

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA**

ERRATA NOTICE – December 2022

Appeal of Houseman & Pena, 2022-OTA-375P

1. Pg. 18, fourth line from top of the last paragraph, it says: “prior the effective date”
Change to read: “prior to the effective date.”

Appeal of Silver, 2022-OTA-408P

1. Pg. 4, footnote 11: Change “2019” to “2009”

Appeal of LBD Corporation, 2022-OTA-393

1. Pg. 3, 2nd full paragraph, 1st line reads: “Appellant’s reliance on the advice of the auction house does [not] constitute reasonable...”
Add the bracketed “not”

The published Opinion will reflect these changes.