

In the Matter of:)
)
ROBERT WILKINSON and)
L. FUJII,)
) Case No. 19085180
Appellants.)
_____)

TRANSCRIPT OF PROCEEDINGS
Sacramento, California
Tuesday, October 18, 2022

Job No. :
38957 OTA(A)

BEFORE THE STATE OF CALIFORNIA
OFFICE OF TAX APPEALS
COUNTY OF SACRAMENTO
MICHAEL GEARY, ADMINISTRATIVE LAW JUDGE

In the Matter of:)
)
ROBERT WILKINSON and)
L. FUJII,)
) Case No. 19085180
Appellants.)
_____)

TRANSCRIPT OF PROCEEDINGS, taken at
400 R Street, Sacramento, California,
commencing at 1:07 p.m. on Tuesday,
October 18, 2022, reported by
Maria Esquivel-Parkinson, CSR No. 10621,
RPR, a Certified Shorthand Reporter in
and for the State of California.

1 APPEARANCES:

2
3 PANEL MEMBERS:

4 ALJ ANDREA LONG

5 ALJ SARA HOSEY

6 ALJ TERESA STANLEY

7
8 FOR THE APPELLANT:

9 PHILLIP JOHNSON

10 ROBERT WILKINSON

11
12 FOR THE FTB:

13 ERIC BROWN, TAX COUNSEL

14 ERIC YADAO, TAX COUNSEL

I N D E X

E X H I B I T S

(Appellant's Exhibits 1-5 were received at page 6)

(FTB's Exhibits A-M and O-S were received at page 6)

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1 SACRAMENTO, CALIFORNIA, TUESDAY, OCTOBER 18, 2022

2 1:07 P.M.

3
4 ADMINISTRATIVE LAW JUDGE LONG: We will go on
5 the record. Good afternoon. I am Andrea Long, the lead
6 ALJ for this appeal. We are here today for the Appeal
7 of Wilkinson and Fujii, OTA Case No. 19085180. Today is
8 Tuesday, October 18, 2022, and it is 1:07 p.m. This
9 hearing is taking place in Sacramento, California.

10 We will begin with the parties introducing
11 themselves stating their names and who you represent for
12 the record. And let's start with FTB.

13 MR. BROWN: Eric Brown, California Franchise
14 Tax Board.

15 MR. YADAO: Eric Yadao with the Franchise Tax
16 Board.

17 MR. JOHNSON: Phillip Johnson on behalf of
18 Mr. Wilkinson.

19 APPELLANT WILKINSON: Robert Wilkinson, the
20 client or taxpayer.

21 ADMINISTRATIVE LAW JUDGE LONG: Thank you. And
22 with me today on the panel are Judges Sara Hosey and
23 Teresa Stanley. As the lead ALJ for this appeal, I will
24 be conducting the proceedings in this matter, but my
25 co-panelists and I are equal participants. We will all

1 be reviewing the evidence, asking questions, and
2 reaching a determination in this case.

3 The parties have agreed that the issue before
4 today is whether Appellants filed a timely claim for
5 refund for tax years 2011, 2012, and 2013.

6 Appellant submit Exhibits 1 through 5, which
7 are hereby admitted without objection.

8 (Appellant's Exhibits 1 through 5 admitted.)

9 ADMINISTRATIVE LAW JUDGE LONG: And FTB submits
10 Exhibits A through M and Exhibits O through S, which are
11 hereby admitted without objection.

12 (FTB's Exhibits A through M and O through S
13 admitted.)

14 ADMINISTRATIVE LAW JUDGE LONG: And the parties
15 indicated there are no other evidence to submit into the
16 record.

17 So we will begin with each party's
18 presentations.

19 Mr. Johnson, you'll have 20 minutes to make
20 your presentation and Mr. Wilkinson to provide
21 testimony. And so I will swear Mr. Wilkinson in at this
22 time.

23 So, Mr. Wilkinson, can you please raise your
24 right hand.

25 Do you swear to affirm -- swear or affirm that

1 the testimony you give today is the truth, the whole
2 truth, and nothing but the truth?

3 APPELLANT WILKINSON: Yes, I do.

4 ADMINISTRATIVE LAW JUDGE LONG: Thank you. And
5 Mr. Johnson and Mr. Wilkinson, you may begin.

6 MR. JOHNSON: Thank you.

7
8 OPENING STATEMENT

9 BY MR. JOHNSON, Representative for Taxpayer:

10 Robert Wilkinson is a senior citizen who is
11 being penalized by the State of California for paying
12 too much in taxes. Mr. Wilkinson has an unblemished
13 record of timely filing and paying his California state
14 taxes each year over several decades.

15 When a situation presented itself with which
16 Mr. Wilkinson was unfamiliar, he contacted the Franchise
17 Tax Board to receive supposedly correct information.
18 When he inquired from the experts at the FTB, he was
19 told that he must pay a California tax on his social
20 security payments. Unfortunately, this advice was
21 proved erroneously only after seven subsequent years of
22 timely filing his taxes, and the Franchise Tax Board
23 failed to catch this obvious error for seven consecutive
24 years.

25 The State will argue that there is no record of

1 this conversation. Whether true or not, there are a
2 variety of reasons that a record might not exist: It
3 was inadvertently deleted, the agent did not make an
4 adequate record, it was destroyed in the ordinary course
5 of business, or an error was made by the agent.

6 Indeed, we point to the discrepancy between the
7 two FTB agents both of whom went through training for
8 their roles. One states that all records were
9 destroyed; whereas another states that all records were
10 reviewed from 2006 and that the information was not
11 found.

12 In determining which scenario was more likely,
13 on the one hand a taxpayer who has consistently paid his
14 taxes over the course of several decades and who sought
15 professional assistance when he encountered a situation
16 with which he was not familiar in contrast to the FTB
17 whose own agents provide conflicting advice and disagree
18 as to a major element of conducting business, the normal
19 records retentions policy.

20 Likewise, within the declaration of Leslie
21 Yorston provided to show a lack of error, there contains
22 an error. In paragraph two she writes, "Like all other
23 call center technicians, I received, I, a minimum of six
24 weeks of training." The fact is errors exist.

25 Unfortunately, the Franchise Tax Board itself

1 does not stand behind its own errors. Instead it offers
2 a pithy disclaimer stating that the taxpayer should not
3 rely on the advice of their trained phone agents.

4 In my prior role, I was a stockbroker and I
5 took trades over the telephone every day. Frequently I
6 would be required to provide advice about trading
7 equities, derivatives, special purpose vehicles, and
8 fixed income.

9 Based upon this advice, the client determined
10 whether or not to proceed on their course of action. If
11 at any time I provided erroneous information in the
12 course of my trading on behalf of the client, the client
13 would be made whole effectively disgorging the client
14 from any fees, penalties, and costs associated with the
15 erroneous action. I, too, could face consequences up to
16 and including termination.

17 In contrast, the Tax Board when faced with a
18 similar situation, chooses to respond with, "Well, you
19 shouldn't rely on our phone advice."

20 Indeed, if we as taxpayers are unable to rely
21 on the advice provided by the Franchise Tax Board when
22 we seek their assistance, the taxpayer dollars spent on
23 what has been characterized as the extensive training,
24 employment, and technology of their staff could
25 certainly be spent elsewhere to greater effect.

1 Mr. Wilkinson is not a tax professional. He
2 is, however, a consistent and timely taxpayer. As such,
3 it was reasonable for him to obtain professional advice
4 in order to effectively perform his tax duties not
5 realizing that the Franchise Tax Board will not stand
6 behind their own agents.

7 As a result, Mr. Wilkinson overpaid his taxes,
8 and now he's unable to retrieve his own funds as a
9 result of the statute of limitations. Despite the
10 unfairness of this, there's a reasonable legal remedy
11 for Mr. Wilkinson found in the doctrine of equitable
12 estoppel where a party, Mr. Wilkinson in this case,
13 reasonably relied on the representations of another,
14 being the FTB, and consequently suffered detrimentally.

15 Now, as you know, there are four elements that
16 must be met to apply equitable estoppel. The estopped
17 party, being the FTB, must be advised on the facts.
18 That party must intend that its conduct be acted upon by
19 the taxpayer or that -- or that the party claiming
20 estoppel, Mr. Wilkinson, had a right to believe it was
21 intended. Party claiming estoppel must be ignorant of
22 the true facts, and the party claiming estoppel must
23 show that detrimental or reliance.

24 Mr. Wilkinson has met each of these elements.
25 Mr. Wilkinson contacted the FTB to inquire whether his

1 social security was to be taxed, he was advised that it
2 is taxable, and he relied on these facts. That element
3 is met.

4 Mr. Wilkinson called the FTB with a reasonable
5 belief that he would receive accurate advice from the
6 expert, and there's no record that he was advised that
7 their information was likely wrong. As a direct result,
8 he reasonably assumed the advice was correct. That
9 element is met.

10 Mr. Wilkinson was unaware of the facts and he
11 took the action to contact the FTB from an expensive
12 overseas call relay in order to receive direction in a
13 timely manner. Likewise, he continued to pay his taxes
14 in that same timely manner for several years, each year
15 paying tax on his social security income clearly
16 ignorant of the facts. That element is met.

17 Finally, detrimental reliance is shown by the
18 fact that Mr. Wilkinson overpaid his taxes for several
19 years by mistakenly including his social security income
20 when that money could have been used by him elsewhere.

21 Now, FTB will argue that all prongs have not
22 been satisfied. By FTB's own account, the doctrine of
23 equitable estoppel will be applied against a government
24 agency such as the FTB only when all of the elements of
25 estoppel are conclusively present and when application

1 of estoppel is necessary to prevent manifest injustice.

2 Now, first, let's look at manifest injustice.
3 It occurs when the outcome of a case is plainly and
4 obviously unjust. Depriving a senior citizen of his
5 income as a result of overpayment he understood to be
6 required and then withholding the rightful recompense is
7 manifestly unjust.

8 Indeed, 368(a) of the Penal Code states that
9 "The Legislature finds and declares that elder adults,
10 whose physical or mental disabilities or other
11 limitations restrict their ability to carry out normal
12 activities or to protect their rights deserve special
13 consideration and protection."

14 Manifest injustice also occurs when
15 Mr. Wilkinson's error in paying too much tax was not
16 recognized for seven consecutive years despite having
17 Mr. Wilkinson's 1099 SSA on file. We are asking that
18 the FTB be equitably estopped.

19 In Cruise versus City and County of San
20 Francisco, the Court of Appeals said, "Whether an
21 estoppel exists against the government should be tested
22 generally by the same rules as those applicable to
23 private persons. The government should not be permitted
24 to avoid liability by tactics that would never be
25 countenance between private parties. The government

1 should be an example to its citizens, and by that is
2 meant a good example and not a bad one."

3 Don't punish Mr. Wilkinson for the failures of
4 the Franchise Tax Board: Failure to provide accurate
5 advice, failure to notify Mr. Wilkinson of his
6 overpayment of taxes over the course of seven years, and
7 failure to effectively refund all monies he spent as a
8 result of this faulty information that they won't stand
9 behind. Thank you.

10 ADMINISTRATIVE LAW JUDGE LONG: Thank you.
11 Thank you. Do you want to have Mr. Wilkinson provide
12 his testimony at this time?

13 APPELLANT WILKINSON: Microphone working?
14 Okay. I am not a lawyer, so I do not know what's okay
15 to say in this hearing, but I was an electrical
16 engineering project manager with a master's degree for
17 jobs up to \$10 million. And the two documents that are
18 being referred to by -- for the Franchise Tax Board,
19 which I will mention and have them in my hand really
20 bother me.

21 If I had received a similar set of conflicting
22 documents at work and I was responsible for dealing with
23 a lot of money from a contractor, subcontractor,
24 combination, I would have sent them immediately to the
25 legal department as I would believe there was a serious

1 legal problem with the contractor and maybe the
2 contractor should be terminated from employment with the
3 government.

4 The two documents I want to give to the judge,
5 which I think you already have, are a cut-and-paste of
6 the Franchise Tax Board brief that said they have a full
7 record of all phone calls back to 2006, and they have
8 details on each call as the person taking the call was
9 supposed to take notes.

10 The second document, which is a letter, says
11 that all phone records from 2006 to after my claim
12 period, that's -- which is 2014. And by the way, the
13 Franchise Tax Board did pay three of the years. They
14 did own -- I mean four of the years because they were --
15 they accepted them -- were destroyed as part of the
16 normal process of the Franchise Tax Board. Both items
17 were signed under oath.

18 I feel there is something very wrong in this
19 situation, and I want the conflict put in the hearing
20 record. I believe one of the two agents committed a
21 felony. And a felony should lead to termination of
22 employment.

23 Note I would be the -- okay. And when I did
24 the actual contact with the Franchise Tax Board, I was
25 in Greece, not in Berkeley, and I -- this was a day

1 before you had international cell phones you just grab
2 and called anywhere. And I didn't have a cell phone, so
3 I had to go to a phone office run by the local phone
4 company and call to ask this -- about this question
5 about the social security.

6 Now, the first item is from the Franchise Tax
7 Board brief, which states that -- well, like I said,
8 that they have all the records. It's in front of me,
9 and I think you have copies of it or I can give you a
10 copy.

11 The second is from a letter from December 18th,
12 2020, from a M-a-u-r-e-e-n O-j-e-d-a, disclosure
13 specialist, that says "All phone conversations were
14 destroyed under normal purging of such items." So this
15 is direct conflict.

16 Now, the next one I want to bring up is
17 supposing I'd made a different kind of mistake.
18 Supposing I took three dependents where it says
19 dependents but I only deducted two as money. So they're
20 like, say, \$200 each, I deduct 400 instead of 600. Or
21 if I did it the other way around, I took two and
22 deducted 600. I strongly believe if I had done the
23 second one and had put in two and deducted for three,
24 the Franchise Tax Board would have sent me a letter that
25 you made a mistake; however, if I took three dependents

1 and only took two, would the Franchise Tax Board be
2 bothered to send me a letter that said, "Oh, you can
3 take one more deduction"? So I think that should be
4 considered.

5 Now, finally, on the S-e-r-m-e page of the
6 Franchise Tax Board website, it identifies the
7 principles of the Franchise Tax Board to carry out their
8 fiduciary responsibility to taxpayers by maintaining
9 their accounts with accuracy and financial integrity. A
10 fiduciary duty is one of the most serious
11 responsibilities a person or agency can take upon
12 themselves. A fiduciary is legally bound to put their
13 client's best interest ahead of their own. The
14 Franchise -- the fiduciary duties appear in a range of
15 business relation, and in the law in each of these
16 areas -- half of the person -- sorry -- in each of these
17 areas taking fiduciary responsibilities to act on behalf
18 of another person putting the other's interests ahead of
19 their own with a duty to preserve good faith and
20 trust -- very important -- good faith and trust with
21 taxpayers. How does not being able to rely on the
22 advice of an oral conversation with a Franchise Tax
23 Board agent instill good faith and trust? What
24 rationale is used to establish a fiduciary relationship
25 but not have any actual responsibilities in the

1 relationship?

2 So I see my relation as a taxpayer to the
3 Franchise Tax Board as a contract, like in my jobs as a
4 project manager. There should be a level playing field.
5 It should not be David and Goliath. I feel I'm David,
6 and the Franchise Tax Board is Goliath. They can bring
7 in lawyers making \$200,000 a year against me.

8 Now, if I made the same mistake for seven years
9 in a row and this mistake was never supposed to be
10 allowed, it seems that it's very strange that it was
11 never caught. Of course, it was to be the advantage of
12 the Franchise Tax Board.

13 Now, when you look at the 540 form, there's a
14 serious error in how it's set up. Since social security
15 is always, and I repeat, always deducted, the form
16 should simply have had a little red mark or note that
17 you deducted -- you can put the number in like 10,000
18 and then deduct it and it should actually give you an
19 advice, which I've seen on other parts of the form they
20 put little notes on it. And there's no advice to say
21 "deducted." What if there had been a note, I would have
22 deducted it. That -- and that is what I -- all I need
23 to say. Thank you.

24 ADMINISTRATIVE LAW JUDGE LONG: Thank you.

25 FTB, do you have questions of the taxpayer?

1 MR. BROWN: No.

2 ADMINISTRATIVE LAW JUDGE LONG: And, Judge
3 Hosey, do you have any questions for the taxpayer?

4 ADMINISTRATIVE LAW JUDGE HOSEY: No questions
5 at this time. Thank you.

6 ADMINISTRATIVE LAW JUDGE LONG: And Judge
7 Stanley?

8 ADMINISTRATIVE LAW JUDGE STANLEY: No
9 questions. Thank you.

10 APPELLANT WILKINSON: Do you need copies of
11 these documents from the Franchise Tax Board, or do you
12 have copies of both the Franchise Tax Board brief and
13 the letter signed by Maureen O-j-a-d-a. Sorry. I don't
14 know how to pronounce her name. Do you have these
15 letters?

16 ADMINISTRATIVE LAW JUDGE LONG: We have the
17 briefings by both parties.

18 FTB, do you have a reference of what
19 Mr. Wilkinson is talking about?

20 MR. BROWN: Yes. In fact, that's Exhibit S,
21 and we have a cover letter for that Exhibit S that I'll
22 be talking about.

23 ADMINISTRATIVE LAW JUDGE LONG: All right.
24 Yes, we do have it then.

25 APPELLANT WILKINSON: Okay. So you have all

1 the documents. I do not have to give you anything.

2 ADMINISTRATIVE LAW JUDGE LONG: Correct.

3 APPELLANT WILKINSON: That's fine. Thank you.

4 ADMINISTRATIVE LAW JUDGE LONG: Thank you.

5 All right. FTB, you may begin your
6 presentation.

7
8 OPENING STATEMENT

9 BY MR. BROWN, FTB Counsel:

10 Good afternoon. I'm Eric Brown, tax counsel
11 with the Franchise Tax Board. The issue is whether
12 Appellants filed their claims for refund for tax years
13 2011, 2012, and 2013 within the statute of limitations.
14 The facts are undisputed. Appellants filed their claims
15 for refund consisting of amended tax returns for tax
16 years 2011 through 2017 on March 15, 2019.

17 The basis for Appellants' claims for refund for
18 each year was their failure to deduct social security
19 income from their California tax liability. FTB
20 refunded Appellants' claims for tax years 2014 through
21 2017. FTB denied Appellants' claims for refund for tax
22 years 2011 through 2013 because those years were beyond
23 the statutes of limitations.

24 Appellants do not argue that they filed their
25 claims for refund within the four-year or one-year

1 statute of limitations period but argue that the FTB
2 should be equitably estopped from claiming Appellants'
3 claims are time barred by the statute of limitations.

4 Appellants claim that in an undated telephone
5 conversation between Appellant Mr. Wilkinson and FTB,
6 that FTB's representative told Mr. Wilkinson that social
7 security income was not deductible, or words to that
8 effect.

9 Appellants argue they detrimentally relied on
10 the representation by not filing a claim for refund for
11 the tax years in question. Appellants claim that
12 sometime in 2018 they discovered social security income
13 was deductible for California purposes, and so they
14 filed their claims for refund for all years.

15 Even if we accept as true Appellants'
16 contention that a conversation took place exactly as
17 Appellants claim, there is no equitable estoppel. It is
18 well-settled that tax liability must be based on the law
19 as set forth in the Revenue and Taxation Code and not
20 upon oral statements of FTB. It is also well-settled
21 that reliance on informal opinions offered by an FTB
22 employee is not sufficient to create estoppel against
23 the FTB.

24 We cited those points in our brief and they are
25 in the opening brief. For each year, FTB's instruction

1 booklet made it clear that social security income is
2 deductible for California purposes. In claiming they've
3 relied on a representation from an FTB representative in
4 a single conversation, Appellants admit that for every
5 year after 2011 they failed to review the instruction
6 booklet regarding social security income deductibility.

7 Appellants have provided no details about the
8 telephone conversation with an FTB representative.
9 They've not indicated when the conversation took place,
10 the identity of the FTB representative, the context of
11 the conversation, what subjects were discussed, or any
12 other details. All Appellants provide is that they
13 believe the conversation involved the 2011 tax year when
14 they were outside the United States. FTB has no record
15 of a telephone conversation as Appellants allege.

16 FTB provides the declaration of Leslie Yorston,
17 someone with the knowledge of FTB call center training
18 and procedures who is familiar with the job duties of
19 FTB call center technicians and the importance of making
20 notes of telephone calls, including the content and
21 subjects discussed.

22 Ms. Yorston declared that if the subject of
23 deductibility of social security income had been
24 discussed during a conversation with a taxpayer, it
25 would have been a topic an FTB call center technician

1 would have been trained to notate.

2 Ms. Yorston reviewed all notes of telephone
3 conversations between Appellants and FTB and found no
4 notations of conversations prior to March 2019 in which
5 social security income was even discussed.

6 In view of the lack of details of the telephone
7 conversation on the one hand and FTB's procedures and
8 importance placed on ensuring conversations with
9 taxpayers involving important tax topics are notated on
10 the other hand, it is more likely that a conversation
11 involving deductibility of social security income did
12 not take place then that the conversation did take place
13 as Appellants recall.

14 There seems to be some confusion about the
15 letter that was the cover letter from the disclosure
16 department regarding destruction of records, or words to
17 that effect. In fact, we called the disclosure
18 department to clarify that point, and we indicated in
19 our cover letter that that pertained only to audio
20 recordings of telephone calls if, in fact, they ever
21 existed. But insofar as the written records, the
22 written notations of the telephone conversations as
23 contemporaneously written by the call technicians, they
24 are all present. There's no indication that any of
25 those have been deleted or destroyed or anything to that

1 effect.

2 I believe my colleague has perhaps some
3 comments other than that. That's my -- I concluded.

4
5 OPENING STATEMENT

6 BY MR. YADAO, FTB Counsel:

7 Hi. Eric Yadao, Franchise Tax Board. I'd just
8 like to touch on the law as cited by the appellants in
9 their pleading which was dated November 24th, 2020.
10 They cite to the Appeal of Richard R. and Diane K. Smith
11 and the Appeal at Western Colorprint. And it is
12 instructive because it talks a little more about what is
13 required under the law to establish estoppel.

14 And the first two elements, the government
15 agency must be shown to have been aware of the actual
16 facts. The government agency must be shown to have made
17 an incorrect or inaccurate representation.

18 And the evidence that we put before you, which
19 is a complete call log contemporaneous before the tax
20 years happen, they go back to -- if you look at
21 Exhibit S, page 12 of 12, we have call records back as
22 far as 2008 and moving forward.

23 And I believe also in their pleading the
24 appellant indicated the call might have happened between
25 February 2012 and April 2012, which was the filing

1 season for 2011. And you'll see page 12 of 12, there's
2 no indication of phone calls in that time frame or
3 discussing social security income, the deductibility of
4 it. So elements one and two have not been met to
5 establish estoppel. They have not shown by a
6 preponderance of any evidence that FTB was aware of the
7 actual facts or that FTB gave that advice. Thank you.

8 ADMINISTRATIVE LAW JUDGE LONG: Is that all for
9 FTB?

10 MR. BROWN: I have nothing further.

11 ADMINISTRATIVE LAW JUDGE LONG: Okay. I will
12 turn to my panel members.

13 Judge Hosey, do you have any questions?

14 ADMINISTRATIVE LAW JUDGE HOSEY: No questions
15 at this time. Thank you.

16 ADMINISTRATIVE LAW JUDGE LONG: Judge Stanley,
17 any questions?

18 ADMINISTRATIVE LAW JUDGE STANLEY: No
19 questions. Thank you.

20 ADMINISTRATIVE LAW JUDGE LONG: Thank you.

21 We will give Appellants five additional minutes
22 if they want to address any arguments that FTB made or
23 final comments before we conclude the hearing.

24 APPELLANT WILKINSON: Just that -- well, no, I
25 already covered it.

1 MR. JOHNSON: That's all. Thank you.

2 ADMINISTRATIVE LAW JUDGE LONG: That's all?

3 Okay. Well, then that concludes the hearing for today.
4 The panel will meet and decide this appeal based on the
5 briefings, the arguments presented, and the exhibits
6 admitted into evidence, and then we will send both
7 parties our written opinion in about 100 days from
8 today. Thank you for your participation today. The
9 hearing is now -- the case is now submitted and the
10 record is closed.

11 (Conclusion of the proceedings)

12 ---oOo---

REPORTER'S CERTIFICATE

STATE OF CALIFORNIA)
) ss.
COUNTY OF SACRAMENTO)

I, MARIA ESQUIVEL-PARKINSON, do hereby certify
that I am a Certified Shorthand Reporter, and that at
the times and places shown I recorded verbatim in
shorthand writing all the proceedings in the following
described action completely and correctly to the best of
my ability:

LOCATION: OFFICE OF TAX APPEALS
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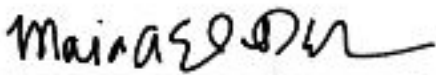
CASE: In the Matter of the Appeal of:
 Robert Wilkinson and L. Fujii

DATE: Tuesday, October 18, 2022

I further certify that my said shorthand notes
have been transcribed into typewriting, and that the
foregoing 25 pages constitute an accurate and complete
transcript of all my shorthand writing for the dates and
matter specified.

I further certify that I have complied with CCP
237(a)(2) in that all personal juror identifying
information has been redacted if applicable.

IN WITNESS WHEREOF, I have subscribed this
certificate at Sacramento, California on this 7th day of
November, 2022.



Maria Esquivel-Parkinson
CSR No. 10621, RPR

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\$	2019 19:16 22:4	acted 10:18	Andrea 3:4 5:5
\$10 13:17	2020 15:12 23:9	action 9:10,15 11:11	appeal 5:6,23 23:10,11 25:4
\$200 15:20	2022 2:18 5:1,8	activities 12:12	Appeals 2:2 12:20
\$200,000 17:7	23 4:14	actual 14:24 16:25 23:15 24:7	APPEARANCES 3:1
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1	4	admitted 6:7,8, 11,13 25:6	application 11:25
1 6:6,8	400 2:16 15:20	adults 12:9	applied 11:23
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