

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA**

ERRATA NOTICE – May 2019

The following non-substantive changes were made to the original opinions:

1. *Appeal of Inderjit S. Anand and Chandana Anand* (OTA Case 18011247, 2019-OTA-101). On page 4, line 11, the date “October 9, 2019” was changed to “October 6, 2019.”
2. *Appeal of Sawtantra Chopra and Aruna Chopra* (OTA Case 18010805, 2019-OTA-125). On page 5, second full paragraph, line 7, the number “20” was changed to “14.”
3. *Appeals of Newport Jewelers by Gabe Arik Corp.* (OTA case 18042580 & 18042581, 2019-OTA-116). In the caption, the word “Appeal” was changed to “Appeals.”

In the footer, the word “Appeal” was changed to “Appeals.”

On page 11, line 9, the word “of” was changed to “or.”

4. *Appeal of Peter Florin* (OTA Case 18032549, 2019-OTA-118). On page 3, first full paragraph, line 2, the term “§§” was changed to “§.”
5. *Appeal of Marshall Reddick* (OTA Case 18012102, 2019-OTA-112). On page 7, line 2, the words “with a” were deleted.
6. *Appeals of William Blaine Riggle* (OTA Case 18011906 & 18011907, 2019-OTA-131). On page 8, line 7, the word “credits” was changed to “creditors.”
7. *Appeal of Walter Parng* (OTA Case 18011288, 2019-OTA-130). On page 5, line 14, the citation “(§ 19112).” was changed to “(§ 19112.)”
8. *Appeal of Blair S. Bindley* (OTA Case 18032402, 2019-OTA-179P). On page 9, last sentence of the first full paragraph, “Regulation section 25136-2(b)(2)(B)” was changed to “Regulation section 25136-2(c)(2)(B)”.

The published opinions will reflect these changes.