

Tuesday, September 27, 2016

The Board met at its offices at 5901 Green Valley Circle, Culver City, at 9:00 a.m., with Ms. Ma, Chairwoman, Ms. Harkey, Vice Chair, Mr. Runner and Mr. Horton present, Ms. Stowers present on behalf of Ms. Yee in accordance with Government Code section 7.9.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Sergeant Authurine “Bunny” Clay, Army National Guard and Tax Technician, Field Operations Department, Culver City District Office.

CORPORATE FRANCHISE AND PERSONAL INCOME TAXES HEARINGS

Hazel Street, LLC, 935826
2013, \$864.00 Claim for Refund

For Claimant:

Shawn Nowakhtar, Representative

For Franchise Tax Board:

Andy Amara, Tax Counsel

Natasha Page, Tax Counsel

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

Issue: Whether appellant has shown reasonable cause for the late filing of its tax return.

Action: Upon 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 sustained the action of the Franchise Tax Board.

Marsha A. Wilkerson, 857552

2012, \$1,263.00 Assessment

For Appellant:

Marsha A. Wilkerson, Taxpayer

For Franchise Tax Board:

Brad Coutinho, Tax Counsel

Marguerite Mosnier, Tax Counsel

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

Issue: Whether appellant is entitled to the head of household (HOH) filing status for the 2012 tax year.

Marsha Wilkerson, Taxpayer, stated for the record that she would like to withdraw her appeal, therefore the matter was dismissed.

LEGAL APPEALS MATTERS, CONSENT

The Board deferred consideration of the following matter: *Bahjet Dabish and Khalil Dabish, 836606 (FH)*.

With respect to the Legal Appeals Matters Consent Agenda, upon a single 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 made the following orders:

Terry Wesley Alexander, 560014 (FH)

07/01/06 to 11/14/07, \$4,600.00 Tax, \$860.00 Late Payment Penalty

Action: Redetermine as recommended by the Appeals Division.

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Baldwin Auto Finance & Sales, Inc., 522192 (AP)

04/01/05 to 03/31/08, \$60,623.95 Tax, \$6,226.11 Failure-to-File Penalty/Negligence Penalty

Action: Redetermine as recommended by the Appeals Division.

Carlos Fernando Bosch, 511605 (EH)

01/01/97 to 10/31/08, \$547,107.60 Tax, \$84,416.38 Negligence Penalty, \$77,216.33 Finality

Penalty, \$7,329.20 Late-Payment Penalty

Carlos Fernando Bosch, 511606 (EH)

07/01/00 to 11/30/08, \$1,019,238.56 Tax, \$93,414.73 Negligence Penalty, \$95,264.94 Finality

Penalty, \$11,044.90 Late-Payment Penalty

Action: Redetermine as recommended by the Appeals Division.

Vincent Carneau and Devrim Roesch, 851841 (AS)

01/01/11 to 11/30/13, \$18,316.52 Tax

Action: Redetermine as recommended by the Appeals Division.

Bahjet Dabish and Khalil Dabish, 836606 (FH)

10/01/10 to 09/30/13, \$19,785.27 Tax, \$00.00 Penalty

Action: The Board took no action.

Forever Green, 773672 (EH)

12/16/10 to 03/31/13, \$00.00 Tax, \$9,215.91 Negligence Penalty

Action: Redetermine as recommended by the Appeals Division.

Full Truck Load Express Corp., 841227 (UT)

12/12/13 Purchase Date, \$4,223.00 Tax

Full Truck Load Express Corp., 841230 (UT)

12/12/13 Purchase Date, \$4,223.00 Tax

Action: Redetermine as recommended by the Appeals Division.

Mohanad Offeed Hamdallah, 825157 (EH)

10/01/10 to 09/30/13, \$8,031.92 Tax, \$832.88 Negligence Penalty

Action: Redetermine as recommended by the Appeals Division.

Om Beloved I Am Unlimited, Inc., 837553 (AS)

01/01/10 to 12/31/12, \$133,274.96 Tax

Action: Redetermine as recommended by the Appeals Division.

Royal Star Cigarettes, Inc., 658128 (AS)

04/01/08 to 06/30/11, \$115,535.89 Tax, \$00.00 Penalty

Action: Redetermine as recommended by the Appeals Division.

Michael Curtis Siegel, 948255 (STF)

February 10, 2016 Seizure Date, \$9,790.95 Approximate Value

Action: Determined that staff properly seized the tobacco products.

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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. Stowers, 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:

Amnon Edelstein and Ilana Helena Edelstein, 819038

2008, \$2,421.78 Claim for Refund

Action: Sustain the action of the Franchise Tax Board.

Russell A. Fields and Kathy J. Fields, 890550

2013, \$1,443.23 Claim for Refund

Action: Sustain the action of the Franchise Tax Board.

Teresa M. Light, 839042

2010, \$3,669.44 Claim for Refund

Action: Sustain the action of the Franchise Tax Board.

Louis V. Lucero and Barbara A. Lucero, 845797

2005, \$5,327.00 Tax, \$1,065.40 Accuracy-Related Penalty

Action: Sustain the action of the Franchise Tax Board as modified by its concession on appeal.

Jagdishwar Nand and Sudeshna Nand, 844893

2009, \$2,110.00 Tax

Action: Sustain the action of the Franchise Tax Board.

Andrew Russell and Lorena Russell, 852228

2009, \$1,500.00 Tax

2010, \$1,223.00 Tax

Action: Sustain the action of the Franchise Tax Board.

Sean Steele, 866095

2005, \$236,467.38 Tax, \$47,293.48 Accuracy-Related Penalty

2006, \$54,425.00 Tax, \$10,885.00 Accuracy-Related Penalty

2007, \$93,813.00 Tax, \$18,762.60 Accuracy-Related Penalty

Action: Sustain the action of the Franchise Tax Board.

David C. Stone (Dec'd) and Nilda G. Stone, 859636

2007, \$71,872.00 Tax

Action: Sustain the action of the Franchise Tax Board.

Harris Toibb and Linda Toibb, 852223

2006, \$1,534,826.00 Tax, \$50,956.00 Accuracy-Related Penalty

2007, \$994,351.00 Tax, \$24,434.00 Accuracy-Related Penalty

Action: Sustain the action of the Franchise Tax Board as modified by its concessions on appeal.

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

Burc Agopoglu, 848646

2010, \$2,682.00 Tax

Considered by the Board: February 23, 2016

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

Action: Ms. Ma moved to grant the petition for rehearing. The motion failed for lack of a second.

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 adopted a decision denying the petition for rehearing.

Himanshu Joglekar, 759259

2006, \$2,375.00 Tax

Considered by the Board: April 26, 2016

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

Action: Ms. Ma moved to grant the petition for rehearing. The motion failed for lack of a second.

Upon motion of Mr. Horton, seconded by Mr. Runner and duly carried, Ms. Ma, Ms. Harkey, Mr. Runner and Mr. Horton voting yes, Ms. Stowers voting no, the Board adopted a decision granting the petition for rehearing.

Robert H. Lowe and Sheryl L. Berkoff, 571973

2005, \$714,686.00 Assessment, \$178,671.50 Failure to Furnish Information Penalty

Considered by the Board: February 23, 2016

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

Action: Ms. Ma moved to grant the petition for rehearing. The motion failed for lack of a second.

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 adopted a decision denying the petition for rehearing.

Michael McGuire, 709207

2007, \$563.00 Tax, \$140.75 Late Filing Penalty

Considered by the Board: March 29, 2016

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

Action: Ms. Ma moved to grant the petition for rehearing. The motion failed for lack of a second.

Ms. Harkey moved to deny the petition for rehearing. The motion was seconded by Ms. Stowers. Ms. Harkey withdrew her motion.

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

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TAX PROGRAM NONAPPEARANCE MATTERS NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE**PROPERTY TAX MATTERS****Board Roll Changes**

2016 State-Assessed Property Roll

Action: Upon motion of Mr. Horton, seconded by Ms. Harkey and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner and Mr. Horton voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board approved corrections to the 2016 Board Roll of State-Assessed Property as recommended by staff ([Exhibit 9.1](#)).

Exhibits to these minutes are incorporated by reference.

OFFER-IN-COMPROMISE RECOMMENDATIONS

Action: Upon motion of Mr. Horton, 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 *Airmonterey, LLC*; *Stanley Anthony Alexander and Hi-Performance Centers, Inc.*; *Angela Michelle Boyd*; *James Dale Campbell and Powersports Superstore, LLC*; *Far West Power Corporation*; *Industra Service Corp.*; *Peter Gregor Kalinchuk*; *How-Ing Kao*; *Wayne Aurthur Kilburn*; and, *Mary Jane Kilburn*; as recommended by staff.

CHIEF COUNSEL MATTERS**RULEMAKING****Prepaid Mobile Telephony Services Surcharge Regulation 2460, Administration**

Andrew Kwee, Tax Counsel, Tax and Fee Programs Division, Legal Department, was available for questions regarding staff request for authorization to make sufficiently related changes to the regulation's text to address the Office of Administrative Law's issues with subdivision (b) ([Exhibit 9.2](#)).

Action: Upon motion of Mr. Horton, seconded by Mr. Runner and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board approved changes to Regulation 2460 and ordered that the changed version be placed in the 15 day file for public comment as recommended by staff.

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ADMINISTRATIVE SESSION**ADMINISTRATIVE MATTERS, CONSENT**

With respect to the Administrative Matters, Consent Agenda, upon a single 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 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 9.3](#)).

Michael B. Edwards, Business Taxes Specialist II, Settlement and Taxpayer Services Division, Legal Department, Norwalk District Office
Elsa Franco, Associate Government Program Analyst, Business Management Division, Acquisitions Contracts Section, Headquarters
Michael J. Hilbert, Business Taxes Specialist II, Settlement and Taxpayers Services Division, Legal Department, Headquarters
Kathleen Ingram, Business Taxes Administrator I, Consumer Use Tax Section, Headquarters
Paula-Ann Kim-Janis, Business Taxes Compliance Specialist, Field Operations Department, San Diego District Office
Luella Vaughn, Associate Government Program Analyst, Business Management Division, Acquisitions Contracts Section, Headquarters
Kathryn Weaver, Associate Government Program Analyst, Business Management Division, Acquisitions Contracts Section, Headquarters
Carlene Weems, Executive Assistant, Appeals Division, Legal Department, Headquarters
Steven Whelan, Supervising Tax Auditor II, Redding Branch Office

Action: Approve the Board Meeting Minutes of August 30-31, 2016.

Action: Approve proposed revisions to Compliance Policy and Procedures Manual Chapter 7, *Collections* as recommended by staff ([Exhibit 9.4](#)).

OTHER ADMINISTRATIVE MATTERS**Executive Director's Report**

David Gau, Executive Director, presented the 2017 Board Workload Plan which consists of the 2017 Board meeting calendar, annual property tax calendars, and significant dates considered in setting Board meeting dates ([Exhibit 9.5](#)).

Action: Upon motion of Mr. Horton, seconded by Mr. Runner and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board approved the 2017 Board Workload Plan as presented.

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Business Tax and Fee Deputy Director's Report

Susanne Buehler, Deputy Director, Business Tax and Fee Department, provided a report regarding the rate setting for calendar year 2017 Hazardous Substances Program Fees and the Occupational Lead Poisoning Prevention Fee ([Exhibit 9.6](#)).

Susanne Buehler, Deputy Director, Business Tax and Fee Department, provided a report regarding the continuation of the current bulk sale exemption threshold of \$1,500 in Sales and Use Tax Regulation 1599, *Coins and Bullion* (Rev. & Tax. Code, § 6355) for 2017 ([Exhibit 9.7](#)).

Administration Deputy Director's Report

Edna Murphy, Deputy Director, Administration Department, introduced Chris Holtz, Chief, Business Management Division, Administration Department, who provided a facilities update regarding the relocation of the Norwalk District Office.

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 approved the relocation of the Norwalk District Office and the final negotiations made by the Department of General Services, as recommended by staff.

Technology Deputy Director's Report

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

ANNOUNCEMENT OF CLOSED SESSION

The Board recessed at 10:10 a.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 settlements (Rev. & Tax. Code §§ 6901, 7093.5, 30459.1 and 50156.11) and personnel matters (Gov. Code § 11126(a)).

The Board recessed at 11:45 a.m. and reconvened immediately in open session with Ms. Ma, Ms. Harkey and Ms. Stowers present.

Ms. Ma announced the appointment of Sara Sheikholislam to the position of Chief, Internal Audit Division.

The Board recessed at 11:46 a.m. and reconvened at 1:30 p.m. with Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers present.

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CORPORATE FRANCHISE AND PERSONAL INCOME TAXES HEARINGS

Richard R. Betchley and Kellie S. Brunk, 874758

2005, \$49,275.00 Assessment, \$12,318.75 Late Filing Penalty

2006, \$25,235.00 Assessment, \$6,288.75 Late Filing Penalty

2007, \$18,708.00 Assessment, \$4,699.25 Late Filing Penalty

2008, \$3,901.00 Assessment

For Appellants:

Richard R. Betchley, Taxpayer

Kellie S. Brunk, Taxpayer

Richard Betchley, Witness (Father)

Jewelz Brunk, Witness (Daughter)

For Franchise Tax Board:

Susanne Coakley, Tax Counsel

Adam Susz, Tax Counsel

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

Issues: Whether appellants have substantiated their claimed capital improvements for the purpose of calculating the capital gain on the sale of their residence in the 2005 tax year.

Whether Decata Enterprises, Inc. (Decata) made bona fide loans or dividend distributions to appellant-husband, its sole shareholder, in the 2006, 2007, and 2008 tax years.

Whether appellants calculated their home mortgage interest deduction correctly for the 2008 tax year.

Whether appellants have shown reasonable cause for the late filing of their tax returns for the 2005, 2006, and 2007 tax years.

Appellant's Exhibit: Miscellaneous Documents ([Exhibit 9.8](#))

Action: Upon 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 ordered that the hearing be continued to a later date, 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.

The Board recessed at 3:05 p.m. and reconvened at 3:17 p.m. with Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers present.

Paula Present, 935328

2014, \$707.38 Claim for Refund

For Claimant:

Paula Present, Taxpayer

For Franchise Tax Board:

Maria Huseinbhai, Tax Counsel

Marguerite Mosnier, Tax Counsel

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

Issue: Whether appellant has established reasonable cause, and the lack of willful neglect, for failing to timely pay the tax due with her return.

Action: Upon motion of Ms. Stowers, seconded by Ms. Harkey and unanimously carried, Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers voting yes, the Board sustained the action of the Franchise Tax Board.

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Leonard C. Rogers and Mary Ann Rogers, 863414

2007, \$40,788.00 Tax, \$22,697.00 Late Filing Penalty

For Appellants:

Leonard C. Rogers, Taxpayer

Mary Ann Rogers, Taxpayer

For Franchise Tax Board:

Christopher Cook, Tax Counsel

Michael Cornez, Tax Counsel

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

Issues: Whether appellants have satisfied their burden of proof for increasing their basis in Heath Care Data, Inc. (HCD), an S Corporation, for purposes of calculating their claimed California capital gain from the sale of their share of HCD.

Whether appellants have shown reasonable cause for failing to timely file their 2007 tax return.

Appellant's Exhibit: Miscellaneous Exhibits A-H ([Exhibit 9.9](#))

Member's Exhibit: Ms. Harkey's Spreadsheet ([Exhibit 9.10](#))

Action: Ms. Harkey moved to reverse the action of the Franchise Tax Board. The motion was seconded by Mr. Runner but failed to carry, Ms. Harkey and Mr. Runner voting yes, Ms. Ma, Mr. Horton and Ms. Stowers voting no.

Ms. Harkey moved to remove the late filing penalty and cancel the interest for the period of November 26, 2014 through September 16, 2015. The motion failed for lack of a second.

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 abated interest for the period of November 26, 2014 through September 16, 2015, otherwise sustained the action of the Franchise Tax Board.

The Board recessed at 4:22 p.m.

The foregoing minutes are adopted by the Board on October 25, 2016.

Note: The following matters were removed from the calendar prior to the meeting: *Sharam Sobhani and Ramesh Samadani, 901575; Jonathan S. Lewis and Ikuyo Lewis, 931413; Jeffry J. Johnson and Beryl B. Johnson, 866657.*

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The Board met at its offices at 5901 Green Valley Circle, Culver City, at 9:00 a.m., with Ms. Ma, Chairwoman, Ms. Harkey, Vice Chair, Mr. Runner and Mr. Horton present, Ms. Stowers present on behalf of Ms. Yee in accordance with Government Code section 7.9.

SALES AND USE TAX APPEALS HEARINGS

Larry John McCallum, 798989 (FH)

04/01/10 to 03/31/13, \$40,045.28 Tax

For Petitioner:

Marcie Feliciano, Representative

For Business Tax and Fee Department:

Scott Claremon, Tax Counsel

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

Issue: Whether an adjustment to the amount of disallowed claimed exempt sales in foreign commerce is warranted.

Jeff Angeja, Tax Counsel, Appeals Division, Legal Department, stated for the record that the taxpayer has conceded a measure of \$109,750.00.

Action: Mr. Horton moved that the petition be redetermined as recommended by the Appeals Division. The motion was seconded by Ms. Stowers. Mr. Runner made a substitute motion to grant the petition as to the 20 transactions where a pedimento was identified for the sale, and that the tax be redetermined accordingly. The substitute motion was seconded by Ms. Harkey. Mr. Runner withdrew his original substitute motion.

Ms. Harkey made a new substitute motion to relieve six months interest, and that the petition otherwise be redetermined as recommended by the Appeals Division. The new substitute motion was seconded by Mr. Runner 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, Ms. Harkey, Mr. Horton and Ms. Stowers voting yes, Mr. Runner voting no, the Board ordered that the petition be redetermined as recommended by the Appeals Division.

Just For You Caregivers, Inc., 854794 (EH)

01/01/11 to 06/30/14, \$78,176.49 Tax, \$00.00 Penalty

For Petitioner:

George LaGrace, Taxpayer

Jeff Cane, Representative

For Business Tax and Fee Department:

Scott Lambert, Hearing Representative

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

Issue: Whether any adjustments to the amount of unreported taxable sales are warranted.

Action: Upon 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 ordered that the petition be redetermined as recommended by the Appeals Division.

The Board recessed at 10:44 a.m. and reconvened at 10:53 a.m. with Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers present.

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Ahmed Kabir, 763931 (AC)

01/01/10 to 12/31/12, \$65,247.01 Tax, \$6,524.77 Negligence Penalty

For Petitioner: Ahmed Kabir, Taxpayer

For Business Tax and Fee Department: Scott Lambert, Hearing Representative

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

Issues: Whether adjustments to the amount of unreported taxable sales are warranted.

Whether petitioner was negligent.

Action: Mr. Horton moved that the petition be redetermined as recommended by the Appeals Division. The motion was seconded by Ms. Stowers. Ms. Harkey made a substitute motion to remove the negligence penalty, and that the petition otherwise be redetermined as recommended by the Appeals Division. The substitute motion was seconded by Mr. Runner and duly carried, Ms. Ma, Ms. Harkey, Mr. Runner and Ms. Stowers voting yes, Mr. Horton voting no.

The Board recessed at 11:32 a.m. and reconvened at 11:45 a.m. with Ms. Ma, Ms. Harkey, Mr. Runner, Mr. Horton and Ms. Stowers present.

Ms. Ma stated for the record that the matter of *Suri Investments, Inc.*, 689145 (AA), will be rescheduled to a later date.

The Board adjourned at 11:46 a.m.

The foregoing minutes are adopted by the Board on October 25, 2016.

Note: The following matters were removed from the calendar prior to the meeting: *Carlo A. Briganti*, 311650 (AC); *Kaisuen Kong*, 516021, 553424 (EA); *Eric Christopher Dutra*, 607843, 746362 (FH); *East Coast Foods, Inc.*, 613237, 613238 (AC); *Yeshitila Wuhib*, 728749; and, *Congregation Sacred Hearts*, 851435.