

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF,)
)
J. LIU and N. MUKAE,) OTA NO. 18103867
)
APPELLANT.)
)
_____)

TRANSCRIPT OF VIRTUAL PROCEEDINGS

Tuesday, March 16, 2021

Reported by:
ERNALYN M. ALONZO
HEARING REPORTER

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APPEARANCES:

Panel Lead: ALJ ELLIOTT SCOTT EWING

Panel Members: ALJ KENNY GAST
ALJ DANIEL CHO

For the Appellant: J. LIU

For the Respondent: STATE OF CALIFORNIA
FRANCHISE TAX BOARD

BRIAN WERKING

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I N D E X

E X H I B I T S

(Appellant's Exhibits 1-5 were received at page 6.)
(Department's Exhibits A-R were received at page 6.)

P R E S E N T A T I O N

	<u>PAGE</u>
By Mr. Liu	7
By Mr. Werking	17

CLOSING STATEMENT

	<u>PAGE</u>
By Mr. Liu	21

1 State of California; Tuesday, March 16, 2021

2 10:00 a.m.

3

4 JUDGE EWING: We're now on the record in the
5 appeal of J. Lieu and M. Mukae, OTA Case Number 18103867.
6 Today is Tuesday, March 16th, 2021. And thanks to
7 daylight savings time, we have sprung forward, and the
8 time now is approximately 10:00 a.m.

9 This appeal was intended to be heard in person in
10 Cerritos, California, but is, instead, and with the
11 consent of the parties, being held via Webex video
12 conference today.

13 I am Elliott Scott Ewing, the lead Administrative
14 Law Judge for this matter. And with me today are
15 Judge Kenneth Gast and Judge Daniel Cho. The three of us
16 will be hearing the matter this morning. As the lead ALJ,
17 I will be conducting the proceedings, and my co-panelists
18 are all equal participants and will be reviewing all of
19 the evidence, asking questions, and together reaching a
20 determination in this case.

21 Next I'm going to ask the parties to please state
22 you're name and who you represent for the record. Now,
23 starting with Appellants, Mr. Liu, please go first.

24 MR. LIU: Yeah, this is June Liu.

25 JUDGE EWING: Thank you, Mr. Liu.

1 And now Mr. Werking.

2 MR. WERKING: Brian Werking, representing
3 Respondent Franchise Tax Board.

4 JUDGE EWING: Thank you, Mr. Werking.

5 At the prehearing conference held in this matter
6 on February 26, 2021, the parties agreed that the
7 following is the sole issue in this appeal: Whether
8 Appellants have shown error in Respondent's proposed
9 assessment, which is based on a federal determination.

10 Does anybody have questions at this point?

11 No. Okay. For Appellants -- I'm sorry.
12 Appellants have submitted Exhibits 1 through 5, which are
13 admitted into evidence without objection.

14 (Appellant's Exhibits 1-5 were received
15 in evidence by the Administrative Law Judge.)

16 Respondent has submitted Exhibits A through R,
17 which are also admitted into evidence without objection.

18 (Department's Exhibits A-R were received in
19 evidence by the Administrative Law Judge.)

20 For Appellants, Mr. Liu, I would like to
21 reconfirm you have no additional exhibits at this time; is
22 that correct?

23 MR. LIU: Yes, that's correct, Your Honor.

24 JUDGE EWING: Thank you.

25 And for Respondent Franchise Tax Board, Mr.

1 Werking, I would also like to reconfirm that you have no
2 additional exhibits?

3 MR. WERKING: That is correct. No additional
4 exhibits.

5 JUDGE EWING: Okay. Thank you.

6 Now, we are ready for Appellant's opening
7 statement. Mr. Liu, you indicated you would need up to
8 30 minutes for that. I will swear you in now. So please,
9 Mr. Liu, raise your right hand.

10

11

JUNWEI LIU,

12 produced as a witness, and having been first duly sworn by
13 the Administrative Law Judge, was examined and testified
14 as follows:

15

16 JUDGE EWING: Thank you, Mr. Liu. Okay.
17 Mr. Liu, are you ready to begin your presentation?

18 MR. LIU: Yes, Your Honor.

19 JUDGE EWING: Okay. Please feel free to proceed.

20

21

PRESENTATION

22 MR. LIU: Good morning everyone, Honorable Judge,
23 and good morning Mr. Werking.

24 First, I want to let you guys know English is my
25 second language. In case you don't understand, feel free

1 to interrupt me or ask a question because I told Mr. --
2 Judge, last time, I not take the interrupt -- the
3 transcript because, you know, I, you know, have some
4 complicated number I want to represent by myself.

5 So I'd like to start from the Exhibit 4, Your
6 Honor.

7 JUDGE EWING: I'm sorry. Just to make that
8 clear, Mr. Liu, you're talking about Exhibit Number 4?

9 MR. LIU: Yes, correct.

10 JUDGE EWING: Okay. Okay, thank you.

11 MR. LIU: So the Exhibit Number 4 is the IRS Form
12 4549. So I'll start from there. What happened is in the
13 2016, IRS, in the review by the auditor, my 2013 tax
14 return and proposed \$25,870 proposed a change on the
15 Section 1A. So that resulted in \$6,118 tax due by that
16 form. That's on your Exhibit 4.

17 So after I bring my additional documents on the
18 following meeting with the IRS examiner, I substantiated
19 my deduction. So the examiner, yeah, agreed to reverse
20 the proposed change. However, that day in the office I
21 don't know what that examiner do with his computer because
22 he noticed they have some computer issue. Because I'm
23 sitting here. He's sitting across the table when he tried
24 to change the number. But anyway, the number didn't come
25 out or the balance is still not the zero.

1 So then Mr. -- I think, Mr. Tejeda maybe -- yeah.
2 He went to the supervisor to bring the supervisor to
3 check. I'm still sitting here. After 20 minutes, they
4 told me they have some computer glitch or whatever issue,
5 let me go back to home. They would let me know. That's
6 what happened. As I said, you know, I cannot get the
7 examiner to testify. So I have to testify on my side.

8 So then after that when I met the IRS examiner
9 again, you know, another meeting, he show me the -- he
10 gave me the -- let's go to Exhibit 5, please. Exhibit 5.
11 Okay. So on Exhibit 5 you can see on the Section 16, so
12 the balance due became to the zero. So he told me face to
13 face, he say, "We are not going to make the change on your
14 2013. So then no tax due for you." So the circle on that
15 copy, that's his handwriting. That's not -- I am not the
16 one to circle it.

17 So, you know, I am as individual, you know. When
18 IRS, you know, examiner, even FTB, they all tell you,
19 they're face to face and tell you, "We're going to make a
20 change," of course I'm happy. You know, I could take that
21 copy. So that's what's. I, you know, I'm not the tax
22 attorney. I'm not the CPA. You know, I don't know who is
23 going to study what they have the number and -- until
24 after, you know, two years later I received notice from
25 FTB.

1 So they are saying, you know, from their system.
2 So, you know, the IRS, you know, they still have the, you
3 know, \$25,870. So, you know, adjusting something like
4 this. So that's where we started from, you know -- you
5 know, the dispute or whatever. So but for me, you see,
6 you look at it. So most Exhibit 4 and Exhibit 5 is the
7 IRS generating document. I think FTB they have no
8 question about it. That's the truth and the document
9 there.

10 So but for the same amount \$25,870 adjustment,
11 they result two different results. So that's the error
12 for me. That's the error. So if we look into detail, I
13 notice the change from the Section 12 on both Exhibit 4
14 and Exhibit 5. So on the Exhibit 4, they are saying tax
15 issue on the return is \$31,392. So that originally
16 matched from the IRS transcript.

17 Is everyone follow my numbers?

18 JUDGE EWING: Yes.

19 MR. LIU: Okay. Thank you. Appreciate it.

20 Then we'll go to Exhibit 5. You can see on the
21 Section 12 the number became to \$37,511, because original
22 number is the \$31,000. So IRS examiner told me because
23 they have the system glitch. So in other words, so they
24 apply the difference. I think the previous balance is
25 \$6,118 to the account. That's they way they do it.

1 Again, I don't have no control with their, whatever their
2 system. So generally to the zero balance due.

3 Now, go back to the FTB, the brief, both briefs.
4 Whatever the calculation the FTB have, they're telling me
5 the result because alternative minimum tax resulted in the
6 zero tax due, which is fine. But according to FTB's
7 brief, so the Exhibit 4, is in error. So that's my
8 position because everything should be computer generated,
9 not handwriting or whatever was manually calculated.

10 So the Exhibit 4, according to the Exhibit 4, if
11 they doing proposed itemized deduction adjustment for
12 \$25,000 adjusting, so they will result \$6,118 tax due.
13 But, again, because the reason I saying that is because
14 they told me, FTB told me, examiner, and even the
15 supervisor because I -- after I received the notice from
16 FTB, I went back to the office. I want to ask of some
17 things, whatever is written. They don't have. But they
18 both told, "We didn't make the change on your document, on
19 your 2013 return." So that's what happened for both
20 exhibits.

21 Then if we go back to the Exhibit B from the FTB,
22 Exhibit B. On the Exhibit B, the first line -- I don't
23 know if everyone follow me on Exhibit B -- tax written
24 filed. That's transcript from IRS. So that's the number
25 is \$31,392. That's the match that -- on the Exhibit 4.

1 That's my original tax file, the tax due on my original
2 tax return. That's on Exhibit B.

3 But, however, on the -- on the Exhibit F,
4 Exhibit F is the FTB, the data sheet, IRS FEDSTAR Data
5 Sheet. So that's showing that on the right side, tax
6 issue on the return became to \$37,511. So I think FTB
7 only catch the number on the left side that they proposed
8 the change, the \$25,000. But, however, on the right side
9 is the \$37,511 did not match this discrepancy. Didn't
10 match my original return and also the IRS transcript. So
11 that's where the error I showing, and also the examiner --
12 IRS examiner, and they told me face to face.

13 I don't know if there any question at this point.

14 JUDGE EWING: I don't have any questions at this
15 point. Judge Gast or Judge Cho, do you have any questions
16 at this point?

17 JUDGE GAST: This is Judge Gast. I do not have
18 any questions.

19 JUDGE EWING: Judge Cho?

20 JUDGE CHO: This is Judge Cho. I don't have any
21 questions either.

22 MR. LIU: Okay. So then I continue.

23 So from another point. So, you know, is IRS or
24 FTB. If they made any changes to the original tax return,
25 so they're supposed to mail the Notice of Change, you

1 know, send to taxpayer. That's by law. So in this case,
2 I never receive any, you know, Notice of Change sent to
3 me. Because as my right, you know, I can, you know,
4 respond and those appeal for whatever they made the
5 change.

6 So last time -- during last conference,
7 prehearing conference where it confirm with the FTB, in
8 the master file there's also no such notice exists. So
9 that's my another point. So they didn't make any change
10 to my understanding as they told me face to face. If
11 there are such, kind of, changes, by law mail -- they must
12 mail a notice to me. So that's my another point.

13 So in summary -- in summary, I think we
14 simplified. I am clearly produce the facts that and also
15 the evidence 4 and 5 to meet the burden of proof to
16 present their error. For common sense, again, I'm not the
17 professional tax attorney or CPA, but for any common sense
18 for the same adjustment \$25,870, generally to Exhibit 4
19 and 5, the two result, there must be something wrong.
20 That's for common sense. So that's the fact. Again,
21 that's not my opinion or some other personal opinion.

22 I don't -- I wish, you know, Mr. Werking if you
23 respond, you can start with Exhibit 4 and 5. Because
24 either of this one must have some error. Can't be for
25 both is correct. Secondly, because just I said, I want to

1 send a subpoena or whatever to let the examiner testify
2 because he -- I -- basically, told me face to face. But,
3 again, I don't know how to do that. So I swore in my by
4 myself to testify. I don't have such power. So
5 otherwise, you know, because from FTB side, I wish if,
6 know, unless they impeach my credibility or maybe they get
7 a statement from the IRS saying that whatever I state
8 today in here incorrect. Otherwise, you know, I don't
9 know how. For me, I already tried my best as an
10 individual. So I think I'm in good faith to meet the
11 burden of proof.

12 Secondly, and I feel that FTB only recognized the
13 partial of the data from the IRS, which generates
14 additional state income tax. I understand for that. But
15 just like I said, if we go back to exhibit from the FTB,
16 exhibit -- I think it's Exhibit F. That's the sole source
17 for FTB from the IRS, originated auditor for my state
18 income, because they're saying on the left side \$25,000
19 adjustment. I understand that whatever the system
20 generated.

21 However, if we look on the same Exhibit F on the
22 right side, \$37,511, that is discrepancy from original IRS
23 transcript. Just I said, because IRS told me they have
24 system glitch. However, I figure out later the way they
25 figured out the credit for my account for the difference.

1 And also you can see on the same Exhibit F right side,
2 they have the tax before the credit. I think they have
3 \$6,543. So that's the one that maybe, plus the interest
4 of -- with the original discrepancy. So, again, so the
5 FTB maybe only recognize that, you know, partial of that
6 data. So that's my another point.

7 So, finally, I want to show the judge on the same
8 on my Exhibit 4, but end of my Exhibit 4 that's the -- see
9 page 13. Page 13 of Exhibit 4, that's another Form 886-8.
10 And compared to the Exhibit 5 of the exhibit -- page 11.
11 So page 13 of the Exhibit 4 and page 11 of Exhibit 5, both
12 the same Form 886-8. But you can see they also generated
13 two results from the same input, the proposed adjustment,
14 like, around \$26,000. Again, that's to me is the error.
15 You know, both your computer system generates two forms
16 with the same input. Could not be both correct. Only one
17 is.

18 So from FTB, again, both brief explained that
19 whatever the alternate -- alternative minimum tax, I think
20 they follow by Exhibit 5 instead of insisting there is no
21 additional tax due because the alternative minimum tax
22 due. However, for me as an individual, how could the
23 computer -- IRS computer generate two different forms.
24 That's error again. And, also, they told me so they have
25 computer glitch. Same as the -- yeah. Same as the form

1 of the 4549.

2 So I think pretty much that's my position, Your
3 Honor.

4 JUDGE EWING: Thank you, Mr. Liu. I -- I
5 appreciate your presentation very much, and thank you for
6 pointing us to some of the exhibits. We understand you
7 discussed Exhibit -- your Exhibit 4, your Exhibit 5, and
8 then the FTB's Exhibits B, as in bravo, and F, as in
9 foxtrot; is that correct?

10 Okay. Very well. I will have a couple of
11 questions after we hear from Respondent. But let me ask,
12 Judge Gast, if you have any questions at this point.

13 JUDGE GAST: This is Judge Gast. I do not have
14 any questions at this point. Thank you.

15 JUDGE EWING: Okay. And Judge Cho, do you have
16 any questions at this point?

17 JUDGE CHO: This is Judge Cho. I don't have any
18 questions at this point.

19 JUDGE EWING: Okay. Very well.

20 Now, we'll move to Respondent's presentation.

21 Mr. Werking, you indicated at the prehearing
22 conference in this matter, that you would take
23 approximately 10 minutes. However, before we do that,
24 would you wish to cross-examine Mr. Liu as a witness?

25 MR. WERKING: I do not wish to cross-examine,

1 Judge -- oh, sorry -- the appellant.

2 JUDGE EWING: Very well, Mr. Werking. Thank you.
3 Okay. Mr. Werking, you indicated you would take
4 approximately 10 minutes for your presentation. Feel free
5 to begin.

6 MR. WERKING: Thank you, Judge.

7

8 PRESENTATION

9 MR. WERKING: Good morning.

10 The issue in this case is whether Appellants have
11 met their burden to show error in Respondent's proposed
12 deficiency assessment that is based on a federal
13 adjustment. It is a well-settled law that deficiency
14 assessment by Respondent based on a federal adjustment is
15 presumptively correct, and the taxpayer bears the burden
16 of proving it erroneous. In attempting to prove error, a
17 taxpayer's unsupported assertions will not satisfy his or
18 her burden. Absent uncontradicted, credible, competent,
19 and relevant evidence showing the response determination
20 is incorrect, it must be upheld.

21 Deductions are a matter of legislative grace and
22 the burden is on Appellants to show by competent evidence
23 that they are entitled to the claimed deductions. Here,
24 Appellants have provided no evidence to establish
25 entitlement to their disallowed unreimbursed employee

1 expense deductions, and have provided no evidence to show
2 error in Respondent's proposed deficiency assessment.
3 Appellants' contentions that the IRS did not make any
4 adjustments to their itemized deductions or federal
5 taxable income is not supported by the evidence.

6 Let me walk you through some of the facts,
7 beginning with Appellants' 2013 federal return. That is
8 Respondent's Exhibit A, if we could look at page 2. On
9 page 2 if we look down to line 43, Appellants reported
10 taxable income of \$125,691. Line 44, income tax of
11 \$28,147. Line 45, alternative minimum tax of \$10,173. On
12 line 54, credits of \$1,800, and line 61, total tax of
13 \$36,520. During processing, the IRS made a math error
14 correction to Appellants' reported income based on their
15 reported taxable income reducing Appellants' income tax
16 from reporter \$28,147 to \$23,019.44.

17 The IRS accepted Appellants' reported alternative
18 minimum tax of \$10,173. Without making adjustment to
19 Appellants' reported AMT, the IRS reduced Appellants'
20 total tax from what was reported as \$36,520 to \$31,392.44.
21 If we look to Respondent's Exhibit B, the account
22 transcript, you can see on the first page -- you can see
23 reported total tax was \$36,520 on the original return,
24 which comports with what is on the original return.

25 Then if you look to page 2, the very first

1 transaction code, 150, indicates the accepted value of
2 total tax was \$31,392.44. Then if we look lower down on
3 that transcript, the first transaction code 971 -- it's
4 about midway on that second page. You can see the IRS
5 issued a CP12 Notice, which is issued to inform the
6 Appellants of the correction, which resulted in an
7 overpayment. Those were the actions by the IRS before it
8 examined Appellants return.

9 Then the IRS examined the return. Lower on that
10 account transcript, page 2, you can see a transaction code
11 420. That is indicating that the IRS examined Appellants'
12 return. And the IRS made an adjustment which increased
13 Appellants' taxable income to \$151,561, an increase of
14 \$25,869. This is shown on the taxable income amount on
15 page 1 of that account transcript of Respondent's Exhibit
16 B. And the substance of the adjustment is the
17 disallowance of Appellants' reported unreimbursed employee
18 expense deduction in the amount of \$25,869.

19 Appellants' account transcript, Respondent's
20 Exhibit B and Appellants' Exhibit 3, the FEDSTAR IRS data
21 sheet, Respondent's Exhibit F, the examining officer's
22 activity record, Respondent's Exhibit G, the 4549s, and
23 the 886 A, Appellants' Exhibits 1, 2, 4, and 5, and the
24 federal audit work papers, Respondent's Exhibits O, Q,
25 and R, all indicate that the IRS examined Appellants' 2013

1 return and disallowed half the Appellants' claim on
2 reimbursed employee expense deductions in the amount of
3 \$25,869, which increased Appellants' taxable income by the
4 same.

5 This adjustment resulted in additional federal
6 income tax of \$6,543 and reduced Appellants' alternative
7 minimum tax by the same, which resulted in no additional
8 federal tax liability. Appellants were not subject to the
9 alternative minimum tax for California purposes. And as
10 such, the California tax effect of the federal adjustment
11 is an increase in their California income tax by \$2,407,
12 which is the proposed deficiency in this case.

13 Appellants have not met their burden to show
14 error in the proposed deficiency assessment. Respondent
15 respectfully request the OTA affirm the proposed
16 deficiency assessment.

17 And I'll be happy to answer any questions that
18 the panel may have. Thank you.

19 JUDGE EWING: Thank you, Mr. Werking. You
20 answered one of the questions I had related to the
21 alternative minimum tax and whether it is assessed by
22 California. The other question I had you also answered, I
23 believe, but I'm going to wait to see what Mr. Liu may
24 have to say.

25 Does my -- do my fellow panelists have any

1 questions? Judge Gast?

2 JUDGE GAST: This is Judge Gast. I do not have
3 any questions. Thank you.

4 JUDGE EWING: Thank you, Judge Gast.

5 Judge Cho, do you have any questions at this
6 point?

7 JUDGE CHO: This is Judge Cho. I don't have any
8 questions either, at this point. Thank you.

9 JUDGE EWING: Okay. Okay. Mr. Liu, you
10 indicated that you would use up to 10 minutes for closing
11 comments or presentation. Would you like to make a
12 closing presentation?

13 MR. LIU: Yes, please.

14 JUDGE EWING: Okay. Good. You have the last
15 word. And I'm going to ask Mr. Werking if he has any
16 questions, and then I'll ask you if you have any
17 questions, and then we will wrap up. So please, please
18 proceed.

19 MR. LIU: Thank you, Your Honor, and I thank you,
20 Mr. Werking.

21

22 CLOSING STATEMENT

23 MR. LIU: From Mr. Werking's statement pretty
24 much repeated in the brief. Obviously, you did not answer
25 my question on the Exhibit 4, which is generated by the

1 IRS system. This is a close-end question, yes or no, that
2 error on the Exhibit 4. That's my simple question.

3 But from beginning of your statement, the FTB
4 side, you stated the error, and also you stated in the
5 both brief, you stated the error in the IRS, whatever. To
6 me, you know, sounds like the FTB only want to utilize the
7 partial of the number, which benefited for the FTB which
8 generate the additional tax and ignored the other kind of
9 number of the discrepancy. For example, compare the
10 Exhibit B and Exhibit -- I see it as Exhibit F. Exhibit B
11 and Exhibit F is both from the FTB evidence.

12 So Mr. Werking mentioned that on the first line
13 of the page 2 of Exhibit B, tax return filed showing
14 \$31,392, which is correct that's for IRS data. However,
15 if you look at the Exhibit F, that's the internal sheet.
16 I never see that sheet before until this trial. That's
17 from the FEDSTAR IRS Data Sheet. On that sheet, on the
18 right side, you can see the tax on the return is 35 --
19 \$37,511. How can you explain this difference? \$35,500 --
20 \$37,511 compared to the -- on the Exhibit B, first line,
21 \$31,392.

22 I asked him before, and he didn't explain that.
23 And also, that's the discrepancy, both from the FTB and
24 IRS document. Only one number is the same, which on the
25 left side, yes, the proposed adjustment, \$25,869. That's

1 the number the same. But just like I said, IRS told me
2 because this number generated two different number, they
3 told me their system glitch. And from another side, by
4 law no anybody have the power. They can credit to my
5 account over \$6,000 credit, if my account balance is due
6 over \$6,000, according to Exhibit 4.

7 So, Mr. Werking, you explained, yeah, alternative
8 the tax and the resulting is zero and the total amount
9 due, which is no matter correct or not correct, it didn't
10 explain why the Exhibit 4. I presented it. Exhibit 4,
11 originally IRS examiner gave me this form, asked me for
12 the check for this amount, that \$6,118. If the
13 alternative minimum tax is supposed to be zero, computer
14 should have generated that as zero instead of whatever
15 their manual correction or whatever. So, again, you did
16 not answer my question. And also for me, that's the
17 burden of proof I have to prove for that error.

18 And one more last thing. You mentioned it, and
19 also the judge asked for the alternative minimum tax.
20 Look at page 13 of the Exhibit 4, 13 of the -- 13 pages --
21 page 13 of Exhibit 4. So they have the calculation for
22 the alternative minimum tax but compare to the page 5 --
23 I'm sorry -- Exhibit 5 of page 11. The alternative tax
24 different amount. So how you explain for that one because
25 for the same input they have the two different alternative

1 tax amounts.

2 I think that's all I have.

3 JUDGE EWING: Okay. Very well, Mr. Liu. Thank
4 you for those comments. I do not have any questions at
5 this point, Mr. Liu. I understand your position, and I
6 also understand the Respondent Franchise Tax Board's
7 position.

8 I will ask Judge Gast, do you have any questions
9 at this point?

10 JUDGE GAST: I do not -- this is Judge Gast. I
11 do not have any questions. Thank you.

12 JUDGE EWING: Okay. Thank you.

13 And, Judge Cho, do you have any questions at this
14 point?

15 JUDGE CHO: This is Judge Cho. I don't have any
16 questions either. Thank you.

17 JUDGE EWING: Okay. Mr. Werking, do you have any
18 questions?

19 MR. WERKING: I do not.

20 JUDGE EWING: Okay. Mr. Liu, you have the last
21 word. If you have any final questions, please ask them
22 now or we'll wrap up. Mr. Liu, did you hear my -- my
23 response to you?

24 MR. LIU: I'm sorry. No. I don't have any
25 questions.

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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 23rd day of March, 2021.

ERNALYN M. ALONZO
HEARING REPORTER