Chief Counsel Matters

The following items are scheduled for Wednesday, August 20, 2008.

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

Administrative Session

The following items are scheduled for Wednesday, August 20, 2008.

- N. Consent Agenda
- O. Adoption of Board Committee Reports and Approval of Committee Actions
- P. Other Administrative Matters

Q. Closed Session

These items are scheduled for Wednesday, August 20, 2008.



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**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
August 19-20, 2008**

PRELIMINARY RECORD OF BOARD ACTION

Wednesday, August 20, 2008

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Board Meeting

C. Sales and Use Tax Appeals Hearings

C3. Mehdi Behmard, 106372 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C4. Convenience Acquisition Company, LLC, 236133 (KH)—Postponed

E. Property Tax Appeals Hearings-- Welfare Exemption Claims

E1. Nehemiah Corporation of America, 403977

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

E2. Spaulding Center for Wooden Boats, 403978

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board ordered that the claim be submitted for decision, granting the claimant 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review the claimant's supporting documents, the Department's response and provide its recommendation to the Board.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

Chief Counsel Matters**J. Rulemaking****Section 100 Changes to Regulations**J1. Proposed Amendments to Sales and Use Tax Regulation 1574,
Vending Machine Operators

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved as recommended by staff.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

J2. Adoption of Proposed Amendments to Sales and Use Tax Regulation
1599, *Coins and Bullion*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved as recommended by staff.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

There are no items for the following matters:

- K. Business Taxes
- L. Property Taxes

M. Other Chief Counsel Matters

M1. *Loeffler, et al. (Appellants) v. Target Corp. (Respondents)* Second District Court of Appeal No. B199287 Los Angeles Superior Court No. 360004

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Not participating

M2. Eagle Lodge West Conference 2008

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

Administrative Session

N. Consent Agenda

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- N1. Retirement Resolutions
 - Marilyn Hubbard
 - Richard C. Loe
 - Richard E. Passalacqua
 - Oveta Riffle
- N2. Approval of Board Meeting Minutes
 - July 8, 2008
- N3. Adoption of Property Tax Forms
- N4. Approval of Proposed Revisions to Audit Manual Chapter 4, *General Audit Procedures*, and Chapter 5, *Penalties*

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

- ~~O1. Property Tax Committee~~
- O2. Customer Services and Administrative Efficiency Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report as amended and approved the actions therein.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
For details see:	Ms. Yee	Yes
http://www.boe.ca.gov/meetings/custsrv/custsrv08.htm	Mr. Chiang/Ms. Mandel	Yes

P. Other Administrative Matters

There are no items for these matters:

- P1. Executive Director’s Report
- P2. Chief Counsel Report

P3. Deputy Director’s Report

- a. Sales and Use Tax
 - There are no items for this matter.

b. Property and Special Taxes

- 1. Status Report on Implementation of the Flavored Malt Beverage Regulations

c. Administration

- 1. Facilities Update
- 2. Governor’s Executive Order S-09-08
- 3. Budget Update 2008/09

4. Fiscal Year 2009-2010 Draft Budget Change Proposals

- U.S. Customs Program (Sales and Use Tax)

<u>POSITION</u>	<u>MEMBER</u>	
No final Board determination. This is the outcome of a poll of support/not support for staff recommendation.	Dr. Chu	Support
	Mr. Leonard	Not support
	Ms. Steel	Not support
	Ms. Yee	Support
	Mr. Chiang/Ms. Mandel	Support

- Out-of-State Audits and Registration (Sales and Use Tax)

<u>POSITION</u>	<u>MEMBER</u>	
No final Board determination. This is the outcome of a poll of support/not support for staff recommendation.	Dr. Chu	Support
	Mr. Leonard	Not support
	Ms. Steel	Support (corrected 9/26/08)
	Ms. Yee	Support
	Mr. Chiang/Ms. Mandel	Support

- Environmental Stewardship Program (Property and Special Taxes)

<u>POSITION</u>	<u>MEMBER</u>	
No final Board determination. This is the outcome of a poll of support/not support for staff recommendation.	Dr. Chu	Support
	Mr. Leonard	Not support
	Ms. Steel	Not support
	Ms. Yee	Support
	Mr. Chiang/Ms. Mandel	Support

- Natural Gas Public Purpose Programs Surcharge (Property and Special Taxes)

<u>POSITION</u>	<u>MEMBER</u>	
No final Board determination. This is the outcome of a poll of support/not support for staff recommendation.	Dr. Chu	Support
	Mr. Leonard	Not support
	Ms. Steel	Not support
	Ms. Yee	Support
	Mr. Chiang/Ms. Mandel	Support

- Flavored Malt Beverages (Property and Special Taxes)

<u>POSITION</u>	<u>MEMBER</u>	
No final Board determination. This is the outcome of a poll of support/not support for staff recommendation.	Dr. Chu	Support
	Mr. Leonard	Not support
	Ms. Steel	Not support
	Ms. Yee	Support
	Mr. Chiang/Ms. Mandel	Support

- Cigarette and Tobacco Enforcement (Property and Special Taxes)

<u>POSITION</u>	<u>MEMBER</u>	
No final Board determination.	Dr. Chu	Support
This is the outcome of a poll of support/not support for staff recommendation.	Mr. Leonard	Not support
	Ms. Steel	Not support
	Ms. Yee	Support
	Mr. Chiang/Ms. Mandel	Support

- Administrative Appeals (Legal/Executive/Administration)

<u>POSITION</u>	<u>MEMBER</u>	
No final Board determination.	Dr. Chu	Support
This is the outcome of a poll of support/not support for staff recommendation.	Mr. Leonard	Not support
	Ms. Steel	Support
	Ms. Yee	Support
	Mr. Chiang/Ms. Mandel	Support

- Tax Refund Litigation (Legal/Executive/Administration)

<u>POSITION</u>	<u>MEMBER</u>	
No final Board determination.	Dr. Chu	Support
This is the outcome of a poll of support/not support for staff recommendation.	Mr. Leonard	Not support
	Ms. Steel	Not support
	Ms. Yee	Support
	Mr. Chiang/Ms. Mandel	Support

- Facilities – Headquarters (Legal/Executive/Administration)

<u>POSITION</u>	<u>MEMBER</u>	
No final Board determination.	Dr. Chu	Support
This is the outcome of a poll of support/not support for staff recommendation.	Mr. Leonard	Support
	Ms. Steel	Support
	Ms. Yee	Support
	Mr. Chiang/Ms. Mandel	Support

Q. Closed Session