

Thursday, January 9, 2003

The Board met at its offices 450 N Street, Sacramento, at 9:30 a.m., with Ms. Migden, Chairwoman, Mr. Parrish, Vice Chairman, Mr. Leonard and Mr. Chiang present, Ms. Mandel present on behalf of Mr. Westly in accordance with Government Code section 7.9.

ADMINISTRATIVE SESSION

ADMINISTRATIVE MATTERS, CONSENT

With respect to the Administrative Matters, Consent Agenda, upon a single motion of Mr. Chiang, seconded by Mr. Parrish and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board made the following orders:

Action: Adopt the following resolutions extending its best wishes on their respective retirements and its appreciation for their service to the State Board of Equalization and the State of California (Exhibit 1.3).

Juan Benavides, Business Taxes Specialist I, San Jose District Office
Juliana M. Black, Associate Tax Auditor, Chicago Office
Annie Santa Cruz, Tax Technician II, Bakersfield Branch Office
Gerald P. Dunlay, Associate Tax Auditor, Van Nuys District Office
Yong S. Park, Supervising Tax Auditor, Chicago Office
Victor B. K. Yee, Business Taxes Compliance Specialist, Norwalk District Office

Action: Approve the 2003 Occupational Lead Poisoning Prevention Fee (Exhibit 1.4)

Exhibits to these minutes are incorporated by reference.

CORPORATE FRANCHISE AND PERSONAL INCOME TAX MATTERS, ADJUDICATORY

California Steel Industries, Inc., 160703

1995, \$901,729.40 Assessment

1996, \$13,055.36 Assessment

Considered by the Board: Formal Opinion

Contribution Disclosures pursuant to Government Code section 15626: A disqualifying contribution to Ms Migden was disclosed. No other disqualifying contributions were disclosed.

Action: Mr. Parrish moved that the Opinion not be published. The motion failed for lack of a second.

Upon motion of Mr. Chiang, seconded by Ms. Mandel and duly carried, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, Mr. Parrish voting no, Ms. Migden not participating in accordance with Government Code section 15626, the Board adopted the formal opinion.

Thursday, January 9, 2003

Wilshire Restaurant Group, Inc., 166408

12-29-94, \$242,767.00 Assessment

12-28-95, \$199,391.14 Assessment

Considered by the Board: December 19, 2002

Contribution Disclosures pursuant to Government Code section 15626: A disqualifying contribution to Ms Migden was disclosed. No other disqualifying contributions were disclosed.

Action: Upon motion of Mr. Parrish, seconded by Mr. Chiang and unanimously carried, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, Ms. Migden not participating in accordance with Government Code section 15626, the Board reversed the action of the Franchise Tax Board.

LEGAL APPEALS MATTERS, CONSENT

With respect to the Legal Appeals Matters Consent Agenda, upon a single motion of Mr. Chiang, seconded by Ms. Mandel and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board made the following orders:

Classic Woodworking, Inc., 89000882020

1-1-86 to 12-31-93, \$1,003,641.00 Tax

Action: Deny the petition for rehearing as recommended by the Appeals Division.

Boaz M. Kagan, 89000292790

1-1-93 to 10-24-95, \$252,035.00 Tax

Action: Redetermine as recommended by the Appeals Division.

Ali M. Shinnawi, 89000427120

4-1-91 to 3-31-94, \$346,338.00 Tax

Action: Redetermine as recommended by the Appeals Division.

Alathu Srma Karunakaram, 131827

7-1-97 to 6-30-00, \$260,661.00 Tax

Action: Redetermine as recommended by the Appeals Division.

Waterloo Food and Fuel, Inc., 193666

September 12, 2002 Notice of Seizure and Forfeiture

Action: Determined the staff properly seized the cigarettes.

Thursday, January 9, 2003

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 Mr. Chiang, seconded by Ms. Mandel and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board made the following orders:

Thomas M. and Ethel Bond, 164436

1993, \$1,032.00 Assessment

1994, \$813.00 Assessment

Action: Sustain the action of the Franchise Tax Board.

Chong E. and Young C. Chang, 160706

1998, \$4,166.00 Tax

Action: Sustain the modified action of the Franchise Tax Board.

Terri Grieco, 163818

1998, \$190.00 Assessment

Action: Sustain the action of the Franchise Tax Board.

Jeffery Hehn, 169978

1990, \$103.00 Fees

1991, \$39.00 Fees

Action: Sustain the action of the Franchise Tax Board.

Dwight Sean and Tina Marie Jones, 163810

1993, \$107,098.00 Tax

1994, \$279,036.00 Tax

1995, \$56,134.00 Tax, \$14,033.50 Late Filing Penalty

Action: Sustain the action of the Franchise Tax Board.

Karl D. and Patricia A. Knepley, 166624

1998, \$7,817.00 Assessment

Action: Sustain the action of the Franchise Tax Board.

Mark S. Long, 162062

1998, \$339.00 Assessment

Action: Sustain the action of the Franchise Tax Board.

William L. Newman, Jr., 166764

1997, \$192.00 Assessment

Action: Sustain the action of the Franchise Tax Board.

Thursday, January 9, 2003

Jerry Lee Rohrer, 149978

1996, \$3,255.00 Assessment

1997, \$8,215.00 Assessment

Action: Sustain the action of the Franchise Tax Board.

Edelmiro and Guadalupe Rosas, 171975

1989, \$1,171.00 Claim for Refund

Action: Sustain the action of the Franchise Tax Board.

John C. and Yoshie Ryan, 160247

1997, \$1.00 or more Assessment

Action: Sustain the action of the Franchise Tax Board.

Milliardaire Syverain, 166405

1997, \$3,310.00 Assessment

Action: Sustain the action with concession by the Franchise Tax Board.

Ismael Vargas, 169753

1999, \$1,226.00 Assessment

Action: Sustain the action of the Franchise Tax Board.

Kenneth William Castleberry, 158117

1998, \$1.00 or more Claim for Refund

Action: Deny the petition for rehearing.

HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE MATTERS, CONSENT

The Board deferred consideration of the following matter: *Athina B. Salmo*,
157240.

With respect to the Homeowner and Renter Property Tax Assistance Matters Consent Agenda, upon a single motion of Mr. Chiang, seconded by Ms. Mandel and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board made the following orders:

Pamela Batchman, 182616

2000, \$1.00 or more Claim for Credit

Action: Sustain the action of the Franchise Tax Board.

Samuel Tyrone Bullock, 164032

2001, \$600.00 Claim for Credit

Action: Sustain the action of the Franchise Tax Board.

Thursday, January 9, 2003

Jose L. Castro, 163439

2001, \$507.40 Claim for Credit

Action: Sustain the action of the Franchise Tax Board.

Teresa Connery, 170348

2002, \$235.00 Claim for Credit

Action: Sustain the action of the Franchise Tax Board.

Stanya Hall, 164525

2001, \$1.00 or more Claim for Credit

Action: Sustain the action of the Franchise Tax Board.

David Mosley, 167615

2001, \$1.00 or more Claim for Credit

Action: Sustain the action of the Franchise Tax Board.

Phillip R. Powell, 173626

2001, \$1.00 or more Claim for Credit

Action: Sustain the action of the Franchise Tax Board.

Athina B. Salmo, 157240

2001, \$240.00 Claim for Credit

Action: The Board deferred consideration of this matter.

Pari Ungaro, 174380

2001, \$348.00 Claim for Credit

Action: Sustain the action of the Franchise Tax Board.

SALES AND USE TAX MATTERS, REDETERMINATIONS AND DENIALS OF CLAIMS FOR REFUND, CONSENT

The Board deferred consideration of the following matter: *AT&T Communications, 152004.*

With respect to the Sales and Use Tax Matters, Redeterminations and Denials of Claims for Refund, Consent Agenda, upon a single motion of Mr. Chiang, seconded by Ms. Mandel and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board made the following orders:

Cognos Corp., 193154

1-1-98 to 12-31-00, \$146,395.87

Action: Approve the redetermination as recommended by staff.

Thursday, January 9, 2003

Kern Coast Services, Inc., 89000387140

4-1-92 to 3-31-95, \$116,971.65

Action: Approve the redetermination as recommended by staff.

Kern Coast Services, Inc., 89000387150

4-1-92 to 3-31-95, \$46,407.68

Action: Approve the redetermination as recommended by staff.

AT&T Communications, Inc., 152004

1-1-95 to 12-31-97, \$347,218.10

Action: The Board deferred consideration of this matter.

Graphic Arts Center, Inc., 89000873790

10-1-94 to 6-30-95, \$584,957.28

Action: Approve the redetermination as recommended by staff.

ChanceCarson, Inc., 128188

6-3-99, \$267,712.50

Action: Approve the redetermination as recommended by staff.

GWW, LLC, 185645

3-30-1, \$146,437.50

Action: Approve the redetermination as recommended by staff.

American Thieme Corp., 135336

1-1-95 to 12-31-00, \$156,548.07

Action: Approve the redetermination as recommended by staff.

GACSC, Inc., 89002140950

1-1-94 to 9-30-95, \$222,094.75

Action: Approve the redetermination as recommended by staff.

Praegitzer Industries, Inc., 97863

10-1-96 to 12-31-99, \$318,548.74

Action: Approve the redetermination as recommended by staff.

Dade Behring, Inc., 198430

4-1-95 to 9-30-98, \$66,059.35

Action: Approve the denial of claim for refund as recommended by staff.

Thursday, January 9, 2003

**SALES AND USE TAX MATTERS, CREDITS, CANCELLATIONS AND REFUNDS,
CONSENT**

With respect to the Sales and Use Tax Matters, Credits, Cancellations and Refunds, Consent Agenda, upon a single motion of Mr. Leonard, seconded by Mr. Parrish and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, Ms. Mandel not participating in *Lockheed Martin Corporation, 80548*, the Board made the following orders:

Graphic Arts Center, Inc., 76198

1-1-96 to 12-31-96, \$104,786.46

Action: Approve the credit and cancellation as recommended by staff.

Instrumentation Laboratory, Co., 169039

10-1-97 to 12-31-00, \$412,462.25

Action: Approve the credit and cancellation as recommended by staff.

WW191, Inc., 133446

6-10-98, \$63,524.93

Action: Approve the credit and cancellation as recommended by staff.

Peng Leong, 199002

8-12-00, \$67,804.70

Action: Approve the credit and cancellation as recommended by staff.

Pool Depot, 115727

1-1-96 to 9-30-00, \$524,204.22

Action: Approve the credit and cancellation as recommended by staff.

Trega Biosciences, Inc., 198332

1-1-02 to 3-31-02, \$97,835.00

Action: Approve the credit and cancellation as recommended by staff.

Karl X11 Swedish Antiques, 198580

1-1-98 to 12-31-00, \$145,409.66

Action: Approve the credit and cancellation as recommended by staff.

Fashion 21, Inc., 196408

4-1-99 to 12-31-01, \$111,668.09

Action: Approve the refund as recommended by staff.

Borland Software Corporation, 113318

7-1-00 to 9-30-00, \$160,627.39

Action: Approve the refund as recommended by staff.

Thursday, January 9, 2003

Union Bank of California, N.A., 135605

1-1-98 to 12-31-00, \$176,445.71

Action: Approve the refund as recommended by staff.

Union Bank of California, N.A., 157138

10-1-00 to 9-30-01, \$73,466.23

Action: Approve the refund as recommended by staff.

The Mechanics Bank, 197311

1-1-98 to 6-30-01, \$93,209.73

Action: Approve the refund as recommended by staff.

Asyst Technologies, Inc., 186797

7-1-00 to 6-30-02, \$64,456.02

Action: Approve the refund as recommended by staff.

SFC-UCP, Inc., 196498

4-1-00 to 6-30-00, \$54,392.28

Action: Approve the refund as recommended by staff.

Solar Turbines Incorporated, 198083

1-1-97 to 9-30-00, \$202,613.05

Action: Approve the refund as recommended by staff.

University & State Employees Credit Union, 133096

4-1-98 to 12-31-01, \$88,279.27

Action: Approve the refund as recommended by staff.

LAM Research Corporation, 191767

7-1-97 to 3-31-00, \$172,103.35

Action: Approve the refund as recommended by staff.

WestAmerica Bank, 143434

7-1-98 to 9-30-01, \$325,974.57

Action: Approve the refund as recommended by staff.

Western Building Spclts. of Sacramento, 196381

1-1-99 to 12-31-01, \$71,289.81

Action: Approve the refund as recommended by staff.

Thursday, January 9, 2003

Parker-Hannifin Corporation, 47573

7-1-98 to 6-30-99, \$448,601.61

Action: Approve the refund as recommended by staff.

Mercedes-Benz Credit Corp., 146208

4-1-01 to 6-30-01, \$108,868.71

Action: Approve the refund as recommended by staff.

Blake Construction Co., Inc., 141350

4-1-94 to 6-30-97, \$194,166.46

Action: Approve the refund as recommended by staff.

Okamoto Corporation, 169472

1-1-02 to 3-31-02, \$54,792.39

Action: Approve the refund as recommended by staff.

Pilkington North America, Inc., 198491

4-1-00 to 9-30-01, \$126,849.02

Action: Approve the refund as recommended by staff.

Mellon Financial Services Corp. #3, 142931

4-1-01 to 6-30-01, \$89,503.19

Action: Approve the refund as recommended by staff.

Geico Insurance Company, 86760

4-1-97 to 6-30-00, \$198,215.33

Action: Approve the refund as recommended by staff.

Picker Financial Group, LLC, 181659

10-1-99 to 12-31-99, \$98,580.95

Action: Approve the refund as recommended by staff.

Kabira Technologies, Inc., 157135

1-1-99 to 3-31-02, \$120,924.11

Action: Approve the refund as recommended by staff.

Weider Publications, Inc., 198126

1-1-98 to 12-31-00, \$296,441.07

Action: Approve the refund as recommended by staff.

Woodland Welding Works, 197757

1-1-99 to 12-31-01, \$56,402.81

Action: Approve the refund as recommended by staff.

Thursday, January 9, 2003

The Little Corporation, 167069

1-1-99 to 12-31-01, \$76,240.96

Action: Approve the refund as recommended by staff.

Signature Theatres, LLC, 171200

1-1-02 to 3-31-02, \$99,486.04

Action: Approve the refund as recommended by staff.

WFS Financial, Inc., 198854

4-1-01 to 12-31-01, \$1,472,861.60

Action: Approve the refund as recommended by staff.

BPP, Inc., 138868

9-15-00 to 3-31-01, \$98,690.91

Action: Approve the refund as recommended by staff.

Carl Zeiss Meditec, Inc., 196496

10-1-00 to 12-31-01, \$68,975.70

Action: Approve the refund as recommended by staff.

Sonus Networks, Inc., 171198

4-1-01 to 6-30-01, \$54,749.01

Action: Approve the refund as recommended by staff.

Teamfuel, Inc., 170392

4-1-01 to 6-30-02, \$190,609.06

Action: Approve the refund as recommended by staff.

Watkins Motor Equipment, Inc., 173651

4-1-93 to 3-31-01, \$57,016.84

Action: Approve the refund as recommended by staff.

Mitsubishi Motors Credit America, Inc., 115226

10-1-96 to 3-31-02, \$2,041,857.07

Action: Approve the refund as recommended by staff.

Associated Printers, Inc., 140027

7-1-98 to 6-30-01, \$89,860.95

Action: Approve the refund as recommended by staff.

Thursday, January 9, 2003

Value Rugs, Inc., 196535

7-1-98 to 6-30-01, \$706,739.08

Action: Approve the refund as recommended by staff.

Burlington CT Fctry Wrhs Milpitas, 88329

10-1-97 to 6-30-00, \$98,290.25

Action: Approve the refund as recommended by staff.

Dade Behring, Inc., 87571

1-1-96 to 12-31-00, \$58,272.76

Action: Approve the refund as recommended by staff.

All Good Pallets, Inc., 160631

4-1-00 to 12-31-01, \$146,127.22

Action: Approve the refund as recommended by staff.

R.H. Acquisition Corp., 171201

1-1-02 to 3-31-02, \$72,086.78

Action: Approve the refund as recommended by staff.

Lockheed Martin Corporation, 80548

4-1-96 to 9-30-99, \$2,405,974.76

Action: Approve the refund as recommended by staff. Ms. Mandel not participating.

Desert European Motorcars, LTD., 184383

4-1-00 to 6-30-00, \$82,324.58

Action: Approve the refund as recommended by staff.

Vanderberg Federal Credit Union, 193828

4-1-98 to 6-30-01, \$103,767.94

Action: Approve the refund as recommended by staff.

Nuvision Financial Federal Credit Union, 196497

4-1-98 to 6-30-01, \$64,680.88

Action: Approve the refund as recommended by staff.

SPECIAL TAXES MATTERS, RELIEF OF PENALTIES, CONSENT

With respect to the Special Taxes Matters, Relief of Penalties, Consent Agenda, upon a single motion of Mr. Chiang, seconded by Mr. Parrish and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard and Mr. Chiang voting yes, Ms. Mandel not participating in accordance with Government Code section 7.9., the Board made the following orders:

Thursday, January 9, 2003

Unum Life Ins. Co. of America, 198073

1-1-02 to 3-31-02, \$251,420.20 Late Payment Penalty

Action: Approve the relief of penalty as recommended by staff. Ms. Mandel not participating in accordance with Government Code section 7.9.

**SPECIAL TAXES MATTERS, CREDITS, CANCELLATIONS AND REFUNDS,
CONSENT**

With respect to the Special Taxes Matters, Credits, Cancellations and Refunds, Consent Agenda, upon a single motion of Mr. Chiang, seconded by Mr. Leonard and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board made the following orders:

Texaco Refining & Marketing, 193201

1-1-00 to 12-31-00, \$104,924.02

Action: Approve the credit and cancellation as recommended by staff.

Chevron Texaco, 168878

1-1-93 to 12-31-01, \$275,334.19

Action: Approve the credit and cancellation as recommended by staff.

D 2 Tobacco, Inc., 198689

9-1-02 to 9-30-02, \$52,318.49

Action: Approve the refund as recommended by staff.

County of Sonoma, 187445

1-1-00 to 12-31-00, \$127,200.67

Action: Approve the refund as recommended by staff.

CHIEF COUNSEL MATTERS**RULEMAKING**

Kristine Cazadd, Assistant Chief Counsel, Property Taxes Section, Legal Division and Anthony Epolite, Tax Counsel, made introductory remarks regarding adoption of the revised language to *Property Tax Rule 281, "Appraiser" Defined, Rule 282, Temporary Certification, Rule 283, Permanent Certification, and Rule 284, Retention & Revocation of Appraiser Certificate*.

Upon motion of Mr. Chiang, seconded by Mr. Leonard and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board adopted the revised language to *Property Tax Rule 281, "Appraiser" Defined, Rule 282, Temporary Certification, Rule 283, Permanent Certification, and Rule 284, Retention & Revocation of Appraiser Certificate* (Exhibit 1.5).

Thursday, January 9, 2003

ADMINISTRATIVE SESSION**BOARD COMMITTEE REPORTS****Legislative Committee**

Upon motion of Mr. Parrish, seconded by Ms. Mandel and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board approved the Legislative Committee report (Exhibit 1.6).

Business Taxes Committee

Upon motion of Ms. Migden, seconded by Mr. Chiang and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board approved the Business Taxes Committee report (Exhibit 1.7).

PETITION FOR RELEASE OF SEIZED PROPERTY

Super Save Market, Inc., 194665

October 4, 2002 Notice of Seizure and Forfeiture

For Petitioner: Zi Ming Wu, Manager

For Property and Special Taxes Department Blanca Breeze, Tax Counsel

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

Issue: Whether the cigarettes were erroneously or illegally seized by the Board and should be forfeited to the State of California because they are described by subdivision (b) of Revenue and Taxation Code section 30436.

Action: Upon motion of Mr. Chiang, seconded by Mr. Parrish and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

SALES AND USE TAX APPEALS HEARING

I.B.I. Leasing and Renting, Inc., 115213

1-1-92 to 6-30-96, \$1,856,990.00 Tax, \$38,173.40 Fraud Penalty

Hayat Car Rental Systems, Inc., 134591

3-2-92 to 6-30-96, \$1,765,571.00 Tax, \$36,287.77 Fraud Penalty

Elias Gebran Chaghouri, 134592

5-2-94 to 6-30-96, \$773,980.00 Tax, \$15,797.80 Fraud Penalty

Hayat Elias Chaghouri, 134593

3-2-92 to 6-30-96, \$775,340.00 Tax, \$15,864.68 Fraud Penalty

Thursday, January 9, 2003

Fadi Elias Chaghouri, 134589

1-1-92 to 6-30-96, \$1,333,701.00 Tax, \$27,380.42 Fraud Penalty

Gaby Charles Chaghouri, 134590

1-1-92 to 5-2-94, \$561,081.00 Tax, \$11,571.85 Fraud Penalty

For Petitioner: Elias Chaghouri, Representative

For Sales and Use Tax Department: Sharon Jarvis, Tax Counsel

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

Issues: Whether the Sales and Use Tax Department properly determined I.B.I. Leasing & Renting, Inc.'s, tax liability by relying upon available business records.

Whether the amounts of the dual determinations of I.B.I.'s tax liability issued by the Department against Hayat Car Rental Systems, Inc., Hayat Elias Chaghouri, Fadi Elias Chaghouri, Gaby Charles Chaghouri, and Elias Gerbran Chaghouri, were properly determined.

Whether petitioner I.B.I. was fraudulent during the audit period such that application of the fraud penalty is appropriate.

Action: Mr. Parrish moved that the matter be submitted for decision, granting the Department 30 days to review petitioner's additional information and 30 days thereafter to the Appeals Division to review the petitioner's supporting documents, the department's response and provide its recommendation to the Board. The motion failed for lack of a second.

Upon motion of Ms. Migden, seconded by Ms. Mandel and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

FINAL ACTION ON PETITION FOR RELEASE OF SEIZED PROPERTY HEARD JANUARY 9, 2003Upon motion of Mr. Chiang, seconded by Mr. Parrish and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board determined that in the petition of *Super Save Market, Inc., 194665*, the staff properly seized the cigarettes products.**FINAL ACTION ON PETITIONS HEARD JANUARY 9, 2003**

Mr. Parrish moved that the matter be submitted for decision, granting the Department 30 days to review petitioner's additional information and 30 days thereafter to the Appeals Division to review the petitioner's supporting documents, the department's response and provide its recommendation to the Board. The motion failed for lack of a second.

Upon motion of Mr. Leonard, seconded by Mr. Chiang and unanimously carried, Ms. Migden, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, Mr. Parrish abstaining, the Board ordered that the petition of *I.B.I. Leasing and Renting, Inc., 115213; Hayat Car Rental Systems, Inc., 134591; Elias Gebran Chaghouri, 134592; Hayat Elias Chaghouri, 134593; Fadi Elias Chaghouri, 134589; and, Gaby Charles Chaghouri, 134590*, be denied and redetermined as recommended by the Appeals Division.

Thursday, January 9, 2003

The Board adjourned at 10:36 a.m.

The foregoing minutes are adopted by the Board on February 6, 2003.

Note: The following cases were removed from the calendar prior to the meeting: *Barnes & Noble.com, 89872; Roberto Brutocao, 140415; and Venture Communications, Inc., 141641*

Thursday, January 9, 2003