

1 APPEARANCES:

2 Administrative Law Judge: JUDGE TERESA STANLEY
3 JUDGE SHERIENE RIDENOUR
4 JUDGE SUZANNE BROWN

5
6 For the Appellant: REGINALD ACHACOSO
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9 For the Respondent: TAX AND FEE
10 ADMINISTRATION
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12 VANESSA BEDFORD
13 CARY HUXSOLL
14 JASON PARKER
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1 Sacramento, California; Tuesday, June 18, 2024

2 9:40 a.m.

3
4
5 JUDGE STANLEY: We're on the record in the
6 appeal of ACHACOSO, Case No. 230112407. The date is
7 July 18th, 2024, and the time is 9:40 a.m. Once again,
8 for the record, the Judges are myself, Teresa Stanley,
9 Judge Sheriene Ridenour, and Judge Suzanne Brown.

10 I'm going to ask the parties to identify
11 themselves starting with the Appellant.

12 MR. ACHACOSO: Good morning, your Honor. My
13 name is Reginald ACHACOSO.

14 JUDGE STANLEY: Thank you.

15 And CDTFA.

16 MS. BEDFORD: Vanessa Bedford.

17 MR. HUXSOLL: Cary Huxsoll.

18 MR. PARKER: I'm Jason Parker.

19 JUDGE STANLEY: Okay. Thank you. Again,
20 welcome to the Office of Tax Appeals, or I may sometimes
21 refer to it as OTA. OTA is an independent agency that is
22 not associated with the California Department of Tax and
23 Fee Administration or CDTFA or any other tax agency.

24 We're not a court, but instead we are an
25 independent appeals' agency that is staffed with it's

1 own tax experts. The only evidence that the Office of
2 Tax Appeals has is what was submitted during the appeal
3 proceedings. So we don't have anything -- that's our
4 record, and I'll state which exhibits those include.

5 We don't have any information outside of what
6 was submitted in the appeal. The issue to be decided
7 today is whether Appellant is personally liable for the
8 unpaid tax liabilities of Reggie and David Enterprises,
9 LLC. Mr. Achacoso, do you agree that that's the issue.

10 MR. ACHACOSO: Yes, I agree, your Honor.

11 JUDGE STANLEY: And Ms. Bedford, do you agree?

12 MS. BEDFORD: Yes, I agree.

13 JUDGE STANLEY: Okay. Appellant submitted
14 Exhibits 1-12 at the prehearing conference. CDTFA did
15 not object to Appellant's Exhibit 1-11; and those are
16 admitted into evidence. Did CDTFA receive Appellant's
17 Exhibit 12, Ms. Bedford?

18 MS. BEDFORD: Is that the the two articles
19 that were submitted?

20 JUDGE STANLEY: Yes.

21 MS. BEDFORD: We don't have any objection to
22 those.

23 (Appellant's Exhibits 1-12 was marked for
24 identification and received in evidence.)

25 JUDGE STANLEY: Okay. So those -- Exhibit 12

1 will also be admitted without objection. CDTFA
2 submitted Exhibit's A-E at the prehearing conference.
3 Appellant did not object to those exhibits, and they
4 will also be admitted into evidence.

5 (Respondent's Exhibits A-E was marked for
6 identification and received in evidence.)

7 So, Mr. Achacoso, since you intend to testify
8 as to facts to this case, I'm going to ask you to raise
9 your right-hand.

10 REGINALD ACHACOSO,
11 produced as a witness, and having been first duly sworn
12 by The Administrative Law Judge, was examined and
13 testified as follows:

14
15 MR. ACHACOSO: I do.

16 JUDGE STANLEY: Okay. Then we'll start with
17 your presentation. You had requested 15 minutes, and so
18 you may begin when you're ready.

19 MR. ACHACOSO: Thank you, your Honor.
20

21 PRESENTATION

22 MR. ACHACOSO: Good morning, again. I
23 actually don't have any idea what to present, but I'm
24 just going to summarize our story.

25 So my -- our burger and restaurant opened on

1 March 19th, 2019. Even though before the start of the
2 business operation, the restaurant was already
3 experiencing significant financial distress. The
4 construction expenses for the restaurant far exceeded
5 our initial budget; in fact, I believe, doubling what we
6 had anticipated.

7 This financial restraint placed us on the loss
8 from the very outset of the business; making it
9 challenging to recover and operate the business
10 profitability. The unexpected cost, including not only
11 higher construction fees, but also delay in additional
12 expenditure that we had not proceed. The financial
13 burden has been a substantial obstacle to the
14 restaurant's success.

15 Our experience with the franchiser, BurgerIM,
16 has been extremely troubling. We were lured into
17 franchise with the promise of immediate profitability
18 and strong return of investment. However, this promise
19 were misleading and unfounded.

20 Many other franchisees -- including myself,
21 other professionals such as much as policemen, teachers,
22 engineers have also suffered substantial financial
23 losses due to false assurance.

24 Even Senator Dianne Feinstein got involved and
25 requested an investigation into this matter; recognizing

1 the widespread impact of the financial damage caused to
2 numerous individuals who invested their life savings and
3 retirement funds into this franchise.

4 The -- excuse me. The franchisers deceptive
5 practices had led bankruptcies to many franchisees.

6 JUDGE STANLEY: Mr. ACHACOSO, do you need a
7 break?

8 MR. ACHACOSO: I'm okay. I'm okay. It's
9 just, remembering what happened, just --

10 JUDGE STANLEY: Yeah.

11 MR. ACHACOSO: Okay.

12 JUDGE STANLEY: We can pause if you need us
13 to.

14 MR. ACHACOSO: No, I'm okay.

15 The franchiser's deceptive practices had led
16 to bankruptcy; many franchisees -- some losing their
17 homes and life savings in this process. The situation
18 has highlighted the need for creator of oversight and
19 protection of franchisees in the future.

20 Like other franchisees in the file that I
21 submitted, BurgerIM franchisees pick up the pieces --
22 our American dream lasted only for 10 months. The labor
23 cost, cost of food sold, and rent keeps piling up; our
24 bank account was always negative.

25 Out of bounce -- bouncing checks here and

1 there and automated payments from the food delivery made
2 our account negative from month-to-month.

3 Reggie and David LLC is not a proprietorship,
4 it's actually an LLC managed by multiple members,
5 including myself. And, lastly, on August 18th, 2021,
6 after one day of years of closing the restaurant, I
7 already filed for Chapter 7 bankruptcy, Case No.
8 21-50612-SLJ7 it was granted discharge under Section
9 727 --

10 JUDGE STANLEY: Can I interrupt for just a
11 second.

12 Ms. Rodriguez, are you getting --

13 (Reporter response).

14 MR. ACHACOSO: I'm sorry.

15 JUDGE STANLEY: Can you back up to start that
16 statement that you made because I wasn't catching all
17 the words.

18 MR. ACHACOSO: Okay. Sure.

19 So Reggie and David, LLC is not a sole
20 proprietorship, it's actually an LLC managed by multiple
21 members, including myself -- so which means that
22 responsibility of running the business is ensured among
23 all members. Each members was played a role in
24 management and decision making process of the company.

25 And, lastly, on August 18, 2021, I applied for

1 Chapter 7 Bankruptcy, Case No. 21-50612-SLJ7, and was
2 granted discharge under Section 727 of Title 11, United
3 States Code -- the bankruptcy code.

4 That's all I'm going to present, your Honor.

5 JUDGE STANLEY: Thank you. You can take some
6 deep breathes now.

7 Ms. Bedford, does CDTFA have any questions for
8 Mr. ACHACOSO?

9 MS. BEDFORD: No. We don't have any
10 questions.

11 JUDGE STANLEY: Judge Ridenour, do you have
12 any questions?

13 JUDGE RIDENOUR: No questions at this time.

14 JUDGE STANLEY: And, Judge Brown, do you have
15 any questions?

16 JUDGE BROWN: I may have have a question, if
17 you're ready to -- up for it. I looked at your evidence
18 of your text messages with your co-members --

19 MR. ACHACOSO: Yes, your Honor.

20 MS. BROWN: Is there any -- it doesn't seem to
21 me -- I couldn't find any evidence about who voted to
22 pay -- who voted to create that hierarchy of the order
23 of payments.

24 MR. ACHACOSO: Order of the hierarchy --

25 JUDGE BROWN: I don't know if that's the right

1 term, but the order of -- where your text message said,
2 "Here's who is going to get priority in payments."

3 MR. ACHACOSO: It's actually one of the
4 members, Sajihp, which is the member of the LLC.

5 JUDGE BROWN: Was there any evidence about
6 voting about anyone trying to tell you that you
7 shouldn't pay the taxes?

8 MR. ACHACOSO: As far as I remember, we just
9 don't have any money to pay anybody.

10 (Reporter asks for clarification).

11 MR. ACHACOSO: Sajihp, S-A-J-I-H-P.

12 JUDGE BROWN: Okay. I think that's all I have
13 right now. Thank you.

14 JUDGE STANLEY: And I don't have any at this
15 time. So we'll move next to CDTFA's presentation. They
16 requested 20 minutes.

17 You may begin when you're ready.

18
19 PRESENTATION

20 MS. BEDFORD: The primary issue in this appeal
21 is whether Appellant can be held liable as a responsible
22 person for the unpaid tax interest and penalties of
23 Reggie and David Enterprises, LLC, R&D, for the period
24 of April 1st, 2019 to December 2nd, 2019.

25 Department maintains this position that

1 Appellant is liable as a responsible person pursuant to
2 Revenue and Taxation Code, Section 6829, for the unpaid
3 liabilities, R&D, for the liability period.

4 As you're aware, four elements must be met to
5 impose personal liability under Section 6829:

6 One, the corporation's business must be
7 terminated, dissolved, or abandoned;

8 Two, the corporation must have collected sales
9 tax reimbursement on its retail sales of tangible
10 personal property, or TPP, and failed to pay those
11 amounts to the Department;

12 Three, the person must have been responsible
13 for the filing of returns or the payment of sales and
14 use tax or under a duty to act for the corporation and
15 complying with the sales and used tax law;

16 And, four, the person's failure to pay the
17 taxes due from the corporation must have been willful.

18 As to the first element, whether the
19 corporation's business was terminated, Appellant filed
20 the notice of closeout with the Department on January
21 3rd, 2020, stating that the business was closed on
22 December 2nd, 2019 -- Exhibit D at Exhibit 9.

23 The Department closed R&D's seller's permit
24 effected December 2nd of 2019. Appellant has not
25 disputed that the business has terminated.

1 As to the second element, personal liability
2 can be imposed only to the extent the corporation
3 collected sales tax reimbursement on its sales of TPP in
4 this state but failed to remit the tax to the Department
5 when due -- Section 6829 (C), Regulation 1702.5 (a).

6 Appellant has previously conceded that R&D
7 collected sales tax reimbursement on it's taxable sales
8 -- Exhibit A. Further, the evidence supports that R&D
9 collected sales tax reimbursement on its sales of TPP.

10 First, receipts obtained from Yelp.com dated
11 March 14th, 2019, and April 27th, 2019, indicate that
12 sales tax was charged separately -- Exhibit D at Exhibit
13 2.

14 The business operation's questionnaire
15 received by the Department from the Appellant indicates
16 that customers were charged sales tax and that those
17 amounts were stated separately on the receipts --
18 Exhibit D at Exhibit 6.

19 This was confirmed by the responsible person
20 questionnaire provided to the Department by another
21 member of R&D -- Exhibit D at Exhibit 11.

22 Finally, Appellant informed the Department
23 that sales tax was collected from customers during phone
24 conversations on January 3rd, 2020, and February 4th,
25 2020 -- Exhibit D at Exhibit 24.

1 As to the third element, whether Appellant was
2 a responsible person, the evidence shows that Appellant
3 was a member of R&D who had control, supervision of, and
4 a responsibility for the filing of returns or the payment
5 of tax and had a duty to act for the corporation and
6 complying with the sales and used tax law.

7 For example, as included in Exhibit D,
8 Appellant e-filed the sales and used tax return for 2
9 (q) 19 and signed as managing member -- I'm sorry,
10 managing director.

11 Appellant signed Form CDTFA-1509 Business
12 Operations Questionnaire as managing member; was listed
13 as a manager-member on a registration sellers permit
14 application; and completed and signed form CDTFA-65,
15 Notice of Closeout, as managing member.

16 Appellant completed and signed form CDTFA-82,
17 Authorization for Electronic Transmission of Data, as
18 managing director. On October 1st, 2019, Appellant
19 signed an installment payment plan agreement on R&D's
20 behalf as managing director.

21 Appellant communicated with the Department via
22 phone conversations and E-mails to discuss R&D's
23 business operations, ownership, sales and used tax
24 liability, and payment plans. Appellant is identified
25 as a member with the California of Secretary of State

1 and as the officer, stockholder, and managing member
2 with the California Department of Alcoholic Beverage
3 Control.

4 Appellant signed as owner on a County of Santa
5 Clara's official inspection report. Appellant was
6 listed as CEO on exhibits to court documents from the
7 Superior Court of California and the County of Santa
8 Clara.

9 Appellant is listed as manager on the business
10 depository certificate with Chase Bank and signed checks
11 and made online payments to the Department. Appellant
12 is identified as the managing member in meeting minutes.
13 Appellant is indicated as having the highest percentage
14 of ownership at R&D on a 2018 income tax return,
15 Schedule K-1 allocation summary.

16 As to the fourth element of personal
17 liability, the evidence shows that Appellant's failure
18 to pay R&D's tax liability was willful. Failure to pay
19 is willful if the person had knowledge that the taxes
20 were not being paid and had the authority and ability to
21 pay the taxes but failed to do so.

22 Failure to pay may be willful even without bad
23 purpose or motivation -- Regulation 1702.5(b)(2).

24 Here, R&D's taxes at issue became due on the dates its
25 returns were due; meaning on or before the last day of

1 the month following each quarterly period. Those dates
2 were:

3 July 31st, 2019, for 2Q '19; October 31, 2019,
4 for 3Q '19; and January 31st, 2020 for 4Q '19. Regarding
5 2Q '19, Appellant e-filed R&D's sales and used tax return
6 on July 15th, 2019, and did not remit the full amount of
7 taxes due; Exhibit D at Exhibit 4.

8 As a filer of the this return, Appellant had
9 actual knowledge that taxes were due and not fully paid
10 at the time Appellant filed the return.

11 As to 3Q '19 and 4Q '19, no returns were filed;
12 however, R&D continued to do business and, as stated by
13 Appellant during appeal's conference, continued to make
14 sales and collect in sales tax reimbursement from
15 customers; Exhibit A at page 10.

16 Additionally, as Appellant was the majority
17 owner and managing member of a closely held LLC, and the
18 person who filed the 2Q '19 return, Appellant had
19 knowledge that taxes due and not being paid for those
20 quarters.

21 Appellant also engaged in phone conversations
22 with the Department on October of 2019, and January of
23 2020, during which they were notified about the
24 continuing need to file and pay returns on time and the
25 due date for the 3Q '19 return and a default on that

1 return; Exhibit D at Exhibit 24.

2 Finally, on February 4th, 2020, Appellant
3 informed the Department that they aware that they were
4 late filing the returns for 3Q '19, and 4Q '19; Exhibit
5 D at Exhibit 24. Based on this evidence, Appellant knew
6 that R&D was not meeting its sales and used tax
7 obligations, and that the taxes were not being paid for
8 the liability period.

9 As for Appellant's authority to pay taxes or
10 cause them to be paid as a managing member of R&D,
11 Appellant had the authority to direct the financial
12 affairs of the corporation; including the authority to
13 pay taxes. Appellant states that he did not have
14 independent authority to make financial decisions for
15 the company -- referring to articles in the corporation.

16 While the articles do require majority
17 approval for specific acts, they are written broadly;
18 and nothing indicates that this limited appellant's
19 authority regarding the legal requirement to remit sales
20 tax reimbursement to the state in any way.

21 Further, during the liability period and after
22 the taxes at issue were due, Appellant was in regular
23 communication with the Department over payment of R&D's
24 liabilities and signed a \$800 dollar check to the
25 Department on August 12th, 2019 -- Exhibit D at Exhibit

1 15, 24, and 25.

2 Finally, Appellant conceded during an appeals
3 conference that he had the authority to pay R&D's taxes
4 -- Exhibit A at page 10. As to ability to pay the
5 taxes, the evidence also shows that R&D had funds
6 available to pay the taxes when they became due; but
7 used those funds to pay other creditors instead.

8 The evidence shows that R&D collected sales
9 tax reimbursement during the liability period;
10 therefore, R&D had the sales tax reimbursement and
11 collected from its customers available to pay its taxes
12 but failed to do so -- Exhibit D at Exhibit 4.

13 Bank account statements show that funds were
14 available during the 3Q and 4Q liability periods, and
15 payments were received from credit card transactions for
16 the 3Q 19 liability period -- Exhibit D at Exhibit's 21
17 and 22. Wages were paid to employees during the 2Q 19
18 liability period -- Exhibit D at Exhibit 20.

19 Payments were made to Appellant and another
20 member of R&D in August of 2019, during 3Q 19 -- Exhibit
21 D at Exhibit 19. Thus, the evidence shows that there
22 were available funds to pay R&D's tax liabilities, but
23 the funds were paid to other creditors.

24 Finally, in the minutes and orders dated May
25 16th, 2024, The Office of Tax Appeals asked what impact,

1 if any, a bankruptcy discharge has on Appellant's
2 appeal. Appellant filed a Chapter 7 voluntary
3 bankruptcy petition on April 30th, 2021, Case 21-50612.
4 Appellant was granted the discharge in August of 2021.

5 Any such discharge is irrelevant to this
6 appeal. Regulation 30104, Subdivision K, states that
7 The Office of Tax Appeals does not have jurisdiction to
8 determine whether a liability has been or should have
9 been discharged in bankruptcy under the United States
10 Bankruptcy Code.

11 Appellant's liability pursuant to Section 6829
12 was not assessed before the bankruptcy petition was
13 filed on April 30th, 2021. As the notice of dual
14 determination has a date of September 30th, 2021, and
15 remained assessable thereafter. See 11 U.S. C, Section
16 50788(A)(iii) and Exhibit C.

17 A tax is assessed for purpose of bankruptcy
18 law when under determination becomes final -- see In Re,
19 King, Bankruptcy Ninth Circuit, 1992, 961 F.2d 1423 at
20 page 1,427. And, here, the taxes at issue have not been
21 assessed because the notice of dual determination is not
22 yet final; therefore, appellant's liability pursuant to
23 Section 6829 was not discharge in this personal
24 bankruptcy case.

25 Appellant additionally asserts R&D has been

1 defrauded by its franchiser which negatively effected
2 R&D's operations. If true, such information does not
3 change the analysis in this case. Appellant does not
4 argue this fraud refutes any of the Section 6829
5 elements.

6 The Department has met it's burden to
7 establish each element necessary to impose 6829
8 liability against Appellant.

9 In sum, R&D collected reimbursement throughout
10 the liability period. Appellant was a responsible
11 person, and Appellant's failure to pay R&D sales and
12 used tax obligations was willful; meaning Appellant had
13 actual knowledge that the taxes were not being paid and
14 had the authority and ability to pay the taxes but
15 failed to do so.

16 Based on all the evidence, the Department has
17 met it's burden on each of the elements for imposing
18 personal liability pursuant to Section 6829; for these
19 reasons, we request that the appeal be denied.

20 Thank you.

21 JUDGE STANLEY: Thank you. I would like to
22 ask my co-panelist here if they have any questions for
23 CDTFA.

24 Judge Ridenour?

25 JUDGE RIDENOUR: Yes, I have a question.

1 You're referring to Exhibit A; however,
2 according to my exhibit log, that's the decision. Do
3 you have any reference to the actual source
4 documentation as to those exhibits?

5 MS. BEDFORD: Exhibit A just mentions the
6 appeal's conference decisions, but we don't have access
7 to the other information.

8 JUDGE RIDENOUR: So when you talk about no
9 returns file then continues a business, and you say
10 Exhibit A, Page 10, that's just to the decision, but you
11 don't have any printouts of the actual source
12 documentation of that happening?

13 MR. HUXSOLL: Which documentation are you
14 seeking?

15 JUDGE RIDENOUR: Well, I'm just wondering
16 because I don't consider a decision source
17 documentation, so I would like to see the source
18 documentation when you refer to Exhibit A.

19 MR. HUXSOLL: Do you know -- I'd have to see
20 what the reference was for Exhibit A in the record. I
21 think it was just a factual statement that -- we have
22 information that -- was it concerning the filing of
23 returns? Or --

24 JUDGE RIDENOUR: Do you have -- yes. And do
25 you have page documentation in the dual determination

1 that I can look at as opposed to just Exhibit D, which
2 is -- A, which is the decision.

3 MR. HUXSOLL: We have the notice of dual
4 determination, and we have the background documents in
5 the dual determination packet in Exhibit D.

6 JUDGE RIDENOUR: Next time please refer to the
7 actual source documentation for easy reference, please.

8 Thank you.

9 JUDGE STANLEY: Judge Brown, do you have any
10 questions for CDTFA?

11 JUDGE BROWN: Not at this time. Thank you.

12 JUDGE STANLEY: Okay. I'm going to turn it
13 back to Mr. ACHACOSO to have the final statement. You
14 can talk about anything that CDTFA talked about or make
15 any clarifying statements.

16 MR. ACHACOSO: Yes, your Honor. I have a
17 question.

18 They mentioned that I have the majority of the
19 ownership of the business -- I have less than 40
20 percentage, so even though my ownership is less than 40
21 percentage, I can be up-voted by the several members of
22 the combined business. That shows my remarks for the
23 presentation that they provided.

24 And another remarks would be our bank account
25 is always negative, and month-to-month, we don't have

1 any money to pay because of the automatic payment being
2 done by the creditors to our bank account.

3 That's all, your Honor.

4 JUDGE STANLEY: Okay. Judge Ridenour, do you
5 have any follow up questions for Mr. Achacoso?

6 JUDGE RIDENOUR: No, I do not. I do want to
7 say I sympathize with what you have experienced.
8 Whether or not how we decide does not negate that. And,
9 so, thank you for telling your story.

10 MR. ACHACOSO: Thank you so much.

11 JUDGE BROWN: Judge Brown, do you have any
12 questions for Mr. Achacoso?

13 JUDGE BROWN: I don't have anything further.
14 Thank you.

15 JUDGE STANLEY: I just had one followup
16 question, and it kind of relates to what Judge Brown was
17 asking you earlier: When you say you have less than 40
18 percent ownership so less than 40 percent voting rights
19 --

20 MR. ACHACOSO: That's correct.

21 JUDGE STANLEY: -- can you just explain how
22 decisions were made about what bills should be paid and
23 when.

24 MR. ACHACOSO: We always talk what bill that
25 we're going to pay, but the priority is actually we

1 don't have -- it's just the food ordering that always
2 get the priority because it's automatic ACH, so that's
3 actually depleted our bank account.

4 JUDGE STANLEY: Okay. Thank you. If there's
5 nothing else that you have to add, Mr. Achacoso.

6 MR. ACHACOSO: I just want to say my closing
7 remarks. Are you talking about the closing remarks?

8 JUDGE STANLEY: Yes.

9 MR. ACHACOSO: Okay.

10 JUDGE STANLEY: Please proceed.

11
12 CLOSING STATEMENT

13 MR. ACHACOSO: I don't want to make drama,
14 but, your Honor, my pursuit of my American dream
15 tragically turned into a nightmare. Just preparing for
16 this appeal actually remind me of the immense hardship
17 that they're charge in those opening of business. With
18 my experience, I will never open a business again.

19 We did not steal anything, we lost
20 everything. The electronic withdrawals taking from our
21 business account were used in good faith to benefit the
22 community, pay for goods that contributed the local
23 economy and tax revenue and provided salaries to our
24 time employees.

25 Lastly, your Honor, I'm already approaching my

1 60's. I don't have any savings. I lost all my money.
2 I've been in IT for 20 years. All my savings, my 401K,
3 my stocks -- I lost everything, and I'm pleading for
4 this Court to grant relief because I don't have anything
5 to pay the 30k that the tax people are asking.

6 So that's about it. Thank you so much.

7 JUDGE STANLEY: Okay. Thank you,
8 Mr. ACHACOSO, and I do want to express that the entire
9 panel sympathizes with you. I can actually emphasize
10 having run a business, but regardless of whether we rule
11 in your favor or against you, I hope you're doing a lot
12 better now.

13 MR. ACHACOSO: Thank you.

14 JUDGE STANLEY: So this concludes the hearing.
15 The record is now closed and the matter is submitted for
16 deliberation. The panel judges will meet to jointly
17 deliberate and decide the outcome of the appeal, and The
18 Office of Tax Appeals will mail a written opinion no
19 later than 100 days from today. So we're going to
20 adjourn for today because there are no hearings
21 following this one. Thank you all for coming in and
22 participating, and have a nice day.

23 (Proceedings adjourned at 10:12 a.m.)
24
25

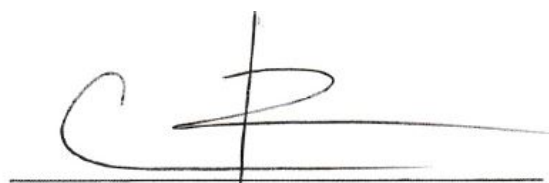
1 HEARING REPORTER'S CERTIFICATE

2
3 I, Christina L. Rodriguez, Hearing Reporter in
4 and for the State of California, do hereby certify:

5 That the foregoing transcript of proceedings
6 was taken before me at the time and place set forth,
7 that the testimony and proceedings were reported
8 stenographically by me and later transcribed by
9 computer-aided transcription under my direction and
10 supervision, that the foregoing is a true record of the
11 testimony and proceedings taken at that time.

12 I further certify that I am in no way
13 interested in the outcome of said action.

14 I have hereunto subscribed my name this July
15 6, 2024.

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21 Hearing Reporter

22 CHRISTINA L. RODRIGUEZ
23
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