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BEFORE THE OFFICE OF TAX APPEALS  
STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF, )  
CHRISTOPHER HICKS, ) OTA NO. 18032524  
APPELLANT. )  
\_\_\_\_\_ )

TRANSCRIPT OF PROCEEDINGS  
Torrance, California  
Thursday, December 13, 2018

Reported by:  
ERNALYN M. ALONZO  
HEARING REPORTER

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BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE OF, )  
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 ) APPELLANT. )  
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Transcript of Proceedings, taken at  
Torrance Cultural Arts Center, 3330 Civic Center Dr.,  
Garden Room, Torrance, California, 91401,  
commencing at 11:04 a.m. and concluding  
at 11:06 a.m. on Thursday, December 13, 2018,  
reported by Ernalyn M. Alonzo, Hearing Reporter,  
in and for the State of California.

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APPEARANCES:

Panel Lead: Hon. DANIEL CHO

Panel Members: Hon. KENNY GAST  
Hon. LINDA CHENG

For the Appellant: CHRISTOPHER HICKS  
PAUL W. RAYMOND, ESQ.

For the Respondent: State of California  
Franchise Tax Board  
By: MIRA PATEL  
MARGUERITE MOSNIER

TAX COUNSEL  
Legal Division  
P.O. Box 1720  
Rancho Cordova, CA 95741  
916-845-2498

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Torrance, California; Thursday, December 13, 2018

11:04 a.m.

ADMINISTRATIVE LAW JUDGE CHO: Let's go on the record right away. Good morning.

This is the appeal of Christopher Hicks, OTA Case No. 18032524. Today is Thursday, December 13th, 2018, and the time is approximately 11:04 a.m. My name is Daniel Cho. I'll be the lead administrative law judge conducting this appeal. And with me is Judge Kenny Gast and Judge Linda Cheng.

I would just like to note that the FTB is present. If you would like, you can introduce yourself for the record. It's totally up to you.

MS. PATEL: Mira Patel for Respondent, Franchise Tax Board.

MR. MOSNIER: Marguerite Mosnier for the Franchise Tax Board.

ADMINISTRATIVE LAW JUDGE CHO: And Appellant has not shown up nor has a representative shown up for Appellant. We did notice him for this hearing. He actually responded to our notice stating that he and another person, Mr. Paul Raymond, would have attended this hearing. However, it was noticed for 10:00 a.m. It's about 11:05. No one has shown up here on their behalf.

1           It's a pity, though, because we actually did have  
2 questions for the parties in this case. And because of  
3 those questions, we're going to leave the record open.  
4 We'll be submitting those questions to the parties by  
5 written brief. So first, we'll give FTB a chance to  
6 respond, 30 days. Then we'll give Appellant to respond to  
7 FTB's response.

8           Does anybody have any questions or objections to  
9 that process?

10           MS. PATEL: No objections.

11           ADMINISTRATIVE LAW JUDGE CHO: All right. Well,  
12 thank you very much.

13           Then this hearing is adjourned.

14           (Proceedings adjourned at 11:06 a.m.)

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HEARING REPORTER'S CERTIFICATE

I, Ernalyne M. Alonzo, Hearing Reporter in and for the State of California, do hereby certify:

That the foregoing transcript of proceedings was taken before me at the time and place set forth, that the testimony and proceedings were reported stenographically by me and later transcribed by computer-aided transcription under my direction and supervision, that the foregoing is a true record of the testimony and proceedings taken at that time.

I further certify that I am in no way interested in the outcome of said action.

I have hereunto subscribed my name this 3rd day of January, 2019.

\_\_\_\_\_  
ERNALYN M. ALONZO  
HEARING REPORTER