

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF,           )  
   )  
MARINA SAILING, INC.,                         ) OTA NO. 20066270  
   )  
                    APPELLANT.                 )  
   )  
   )

## TRANSCRIPT OF PROCEEDINGS

Cerritos, California

Tuesday, May 9, 2023

Reported by:  
ERNALYN M. ALONZO  
HEARING REPORTER

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Transcript of Proceedings, taken  
at 12900 Park Plaza Dr., Suite 300,  
Cerritos, California, 91401, commencing  
at 1:00 p.m. and concluding at 1:24 p.m.  
on Tuesday, May 9, 2023, reported by  
Ernaly M. Alonzo, Hearing Reporter, in  
and for the State of California.

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APPEARANCES:

Panel Lead: ALJ KEITH LONG

Panel Members: ALJ ANDREW WONG  
ALJ TERESA STANLEY

For the Appellant: DALE HANGER

For the Respondent: STATE OF CALIFORNIA  
DEPARTMENT OF TAX AND  
FEE DEPARTMENT  
  
RAVINDER SHARMA  
CHAD BACCHUS  
JASON PARKER

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I N D E X

E X H I B I T S

(Appellant's Exhibits 1-4 were received at page 8. )

(Department's Exhibits A-F were received at page 7.)

OPENING STATEMENT

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CLOSING STATEMENT

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1 Cerritos, California; Tuesday, May 9, 2023

2 1:00 p.m.

3  
4 JUDGE LONG: We are opening the record in the  
5 Appeal of Marina Sailing, Inc. The OTA Case Number is  
6 20066270. This matter is being held before the Office of  
7 Tax Appeals. Today's date is May 9th, 2023, and the time  
8 is approximately 1:00 p.m. This hearing is being convened  
9 in Cerritos, California.

10 Today's hearing is being heard by a panel of  
11 three Administrative Law Judges. My name is Keith Long,  
12 and I will be the Lead Administrative Law Judge.  
13 Judge Teresa Stanley and Judge Andrew Wong are the other  
14 members of this tax appeal panel. All three judges will  
15 meet after the hearing and produce a written decision as  
16 equal participants. Although the lead judge in this case,  
17 me, will conduct the hearing. Any judge on this panel may  
18 ask questions or otherwise participate to ensure that we  
19 have all the information needed to decide this appeal.

20 Also present today is the stenographer,  
21 Ms. Alonzo, who is reporting this hearing verbatim. To  
22 ensure we have an accurate record, we ask that everyone  
23 speak one at a time and does not speak over each other.  
24 Speak clearly and loudly. When needed, Ms. Alonzo will  
25 stop the hearing process and ask for clarification. After

1 the hearing, Ms. Alonzo will produce the official hearing  
2 transcript which will be available on the Office of Tax  
3 Appeals website.

4 The Office of Tax Appeals is an independent and  
5 neutral agency. It is not a tax court. All three judges  
6 are coequal decision makers, and we can all ask questions  
7 at any time. As a reminder to ensure that everything runs  
8 smoothly today, please ensure that your microphone is not  
9 muted when you speak. Otherwise, your voice will not be  
10 heard on the live stream, even though we can hear you in  
11 the room. Specifically, make sure that you're speaking  
12 directly into the mic so it is picked up on the live  
13 stream. As a reminder these proceedings are broadcast  
14 live and anything said today and any information shared  
15 today is publicly viewable on the live stream.

16 For the record, will the parties please state  
17 their name and who they represent, starting with the  
18 representatives for Appellant.

19 I'm sorry. Can you pull the mic a little closer,  
20 and then also push the button so that there's a green  
21 light that comes on.

22 MR. HANGER: Oh, there it is. Okay. Now I've  
23 got it.

24 JUDGE LONG: All right. And say your name again.

25 MR. HANGER: Dale Hanger, CPA, representing

1 Marina Sailing.

2 JUDGE LONG: Thank you.

3 And would the representatives for CDTFA please  
4 state their name for the record.

5 MR. SHARMA: Ravinder Sharma, Hearing  
6 Representative.

7 MR. PARKER: Jason Parker, Chief of Headquarters  
8 Operations Bureau.

9 MR. BACCHUS: Chad Bacchus, Tax Counsel IV with  
10 the Department.

11 JUDGE LONG: Thank you.

12 And my understanding is that there are no  
13 witnesses for today. With respect to hearing exhibits, at  
14 our prehearing conference and in our April 21st, 2023,  
15 minutes and orders, the Office of Tax Appeals acknowledged  
16 CDTFA Exhibits A through F. At the prehearing conference,  
17 Appellant did not have any objection to these exhibits,  
18 and they are admitted into the record.

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

21 Thereafter, on April 24th, 2023, CDTFA submitted  
22 a revised exhibit index and attached Exhibit G, Audit  
23 Report Letter dated April 24th, 2023. My understanding is  
24 that this exhibit relates to a concession by CDTFA with  
25 respect to Issue Number 3, whether Appellant's purported

1 purchase of a boat is subject to use tax, and the taxable  
2 measure with respect to this item has been reduced to  
3 zero.

4 Can CDTFA please confirm.

5 MR. SHARMA: That is correct. Thank you.

6 JUDGE LONG: Thank you.

7 And does Appellant have any objection to this  
8 exhibit?

9 MR. HANGER: No objection.

10 JUDGE LONG: Thank you.

11 Additionally, at the prehearing conference, the  
12 following exhibits were identified for Appellant:  
13 Exhibit 1, a schedule of charter sales dated November 2014  
14 through August 14th, 2015; Exhibit 2, declaration from  
15 Chris Mosier; Exhibit 3, tax return transcript for the tax  
16 year beginning February 1st, 2014; and Exhibit 4, amended  
17 federal income tax return for the 2015 tax year.

18 At the prehearing conference, OTA did not have  
19 any objections to Appellant's exhibits, and these exhibits  
20 are admitted into the record.

21 (Appellant's Exhibits 1-4 were received  
22 in evidence by the Administrative Law Judge.)

23 There are three issues in this appeal. They are:  
24 One, whether adjustments to the deficiency measure based  
25 on Appellant's sale of business assets are warranted;



1 Issue Two, whether adjustments to the deficiency measure  
2 based on Appellant's boat rentals are warranted; and Issue  
3 Three, whether Appellant was negligent.

4 Previously OTA identified whether Appellant's  
5 purported purchase of a boat in California is subject to  
6 use tax as an issue. However, CDTFA has now indicated  
7 that it concedes to that issue.

8 CDTFA, is that your understanding of the issues?

9 MR. SHARMA: That is correct. Thank you.

10 JUDGE LONG: Thank you.

11 And, Mr. Hanger, is that your understanding of  
12 the issues as well?

13 MR. HANGER: Yes, it is.

14 JUDGE LONG: Thank you.

15 This hearing is estimated to take approximately  
16 90 minutes. Appellant has requested 30 minutes to make  
17 its opening statement and presentation and an additional  
18 15 minutes after CDTFA's presentation for a final  
19 statement.

20 Mr. Hanger, you may begin when you are ready.

21 MR. HANGER: Very good. Thank you.

22

23 PRESENTATION

24 MR. HANGER: Yes. In regards to the boat rental  
25 receipts, the \$185,522 is --

1 JUDGE LONG: Mr. Hanger, I'm sorry to interrupt  
2 you immediately. Would you mind pulling your microphone  
3 almost -- almost like uncomfortably close.

4 MR. HANGER: Okay. All right.

5 JUDGE LONG: Thank you.

6 MR. HANGER: That's better.

7 Yes. The boat rental and receipts, the  
8 computation of \$185,522 is grossly overstated. In my  
9 Exhibit 1 that was submitted to the Board, it did indicate  
10 that there is some charter income from Marina Sailing.  
11 The seven boats that they had on their fleet, out of the  
12 seven boats there was only one that would actually  
13 generate any kind of a rental income -- charter income.

14 The other boats were all 20-foot or under. And  
15 those types of boats are not even chartered out. Very  
16 little charter is income generated off of those. If there  
17 is charter income, it would certainly be about \$100 a day  
18 versus the 5 or \$600 charter on the larger boats.

19 JUDGE LONG: Mr. Hanger. I'm sorry. Would you  
20 mind slowing down just a little bit so I can keep up.

21 MR. HANGER: Okay.

22 JUDGE LONG: Thank you.

23 MR. HANGER: Hm-hm. Yeah. The information that  
24 we presented on Exhibit 1 clearly indicated that the  
25 charter income was about 2.4 percent, not 10.4 percent.

1           The ratio that they -- the computation that the  
2     Board -- the auditor came up with divided the seven  
3     charter boats that Marina had on their listing, divided  
4     that by the 67 boats on the total listing for charter to  
5     come up with a 10.45 percent, and that is just grossly  
6     overstated. So if you apply the 2.4 percent times the  
7     gross rental income, that would be a more reasonable  
8     charter income generated by the charter for Marina  
9     Sailing. So that's the issue there.

10           I think it's grossly overstated and should be  
11     adjusted accordingly down to about 2.4 percent is my --  
12     the sale of the boats to the buyer, when they sold the  
13     business, they sold the boats to a new buyer. I think it  
14     was another charter operation. They did buy the boats  
15     with the intent of chartering it out, and they did make  
16     the election to pay the sales tax based on the charter  
17     income.

18           It is the responsibility of the buyer to pay the  
19     use tax or the sales tax generated off of the acquisition  
20     of the boats that were sold for the -- doing the business  
21     when it was sold. So our contention is it would be up to  
22     the buyer to pay the sales tax on the acquisition of those  
23     boats.

24           In regards to the penalty, the negligence  
25     penalty, I think the indication was in the audit report is

1       that the records were not available. The records were  
2       available. They did have accounting records. It was  
3       maintained on QuickBooks, a software program. They had  
4       also documentations supporting, you know, the expenses --  
5       income and expenses that they had, you know, in their  
6       sales tax returns as well.

7               Those documents, unfortunately, were up in  
8       Washington State at the time the audit was being  
9       conducted. And I indicated to that auditor several times  
10      that the records were not available in California because  
11      they were in Washington State. So I don't believe that  
12      the negligence penalty is warranted. They do keep  
13      accounting records, and they are very good and complete  
14      accounting records, and that should be abated.

15             And that was about it for me.

16             JUDGE LONG: Okay. Thank you. I just have a  
17      couple of questions, but I think I would like to let my  
18      co-panelist ask questions if they have anything.

19             Judge Stanley, do you have any questions?

20             JUDGE STANLEY: Thank you, Judge Long. I don't  
21      have any questions right now.

22             JUDGE LONG: Thank you.

23             And, Judge Wong, do you have any questions?

24             JUDGE WONG: No questions at the moment. Thanks.

25             JUDGE LONG: I do have just a couple of questions

1 I want to clarify. When you refer to charter of the boat,  
2 do you mean that the boat was provided to the customer, or  
3 was that a crew ship with a captain and staff, et cetera.

4 MR. HANGER: No. It would be -- a charter would  
5 be if someone wanted to rent the boat out for a day or a  
6 weekend. So they would provide their own captain or their  
7 own sailing skipper.

8 JUDGE LONG: Thank you. And then with respect to  
9 the records that were kept in Washington State, was there  
10 anything preventing the retrieval of those records over  
11 the course of the audit, other than they were in another  
12 state?

13 MR. HANGER: In another state. And then also the  
14 owner of the, you know, the business that was sold was  
15 on -- was on a sailing venture and sailing to, I think it  
16 was Hawaii and some other, you know, nation. So that also  
17 delayed, you know, the recordkeeping -- providing the  
18 records.

19 JUDGE LONG: Okay. And then with respect to the  
20 sale of the business to the successor, is there any  
21 dispute that the successor was -- ultimately, did not use  
22 the business for charter -- or the boats for charter or  
23 only -- or rental only, I should say?

24 MR. HANGER: Yeah. They acquired the vessels  
25 specifically for the charter operation, and they were

1 going to continue on as Marina Sailing did on chartering  
2 some of the vessels out. So, you know, they did make that  
3 election to pay the sales tax at the time the charter  
4 income was generated, so -- and they should have. You  
5 know, they assured me. I've talked to them several times,  
6 and they assured me that sales tax was paid accordingly.

7 JUDGE LONG: And do you have any evidence of  
8 that?

9 MR. HANGER: I do not.

10 JUDGE LONG: Okay. And I did just receive a  
11 message from one of my co-panelist. Judge Wong has a  
12 question.

13 Go ahead, Judge Wong.

14 JUDGE WONG: Thank you.

15 So during this oral argument, you mentioned that  
16 the charter revenues for the boats at issue were only  
17 2.4 percent of the total charter revenues; is that  
18 correct?

19 MR. HANGER: That is correct. Yes.

20 JUDGE LONG: Okay. Because during the -- in the  
21 briefing it seems like you said 2.9 percent. So I just  
22 want to see if there's a -- did you refine the numbers?  
23 Or what's -- what's the --

24 MR. HANGER: Maybe it was 2.9.

25 JUDGE LONG: Okay.

1 MR. HANGER: Yeah.

2 JUDGE WONG: So how did you calculate that? You  
3 just took the --

4 MR. HANGER: It was off the Exhibit 1 that I  
5 provided to you. It was the --

6 JUDGE WONG: So just the total -- the revenue  
7 from the six boats at issue --

8 MR. HANGER: Yeah.

9 JUDGE WONG: -- the that percentage?

10 MR. HANGER: Yeah. Right. Right. Yeah.

11 JUDGE WONG: Okay. Thank you. No other  
12 questions at this time.

13 JUDGE LONG: Thank you for your presentation.

14 At this time, I would like to allow CDTFA to make  
15 its presentation. CDTFA, I believe you asked for  
16 30 minutes.

17 MR. SHARMA: Thank you, Judge. We will take 10,  
18 not 30 minutes.

19 JUDGE LONG: Okay.

20 MR. SHARMA: Thank you.

21

22 PRESENTATION

23 MR. SHARMA: Appellant, a corporation, operated  
24 six marina locations in California, engaged in the  
25 business of leasing boats, selling boat parts, and

1 provided sailing lessons since July 1985.

2 The Department performed an audit examination for  
3 the period of October 1, 2013, through the closeout date  
4 of August 15, 2015. Appellant reported taxable sales of  
5 little more than \$49,000 and claimed no deductions for the  
6 audit period; Exhibit A, page 41.

7 Records available for the audit: Federal income  
8 tax returns for the audit period, some purchase invoices  
9 for boats, asset sales argument, and some rental  
10 agreements. Appellant did not provide complete sales  
11 records and purchase records for the audit period.  
12 Appellant did not provide any supporting worksheets for  
13 quarterly sales and use tax returns. Due to lack of  
14 detailed sales records or worksheets, the Department could  
15 not verify the accuracy of reported amounts.

16 In the absence of complete books and records, the  
17 Department used an indirect audit method to verify the  
18 accuracy of reported amounts and to determine unreported  
19 taxable sales. During the audit process, the Department  
20 noted that Appellant was engaged in leasing of its own  
21 boats and boats owned by others through its yacht  
22 management program. Despite various requests, Appellant  
23 did not provide boat rental agreements or other sales  
24 records for the audit period.

25 Due to lack of rental agreements and sales



1 records, the Department used available advertising  
2 materials and Appellant's website to determine Appellant's  
3 ownership to be 10.45 percent of the entire rental fleet.  
4 The Department used gross receipts from Appellant's  
5 federal income tax returns and determined unreported gross  
6 receipts of approximately \$5.3 million for the audit  
7 period.

8 During the audit process, Appellant informed the  
9 Department that rental revenue would be 33.5 percent of  
10 the gross receipts. The Department used Appellant's  
11 estimate to calculate unreported boat rental receipts of  
12 around \$1.78 million for the audit period. The Department  
13 used Appellant's ownership percentage to determine  
14 unreported boat rental receipts of little more than  
15 \$185,000 for the audit period; Exhibit A, pages 49 to 54.

16 The Department used asset sales agreement and  
17 other available information to determine unreported  
18 taxable sales of around \$190,000 consisting of \$130,000  
19 for boats and \$60,000 for furniture and equipment at the  
20 time of the close out of business; Exhibit A, pages 44  
21 to 48.

22 Based on the above audit procedures, the  
23 Department determined unreported taxable measure of  
24 \$375,000 for the audit period. When the Department is not  
25 satisfied with the amount of tax reported by the taxpayer,

1 the Department may determine the amount required to be  
2 paid based on any information which is in its possession  
3 or may come into its possession.

4 In the case of an appeal, the Department has a  
5 minimal initial burden of showing that its determination  
6 was reasonable and rational. Once the Department has met  
7 its initial burden, the burden of proof shifts to the  
8 taxpayer to establish that a result different from the  
9 Department's determination is warranted. Unsupported  
10 assertions are not sufficient to satisfy a taxpayer's  
11 burden of proof. The Department used Appellant's federal  
12 income tax returns and other documents to determine the  
13 audit liability. Doing so produced a reasonable and  
14 rational determination.

15 Appellant contends that its ownership percentage  
16 should be 2.9 percent or not claimed 2.4 percent as  
17 compared to 10.45 percent calculated by the Department.  
18 In response, the Department submits that it has reviewed  
19 Appellant's six-page worksheet and noted that it listed  
20 rental income for the period from November 2, 2014, to  
21 August 14, 2015, for Marina Del Rey location only;  
22 Exhibit D, pages 425 to 430.

23 Despite various requests, Appellant did not  
24 provide any supporting documents, such as a sales  
25 agreements or sales journals for all boats and for all

1 locations. Due to lack of complete sales records for all  
2 locations, the Department rejected Appellant's submission  
3 as incomplete and not representative of the Appellant's  
4 business activities for all locations during the audit  
5 period.

6 Appellant contends that the sales of boats for  
7 \$130,000 should be exempt as sales for resale but has not  
8 provided any documentary evidence as required by  
9 Regulation 1668, such as a valid resale certificate in  
10 support of its contention. Further, the Department was  
11 not able to verify that the purchaser used the boats for  
12 leasing or bought for resale in the regular course of  
13 business.

14 Based on the above, the Department has fully  
15 explained the basis for deficiency and proved that the  
16 determination was reasonable based on the available books  
17 and records. Further, the Department has used approved  
18 audit methods to determine the deficiency. Appellant has  
19 not met its burden to prove otherwise. The Department  
20 assessed a 10 percent negligence penalty for the audit  
21 period.

22 Unreported taxable measure is 762 percent of the  
23 reported taxable sales because due to negligence in  
24 maintaining and providing necessary books and records as  
25 required and mandated by Revenue & Taxation Code 70053 and

1       70054 and Regulation 1698. Even though this is  
2       Appellant's first audit, a significant higher percentage  
3       of understatement was the result of Appellant's failure to  
4       maintain standard books and records and clearly  
5       demonstrate that Appellant was negligent in reporting the  
6       correct amount of sales tax to the Department.

7               The understatement cannot be attributed to a bona  
8       fide and reasonable belief that the bookkeeping and  
9       reporting practice was sufficiently complying with the  
10      requirements of sales and use tax law. Therefore,  
11      Appellant was negligent and the penalty should be upheld.  
12      The Department request that the Appellant's appeal be  
13      denied.

14             This concludes my presentation, and I'm available  
15      to answer any questions you may have. Thank you.

16             JUDGE LONG: Thank you.

17             And, Judge Stanley, do you have any questions?

18             JUDGE STANLEY: Yes. I do just have one because  
19      I guess I'm not understanding Appellant's argument with  
20      respect to the books and records being in Washington. Was  
21      there any reason why they could not have been gathered  
22      from somebody in Washington and given to the Department?

23             MR. HANGER: Well there's no -- there was no  
24      relative or other friends or -- could access the  
25      information in Washington. It was that they were out of

1 town. They were on a sailing excursion, and it was a  
2 lengthy situation for the, you know, for the taxpayer. So  
3 they just didn't have the opportunity to go to Washington  
4 and provide the documentation.

5 JUDGE STANLEY: So nobody was available before  
6 the audit was ended?

7 MR. HANGER: No. Unfortunately, no.

8 JUDGE STANLEY: Okay. That's all I have. Thank  
9 you.

10 JUDGE LONG: Judge Wong, do you have any  
11 questions?

12 JUDGE WONG: I do for CDTFA. Based on the  
13 briefs, it looks like you looked into the successor and  
14 their activities a little bit. So they didn't report any  
15 use tax on the purchase of the boats; is that correct?

16 MR. SHARMA: Yeah. I think without divulging any  
17 information for the successor, yes, the Department has  
18 looked into that one. And based on the information  
19 available to the Department, the tax was not reported.  
20 And the election was not made, the information made  
21 available to the Department.

22 So it is the responsibility of the seller in  
23 California because the sale is complete in California, and  
24 it is subject to sales and use tax, unless proved  
25 otherwise.

1 JUDGE WONG: And yeah, don't mention the name of  
2 the successor or anything like that. But the successor  
3 didn't report -- so it got a seller's permit in 2015. It  
4 was a start date of -- in August; is that right, the  
5 successor?

6 MR. SHARMA: That is correct.

7 JUDGE WONG: And then after that, it didn't  
8 report any use tax or any tax on any lease or rentals; is  
9 that correct?

10 MR. SHARMA: Based on the information available  
11 in the audit working papers, that is correct.

12 JUDGE WONG: Okay. But there is some evidence in  
13 the audit working papers that the successor was offering  
14 these boats for lease? I'm referring -- I'll --

15 MR. SHARMA: I --

16 JUDGE WONG: Sorry. Go ahead.

17 MR. SHARMA: Could be.

18 JUDGE WONG: Okay.

19 MR. SHARMA: But that doesn't mean because they  
20 can offer for lease, but if -- they didn't elect to pay  
21 the tax.

22 JUDGE WONG: Right.

23 MR. SHARMA: Then it's --

24 JUDGE WONG: Okay.

25 MR. SHARMA: -- we don't know all the

1 information. But based on the information available to  
2 the Department, the sales reports are still subject to  
3 sales tax.

4 JUDGE WONG: Right. Because I heard you earlier.  
5 You said that they were not being leased by the successor.  
6 So I just wanted to make sure and confirm what --

7 MR. SHARMA: I think the Department's statement  
8 is the Department was not able to verify --

9 JUDGE WONG: Okay.

10 MR. SHARMA: -- whether that -- these were --  
11 means sales tax was paid or they were purchased for in the  
12 regular course of business or these were purchases for  
13 leasing. We don't have enough information to prove that  
14 or say it was not subject to sales tax.

15 JUDGE WONG: Thank you. I have no further  
16 questions at this time.

17 JUDGE LONG: Thank you.

18 I have no questions at this time. I would like  
19 to move Appellant's closing statement.

20 Mr. Hanger, you have 15 minutes, and you may  
21 begin when you're ready.

22

23 CLOSING STATEMENT

24 MR. HANGER: Okay. Marina Sailing has three main  
25 sources of revenue. It's commissions that they or broker

1 commissions when they broker out the vessels for charter.  
2 They get a commission off that brokered charter income.  
3 They also have memberships, and that was a significant  
4 amount of income that was generated off memberships. And  
5 the final third if the revenues generated by Marina  
6 Sailing is, I want to say, lessons that they give for  
7 charters -- for skippers. They train skippers.

8 So the main source of revenue is not charter  
9 income. It's a very low percentage of their gross  
10 revenues. And that's why I'm saying that the 2. -- that  
11 the 10.4 percent is extremely high. It should be reduced  
12 down to, you know, what we provide in the way of  
13 supporting evidence that the 2.9 percent is what we feel  
14 would be appropriate.

15 And let's see. I think I don't have any  
16 questions. So I think that would be it for me.

17 JUDGE LONG: Okay. Thank you.

18 Before we conclude, I just want to check in with  
19 my co-panelists and see if they have any questions.

20 Judge Stanley, do you have any additional  
21 questions?

22 JUDGE STANLEY: Thank you, Judge Long. No, I  
23 don't have any additional questions.

24 JUDGE LONG: And, Judge Wong, do you have any  
25 questions?



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JUDGE WONG: No further questions. Thank you.

JUDGE LONG: Thank you.

Well, then that -- sorry. That concludes this hearing. This case is submitted on Tuesday, May 9th, 2023. The record is now closed.

I want to thank everyone for coming in today. My co-panelists and I will meet and decide your case later on, and we will send a written opinion of our decision within 100 days after the record is closed.

Today's hearing in the Appeal of Marina Sailing is now adjourned.

(Proceedings adjourned at 1:24 p.m.)

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HEARING REPORTER'S CERTIFICATE

I, Ernalyn 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 30th day  
of May, 2023.

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ERNALYN M. ALONZO  
HEARING REPORTER