

**CLAIM FOR SUPPLEMENTAL CLEARANCE CERTIFICATE  
FOR LIMITED PARTNERSHIP, LOW-INCOME HOUSING  
PROPERTY — WELFARE EXEMPTION**



STATE OF CALIFORNIA  
BOARD OF EQUALIZATION  
www.boe.ca.gov

---

**CHECKLIST FOR CLAIM**

---

**THE FOLLOWING DOCUMENTS MUST BE SUBMITTED WITH THE CLAIM FORM.  
IF ALL DOCUMENTS ARE NOT SUBMITTED, YOUR CLAIM WILL BE RETURNED.**

**FORMATIVE DOCUMENTS**

California limited partnerships. Copy of Secretary of State Form LP-1, *Certificate of Limited Partnership*, and, if applicable, Secretary of State Form LP-2, *Amendment to Certificate for Limited Partnership*, certified by the Secretary of State.

Foreign limited partnerships. Copy of the formation documents, and, if applicable, amendment documents filed in the state of formation, certified by applicable state agency. Copy of California Secretary of State Form LP-5, *Foreign Limited Partnership Application for Registration*, certified by the Secretary of State

**USE RESTRICTION**

Copy of recorded regulatory agreement with a government agency or a copy of a recorded deed restriction, which verifies or evidences the receipt of low-income housing tax credits or government financing. (Please note: If the property is under construction and the agreement and/or restriction is not yet recorded, you may file your claim without this document and provide a copy when recorded.)

**TAX CREDITS AND/OR BONDS**

If property is financed with state low-income housing tax credits or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code, submit a copy of the tax credit award letter (for example, preliminary California Tax Credit Allocation Committee tax credit award letter, final California Tax Credit Allocation Committee tax credit award letter).

If property is financed with bonds, submit a letter identifying allocation of bonds (for example, California Debt Limit Allocation Committee).

**GRANT DEED**

Copy of the recorded grant deed, or if the land is not owned by the limited partnership, a copy of the recorded memorandum of ground lease and documents evidencing the limited partnership's ownership of the improvements.

**OCC CLAIM FORM**

Obtaining an OCC Claim Form. Submit claim form BOE-277, *Claim for Organizational Clearance Certificate – Welfare Exemption* or claim form BOE-277-L1, *Claim for Organizational Clearance Certificate – Welfare Exemption – Limited Liability Company* if the managing general partner of the limited partnership does not have an Organizational Clearance Certificate. Claim forms are available on the Board's website (www.boe.ca.gov): select 1) Property Tax, and 2) "Claim forms" under "Welfare and Veterans' Organization Exemptions." You may also obtain a claim form by contacting the Exemptions Section at 916-274-3430.

---

**FOR ADDITIONAL INFORMATION**

Additional information on SCC filing requirements is available at: <http://www.boe.ca.gov/proptaxes/welfarelowinc.htm>.

**INSTRUCTIONS FOR FILING A CLAIM  
FOR SUPPLEMENTAL CLEARANCE CERTIFICATE  
FOR LIMITED PARTNERSHIP, LOW-INCOME HOUSING  
PROPERTY — WELFARE EXEMPTION**

(Refer to section 214(g) of the Revenue and Taxation Code;  
California Code of Regulations, Title 18, sections 140, 140.1 and 140.2)



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
[www.boe.ca.gov](http://www.boe.ca.gov)

---

**SUPPLEMENTAL CLEARANCE CERTIFICATE FOR LIMITED PARTNERSHIP**

A limited partnership, in which the managing general partner is an eligible nonprofit corporation or limited liability company, which owns low-income housing property for which it will claim the Welfare Exemption is required to file with the State Board of Equalization (Board) a claim for a *Supplemental Clearance Certificate for Limited Partnership, Low-Income Housing — Welfare Exemption*. This claim form must be filed in order to receive a Supplemental Clearance Certificate. The County Assessor may not grant the welfare exemption for low-income housing property owned by a limited partnership unless the claimant holds a SCC for the particular low-income housing property. For additional information, see Property Tax Rules 140, 140.1, and 140.2, available on the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov).

**FILING OF CLAIM**

The claim for the SCC must be filed with the Board of Equalization, County-Assessed Properties Division, P.O. Box 942879, Sacramento, CA 94278-0064. If you have any questions, you may contact the Exemption Section at 916-274-3430. Supporting documents must be provided with each claim for SCC.

**ALL QUESTIONS MUST BE ANSWERED**

The failure to answer all of the questions on the claim form may result in the denial of the SCC.

**FISCAL YEAR**

The fiscal year for which the SCC is claimed must be stated. If the limited partnership is filing this claim form to receive a SCC, the fiscal year should correspond to the fiscal year for which the Welfare Exemption will be claimed with the County Assessor. If the managing general partner is a limited liability company (LLC), the earliest fiscal year for which a claim for SCC may be filed is 2005-2006, the effective date of the statute authorizing LLCs to qualify as a managing general partner.

**SECTION 1. Identification of Limited Partnership and Property.** Identify the name of the limited partnership that owns the low-income housing property, location of the low-income housing property, county in which the property is located, and date the property was acquired by the limited partnership. If the property is leased, enter the date the memorandum of ground lease was recorded.

**SECTION 2. Identification of Managing General Partner.** Identify the name of the managing general partner, corporate identification number or limited liability company number, mailing address of the managing general partner, and the date the managing general partner was admitted to the limited partnership.

**SECTION 3. Managing General Partner Designation.** Check all applicable boxes. See Rule 140.1, subdivision (a)(6), which provides the definition of "managing general partner" of a limited partnership under Revenue and Taxation Code section 214(g).

**SECTION 4. Government Financing or Tax Credits; Use Restriction.** A limited partnership, in which the managing general partner is an eligible nonprofit corporation or limited liability company, may qualify for exemption for a particular low-income housing property provided that: (A) the limited partnership receives low-income housing tax credits or government financing for the property; (B) the property is subject to a recorded deed restriction or a regulatory agreement, which is recorded in the county in which the property is located (for purposes of the Welfare Exemption, the property has low-income housing tax credits or government financing for the period of time that a recorded regulatory agreement or recorded deed restriction restricts the use of all or any portion of the property for rental to lower-income households even if the initial government financing has been refinanced or has been paid in full, or the allocation of the low-income housing tax credits has terminated or expired, provided that the government agency that is a party to the regulatory agreement continues to monitor and enforce compliance with the terms of the regulatory agreement); and (C) funds not used to pay property taxes are used to maintain affordability of or reduce rents of units occupied by the lower income households [*see Rule 140.2, subdivision (c)*].

**SECTION 5. Material Participation.** A limited partnership, in which the managing general partner is an eligible nonprofit corporation or a limited liability company, may qualify for exemption for a particular property provided that the limited partnership agreement, or other agreement executed by all of the general partners, provides that the managing general partner is a general partner that has "material participation" in the control, management, and direction of the limited partnership's business. Identify the agreement and the applicable provisions thereof, which authorize the managing general partner's material participation in the limited partnership [see Rule 140.1, subdivision (a)(7)].

**SECTION 6. Substantial Management Duties.** A limited partnership, in which the managing general partner is an eligible nonprofit corporation or limited liability company, may qualify for exemption for a particular property provided that the limited partnership agreement, or other agreement executed by all of the general partners, provides that the managing general partner is a general partner with "substantial management duties" [see Rule 140.1, subdivision (a)(10)]. Check only the boxes for partnership management duties actually performed by the managing general partner and identify the agreement and the applicable provision thereof, which require the managing general partner to actually perform such duties.

**SECTION 7. Delegation of Authority.** If the limited partnership agreement contains a delegation of authority clause, it may provide either that: (1) the managing general partner may not delegate any of its partnership management duties; or (2) the managing general partner may delegate some or all of its partnership management duties to persons who, under its supervision, may perform such duties on behalf of the limited partnership [see Rule 140.1, subdivision (d)]. If the managing general partner is authorized to delegate its partnership duties and elects to delegate one or more of its duties, the managing general partner must demonstrate that it is actually supervising the performance of the delegated duties. Identify the agreement and the delegation of authority provisions thereof. If the agreement contains a delegation of authority clause and states that the managing general partner may delegate its partnership management duties, list each duty delegated, the date each duty was delegated, and person performing such duty.

**SECTION 8. Documents That Must be Submitted.** The limited partnership must provide the documents required to be submitted to the Board under Section 8 of the claim form. If such required documents are not submitted, it will result in an incomplete findings being issued to the limited partnership. The Board may audit the limited partnership and its partners to determine whether the limited partnership meets the requirements of Revenue and Taxation Code section 214(g) and Property Tax Rules 140, 140.1, and 140.2.

**SECTION 9. Certification.** All general partners of the limited partnership, including the managing general partner, must sign the claim form. Signing the claim form certifies to the truth of the information provided both on the form and in the accompanying documents.

#### **RECORDS AND DOCUMENTS MUST BE MAINTAINED BY THE MANAGING GENERAL PARTNER**

A copy of the claim form and supporting documents should be retained by the managing general partner. The managing general partner must maintain records and documents evidencing the partnership management duties performed by the managing general partner. Such records and documents may include, but are not limited to:

- (1) accounting books and records;
- (2) tax returns;
- (3) budgets and financial reports;
- (4) reports required by lenders;
- (5) documents related to the construction or rehabilitation of real property;
- (6) legal documents such as contracts, deeds, notes, leases, and deeds of trust;
- (7) documents related to complying with government regulations and filings;
- (8) documents related to property inspections;
- (9) documents related to charitable services or benefits provided or the information provided regarding such services or benefits;
- (10) reports prepared for the partners;
- (11) bank account records;
- (12) audited annual financial statement of the limited partnership; and
- (13) property management agreement.

**CLAIM FOR SUPPLEMENTAL CLEARANCE CERTIFICATE  
FOR LIMITED PARTNERSHIP, LOW-INCOME HOUSING  
PROPERTY — WELFARE EXEMPTION  
FISCAL YEAR 20 \_\_\_\_ - 20 \_\_\_\_**



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
*www.boe.ca.gov*

**Section 1. Identification of Limited Partnership (LP) and Property**

Name of Limited Partnership \_\_\_\_\_

Property Location (number and street) _____	County _____
City, State, Zip Code _____	

- LP owns land, date acquired: \_\_\_\_\_
- LP leases land but owns improvements, date entered into ground lease: \_\_\_\_\_

**Section 2. Identification of Managing General Partner (MGP)**

Name of Organization _____	Corporate ID No. (or LLC No.) _____
Mailing address (number and street) _____	Date Admitted into LP as GP _____
City, State, Zip Code _____	

Organizational Clearance Certificate (OCC) No. \_\_\_\_\_ If the MGP does not have an OCC, has the MGP filed a claim for an OCC with the BOE?  
 Yes  No If **No**, see instructions for information on obtaining an OCC claim form.

**Section 3. Managing General Partner Designation**

The general partners of the limited partnership, including the managing general partner, certify that (check all applicable boxes):

- A.  (1) The limited partnership has multiple general partners, but the limited partnership agreement expressly designates the nonprofit corporation or limited liability company as the managing general partner.
- OR-**
- (2) The limited partnership has one general partner.
- B.  Managing general partner is authorized to receive a partnership management fee or similar form of compensation payable in the amount and manner set forth in the limited partnership agreement or other agreement executed by all of the general partners.
- C.  Managing general partner has material participation in the control, management and direction of the limited partnership's business (see Section 5).
- D.  Officers and directors of the for-profit general partners, for-profit limited partners, or any of its for-profit affiliates, do not, as individuals or collectively, have a controlling vote or majority interest in the managing general partner.

**Section 4. Government Financing or Tax Credits; Use Restriction.**

As to the low-income housing property for which this claim is made, the general partners of the limited partnership, including the managing general partner, certify that (check all applicable boxes):

- A. At least one of the following criteria is applicable:
  - The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds, general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term *government financing* does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)  
 Name of government agency \_\_\_\_\_  
 Date of agreement \_\_\_\_\_ Term of financing (years) \_\_\_\_\_
  - The acquisition, construction, rehabilitation, development, or operation of the property is financed with state low-income housing tax credits pursuant to Revenue and Taxation Code sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.  
 Name of government agency \_\_\_\_\_  
 Date of agreement \_\_\_\_\_ Term of tax credit receipt period (years) \_\_\_\_\_

*Section 4 continued on next page*

**Section 4. Government Financing or Tax Credits; Use Restriction. (continued)**

B. There is a recorded regulatory agreement with a government agency that has provided low-income housing tax credits or government financing, or a recorded deed restriction that restricts all or a portion of the property's usage for rental to lower-income households and provides that the units designated for use by lower-income households are continuously available to or occupied by lower-income households at rents that do not exceed those prescribed in the terms of a regulatory agreement or recorded deed restriction, or to the extent that none are provided in the regulatory agreement or recorded deed restriction, at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code.

Yes  No

If yes, please check the applicable box and provide the requested information below:

Enforceable and verifiable agreement with a government agency (recorded regulatory agreement)

Name of agency \_\_\_\_\_

Date of agreement \_\_\_\_\_ Term of agreement \_\_\_\_\_

Recorded deed restriction: Date recorded \_\_\_\_\_

C. Funds that would have been necessary to pay property taxes are used to maintain the affordability of, or reduce rents otherwise necessary for, the units occupied by lower-income households.  Yes  No

**Section 5. Material Participation.**

The general partners of the limited partnership, including the managing general partner, certify that as of the date that the nonprofit corporation or limited liability company was admitted into the partnership as the managing general partner, or as of the fiscal year for which this claim is made, the managing general partner is a general partner that has "material participation" (as defined in Rule 140.1, subdivision (a)(7)) in the control, management, and direction of the limited partnership's business, as set forth below [please check applicable boxes and for each box checked identify the agreement and section(s) or page number(s) of the agreement granting or requiring the managing general partner such right, authority or duty]:

Managing general partner has a right to vote in all the major decisions, including any actions which require a vote of a majority in interest of the general partners.

Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

Managing general partner performs substantial management duties (see Section 6).

Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

Managing general partner directly or indirectly, under its supervision, manages the limited partnership.

Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

Managing general partner annually conducts a physical inspection of the low-income housing property to ensure that the property is being used as low-income housing and meets all of the requirements of the Welfare Exemption for low-income housing properties.

Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

Managing general partner annually submits a certification to the County Assessor for the county in which the property is located that the low-income housing property meets all Welfare Exemption requirements for low-income housing properties.

Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

**Section 6. Substantial Management Duties.**

The general partners of the limited partnership, including the managing general partner, certify that as of the date that the nonprofit corporation or limited liability company was admitted into the partnership as the managing general partner, or as of the fiscal year for which this claim is made, the managing general partner is a general partner with "substantial management duties" as defined in Rule 140.1, subdivision (a)(10); specifically, the managing general partner actually performs the following partnership management duties on behalf of the limited partnership [please check only the duties the managing general partner actually performs, and identify the agreement requiring the performance of each duty, including the section of the agreement.]:

**Section 6. Substantial Management Duties. (continued)**

- Managing general partner rents, maintains, and repairs the low-income housing property, or if such duties are delegated to a property management agent, participates in hiring and overseeing the work of the property management agent.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner participates in hiring and overseeing the work of all persons necessary to provide services for the management and operation of the limited partnership business.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner executes and enforces all contracts executed by the limited partnership.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner executes and delivers all partnership documents on behalf of the limited partnership.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner prepares or causes to be prepared all reports to be provided to the partners or lenders on a monthly, quarterly, or annual basis consistent with the requirements of the limited partnership agreement.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner coordinates all present and future development, construction, or rehabilitation of low-income housing property that is the subject of the limited partnership agreement.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner monitors compliance with all government regulations and files or supervises the filing of all required documents with government agencies.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner acquires, holds, assigns, or disposes of property or any interest in property.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner borrows money on behalf of the limited partnership, encumbers limited partnership assets, places title in the name of the nominee to obtain financing, prepays in whole or in part, refinances, increases, modifies, or extends any obligation.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner pays organizational expenses incurred in the creation of the partnership and all operational expenses.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

**Section 6. Substantial Management Duties. (continued)**

- Managing general partner determines the amount and timing of distributions to partners and establishes and maintains all required reserves.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner ensures that charitable services or benefits, such as vocational training, education programs, child care and after-school programs, cultural activities, family counseling, transportation, meals, and linkages to health and/or social services are provided or information regarding charitable services or benefits are made available to the low-income housing tenants.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

**Section 7. Delegation of Authority.**

A. The general partners of the limited partnership, including the managing general partner, certify that the limited partnership agreement [**check applicable box and specify date and agreement**]:

- Contains a delegation of authority clause
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Does not contain a delegation of authority clause
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

B. If the limited partnership agreement contains a delegation of authority clause, such clause provides:

- The managing general partner may not delegate any of its partnership management duties, as defined in Rule 140.1, subdivision (a)(10), and identified in section 6.
- The managing general partner may delegate its partnership management duties, identified in section 6 to persons who, under its supervision, may perform such duties for the partnership subject to the supervision by the managing general partner.

C. The managing general partner has delegated some or all of its partnership management duties identified in section 6.  Yes  No  
 If yes, performance of the duties is delegated to: \_\_\_\_\_

Please list below each duty delegated. Attach additional pages if necessary.

Duties delegated

**Section 8. Documents Which Must Be Submitted.** Submit the documents which are listed on page 1 of this form (*Checklist*.)

**Section 9. Certification.** This form must be certified by the managing general partner and all of the general partners of the limited partnership. Attach additional pages if necessary.

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information contained herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.*

NAME OF LIMITED PARTNERSHIP \_\_\_\_\_

LOCATION OF LIMITED PARTNERSHIP PROPERTY \_\_\_\_\_

NAME AND TITLE OF MANAGING GENERAL PARTNER ( <i>typed or printed</i> )	TELEPHONE (    )	DATE
SIGNATURE OF MANAGING GENERAL PARTNER ▶	E-MAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER ( <i>typed or printed</i> )	TELEPHONE (    )	DATE
SIGNATURE OF GENERAL PARTNER ▶	E-MAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER ( <i>typed or printed</i> )	TELEPHONE (    )	DATE
SIGNATURE OF GENERAL PARTNER ▶	E-MAIL ADDRESS	