



State of California  
Office of Tax Appeals

---

**Agenda**

Office of Tax Appeals Hearings  
Tuesday, October 10, 2023, 9:30 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703

(Agenda updated as of 10/2/23, 11:48 a.m.)

**Business Tax Appeal Hearings**

Peter Marco, LLC, 20086569

Panel Lead:

Keith Long

Panel Members:

Teresa Stanley

Joshua Aldrich

Appearing for Taxpayer:

Michael Shaff, Attorney

Appearing for Department of

Tax and Fee Administration:

Jarrett Noble, Attorney

Cary Huxsoll, Attorney

Jason Parker, Hearing Representative

Issue: Whether further adjustments are warranted to the measure of disallowed claimed nontaxable sales in interstate commerce.

**1:00 p.m. Session**

Soccer Stores, Inc., 21067899

Panel Lead:

Andrew Wong

Panel Members:

Suzanne Brown

Natasha Ralston

Appearing for Taxpayer:

Farhad Saedifar, Representative

Mehdi Kohani, Representative

Appearing for Department of

Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issue: Whether the amount of unreported taxable sales should be reduced.



State of California  
Office of Tax Appeals

---

Ojogho American Enterprises, Inc., 18124124, 18042588

Panel Lead: Ovsep Akopchikyan

Panel Members: Joshua Aldrich  
Natasha Ralston

Appearing for Taxpayer: Christian Ojogho, Representative  
Wilfred Aka, Representative

Appearing for Department of  
Tax and Fee Administration: Nalan Samarawickrema, Hearing Representative  
Christopher Brooks, Attorney  
Jason Parker, Hearing Representative

Issues: Whether adjustments to the amount of unreported taxable sales for each audit period are warranted and whether the negligence penalty for each audit was properly imposed.

The following case was removed from this agenda:

J. Zarrabi, 19064928 Taxpayer requested a postponement.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto:Nia.Vaughan@ota.ca.gov) if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.