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19 BAKERSFIELD MALL, LLC
20 CA-CENTERSIDE II, LLC

21 SUPERIOR COURT OF THE STATE OF CALIFORNIA
22 COUNTY OF SAN FRANCISCO

23 **COORDINATION PROCEEDING
24 SPECIAL TITLE [RULE 3.550]**

25 **FRANCHISE TAX BOARD LIMITED
26 LIABILITY CORPORATION TAX
27 REFUND CASES**

28 **INCLUDED ACTIONS:**

**BAKERSFIELD MALL, LLC V.
CALIFORNIA FRANCHISE TAX BOARD**

**CA-CENTERSIDE II, LLC V.
CALIFORNIA FRANCHISE TAX BOARD**

**ELECTRONICALLY
FILED**

*Superior Court of California,
County of San Francisco*

**09/30/2022
Clerk of the Court**

**BY: JUDITH NUNEZ
Deputy Clerk**

Case No. CJC-12-004742

**DECLARATION OF AMY L.
SILVERSTEIN IN SUPPORT OF
PLAINTIFFS' MOTION FOR FINAL
APPROVAL OF CLASS ACTION
SETTLEMENT**

Date: October 25, 2022
Time: 9:00 a.m.
Dept. 306
Judge Anne-Christine Massullo

1 I, AMY L. SILVERSTEIN, hereby declare as follows:

2 1. I am an attorney licensed to practice law in the State of California and a partner
3 with Silverstein & Pomerantz LLP. I am counsel to Plaintiffs Bakersfield Mall, LLC
4 (“Bakersfield”) and CA-Centerside II, LLC (“Centerside”). I make this declaration based on my
5 own personal knowledge. If called as a witness, I would testify to the following facts and
6 circumstances.

7 2. I submit this declaration in support of Plaintiffs’ motion for final approval of the
8 Stipulation for Class Action Settlement and Release between Plaintiffs and the California
9 Franchise Tax Board (“FTB”), which was initially reached on February 4, 2022 and amended via
10 an Addendum executed by the parties on March 11, 2022 (“Addendum”) and a Second
11 Addendum executed by the parties on March 28, 2022 (“Second Addendum,” collectively, the
12 “Proposed Settlement,” or “Proposed Agreement,” or “Proposed Settlement Agreement”). A true
13 and correct copy the Proposed Settlement Agreement is attached hereto as **Exhibit 1**.

14 **Background**

15 3. Prior to 2007, Rev. & Tax. Code § 17942 (“former § 17942”) required limited
16 liability companies (“LLCs”) to pay an annual fee (the “Tax” or “Levy” or “LLC Fee”) based on
17 their worldwide total income, regardless of whether it derived in part or in whole from activities
18 outside of California. In other words, the income used to compute the amount of the LLC Fee
19 due from a given LLC was not apportioned to reach only income derived from activities in
20 California.¹

21 4. In *Northwest Energetic Services, LLC v. Franchise Tax Bd.*, 159 Cal. App. 4th
22 841 (2008); and *Ventas Finance I, LLC v. Franchise Tax Bd.*, 165 Cal. App. 4th 1207 (2008), the
23 courts held the LLC Fee violated the Commerce Clause of the United States Constitution as

24 _____
25 ¹ The LLC Fee was determined based on the LLC’s total income. Beginning in 2001, if an LLC
26 had total income of \$250,000 or more, but less than \$500,000, the LLC Tax was \$900; if an LLC
27 had total income of \$500,000 or more, but less than \$1,000,000, the LLC Tax was \$2,500; if an
28 LLC had total income of \$1,000,000 or more, but less than \$5,000,000, the LLC Tax was \$6,000;
and if an LLC had total income of \$5,000,000 or more, the LLC Tax was \$11,790. See 2001 Cal
Stats. ch. 391.

1 applied to LLCs that derived their income from activities *entirely outside* California, and to LLCs
2 that derived their income from activities *both inside and outside California*.

3 5. In 2007, the California Legislature amended Rev. & Tax. Code § 17942, and the
4 LLC Fee is now determined by reference to the total income derived from or attributable to
5 California. In 2007, the California Legislature also enacted Rev. & Tax. Code § 19394 (“§
6 19394”), stating that taxpayers that sought a refund of the annual LLC Fee were eligible for a
7 refund “to the extent necessary to remedy the discrimination or unfair apportionment.”

8 6. Bakersfield Mall, LLC and CA-Centerside II, LLC filed class action lawsuits:
9 *Bakersfield Mall, LLC v. California Franchise Tax Board*, San Francisco Superior Court No.
10 CGC-07-462728, and *CA-Centerside II, LLC v. California Franchise Tax Board*, Fresno Superior
11 Court No. 10CECG00434. These cases were consolidated into *Franchise Tax Board Limited*
12 *Liability Corporation Tax Refund Cases*, San Francisco Superior Court No. CJC-12-004742.
13 Both seek full refunds of the annual fee paid under former § 17942 on constitutional grounds due
14 to the lack of apportionment.

15 7. Following the *Ventas* and *Northwest* trial court decisions, FTB issued two public
16 service bulletins directing LLC taxpayers to file claims for refund of the LLC Fee. True and
17 correct copies of FTB Public Service Bulletin 03-21-06 (March 21, 2006), FTB Public Service
18 Bulletin 07-13-07 (July 13, 2007), FTB Notice 2008-2 (April 14, 2008), and FTB Notice 2009-
19 04 (May 22, 2009) are attached hereto as **Exhibit 2**.

20 8. Relying on the above cases, bulletins, and notices, some 46,153 LLCs filed some
21 126,740 refund claims with FTB, which created a database to classify those refund claims. FTB
22 used three classifications: *Northwest* type refund claims (all income derived from activities
23 outside California), *Ventas* type refund claims (income derived from activities inside and outside
24 California), and *Bakersfield* type refund claims (all income derived from activities inside
25 California). According to FTB, it already had granted, denied, or partially denied all of the refund
26 claims originally classified as *Northwest* type or *Ventas* type, and those reclassified as *Northwest*
27 type and *Ventas* type based on information submitted by LLCs about where the activities occurred
28 from which they derived their income. However, FTB had not processed any of the remaining

1 refund claims, all of which are classified as *Bakersfield* type. Attached as **Exhibit 3** is a true and
2 correct copy of the Franchise Tax Board's LLC Fee Protective Claims Summary Report for All
3 Tax Years (August 2, 2021), which provides data regarding the refund claims.

4 9. Discovery has shown that the remaining refund claims classified as *Bakersfield*
5 type actually include a mix of LLCs from all three categories. Thus, refund claims that are
6 meritorious under *Northwest* and *Ventas*, and undeniably entitled to refunds, remain unprocessed.

7 **The Class**

8 10. Following the ruling in *Franchise Tax Bd. Limited Liability Corp. Tax Refund*
9 *Cases*, 25 Cal.App.5th 369 (2018), this Court issued an Order Re Plaintiffs' Joint Motion for
10 Class Certification Order (September 24, 2019) certifying a class to pursue the respective refund
11 claims.

12 11. On September 28, 2021, FTB provided a list of Class Members, together with the
13 refund claims submitted by tax year, and whether the fee required by former § 17942 had been
14 paid. This list contained 108,041 refund claims.

15 12. As noted above, discovery has shown that a significant number of refund claims
16 that were classified by FTB as *Bakersfield* claims in fact were of *Northwest* type refund claims
17 and *Ventas* type refund claims. The LLCs which filed those *Northwest* type claims and *Ventas*
18 type refund claims are included in the Class.

19 13. The Class Definition was modified by the Court on October 18, 2021, to make
20 clear that the LLCs with *Northwest* type refund claims were included:

21 All LLCs that have derived their income from business operations solely within
22 California, or within and without California, or solely without California, that have
23 filed timely claims for a tax refund of the Levy, that have had their claim for a refund
24 deemed denied or denied and whose period for filing a lawsuit under Rev. & Tax.
Code § 19382 remained open as of the filing of either the Bakersfield Complaint on
April 25, 2007 or the Centerside Complaint on February 4, 2010.

25 (Order Modifying the Class Definition at pp. 3-4.)

26 14. Pursuant to the Second Addendum, executed by the parties on March 28, 2022,
27 and the Court's March 17, 2022 Order Re (1) Plaintiffs' Motion for Preliminary Approval of
28 Stipulation of Class Action Settlement and Release and (2) Plaintiffs' Motion to Modify Class

1 Definition and (3) Trial Date, the class definition was further modified to require that Class
2 Members must have paid the LLC Fee. The final class definition is as follows:

3 All LLCs that have derived their income from business operations solely within
4 California, or within and without California, or solely without California, that have
5 paid the Levy and filed timely claims for a tax refund of the Levy, that have had
6 their claim for a refund deemed denied or denied and whose period for filing a
lawsuit under Rev. & Tax. Code § 19382 remained open as of the filing of either
the Bakersfield Complaint on April 25, 2007 or the Centerville Complaint on
February 4, 2010.

7 (See Ex. 1 at Second Addendum, ¶¶ 1-3; March 17 Order at 2.)

8 15. The Class List provided by FTB included information as to whether a given LLC
9 had paid the LLC Fee. After LLCs that had not paid the LLC Fee were removed from the Class
10 List, there remained approximately 36,736 LLCs with approximately 98,909 separate claims for
11 refund. (Each year that the LLC paid the LLC Fee requires a separate claim for refund.) After
12 the Court entered the Preliminary Approval Order, this list was provided to the Settlement
13 Administrator to implement the Proposed Settlement.

14 **Negotiations and Mediation Sessions Leading to Proposed Agreement**

15 16. The Proposed Settlement Agreement was reached after extensive arm's-length
16 settlement negotiations lasting more than a year. After the Court denied cross-motions for
17 summary judgment, the parties attended a Mandatory Settlement Conference before the
18 Honorable Curtis E.A. Karnow on December 1, 2020. The case did not settle that day, but Judge
19 Karnow continued to oversee the mediation for ten months.

20 17. Based on the parties' continued efforts to settle, the Court continued the trial from
21 February 2021 to October 2021.

22 18. The parties submitted written proposals to Judge Karnow on December 31, 2020
23 and had separate calls with him on or about January 5, 2021. The parties then submitted further
24 proposals on January 29, 2021 and February 23, 2021.

25 19. Judge Karnow held another joint mediation on March 3, 2021 and met with
26 Plaintiffs on March 16, 2021. The parties submitted further proposals on March 12 (FTB), April
27 1 (FTB), April 5 (Plaintiffs), April 26 (FTB), April 27 (Plaintiffs), May 10 (Plaintiffs), May 18
28

1 (FTB), and June 2, 2021 (Plaintiffs). Plaintiffs provided responses to Judge Karnow's questions
2 and attended separate mediation sessions with him via Zoom and telephone on April 30 and May
3 21, 2021. The parties conferenced with each other on May 20 and 28, 2021.

4 20. There was a joint session with Judge Karnow during the week of May 31, 2021.
5 The parties had made substantial progress, and Judge Karnow encouraged further discussions
6 between the parties.

7 21. On June 18, 2021, FTB counsel Lucy Wang indicated she was leaving the case
8 and that Deputy Attorney General Laura Robbins would represent FTB.

9 22. Settlement negotiations were paused for several weeks as the parties prepared for
10 trial. Negotiations resumed in August 2021 with conferences on August 16 and 23, 2021.

11 23. FTB provided additional information regarding Class Members' refund claims,
12 and Plaintiffs provided further proposals to FTB on or about August 18, August 22, and
13 September 6, 2021. On September 8, 2021, the parties asked Judge Karnow to resume the
14 mediation.

15 24. Judge Karnow held a remote mediation on September 20, 2021. All parties were
16 required to attend with settlement authority.

17 25. On September 20, 2021, the parties agreed to substantive terms, including an \$18
18 million settlement fund, subject to Plaintiffs' verification of certain summary data FTB had
19 provided to Plaintiffs during the mediation and on which Plaintiffs had relied in agreeing to the
20 amount of the settlement fund, and subject to agreeing on certain other terms discussed below.

21 26. Following a status conference on September 21, 2021, the Court moved the trial
22 date to April 4, 2022. On September 21, 2021, the Court also granted a motion to compel filed
23 by Plaintiffs. In an Order Re Plaintiffs' Motion to Compel Discovery Regarding Class Members,
24 the Court ordered FTB to provide Plaintiffs *inter alia* a list of Class Members' names, contact
25 information and fees paid, a copy of the Claims Database assembled by FTB, and a random
26 sample of 500 Class Member files. Plaintiffs received this information on a rolling basis in the
27 following months.

28 27. After further disputes arose, the parties again asked Judge Karnow to mediate. A

1 joint session was held by telephone conference on December 16, 2021, and the parties agreed to
2 further terms that were then incorporated into the draft settlement agreement. The parties
3 thereafter continued to confer on a weekly basis.

4 28. Meanwhile, as discussed further below, Plaintiffs were using the documents and
5 data produced pursuant to the Court's September 21, 2021 Order Re Plaintiffs' Motion to Compel
6 Discovery Regarding Class Members to more thoroughly and accurately analyze the number,
7 validity, strength and value of the Class Members' refund claims.

8 29. After Plaintiffs and their expert completed review of these documents and data in
9 January 2022, they concluded that their analysis of the data differed from the summary data
10 provided by FTB, and the \$18 million settlement fund was insufficient. There were further
11 discussions and negotiations. On or about January 19, 2022, the parties agreed that the Settlement
12 Fund would be increased to \$22 million. The original Settlement Agreement was signed on
13 February 4, 2022 ("Original Proposed Agreement").

14 **Further Modifications to Proposed Agreement**

15 30. After Plaintiffs filed their Motion for Preliminary Approval of Stipulation for
16 Class Action Settlement and Release ("Motion for Preliminary Approval"), the Court on March
17 2, 2022 issued a Tentative Ruling Re Motion for Preliminary Approval of Stipulation for Class
18 Action Settlement and Release ("Tentative Ruling"). One of the issues raised by the Court in the
19 Tentative Ruling was whether LLCs needed to have paid the LLC Fee to be included in the Class.
20 (Tentative Ruling at 5:5-8.) After meeting and conferring with FTB, Plaintiffs filed a Motion to
21 Modify Class Definition on March 10, 2022. The proposed modification clarified that the Class
22 only included LLCs that had paid the LLC Fee.

23 31. The Tentative Ruling also raised questions and directed the Parties to make certain
24 revisions and clarifications, regarding the Original Proposed Agreement, including specific
25 elements of the claims process, the notice program and the content of the Notice of Proposed
26 Class Action Settlement to be sent to the Class, the objection process and the requirements for
27 appearing at the final approval hearing, the exclusion process, disclosures regarding
28 administrative costs, and the substantive provision of the Settlement Agreement indicating that

1 the parties would seek an injunction. The Parties thereafter met and conferred and made revisions
2 and clarifications to the Original Proposed Agreement in conformity with the Court's directions
3 in the Tentative Ruling by executing the Addendum on March 11, 2022. The Parties also revised
4 and submitted on March 11, 2022 the Notice of Proposed Class Action Settlement and a
5 supplemental Declaration of Steven Weisbrot of Angeion Group, LLC Re: Proposed Notice Plan
6 that addressed specific questions and concerns raised by the Court in the Tentative Ruling.

7 32. On March 17, 2022, the Court issued its March 17, 2022 Order Re (1) Plaintiffs'
8 Motion for Preliminary Approval of Stipulation of Class Action Settlement and Release and (2)
9 Plaintiffs' Motion to Modify Class Definition and (3) Trial Date. This Order adopted the
10 Tentative Ruling and instructed Plaintiffs to make further revisions to the Notice of Class Action
11 Settlement, which Plaintiffs did. This Order also approved Plaintiffs' Motion to Modify the Class
12 Definition, which the Parties then implemented by entering into a second addendum ("Second
13 Addendum") to the Original Proposed Agreement, which was fully executed by the parties on
14 March 28, 2022. (As noted above, the Second Addendum, the Addendum and the Original
15 Proposed Agreement are the "Proposed Settlement Agreement.") (*See* Exhibit 1.)

16 33. After the Court issued the Preliminary Approval Order, the Settlement
17 Administrator informed Class Counsel that, because of technological issues, the procedure for
18 delivering Claim Forms to the Class Members would have to be altered (i.e., different Class
19 Members could not be provided different numbers of Claim Forms depending on the number of
20 tax years for which they had filed claims). The Parties revised the relevant language of the Claim
21 Form and submitted a Joint Stipulation to the Court on April 22, 2022. The Court held a hearing
22 that same day and ordered the Parties to make further revisions to the Claim Form, which the
23 Parties did via a Supplemental Joint Stipulation submitted on April 25, 2022. The Court issued
24 an Order approving the final form of the Claim Form that same day.

25 34. In its Tentative Ruling, the Court stated:

26 The settlement provides that the parties may make "nonmaterial amendments or
27 modifications" after preliminary approval without the need to seek the Court's
28 approval. (Proposed Settlement ¶ XVI(H).) The parties must provide the full and
final settlement agreement at final approval. The parties shall specifically identify

1 any changes they make to the settlement agreement pursuant to this provision after
2 preliminary approval.

3 (Tentative Ruling at 7:4-8.) After making the amendments and modifications set forth above, the
4 Parties have not made any further amendments or modifications to the Proposed Agreement.

5 35. However, as explained further below, Class Counsel and FTB stipulated to, and
6 the court approved, an extension of the deadlines to submit Claim Forms, objections and opt-out
7 requests to August 19, 2022. This extension was prompted by information provided by the
8 Settlement Administrator indicating that the number of Claim Forms received and the number of
9 potentially Valid Claims was lower than expected. Plaintiffs and Class Counsel believed the
10 number of claims would increase meaningfully with further outreach to Class Members.

11 **Discovery and Court Rulings**

12 36. The Settlement Agreement was entered into based on a large amount of data and
13 information exchanged by the parties, both during the yearlong mediation and discovery
14 throughout the litigation.

15 37. Between 2007 and 2021, Plaintiffs propounded numerous document requests and
16 interrogatories on FTB, and FTB propounded numerous document requests, interrogatories and
17 requests for admission. Thousands of pages of documents and substantial amounts of information
18 were exchanged. Plaintiffs took the depositions of FTB employees Jon Feenstra (November 15,
19 2012) and Amelia White (September 6, 2012); and took a Person Most Knowledgeable (“PMK”)
20 deposition of FTB (September 1, 2021). FTB took PMK depositions of Centerside (August 26,
21 2021) and Bakersfield (August 27, 2021). A true and correct copy of selected pages from the
22 Deposition of FTB’s PMK Maricar Rogan taken on September 1, 2021 is attached hereto as
23 **Exhibit 4.**

24 38. The parties also engaged in extensive expert discovery. Petitioners designated
25 expert Brian Pedersen. FTB designated two experts (DeNay Salvi and Jaymie F. Mora). FTB
26 deposed Pedersen (September 13, 2021), and Plaintiffs deposed Salvi (September 10, 2021) and
27 Mora (September 15, 2021). FTB designated supplemental expert Sean McDaniel, whom
28

1 Plaintiffs did not depose.

2 39. Although FTB had exclusive control over the data, information, and source
3 documents related to refund claims, which it deemed to be confidential taxpayer information,
4 through Judge Karnow, FTB did provide certain summary information about the refund claims
5 under the settlement and mediation privileges. This information helped Plaintiffs' counsel
6 evaluate the Plaintiffs' and Class Members' claims and FTB's defenses and, thus, value the
7 Class Members' refund claims.

8 40. Plaintiffs believed they were entitled to additional data and documents that FTB
9 possessed. FTB disagreed, and Plaintiffs submitted the dispute to the Court on September 2,
10 2021. The parties submitted a joint letter the following day. The Court heard the matter on
11 September 21, 2021 and issued its Order Re Plaintiffs' Motion to Compel Discovery Regarding
12 Class Members on the same day. As noted above, the Court ordered FTB to provide Plaintiffs
13 *inter alia* a list of Class Members' names, contact information and fees paid, a copy of the Claims
14 Database assembled by FTB, and a random sample of 500 Class Member files. Plaintiffs received
15 this information on a rolling basis later in the year, only after it had agreed to the \$18 million
16 settlement fund. Plaintiffs' analysis of this information led the parties to increase the settlement
17 fund to \$22 million.

18 41. The Settlement Agreement is also greatly informed by the Court's Decision and
19 Order regarding the parties' cross-motions for summary judgment (September 22, 2020). The
20 litigation sought to vindicate the constitutional rights under both the Commerce and Due Process
21 Clauses of all Class Members through a full refund of the LLC Fee. In the Order regarding
22 summary judgment, the Court indicated that former § 17942 is unconstitutional on its face but
23 that this did not necessarily entitle Plaintiffs to a *full* refund of the LLC Fee paid. Rather, applying
24 *Ventas*, the Court noted that, "where, as a matter of fact, FTB is able to provide an apportioned
25 refund and so doing does not impose a procedural or practical burden on the taxpayer, it is
26 reversible error to award a full refund." (Order, at p. 13:10-12, citing *Ventas*, 165 Cal.App.4th at
27 1232-33.) At the same time, the Court recognized that FTB would only be permitted to provide
28 a partial refund (rather than a full refund) if there is "a reasonable, clear, and certain method of

1 determining the amount of tax the taxing agency could have collected without violating the
2 constitution,” which requires that the taxpayers not be “unduly burdened” in either a “procedural
3 or practical” sense. (*Id.* at p. 9:6-18, 20.) Plaintiffs would need to show “the burden that the
4 procedure for calculating an apportioned refund would impose on the specific taxpayer.” (*Id.* p.
5 13:22, fn. 4, 14:12-13.)

6 42. Following the Court’s Summary Judgment Order, Plaintiffs took the position that
7 FTB had violated the Class Members’ Due Process rights by failing to review their refund claims
8 and pay meritorious *Northwest* type and *Ventas* type refund claims – which had been pending for
9 more than a decade. Plaintiffs argued it would violate Due Process and be unduly burdensome
10 to require Class Members to provide proof that they derived income from activities outside of
11 California. When the Class Members filed their original tax returns and refund claims, former
12 § 17942 did not allow them to apportion their income for the relevant tax years. So, some Class
13 Members had no reason to submit apportionment information to FTB, to preserve such
14 information or, in many cases, even to determine their California apportionment. Now, 15 to 28
15 years later, it would often be impossible for Class Members to provide documentary proof of
16 apportionment. FTB argued the process by which it reviewed the Class Member’s refund claims
17 satisfied Due Process by identifying, processing, and paying refunds attributable to *Northwest*
18 type and *Ventas* type refund claims and denying refunds attributable to *Bakersfield* type refund
19 claims because these LLCs had not actually suffered any harm.

20 43. A basic issue was how the parties could even identify the *Northwest* type and
21 *Ventas* type refund claims among those classified as *Bakersfield* type, given the volume and age
22 of the refund claims. For example, FTB estimated that it would take some 87,491 hours
23 (approximately 10 years) to review and process all refund claims classified as *Bakersfield* type.
24 A true and correct copy of selected pages from Defendant Franchise Tax Board’s Responses to
25 Plaintiff CA-Centerside II, LLC’s First Set of Special Interrogatories (October 3, 2011) are
26 attached hereto as **Exhibit 5** (see Response Nos. 1-45 (estimating it would take roughly 87,491
27 hours to “access, review and provide information and documents with respect to the universe of
28 LLCs which filed tax returns and/or refund claims with FTB for the tax years 2000-2005”).)

1 **Confirmatory Discovery and Valuation of Claims**

2 44. As noted, the settlement terms reached through mediation by Judge Karnow on
3 September 20, 2021 were conditioned on Plaintiffs' verification of summary data provided by
4 FTB during the settlement negotiations.

5 45. FTB provided the information required by the September 21, 2021 Order Re
6 Plaintiffs' Motion to Compel Discovery Regarding Class Members over the course of several
7 months in late 2021. Plaintiffs used the information and documents to confirm their assessment
8 of the strength and value of Class Members' refund claims and to determine whether, in Plaintiffs'
9 view, the proposed settlement was fair, reasonable, and adequate. Plaintiffs attempted to verify
10 the data provided by FTB during settlement discussions, and relied on by Plaintiffs, through four
11 separate means: (1) reviewing FTB's compilations of data regarding the Class Members and their
12 refund claims; (2) performing an independent review of FTB's files of the 503 Class Members;
13 (3) using the contact information provided by FTB to perform surveys of the Class Members; and
14 (4) having Plaintiffs' expert make reasonable assumptions from the data in the Class List and
15 FTB's internal survey. The four means are described as follows.

16 46. ***FTB's Compilations of Data.*** FTB provided a Class List that included the Class
17 Members' names, addresses, and whether they had paid the LLC Fees. Based on the data in the
18 Class List, Plaintiffs determined, and their expert confirmed, that approximately 8.453% of Class
19 Members appeared to have not paid the LLC Fee (9,133 refund claims out of 108,042 on the
20 Class List). (For an additional 3.538% on the Class List (3,823 refund claims), the data field
21 regarding payment of the LLC Fee is blank; for purposes of analyzing the Settlement, Plaintiffs
22 assumed that all of these LLCs with a blank payment data field actually paid the LLC Fee and
23 are eligible to submit claims.) Subtracting the claims of those who did not pay the LLC Fee left
24 some 98,909 claims.

25 47. ***Independent Review of the Files: Valuating Ventas and Northwest Type Claims***
26 ***supported by Documentation.*** FTB also produced a compilation of data for a random sample of
27 503 refund claims, each filed by a different LLC, and the LLC's file (apparently just the LLC's
28 original tax return, from which a significant amount of information was redacted) for most of

1 these refund claims. Plaintiffs obtained information regarding the Class Members' refund claims
2 by reviewing this data and these tax returns and having their expert verify their findings.
3 Plaintiffs' expert confirmed that a sample of 503 refund claims is sufficient to provide a
4 statistically sound sample of 108,681 claims at a 95% confidence level. (Plaintiffs performed
5 their confirmatory discovery before the class definition was modified pursuant to Second
6 Addendum and the Court's May 17 Order; therefore, the numbers of total claims referenced here
7 refer back to the number of claims that included LLCs that had not paid the LLC Fee.)

8 48. FTB provided a spreadsheet which compiled data regarding these 503 refund
9 claims and the LLCs that filed them. FTB provided 452 tax returns rather than 503 tax returns.
10 FTB did not produce tax returns where the LLC had not suffered a constitutional injury because:
11 its income was below the threshold to pay the LLC Fee required by former § 17942 and indicated
12 on its tax returns that it was not doing so (35 LLCs), the LLC elected to be taxed as a corporation
13 and therefore did not owe the LLC Fee (2 LLCs), the LLC filed a refund claim for a tax year that
14 preceded its formation (3 LLCs), the LLC did not have a valid refund claim for other reasons (6
15 LLCs), or FTB could not locate the relevant files (2 LLCs).

16 49. Based on a review of FTB's compilation of data and the tax returns, and in
17 consultation with their expert, Plaintiffs concluded that approximately 4.374% of Class Members
18 had refund claims that showed a constitutional injury, that is, valid *Ventas* type or *Northwest* type
19 refund claims. Plaintiffs and their expert considered all of the information and documents in the
20 tax returns FTB provided, such as income reconciliation sheets or other documents indicating that
21 income had been derived, more likely than not, from activities outside California, and that
22 apportioning their total income consistent with these documents would result in them paying a
23 lower LLC Fee than they had actually paid. Plaintiffs believe that this approach captures
24 potentially valid refund claims that may not have been identified had FTB performed the review
25 of the refund claims itself. Plaintiffs identified 22 refund claims believed to be meritorious under
26 *Northwest* or *Ventas*. Of these 22 meritorious refund claims, seven were supported by Form
27 Schedule Rs but the other 15 were not. Extrapolating 22 meritorious refund claims across the
28 Class translates to approximately 4,753 meritorious *Ventas/Northwest* type claims determined

1 solely on the face of the original tax returns. (See Declaration of Brian D. Pedersen, filed
2 February 4, 2022 (“Pedersen Feb. 4 Decl.”), at ¶ 18.) Plaintiffs determined that the average
3 meritorious refund claim was for approximately \$4,385. (*Id.* ¶ 24.) Extrapolated across the Class,
4 this would yield total refunds due of approximately \$20,841,905. (*Id.* ¶ 25.) (This does not
5 include interest. See Rev. & Tax. Code §§ 19340; 19521.) (See Pedersen Feb. 4 Decl. ¶ 25.)

6 50. While FTB may dispute whether specific refund claims identified by Plaintiffs are
7 meritorious, FTB cannot dispute the two Court of Appeal decisions, noted above, holding that
8 LLCs with *Ventas* type and *Northwest* type refund claims are indeed entitled to a tax refund based
9 on apportioning the income used to compute the LLC Fee due. Accordingly, for purposes of
10 negotiating the Settlement, Plaintiffs valued *Northwest* type and *Ventas* type refund claims
11 supported by documentation at 100% of the average value of a claim (or \$4,385).

12 51. ***Independent Surveys: Valuating Claims without Documentary Support.***
13 Plaintiffs also used the information provided by FTB to perform surveys – for two purposes.
14 *First*, Plaintiffs needed to value the refund claims of LLCs that derived some or all of their income
15 from activities outside of California but lacked documents to support those out-of-state activities
16 and/or to prove their California apportionment percentage. *Second*, Plaintiffs needed to value the
17 refund claims of LLCs entitled to apportionment of income because some or all of their income
18 was included in the California tax return of a multistate unitary group (see below).

19 52. Plaintiffs first attempted to contact and survey the 503 LLCs in the random sample
20 by telephone in December 2021. This yielded little useable substantive data, with Plaintiffs only
21 being able to reach representatives of some 10 Class Members out of 150 calls placed. For this
22 reason, Plaintiffs sent written questionnaires to the 503 LLCs by United States mail later that
23 same month, including a self-addressed stamped envelope to return the survey. Plaintiffs also
24 informed the LLCs they could respond to the survey on a website. Of 503 mailings, 104 were
25 “returned to sender” (21%) and 13 LLCs responded through the mail or the survey website. (FTB
26 also encountered a significant number of returned mailings when it mailed the notice of this action
27 in April 2020 – approximately 18,262 (17%).) While this meant Plaintiffs had less data than they
28 hoped, it indicated that, given the passage of time, it would be difficult to locate many Class

1 Members by just using the addresses on file. (Nonetheless, as explained below, the proposed
2 Settlement Administrator, Angeion Group, had considerable success in locating class members
3 eligible for refunds.)

4 53. Between the phone calls and written surveys, Plaintiffs received 23 substantive
5 responses out of 503 LLCs. By comparing the survey responses with the documents in the sample
6 files provided by FTB, Plaintiffs determined that it was more likely than not that at least one
7 additional LLC in the sample suffered a constitutional injury. (Pedersen Feb. 4 Decl. ¶ 19.)
8 Plaintiffs were also able to determine that there are two other LLCs in the sample that could
9 possibly have a meritorious claim, although there was not documentary support establishing that
10 a constitutional injury was more likely than not. (*Id.*) Since certain documents in these files
11 provided by FTB were redacted, Plaintiffs gave these refund claims the benefit of the doubt.
12 Based on these considerations, Plaintiffs concluded that there were three refund claims out of the
13 sample that were potentially meritorious but without documentary support. (*Id.*) This constituted
14 .0596% of the refund claims in the sample. (*Id.*) Extrapolated across the Class, this would result
15 in a total of 648 refund claims. (*Id.*) If all of these refund claims were substantiated as valid at
16 trial, they would yield a total recovery of approximately \$2,841,480 ($648 \times \$4,385 = \$2,841,480$,
17 without interest). (*Id.* ¶ 25.)

18 54. For purposes of settlement, Plaintiffs discounted these refund claims without
19 documentary support to 25% of the average claim value. At trial, Plaintiffs would have to show
20 that the absence of documentary evidence proving the LLC derived some or all of its income
21 from activities outside of California, and proving the proper California apportionment percentage,
22 arose from a violation of Due Process; that is, it would violate Due Process to require such LLCs
23 to produce corroborating evidence when they had no incentive or obligation to create or maintain
24 supporting documents in the first place. While Plaintiffs believe this is a meritorious argument,
25 they recognize that it raises a novel question of law that would likely be disputed by FTB at trial,
26 which is why Plaintiffs discounted these refund claims to 25% of the average refund claim. This
27 discount is incorporated in the Settlement Agreement. Extrapolated across the Class, this would
28 result in total refunds of approximately \$710,370 ($648 \times \$4,385 \times .25 = \$710,370$ excluding

1 interest). (*Id.* ¶ 26.)

2 55. ***Expert’s review of FTB’s compilations of data: Unitary Claims.*** Other Class
3 Members that may have suffered a constitutional injury are LLCs which had some or all of their
4 income included in the California tax return of a multistate unitary group. (*See* Pedersen Feb. 4
5 Decl. ¶ 20.) To have a valid claim under the Settlement Agreement, the LLC will need to establish
6 the California apportionment percentage of the unitary group through specific documentation
7 listed in the Claim Form. (*See* Ex. 1 [Settlement Agreement] at V.B.3.) Then, the California
8 apportionment percentage will be applied to the LLC’s total income, and if this causes the LLC
9 to move to a lower fee tranche on the LLC Fee schedule (a *Ventas* type claim) or to have no
10 California income at all (a *Northwest* type claim), then the LLC has a valid claim. (*Id.*; *see also*
11 Pedersen Feb. 4 Decl. ¶ 20.)

12 56. Identifying Class Members with a Unitary type refund claim before conducting
13 the claims process was challenging. Membership in a unitary group would not necessarily be
14 apparent from the LLC’s tax filings or even the unitary group’s tax filings. (Pedersen Feb. 4
15 Decl. ¶ 21.)

16 57. Class Counsel attempted to estimate the number of Unitary type refund claims by
17 performing a survey; out of a sample of 503 LLCs solicited, Plaintiffs received approximately 23
18 substantive responses, one of which asserted it was part of a unitary group and also indicated that
19 all of its income was derived from California. Because the response rate to the survey was so
20 low, Plaintiffs asked their expert consultant to devise another way of estimating the number of
21 Unitary type refund claims.

22 58. By examining information contained in the files of the sample of 503 LLCs,
23 including the answers provided by LLCs to California Form 568, Question Q or Question S, and
24 then applying various rational assumptions, Plaintiffs’ expert consultant determined that there
25 were likely approximately 2,483 valid Unitary type refund claims. (Pedersen Feb. 4 Decl. ¶ 22.)
26 To be clear, unlike the other data reported, this was basically an educated guess based on the
27 expert’s expertise and experience. (*Id.*) The only way to conclusively determine the number of
28 valid Unitary type refund claims is to ask each Class Member to provide the tax returns of the

unitary group through a claims process. (*Id.*)

59. If all of the Unitary type refund claims were proved valid at trial, the recovery would be about $2,483 \times \$4,385 = \$10,887,955$ (without interest). (*Id.* ¶ 25.)

60. For the Unitary type refund claims to be approved by the Court, Plaintiffs would have to prevail on a novel theory that is opposed by FTB. For this reason, for purposes of negotiating the Settlement and evaluating the refund claims for trial, Plaintiffs discounted these refund claims to 50% of the average claim value. This would yield refunds of approximately $2,483 \times \$4,385 \times .50 = \$5,443,978$ (excluding interest). (*Id.* ¶ 26.)

61. ***Total Claim Values and Damages.*** Based on the methods set forth above, the refund claims can be valued through three different lenses:

62. First, if all claimants who suffered a constitutional injury received a recovery, and these recoveries were discounted to reflect the relative strength of the claims and the likelihood of prevailing at trial, the relief would be \$26,996,253. (Pedersen Feb. 4 Decl. ¶ 26.) This is composed of the *Ventas/Northwest* Claims with Documentation (\$20,841,905 - no discount), *Northwest/Ventas* Claims without Documentation (\$710,370 - discounted to 25%), and Unitary Claims with Documentation (\$5,443,978 – discounted to 50%). (*Id.*) Plaintiffs believe this is the most reasonable figure for the Court to use in comparing the value of the refund claims against the Settlement Fund to evaluate the fairness and adequacy of the Settlement.

63. Second, valuation of the refund claims can also be viewed through the lens of every claimant who suffered a constitutional injury receiving a full recovery, in which case the relief would be \$34,571,340. (Pedersen Feb. 4 Decl. ¶ 25.) This is composed of the *Ventas/Northwest* Claims with Documentation (\$20,841,905), *Northwest/Ventas* Claims without Documentation (\$2,841,480), and Unitary Claims with Documentation (\$10,887,955). (*Id.*) This approach, however, does not take into account that two of the three categories of refund claims rely on a novel theory disputed by FTB, involving an uncertain outcome at trial, years of appeals, delayed payments, and further loss of documentation and the ability to locate eligible recipients of refunds.

64. Third, valuation can also be viewed through the lens of every LLC regardless of

1 constitutional injury receiving a full refund, which according to FTB's Claims Summary would
2 be \$454,223,545. (*See* Ex. 3; *see also* Pedersen Feb. 4 Decl. ¶ 27.) However, for the reasons set
3 forth in its Summary Judgment Order, the Court has effectively rejected a full refund for all Class
4 Members provided that it is possible to provide an apportioned refund to those who suffered an
5 actual constitutional injury. (Summary Judgment Order at 9:6-18, 20; 13:10-12.) Here, as
6 explained below, the claims process accomplished this. Therefore, for purposes of evaluating the
7 settlement, Plaintiffs believe this last number is not the correct comparator.

8 **The Settlement**

9 65. The Settlement Agreement provides that FTB will make a one-time, all-inclusive
10 payment of \$22 million to establish a Gross Settlement Fund. (Settlement Agreement § V.A.)
11 These funds will be used to pay Administration Costs (estimated to be at least \$182,622), service
12 awards (\$5,000 to each of the two Class Representatives), as well as Attorneys Fee and Expense
13 Awards not to exceed 30% (\$6.6 million), plus expenses of not more than \$140,000. (*See id.*)
14 The remaining funds (estimated to be at least \$15,067,378) would be designated as the Net
15 Settlement Fund and distributed to Class Members who submit Claim Forms that meet all
16 requirements to qualify for a payment from the Settlement Fund ("Valid Claim"). (*See* Settlement
17 Agreement § V.B.3 & 4; *see also* Decl. of Steven Weisbrot of Angeion Group, LLC, filed
18 concurrently herewith ("Weisbrot Decl."), Ex. C at 1.)

19 66. The Settlement is structured to provide monetary redress to Class Members who
20 suffered an actual injury, even if they no longer have documentation to support their claim. The
21 Settlement does not provide any payment to Class Members whose income was derived
22 *exclusively* from California, which is most of the Class Members.

23 67. The refund claims involve taxes collected 15 to 28 years ago. Many Class
24 Members are not likely to have documentation to support their refund claims. Others may never
25 have had documentation to begin with. Since former § 17942 did not recognize apportionment
26 of income, some LLCs that had income derived from activities outside of California might not
27 have had the incentive or opportunity to document their California apportionment or to report it
28 to FTB; still other LLCs would not have had any reason to retain documentation that is now

1 needed. Since the California Legislature created the problem by enacting former § 17942,
2 Plaintiffs believe that FTB should not require documentation 15 to 28 years after the fact and that
3 requiring such documentation now raises serious Due Process issues. Further Due Process
4 concerns are raised by the fact that FTB contends it could take years to process the refund claims
5 once the litigation is finally resolved, impairing and delaying payment of meritorious claims.
6 (*See* Ex. 5 at Response Nos. 1-45.)

7 68. At the same time, seeking a full refund through litigation would take many years,
8 and it is also possible that litigation could result in an order requiring FTB to process all of the
9 refund claims and identify and pay the *Northwest* type and *Ventas* type refund claims, which
10 would take another 10 years. (*See* Settlement Agreement § V.B.4.) Class Members have been
11 waiting over 15 years for relief. Plaintiffs believe it is essential to provide relief now. Even
12 though most Class Members will not receive a financial payment under the Proposed Settlement,
13 the claims process vindicated the Due Process rights of all Class Members by providing the
14 *opportunity* to present valid claims and have them accurately assessed.

15 69. Based on the foregoing, as Plaintiffs informed the Court in their Motion for
16 Preliminary Approval, Plaintiffs believe that the best figure for the Court to use in evaluating the
17 fairness and adequacy of the Settlement is \$26,996,253, i.e., the total amount of recovery by all
18 claimants who suffered a constitutional injury, discounted to reflect the relative strength of the
19 claims and the likelihood of prevailing at trial, excluding interest. (*See* Pedersen Feb. 4 Decl. ¶
20 26.) The Net Settlement Fund of at least \$15 million represents approximately 56% of
21 \$26,996,253, i.e., the total amount of recovery by all claimants who suffered a constitutional
22 injury, discounted to reflect their relative strength and the likelihood of prevailing at trial, a figure
23 which Plaintiffs believe is fair and reasonable. (*Id.* ¶ 30.) As explained further below, this figure
24 assumed that 100% of Class Members with valid refund claims would file a settlement claim, but
25 the actual claims rate, some 15 to 28 years after the fact, was expected to be substantially lower
26 than this.

27 **The Notice Program and Its Results**

28 70. A detailed report of the notice program is set forth in the concurrently filed

1 Declaration of Steven Weisbrot, President and Chief Executive Officer of Angeion Group, LLC
2 (“Angeion”), which was appointed Settlement Administrator by the Court on April 6, 2022.
3 (Order Granting Preliminary Approval of Class Action Settlement and Release, ¶ 10.) The
4 Weisbrot Declaration shows that the notice requirements were successfully implemented.

5 71. The Settlement Administrator was required to disseminate the Notice of Proposed
6 Settlement of Class Action (“Notice”) to the Class Members via first class mail. (Settlement
7 Agreement § VI.B.1; Order Granting Preliminary Approval of Class Action Settlement and
8 Release ¶ 12.) Two rounds of direct mailing of the Notice of Proposed Settlement were made.
9 (Weisbrot Decl. ¶¶ 5-6.) On May 6, 2022, Angeion sent the Notice via first-class U.S. mail to
10 36,736 Class Members. (*Id.*) Of these, 8,007 (22%) were returned to Angeion by the U.S. Postal
11 Service after the first mailing. (*Id.*) Angeion performed skip tracing on each of these returned
12 mailings and remailed a total of 6,047 that were not returned. (*Id.*) In total, 94.6% of the mailed
13 Notices reached to the target population. (*Id.* ¶ 6.) Given that the circumstances of the case and
14 age of the claims, this rate of contacting Class Members via first class mail should be viewed as
15 successful. (*Id.*)

16 72. The Notice Program also included efforts by FTB itself to reach Class Members.
17 FTB was required to seek approval from its Board to disseminate the form of notice (“FTB Notice
18 2022-02”) that was attached as Exhibit C to the March 11, 2022 Declaration of William C. Hilson,
19 Jr. (Addendum ¶ 5; Order Granting Preliminary Approval of Class Action Settlement and Release
20 ¶ 13.) On May 6, 2022, FTB Notice 2022-02 was posted via hyper-link to the front page of FTB’s
21 public Home Page website, and was prominently advertised through one of three postcard type
22 displays on the Home Page. (*See* Declaration of William C. Hilson, Jr., filed June 16, 2022 (“June
23 16 Hilson Decl.”) ¶ 7). The postcard display remained on the front page of FTB’s Home Page
24 from May 6 through July 5, and then from July 18 through August 19, 2022. (*Id.* ¶ 7; *see also*
25 Decl. of William C. Hilson, Jr., filed August 23, 2022 (“August 23 Hilson Decl.”) ¶ 2.)

26 73. FTB was also required to disseminate the FTB Notice 2022-02 by distributing it
27 on the following listservs: “Announcements,” “Law and Legislation,” and “Tax Professionals.”
28 (Addendum § 5; Order Granting Preliminary Approval of Class Action Settlement and Release ¶

1 13.) This was performed on May 6, 2022. (June 16 Hilson Decl. ¶ 8) On the same day, FTB also
2 distributed FTB Notice 2022-02 on a listserv called “Tax News.” (*Id.*)

3 74. Angeion was required to create an Internet Website with information and
4 documents regarding the settlement. (Settlement Agreement § VI.B.2; Order Granting
5 Preliminary Approval of Class Action Settlement and Release ¶ 16.) This was successfully
6 created and up and running by May 6, 2022. (Weisbrot Decl. ¶ 8.) The Website has received
7 more than 33,259 page views from 14,351 users.

8 75. Angeion was also required to create and maintain a unique toll-free telephone
9 number that Class Members can call to request documents and information concerning the
10 Proposed Settlement. (Settlement Agreement § IX.A.1(i)). This was successfully implemented.
11 (Weisbrot Decl. ¶ 23.) Some 331 calls were received and responded to. (*Id.*) Angeion also
12 created a unique settlement email address, through which it received more than 331 inquiries.
13 (*Id.* ¶ 24.) Additionally, many individuals contacted Class Counsel, primarily by telephone.
14 Counsel responded to all of these inquiries, providing information about the settlement and the
15 claims process.

16 76. The Notice included a Claim Form and a self-addressed stamped envelope, which
17 Class Members were encouraged to return to Angeion. In addition to having pdf copies of the
18 Claim Form for Class Members to download and mail in, the Internet Website also contained a
19 portal whereby Class Members could submit their claims electronically. (*Id.* ¶ 11.)

20 77. Class Members who wished to be excluded from the Proposed Settlement could
21 make an opt-out request in writing. (Settlement Agreement § VIII-1 & Addendum.) The
22 procedures for opting-out were described in the Notices and on the Settlement Website.
23 (Settlement Agreement § VIII-1 & Addendum; Weisbrot Decl. Ex. A [Original Notice] at 10-11.)
24 To date, Angeion has received only 12 requests for exclusion. (Weisbrot Decl. ¶ 12.)

25 78. Class Members wishing to object to the fairness, reasonableness, or adequacy of
26 the Settlement or to the Attorney Fee Request could submit written objections to Angeion,
27 emailed or postmarked by July 5, 2022. (Order Granting Preliminary Approval of Class Action
28 Settlement and Release at ¶ 19; Settlement Agreement § V.A.1 & 2 & Addendum ¶ 6.) As noted

1 above, as of the execution of this declaration, Angeion has received *no objections* to the Proposed
2 Settlement. (Weisbrot Decl. ¶ 13.)

3 79. The outreach methods set forth above provided ample assurance that Class
4 Members received adequate notice of the terms of the settlement and a full explanation of the
5 benefits it provides.

6 80. At the end of the initial claims period, July 5, 2022, the Settlement Administrator
7 had received meaningfully fewer valid claims than expected. Therefore, the parties agreed to
8 extend the claims period through August 19, 2022, which the Court approved on July 14, 2022.
9 (Order Granting Joint Stip. Re Extension of Period to File Claims, Objections and Opt-Outs and
10 Revised Hearing Date and Briefing Schedule (7-14-22) (“Order Extending Claims Period”) at 1.)
11 This included sending a Supplemental Notice to the Class Members. (Weisbrot Decl. ¶ 10.)

12 81. In addition, during the extended claims period Class Counsel and staff spent over
13 200 hours attempting to identify current phone numbers and email addresses for Class Members
14 and then calling and emailing them to encourage them to submit claims. Class Counsel and staff
15 also worked closely with Class Members by telephone and email to ensure that they understood
16 the claims process and assisted them with completing the Claim Forms. This resulted in direct
17 contact with more than 200 Class Members. Class Counsel believes these efforts substantially
18 contributed to the filing of additional claims.

19 82. Processing the claims was technical and laborious. Throughout this time, Class
20 Counsel also interacted frequently with, and provided substantial guidance to, the Settlement
21 Administrator. Plaintiffs reviewed the Claims to ensure they were being processed accurately
22 and assisted with the formulas and computations required by the Settlement Agreement. Class
23 Counsel reviewed every claim that was denied on grounds that it had not demonstrated a
24 constitutional injury to check the Settlement Administrator’s treatment of the claim. Class
25 Counsel also reviewed the relevant claims that appeared to have potentially received a prior
26 payment from FTB to ensure that the prior payment was correctly taken into account in
27 determining the Class Members’ settlement payments.

28 83. The total claims submitted were 5,254. (Weisbrot Decl. ¶ 11.) The number of

1 claims that were invalid because the Claimant indicated that their income was derived entirely
2 from California was 3,158. (*Id.*) An additional 465 claims have income from outside California,
3 but not enough to entitle them to a reduced LLC Fee. (*Id.* ¶ 17.) Some 38 claims are invalid
4 because they involve tax years outside of the class period. (*Id.* at Ex. C.) Some 218 claims
5 contained deficiencies that were not corrected. (*Id.*) An additional 138 claims are valid on their
6 face, but the claimants are not entitled to payment due to a prior refund. (*Id.*; *see also* Pedersen
7 Decl. ¶ 5.) Thus, approximately 1,120 claims are Valid Claims.

8 84. The Valid Claims break down as follows: 500 *Northwest/Ventas* Claims with
9 Documentation; 174 *Northwest/Ventas* Claims without Documentation; and 446 Unitary Claims
10 with Documentation. (Weisbrot Decl. Ex. C; Decl. of Brian Pedersen, filed concurrently herewith
11 (“Pedersen Decl.”) ¶ 10.)

12 **Processing the Claim Forms**

13 85. The first step in processing the Claim Forms was to identify Valid Claims. The
14 Settlement Administrator separated out the Claim Forms from Class Members who did not pay
15 the LLC Fee (and so did not suffer an injury) and Claims Forms with technical defects.
16 (Settlement Agreement § V.B.3.d.; *see also* Weisbrot Decl. ¶ 15.) Then the Settlement
17 Administrator classified the Claims into one of four categories based on the representations made
18 by the Claimant on the face of the Claim Form:

- 19 a. ***Northwest/Ventas* Claims with Documentation:** LLCs with some or all of
20 their income derived from activities outside California, corroborated by one of
21 the documents listed on the Claim Form.
- 22 b. ***Northwest/Ventas* Claims without Documentation:** LLCs with some or all
23 of their income derived from activities outside California, not corroborated
24 with one of the documents listed on the Claim Form.
- 25 c. **Unitary Claims with Documentation:** LLCs that had some or all of their
26 income included in a combined unitary tax return of a California taxpayer that
27 had some or all of its income derived from activities outside California,
28 corroborated with one of the documents listed on the Claim Form.

1 d. **California Only:** LLCs with no income derived from activities outside
2 California (including LLCs that were included in a combined unitary tax return
3 of a California taxpayer but lack the required documentation to prove it).

4 (Settlement Agreement § V.B.3.f; Weisbrot Decl. ¶ 17.)

5 86. Claim Forms placed in the first three categories were then evaluated to determine
6 if they established Valid Claims. (Settlement Agreement § V.B.3.g; Weisbrot Decl. ¶ 17.) A
7 “Valid Claim” generally requires (i) a complete, executed Claim Form; (ii) submitted by the
8 Claim Form deadline; (iii) where the Class Member paid the LLC Fee; and (iv) where the Claim
9 Form establishes that the Class Member experienced a constitutional injury. (*Id.*) The existence
10 of a constitutional injury was deemed established if the LLC paid a *greater LLC Fee than was*
11 *constitutionally permissible*. (*Id.*) The constitutionally permissible LLC Fee was determined by
12 adjusting the LLC’s total income by the percentage of income derived from California (the LLC’s
13 “Apportioned Income”), and then determining the LLC Fee corresponding to that amount based
14 on FTB’s LLC Fee schedule (“Apportioned LLC Fee”). (*Id.*) Where the LLC Fee actually paid
15 was higher than the Apportioned LLC Fee, this indicates a constitutional injury. (*Id.*) Claim
16 Forms demonstrating such injury were generally deemed valid and entitled to payment, subject
17 to verifying whether the FTB already made a partial or full payment for the claim. (*See*
18 Settlement Agreement § V.B.4(f); Weisbrot Decl. ¶ 18.) The Settlement Administrator reports
19 that there are 1,120 Valid Claims so far. (Weisbrot Decl. ¶ 14.)

20 87. Class Members with *Northwest/Ventas* claims were not required to provide
21 supporting documentation to establish a Valid Claim. (*Id.* at § V.B.3.f & g.) However, Claim
22 Forms based on being part of a unitary group were deemed valid *only if* supported by
23 documentation. (*Id.*) (Documentation was required because unitary groups with income derived
24 from California activities were required to file a California tax return and pay tax based on income
25 apportioned to California, so the required documentation certainly existed at one time; moreover,
26 they are often larger and more sophisticated entities and therefore more likely to have retained
27 documentation.) (*See* Pedersen Feb. 4 Decl. ¶ 37.)

28 88. Hundreds of Claims and Claim Forms contained technical and substantive defects,

1 such as missing signatures, failure to answer required questions such as whether the claimants
2 had income sourced from activities outside of California, the percentage of non-California
3 income, etc. The Settlement Administrator notified at least 315 Class Members of the specific
4 defects and instructed the Class Members to return a corrected or completed Claim Form within
5 seven days. (Weisbrot Decl. ¶ 15 & Ex. C at 1.)

6 89. After the Settlement Administrator classified the Claims as either Valid Claims or
7 denied, Plaintiffs' counsel manually reviewed every claim that was denied by the Settlement
8 Administrator based on lack of constitutional injury.

9 90. Class Counsel also reviewed the Valid Claims that were marked as having
10 potentially received a prior payment from FTB to confirm whether the Claimant had in fact
11 previously received such a payment from FTB and, if so, how the Claimant's current Claim was
12 affected. FTB provided Plaintiffs with a list of LLCs that received prior payments ("Partial
13 Payment List"). The list did not indicate the amount of the prior payment, but did show the actual
14 LLC Fee that had been due and paid, after taking account of the LLC's apportionment of income
15 to non-California sources and any refund that had been received. By comparing the adjusted LLC
16 Fee to the Apportioned Fee calculated by the Settlement Administrator, it was possible to
17 determine if a Claimant had received a full or partial payment for its prior injury.

18 91. Class Counsel expended significant time reviewing Claims and providing a range
19 of other assistance with the claims process.

20 92. After identifying the Valid Claims, the Settlement Administrator determined the
21 amount of payment due by calculating the Tentative Value of the claim, then determining the *pro*
22 *rata* share of the Net Settlement Fund to which Claimant was entitled. (Settlement Agreement §
23 V.B.4.; Weisbrot Decl. ¶ 20.) The specific steps for doing this are as follows:

- 24 a. **Calculating Tentative Claim Value.** For Claim Forms that are supported by
25 documentation, there was an individualized calculation that measured the
26 difference between the LLC Fee actually paid and the Apportioned LLC Fee.
27 (See Settlement Agreement § V.B.4.c.; Weisbrot Decl. ¶ 20.) For Valid
28 *Northwest/Ventas* Claims with Documentation, this difference was the

1 Tentative Value of the claim. (*Id.*) For Unitary Claims with Documentation,
2 the Tentative Value was this difference discounted by 50%. (*Id.*) For Valid
3 *Northwest/Ventas* Claims without Documentation, the Tentative Value was
4 the average of all *Northwest/Ventas* Claims with Documentation, discounted
5 25%. (*Id.*)

6 b. ***Pro rata Calculation.*** Next, the Tentative Value of each Valid Claim was used
7 to compute its pro rata share of the Net Settlement Fund. (*See* Settlement
8 Agreement § V.B.4.e.; Weisbrot Decl. ¶ 20.)

9 c. ***Prior Refunds and Payment Caps*** The Proposed Settlement Agreement
10 provides that the payment to be awarded is capped at the amount the Class
11 Member actually paid plus 100% interest except, in the case of Unitary Claims
12 with Documentation, the payment is capped at 50%. (*See* Settlement
13 Agreement § V.B.4.f.; Weisbrot Decl. ¶ 20.) The Proposed Settlement
14 Agreement also requires the cap to be reduced by any refund the Class
15 Member had received from FTB. (*Id.*)

16 93. The claims process elicited 5,254 claims of which approximately 1,120 appear to
17 be valid. Under the terms of the Settlement Agreement, the total damages experienced by the
18 Class Members who submitted Claim Forms showing constitutional injuries (that is, Valid
19 Claimants), reduced by all prior payments from FTB, is approximately \$5,564,371. (Pedersen
20 Decl. ¶ 9.) The total maximum payout on these claims (taking into account the payment caps per
21 the Settlement Agreement) is \$12,112,935. (*Id.* ¶ 8.) Because this is less than the Net Settlement
22 Fund, which is at least \$15,067,378, each Claimant's pro rata share of the Net Settlement Fund ends
23 up being the maximum under their payment cap. (*Id.*)

24 94. Attached as **Exhibit 6** is a spreadsheet provided by the Settlement Administrator,
25 which I simplified and applied additional coloring to in order to isolate the key data for the Court's
26 consideration ("Calculations Spreadsheet").

- 27 • Column A ("Claim ID") of the Calculations Spreadsheet identifies each Class
28 Member who submitted a Valid Claim by their Claim ID Number.

- Column B (“Tax Year”) identifies the tax year that the claim refers to.
- Column C (“Claim Category”) shows the type of claim (Ventas with Documentation, Ventas without Documentation and Unitary).
- Column D (“Q4B: Amount Paid”) shows the LLC Fee that the Claimant actually paid.
- Column E (“Apportioned Fee”) shows the Apportioned Fee (what the Claimant should have paid).
- Column F (“Prelim Award Amount – Average of ‘Ventas w Docs’”) shows the Claimant’s constitutional injury (the amount overpaid), which for all *Ventas/Northwest* with Documentation and Unitary was calculated individually and for all *Ventas/Northwest* without Documentation was fixed at the average of the *Ventas/Northwest* with Documentation (\$4,984.14). The sum total of the constitutional injuries in this column is approximately \$5,564,371. (See Pedersen Decl. ¶ 9.) The average damage amount (measured by overpayment of LLC Fee) for these Valid Claimants is approximately \$4,968. (*Id.*)
- Column G (“Tentative Value”) shows the value after any discounting that was applied to the initial injury calculation.
- Column H (“Interest Category”) shows the amount of interest available based on claim type (100% for Ventas/Northwest, 50% for Unitary).
- Column I (“Percent of Total Tentative Value”) shows the particular claimant’s tentative value as a percentage of the total collective tentative values.
- Column K (“Interest Payment”) shows the interest payment that the Claimant is entitled to.
- Column L (“Maximum Payment Amount – based on LLC Fee Actually Paid”) shows the maximum amount that the Claimant could be paid in light of the applicable individual payment caps (LLC Fee paid plus equal amount of interest for *Ventas/Northwest*; 50% of LLC Fee paid plus equal amount of interest for Unitary).
- Column M (“Tentative Value + Pro Rata Increase with Cap – Based on LLC Fee Actually Paid”) shows the Total Award before considering any division of the

1 residuary. This is calculated using the pro rata calculation based on the Claimant's
2 tentative value. As explained above, because the collective maximum payments are
3 less than the Net Settlement Fund, this column ends up being equal to the eleventh
4 column. This column shows the actual payment amounts that would be made to the
5 Valid Claimants (before considering any division of the residuary). The sum total
6 maximum value of all of the Valid Claims in this column is approximately \$12,112,935.
7 (Pedersen Decl. ¶¶ 8-9.) The average payout in this column is \$10,815. (*Id.* ¶ 9.)

- 8 • Column N ("Pro Rata Share of Residual") shows how much of the residual
9 (approximately \$2,954,443) a particular Claimant would receive if the residual were
10 divided pro rata based on the tentative value of the Valid Claimants' claims. The
11 average payout to the Valid Claimants as reflected in this column would be approximately
12 \$2,649. (*Id.* ¶ 11.)
- 13 • Column O ("Total Estimated Award – Including Distribution of Residual") shows the
14 total payout if the residual were distributed to the Valid Claimants in addition to their
15 baseline payment. The total payout in this column adds up to \$15,067,372, with an
16 average payout of \$13,453. (*Id.*)

17 95. Given that Class Members with Valid Claims were informed that they would
18 receive very substantial payments even without supporting documents, Plaintiffs believe that the
19 response rate was affected by how much time has passed since the tax years involved.

20 96. The Settlement Agreement provides the following with respect to any Net
21 Settlement Fund remaining after distribution of the pro rata amounts ("Remaining Funds"):

22 **Remaining Funds.** If payment checks are returned undeliverable or have not
23 been cashed one hundred and twenty (120) days after the date appearing on the
24 payment check, the funds will escheat back to the general Settlement Fund. To
25 the extent there is any money remaining in the Settlement Fund after distribution
26 to the Valid Claimants and payment of administrative costs, attorneys' fees and
service awards, the Parties shall jointly move the Court for redistribution of the
remainder to the Valid Claimants, while ensuring that sufficient funds are
withheld to cover the additional administrative costs.

27 (Settlement Agreement § V.B.10.) The parties have met and conferred extensively regarding
28 redistribution of the Remaining Funds to the Valid Claimants, however they have not reached

1 agreement as directed by the preceding Settlement Agreement provision. Plaintiffs' position is
2 that the Remaining Funds should be distributed to Valid Claimants pro rata based on the Tentative
3 Values.

4 97. To deter fraud, the FTB viewed claims randomly selected by the Settlement
5 Administrator against data in its files. (Settlement Agreement § V.B.3.e., 7.) FTB reviewed a
6 total of 250 randomly selected Claims and/or Claim Forms and did not identify any Claim Forms
7 that contained deliberately misleading or fraudulent information. (Decl. of Maricar Rogan
8 (6/29/22), ¶¶ 4-6; Decl. of Maricar Rogan (9/28/22) ¶¶ 3, 5.)

9 **Administrative Costs**

10 98. Delivering benefits involved administrative costs by the Settlement Administrator,
11 including notice to the Class, constructing a Website that can receive claims, developing a Claims
12 Database, skip tracing, incorporating data from the Claim Forms into the Claims Database,
13 communicating with Class Members via telephone and email, calculating payments, mailing
14 checks to class members, etc. (See Weisbrot Decl. ¶¶ 5-24.) These costs increased by the unusual
15 age of the case, which have made it more difficult to locate certain Class Members. Based on an
16 estimate provided by the proposed Settlement Administrator and Class Counsel's own
17 experience, Plaintiffs originally budgeted approximately \$250,000 for administrative costs; the
18 Settlement Administrator estimated on September 21, 2022 that its total costs would
19 approximately \$182,622. The Settlement Agreement provides that the administrative costs will
20 be paid out of the \$22 million Gross Settlement Fund. (Settlement Agreement §§ V.A.3 &
21 IX.A.2.)

22 **Claims Released by the Settlement**

23 99. The releases are tied to claims asserted in the First Amended Complaint by
24 Plaintiff Bakersfield and the First Amended Complaint by Plaintiff Centerside. Class Members
25 will release the right to sue the State of California, FTB, or the Office of the California Attorney
26 General, for any claim predicated on the allegations in the First Amended Complaint. (Settlement
27 Agreement § III.A.31 & 32; § XI.) Claims that are not predicated on the claims in the First
28 Amended Complaints are expressly excluded. (*Id.* at § XI.) The named Plaintiffs, but not the

1 remaining Class Members, waive protections under California Civil Code § 1542. (*Id.*)

2 **Class Counsels' Evaluation of the Settlement**

3 100. Class Counsel, who have represented Plaintiff Bakersfield since 2005 and Plaintiff
4 Centerside since 2009, and were appointed to represent the Class in 2019, are experienced and
5 qualified to evaluate the Class's claims, as well as defenses asserted, the risks of trial, and the
6 benefits of settlement. Collectively, Class Counsel have decades of experience litigating cases
7 related to tax issues and class action disputes.

8 101. In 2005, I was contacted by representatives of General Growth Properties Inc.
9 (affiliated with Plaintiff Bakersfield) concerning the LLC Fee imposed under former § 17942. In
10 or around 2007, I coordinated with the law firm of Calvo Fisher & Jacob LLP (then Calvo &
11 Clark LLP), which had experience litigating class actions. We filed a complaint with class action
12 allegations on behalf of Plaintiff Bakersfield on April 25, 2007 in San Francisco Superior Court.

13 102. In 2009, I was contacted by representatives of Equity Office Management LLC
14 (affiliated with Plaintiff Centerside) concerning the LLC Fee imposed under former § 17942.
15 Again, I coordinated with the law firm of Calvo Fisher & Jacob LLP (then Calvo & Clark LLP),
16 and we agreed to work together on the case and entered into a contract with Plaintiff Centerside.
17 We filed a separate complaint with class action allegations on behalf of Plaintiff Bakersfield on
18 September 8, 2009.

19 103. Based on decades of experience litigating cases related to tax refund claims against
20 FTB, I am experienced and qualified to evaluate the Class claims, the defenses asserted, the risks
21 of trial, and the benefits of settlement.

22 104. In my opinion, Plaintiffs' claims have merit and have been vindicated by several
23 court rulings. It is my opinion that the settlement is fair, reasonable, adequate, and in the best
24 interest of the Class. The Settlement Agreement provides substantial monetary relief for Class
25 Members who suffered an actual constitutional injury – and provides Due Process by setting up
26 a claims process that identifies which Class Members actually suffered such injuries and the
27 extent of those injuries and by promptly paying refunds to Class Members.

28 105. Because of the number of Valid Claims received, Class Members who Submitted

1 Valid Claims will receive a full recovery of their constitutional damages.

2 106. The Settlement also avoids further delay, which would be substantial in this case
3 (including not only delays from litigation and likely appeals, but also the extended time frame
4 FTB has stated it would take to process the claims).

5 107. Furthermore, in my opinion, the claims process overseen by the Settlement
6 Administrator is superior to a review by FTB. If FTB itself reviewed the claims, it almost
7 certainly would require documentary evidence to establish a meritorious claim. And given that
8 such documentation never existed or no longer exists, it is likely FTB would have denied refunds
9 to many Class Members whose claims are valid under the Settlement. Further, FTB would have
10 provided no relief for Unitary type refund claims, both because they cannot be identified based
11 exclusively on the documents in FTB's files, and FTB disputes Plaintiffs' position that such
12 claims are valid.

13 108. Given the delay that has already occurred here – and the negative impact it has
14 had on Class Members' ability to locate documents to prove their claims – it is important to
15 provide relief to the Class now.

16 I declare under penalty of perjury under the laws of the State of California that the foregoing
17 is true and correct. Executed the 30th day of September 2022 at San Francisco, California.

18
19
20 By: /s/ AMY L. SILVERSTEIN
Amy L. Silverstein
21
22
23
24
25
26
27
28

EXHIBIT 1

SECOND ADDENDUM TO STIPULATION OF CLASS ACTION SETTLEMENT AND RELEASE

Whereas, Plaintiffs Bakersfield Mall, LLC (“Bakersfield”) and CA-Centerside II, LLC (“Centerside,” collectively, “Plaintiffs” or “Class Representatives”), on behalf of themselves and the Class that they represent (“Class Members”), on the one hand, and Defendant California Franchise Tax Board (“FTB”), on the other hand, (collectively, the “Parties”), agreed that the proceedings in the Superior Court of the State of California, City and County of San Francisco (“Court”) in the consolidated lawsuit CJC-12-004742, captioned *Franchise Tax Board Limited Liability Corporation Tax Refund Cases* (“Action”) were settled, fully and finally, on the terms and conditions set forth in the Stipulation of Class Action Settlement and Release fully executed on February 4, 2022 (“Original Proposed Agreement”), subject to and expressly conditioned upon the approval of the Court and the entry of Final Judgment;

Whereas, on March 2, 2022, the Court issued a Tentative Ruling re Plaintiffs’ Motion for Preliminary Approval of Stipulation for Class Action Settlement and Release (“Tentative Ruling”), directing the Parties *inter alia* to make certain revisions or clarifications to the Original Proposed Agreement;

Whereas, on March 10, 2022, Plaintiffs filed a Motion to Modify Class Definition to address one of the issues the Court identified in the Original Proposed Agreement;

Whereas, on March 11, 2022, the Parties executed an Addendum to Stipulation of Class Action Settlement and Release (“Addendum”) that made revisions to and clarified the Original Proposed Agreement;

Whereas, on March 16, 2022, the Court issued a Tentative Ruling RE (1) Plaintiffs’ Motion for Preliminary Approval of Stipulation for Class Action Settlement and Release and (2) Plaintiffs’ Motion to Modify Class Definition (“Second Tentative Ruling”), directing the Parties *inter alia* to revise the class definition in the Original Proposed Agreement consistent with Plaintiffs’ Motion to Modify Class Definition;

Whereas, on March 17, 2022, the Parties appeared before the Court for a Preliminary Approval Hearing;

Whereas, following the hearing on March 17, 2022, the Court issued an Order RE (1) Plaintiffs’ Motion for Preliminary Approval of Stipulation for Class Action Settlement and Release; (2) Plaintiffs’ Motion to Modify Class Definition; and (3) Trial Date (“Order”), directing the Parties *inter alia* to revise the class definition in the Original Proposed Agreement consistent with Plaintiffs’ Motion to Modify Class Definition;

Whereas, the Original Proposed Agreement provides, “This Agreement may not be amended or modified in any respect except by a written instrument duly executed by all of the Parties to this Agreement” (Original Proposed Agreement, Paragraph XVI(H));

Whereas, the Parties intend that the Original Proposed Agreement, the Addendum, and the Second Addendum shall constitute one unified agreement known as the “Settlement

Agreement” and that any conflict between the Original Proposed Agreement, the Addendum, and/or the Second Addendum shall be resolved in favor of the Second Addendum;

Therefore, IT IS HEREBY STIPULATED AND AGREED by the Parties that the Original Proposed Agreement shall be modified as follows, with language in bold:

1. Paragraph I(B) (the class definition):

All LLCs that have derived their income from business operations solely within California, or within and without California, or solely without California, that have **paid the Levy and** filed timely claims for a tax refund of the Levy, that have had their claim for a refund deemed denied or denied and whose period for filing a lawsuit under Rev. & Tax. Code § 19382 remained open as of the filing of either the Bakersfield Complaint on April 25, 2007 or the Centerside Complaint on February 4, 2010.

2. Paragraph III(A)(8) (“Class” or “Class Member” definition):

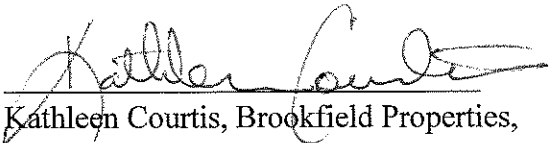
All LLCs that have derived their income from business operations solely within California, or within and without California, or solely without California, that have **paid the Levy and** filed timely claims for a tax refund of the Levy, that have had their claim for a refund deemed denied or denied and whose period for filing a lawsuit under Rev. & Tax. Code § 19382 remained open as of the filing of either the Bakersfield Complaint on April 25, 2007 or the Centerside Complaint on February 4, 2010.

3. Paragraph IV(4) (the class definition):

All LLCs that have derived their income from business operations solely within California, or within and without California, or solely without California, that have **paid the Levy and** filed timely claims for a tax refund of the Levy, that have had their claim for a refund deemed denied or denied and whose period for filing a lawsuit under Rev. & Tax. Code § 19382 remained open as of the filing of either the Bakersfield Complaint on April 25, 2007 or the Centerside Complaint on February 4, 2010.

Plaintiffs and Class Representatives

Dated: 3/28/2022


Kathleen Curtis, Brookfield Properties,
on behalf of Plaintiff Bakersfield Mall, LLC

Dated: _____

Marikay Klank, Revantage,
on behalf of Plaintiff CA-Centerside II, LLC

FTB

Dated: _____

By: _____

Its Duly Authorized Representative

Plaintiffs and Class Representatives

Dated: _____

Kathleen Courtis, Brookfield Properties,
on behalf of Plaintiff Bakersfield Mall, LLC

Dated: 3/28/22

Marikay Klank
Marikay Klank, Revantage,
on behalf of Plaintiff CA-Centerside II, LLC

FTB

Dated: _____

By: _____

Its Duly Authorized Representative

Plaintiffs and Class Representatives

Dated: _____

Kathleen Curtis, Brookfield Properties,
on behalf of Plaintiff Bakersfield Mall, LLC

Dated: _____

Marikay Klank, Revantage,
on behalf of Plaintiff CA-Centerside II, LLC

FTB

Dated: 3/24/2022

By: _____

Selvi Stanislaus

Selvi Stanislaus, Executive
Its Duly Authorized Representative
OFFICE

APPROVED AS TO FORM:

Silverstein & Pomerantz LLP



Amy L. Silverstein

Dated: _____

3/28/22

Calvo Fisher & Jacob LLP

Kathleen V. Fisher

Dated: _____

Attorneys for Plaintiffs and the Class

APPROVED AS TO FORM:

Silverstein & Pomerantz LLP

Amy L. Silverstein

Dated: _____

Calvo Fisher & Jacob LLP

_____

Kathleen V. Fisher

Dated: 3/28/2022

Attorneys for Plaintiffs and the Class

ADDENDUM TO STIPULATION OF CLASS ACTION SETTLEMENT AND RELEASE

Whereas, Plaintiffs Bakersfield Mall, LLC (“Bakersfield”) and CA-Centerside II, LLC (“Centerside,” collectively, “Plaintiffs” or “Class Representatives”), on behalf of themselves and the Class that they represent (“Class Members”), on the one hand, and Defendant California Franchise Tax Board (“FTB”), on the other hand, (collectively, the “Parties”), agreed that the proceedings in the Superior Court of the State of California, City and County of San Francisco (“Court”) in the consolidated lawsuit CJC-12-004742, captioned *Franchise Tax Board Limited Liability Corporation Tax Refund Cases* (“Action”) were settled, fully and finally, on the terms and conditions set forth in the Stipulation of Class Action Settlement and Release fully executed on February 4, 2022 (“Original Proposed Agreement”), subject to and expressly conditioned upon the approval of the Court and the entry of Final Judgment;

Whereas, on March 2, 2022, the Court issued a Tentative Ruling re Plaintiffs’ Motion for Preliminary Approval of Stipulation for Class Action Settlement and Release (“Tentative Ruling”), directing the Parties *inter alia* to make certain revisions or clarifications to the Original Proposed Agreement;

Whereas, the Original Proposed Agreement provides, “This Agreement may not be amended or modified in any respect except by a written instrument duly executed by all of the Parties to this Agreement” (Original Proposed Agreement, Paragraph XVI(H));

Whereas, the Parties intend that the Original Proposed Agreement and this Addendum shall constitute one unified agreement known as the “Settlement Agreement” and that any conflict between the Original Proposed Agreement and this Addendum shall be resolved in favor of this Addendum;

Therefore, IT IS HEREBY STIPULATED AND AGREED by the Parties that the Original Proposed Agreement shall be modified as follows, with deletions of the original language struck through and new language in bold:

1. Paragraph III(A)(15) (final order and judgment):

“Final Order and Judgment,” which shall occur after the Court rules on the merits of any objections of this Agreement, means collectively the order and the judgment entered by the Court:

- (i) Giving final approval to the terms of this Agreement as fair, adequate, and reasonable;
- (ii) Providing for the orderly performance and enforcement of the terms and conditions of the Agreement;
- (iii) Granting Final Approval;
- (iv) Discharging the Released Parties of and from all further liability for the Released Claims; **and**
- ~~(v) Permanently barring and enjoining Releasing Parties from instituting, filing, commencing, prosecuting, maintaining, continuing to prosecute, directly or indirectly,~~

~~as an individual single entity or collectively, representatively, derivatively, or on behalf of them, or in any other capacity of any kind whatsoever, any action in any state court, any federal court, any regulatory authority, or in any other tribunal, forum, or proceeding of any kind, against the Released Parties that asserts any Released Claims; and~~

~~(vi)~~ (v) The actual form of the Final Order and Judgment entered by the Court may include additional provisions as the Court may direct that are not inconsistent with this Agreement.

2. Paragraph V(B)(3)(e) (Claim Forms with materially different information):

Claim Forms on which any of the foregoing information is materially different than the information in FTB's records will be removed and treated as if no Claim Form had been submitted by those LLCs. Where a Class Member indicates that the information on its Claim Form is supported by documentation, a material difference in numerical data as to items V.B.3(e)(1) or (2) is more than 15%. Where a Class Member indicates that the information on its Claim Form is not supported by documentation, a material difference in numerical data as to items V.B.3(e)(1) or (2) is more than 25%. FTB may also invoke the procedure set forth in paragraph 7, below. **Before any Claim Form is removed and treated as if it had not been submitted because its information is materially different than the information in FTB's records, the Settlement Administrator shall request from the Class Member documentation supporting the information provided in the Claim Form, per the terms in paragraph V(B)(7) of the Agreement.**

3. Paragraph V(B)(6) (class member addresses and returned checks):

By the Payment Date, the Settlement Administrator shall calculate the amounts due to each Claimant with a valid Claim and mail checks via First Class U.S. Mail, proper postage prepaid, to the Claimants, drawn from the Settlement Fund as set forth above. Payment checks to Claimants shall be sent to the mailing address indicated in each Claimant's Claim Form. Checks to Claimants shall be valid for a period of one hundred and twenty (120) days from the date appearing on the payment check. For any payment check that is returned undeliverable with forwarding address information, the Settlement Administrator shall re-mail the check to the provided address. ~~The Settlement Administrator shall cancel any payment check that is returned as undeliverable without forwarding address information.~~ **For payment checks that are returned as undeliverable without forwarding address information, the Settlement Administrator will perform skip tracing to try to identify a valid mailing address and remail the check to that address. Class Members may also, at any time before expiration of the one hundred twenty (120) day period of the check's validity, inform the Settlement Administrator in writing (via U.S. mail or email) of their updated address; if the Settlement Administrator has not yet mailed the payment check, it will use the updated address provided by the Class Member; if the Settlement Administrator has mailed the payment check and it has been returned, the Settlement Administrator will use the updated address to re-mail the returned check. When a payment check is returned as undeliverable and the Settlement Administrator cannot identify an alternate address and the Class Member does not**

provide one, the payment check shall be cancelled.

4. Paragraph V(B)(7) (evidence of fraud):

If during the verification process described above FTB discovers what it believes to be a Claim Form that appears to have been knowingly submitted with false or fraudulent information, or the numerical data diverges by more than the amounts specified above in section V.B.3(e) (“Verification”) from what is reflected in FTB’s records, FTB will apprise the Settlement Administrator and Class Counsel of the situation. ~~FTB, Class Counsel and~~ The Settlement Administrator shall request documentation supporting the information provided in the Claim Form. If the requested additional information is not provided within 30 days after the date the request is made, the Claim shall ~~be deemed a California only refund claim~~ **be removed and treated as if no Claim Form had been submitted** and no refund shall be issued. Notwithstanding the above, FTB may, at its sole and absolute discretion, refer any Claim Form that it believes were knowingly submitted with false or fraudulent information to whatever law enforcement agency it deems appropriate for investigation and potential prosecution.

5. Paragraph VI(B) (notice procedures):

A new provision will be added as Paragraph VI(B)(2):

2. Notice by FTB: Subject to approval by FTB’s Board, FTB shall disseminate an FTB Notice informing the public of the Proposed Settlement to subscribers to its designated listservs “Announcements”, “Law and Legislation” and “Tax Professionals”. The FTB Notice shall be in a form approved by the Court. Subject to approval by FTB’s Board, FTB will also post the FTB Notice at a conspicuous location on its website. Provided the requisite approval is obtained from FTB’s Board, FTB will endeavor in good faith to disseminate the FTB Notice to its listservs and post the FTB Notice on its website within 30 days of the Court’s issuance of the Preliminary Approval Order.

6. Paragraph VII.A.2 (objection procedures and requirements):

2. Form and Deadlines. To be valid, any objection must be made in writing ~~and mailed via mail or email~~ to the Settlement Administrator at the addresses provided in the Notice of Settlement, postmarked no later than the Objection Deadline. In addition, any objection must include the following: (i) the name of this Action; (ii) the objector’s full name, address, and telephone number; (iii) if applicable, the name and address of any person claiming to be legally entitled to object on behalf of a Class Member and the basis of such legal entitlement; (iv) all grounds for the objection; (v) whether the objector is represented by counsel and, if so, the identity of such counsel, ~~and all previous objections filed by the objector and its counsel within the last two years~~; and (vi) the objector’s signature **or the signature of the objector’s authorized representative (including counsel)**. Not later than seven (7) calendar days after the Objection Deadline, the Settlement Administrator shall provide to Class Counsel and FTB’s Counsel all

objections submitted by Class Members.

7. Paragraph VII(A)(4) (failure to object):

Failure to Object. Any Class Member who fails to make a timely objection shall waive and forfeit any and all rights the Class Member may have to object ~~and shall be bound by all the terms of this Settlement Agreement and by all proceedings, orders, and judgments in the Action including the Final Approval Order and Final Judgment.~~

8. Paragraph VIII(1) (opt out procedures)

Any Class Member or person legally entitled to act on its behalf who wishes to be excluded from the Class must email or mail a written request for exclusion to the Settlement Administrator at the email address or mailing address provided in the Class Notice, postmarked no later than the Opt-out Deadline and specifying that they want to be excluded from the Class. Such written request for exclusion: (i) must contain the name and address of the Class Member to be excluded; (ii) if applicable, must contain the name and address of any person claiming to be legally entitled to submit an exclusion request on behalf of the Class Member and the basis for such legal entitlement; (iii) must be **emailed or** mailed by First Class U.S. Mail, proper postage prepaid, to the Settlement Administrator ~~at the specified mailing address~~; (iv) must be submitted or postmarked on or before the Opt-out Deadline; and (v) must be personally signed and clearly indicate that the Class Member wants to be excluded from the Class. ~~So-called “mass” or “class” opt-outs shall not be allowed.~~ **A representative who actually represents multiple Class Members may submit a single exclusion request naming all such Class Members, but a representative who actually represents only one Class Member may not submit a blanket request for exclusion on behalf of a class of similarly situated Class Members.**

Plaintiffs and Class Representatives

Dated: _____

Kathleen Curtis, Brookfield Properties,
on behalf of Plaintiff Bakersfield Mall, LLC

Dated: _____

Marikay Klank, Revantage,
on behalf of Plaintiff CA-Centerside II, LLC

objections submitted by Class Members.

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Failure to Object. Any Class Member who fails to make a timely objection shall waive and forfeit any and all rights the Class Member may have to object ~~and shall be bound by all the terms of this Settlement Agreement and by all proceedings, orders, and judgments in the Action including the Final Approval Order and Final Judgment.~~

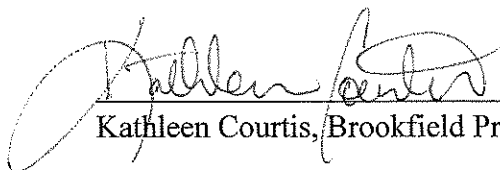
8. Paragraph VIII(1) (opt out procedures)

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Plaintiffs and Class Representatives

Dated: _____

03/10/2022



Kathleen Courtis, Brookfield Properties,

on behalf of Plaintiff Bakersfield Mall, LLC

Dated: _____

Marikay Klank, Revantage,

on behalf of Plaintiff CA-Centerside II, LLC

objections submitted by Class Members.

7. Paragraph VII(A)(4) (failure to object):

Failure to Object. Any Class Member who fails to make a timely objection shall waive and forfeit any and all rights the Class Member may have to object and shall be bound by ~~all the terms of this Settlement Agreement and by all proceedings, orders, and judgments in the Action including the Final Approval Order and Final Judgment.~~

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Any Class Member or person legally entitled to act on its behalf who wishes to be excluded from the Class must email or mail a written request for exclusion to the Settlement Administrator at the email address or mailing address provided in the Class Notice, postmarked no later than the Opt-out Deadline and specifying that they want to be excluded from the Class. Such written request for exclusion: (i) must contain the name and address of the Class Member to be excluded; (ii) if applicable, must contain the name and address of any person claiming to be legally entitled to submit an exclusion request on behalf of the Class Member and the basis for such legal entitlement; (iii) must be **emailed or mailed** by First Class U.S. Mail, proper postage prepaid, to the Settlement Administrator ~~at the specified mailing address;~~ (iv) must be submitted or postmarked on or before the Opt-out Deadline; and (v) must be personally signed and clearly indicate that the Class Member wants to be excluded from the Class. ~~So-called “mass” or “class” opt-outs shall not be allowed.~~ **A representative who actually represents multiple Class Members may submit a single exclusion request naming all such Class Members, but a representative who actually represents only one Class Member may not submit a blanket request for exclusion on behalf of a class of similarly situated Class Members.**

Plaintiffs and Class Representatives

Dated: _____

Kathleen Courtis, Brookfield Properties,

on behalf of Plaintiff Bakersfield Mall, LLC

Dated: 3/11/22 _____

Marikay Klank

Marikay Klank, Revantage,

on behalf of Plaintiff CA-Centerside II, LLC

FTB

Dated: _____

By: _____

Its Duly Authorized Representative

APPROVED AS TO FORM:

Silverstein & Pomerantz LLP



Amy L. Silverstein

Dated: 3/11/22

Calvo Fisher & Jacob LLP

_____ Dated: _____

Kathleen V. Fisher

Attorneys for Plaintiffs and the Class

STIPULATION OF CLASS ACTION SETTLEMENT AND RELEASE

IT IS HEREBY STIPULATED AND AGREED, by and between Plaintiffs Bakersfield Mall, LLC (“Bakersfield”) and CA-Centerside II, LLC (“Centerside,” collectively, “Plaintiffs” or “Class Representatives”), on behalf of themselves and the Class that they represent (defined below as “Class Members”), on the one hand, and Defendant California Franchise Tax Board (“FTB”), on the other hand, through their duly-authorized counsel, that the proceedings in the Superior Court of the State of California, City and County of San Francisco (“Court”) in the consolidated lawsuit CJC-12-004742, captioned *Franchise Tax Board Limited Liability Corporation Tax Refund Cases* (“Action”) (originally filed as *Bakersfield Mall, LLC v. California Franchise Tax Board*, case number CGC-07-462728, in the Superior Court of the State of California, City and County of San Francisco, and as *CA-Centerside II, LLC v. California Franchise Tax Board*, case number 10CECG00434, in the Superior Court of the State of California, County of Fresno), is settled, fully and finally, on the terms and conditions set forth in this Agreement and the exhibits hereto, subject to and expressly conditioned upon the approval of the Court and the entry of Final Judgment.

I. THE PARTIES

A. **FRANCHISE TAX BOARD.** The Franchise Tax Board (“FTB”) is the agency responsible for administering state income tax for the State of California.

B. **CLASS REPRESENTATIVES AND CLASS MEMBERS.** This case involves limited liability companies (“LLCs”) that paid tax under former Cal. Rev. & Tax. Code (“RTC”) § 17942 (the “Tax” or “Levy” or “LLC Fee”) and filed a timely claim for refund on the grounds that the LLC Fee was unconstitutional.

On September 24, 2019, the Court issued an Order Re Plaintiffs’ Joint Motion for Class Certification Order (the “Certification Order”) pursuant to California Rules of Court, Rule 3.764(a)(3), which certified the case as a class action. On October 18, 2021, the Court issued an Order Modifying the Class Definition as follows:

All LLCs that have derived their income from business operations solely within California, or within and without California, or solely without California, that have filed timely claims for a tax refund of the Levy, that have had their claim for a refund deemed denied or denied and whose period for filing a lawsuit under Rev. & Tax. Code § 19382 remained open as of the filing of either the Bakersfield Complaint on April 25, 2007 or the Centerside Complaint on February 4, 2010.

(Order at 3-4.)

The Class includes approximately 37,872 Class Members, with approximately 108,681 separate refund claims.

II. THE SETTLEMENT AGREEMENT

A. **COMPROMISE.** This Agreement reflects a compromise between the Parties and shall in no event be construed as an admission by any Party of the validity of any claim or defense.

B. **NO ADMISSIONS.** The Class Representatives assert an entitlement to a refund of the Tax that they paid pursuant to a statute which they contend is unconstitutional. FTB denies any wrongdoing or liability in connection with any facts or claims that have been alleged in the Action. Nevertheless, the Class Representatives and FTB consider it desirable to resolve the Action on the terms stated herein.

C. **BEST INTERESTS OF THE CLASS.** Class Representatives believe that their refund claims are valid. Nevertheless, based upon their review, investigation, and evaluation of the facts and law relating to the matters alleged in the Action, Class Representatives, on behalf of the Class, have agreed to settle the Action pursuant to the provisions of this Agreement, after considering, among other things: (1) the substantial benefits to the Class under the terms of this Agreement; (2) the risks, costs, and uncertainty of protracted litigation, especially in complex actions such as this, as well as the difficulties and inevitable delays inherent in such litigation, including appeals regardless of which side prevails at trial; and (3) the desirability of consummating this Agreement promptly in order to provide expeditious and effective relief to the Class, all of whom have already waited more than 10 years for resolution of this matter and have an immediate interest in securing the benefits of this Agreement as soon as possible.

D. **THIS AGREEMENT IS THE PRODUCT OF MEDIATION BEFORE HON. CURTIS E.A. KARNOW.** This Settlement was reached after arm's-length settlement negotiations among and between Class Counsel, Class Representatives, FTB, and FTB's Counsel, including numerous negotiation sessions facilitated by the Honorable Curtis E.A. Karnow, Judge of the Superior Court, over the past 14 months. This Settlement Agreement is the product of those sessions, including a mediation session held by Judge Karnow over Zoom on September 20, 2021. While Plaintiffs preliminarily accepted certain general terms of the Settlement Agreement based on representations by FTB regarding its review and analysis of a sample of the Class Members' refund claims, Plaintiffs reserved the right to withdraw from any agreement pending Plaintiffs' review of certain materials from FTB, including reviewing the data and methodology underlying FTB's own internal survey of the Class Members' refund claims, certain contents of FTB's files, and other materials. FTB provided the requested information and Plaintiffs analyzed it. Further discussions were held following Plaintiffs' analysis of the materials requested, which discussions resulted in an agreement that the gross, all-inclusive amount of the Settlement Fund is \$22 million.

III. DEFINITIONS AND CONVENTIONS

A. DEFINITIONS

As used in this Agreement, terms have the following meaning, unless specifically provided otherwise:

1. “Administration Cost” or “Administrative Costs” means the reasonable, actual and direct costs charged by the Settlement Administrator for its services and includes the costs of carrying out the responsibilities set forth and consistent with the terms of this Agreement. Administration Costs do not include other fees, costs or expenses, including Attorneys’ Fees and Costs.

2. “Administrator” or “Settlement Administrator” means the third-party administrator retained to administer the Settlement, including overseeing the Claims Process; classifying claims; processing payments to the Class Members; receiving, managing and distributing the Settlement Fund distributions to the Class Members; and performing other tasks that are provided for in this Agreement. Class Counsel will seek a Court order to engage Angeion Group as the Settlement Administrator. FTB will not oppose that request.

3. “Agreement” or “Settlement Agreement” means this document.

4. “Attorneys’ Fees and Costs” means such funds as may be awarded by the Court to Class Counsel to compensate Class Counsel in the Action for their fees and expenses incurred in connection with the Action and the Settlement.

5. “Claim” means the claim of a Class Member or his or her legal representative submitted in compliance with the procedure provided in this Agreement as described in Section V.B, below.

6. “Claimants” means Class Members who submit a Claim pursuant to this Agreement.

7. “Class Counsel” refers collectively to the law firms listed below who were appointed as Class Counsel:

Silverstein & Pomerantz
12 Gough Street, 2nd Floor
San Francisco, CA 94103
Tel: (415) 593-3502

Calvo Fisher & Jacob LLP
505 Montgomery Street, Suite 1056
San Francisco, CA 94111
Tel: (415) 374-8370
Fax: (415) 374-8373

8. “Class” or “Class Member” or “Class Members” or “Settlement Class” or “Settlement Class Member” means:

All LLCs that have derived their income from business operations solely within California, or within and without California, or solely without California, that have filed timely claims for a tax refund of the Levy, that have had their claim for a refund deemed

denied or denied and whose period for filing a lawsuit under Rev. & Tax. Code § 19382 remained open as of the filing of either the Bakersfield Complaint on April 25, 2007 or the Centerside Complaint on February 4, 2010.

Excluded from the Class are any LLCs who timely and properly opted out of the Class either following notice ordered by the Court and mailed on or about April 30, 2020, and on or about October 15, 2021, or in accordance with any provision of this Agreement; any LLCs which filed claims for refund but did not pay the LLC fee; and Ventas Finance I, LLC but only for the years 2001, 2002 and 2003 as its refund claims for those years were fully litigated before the California Courts, and paid.

9. “Class Member Database” means the electronic database containing the Operative Class List, other data or information provided by FTB, such as the Claims Database, and other information provided by the Class Members on their Claims Forms. The Class Member Database will be created and maintained by the Settlement Administrator.

10. “Complaints” means the operative complaints in this Action, including the First Amended Complaint for Refund of Taxes and Declaratory Relief filed on or around September 8, 2009 in *Bakersfield Mall, LLC v. California Franchise Tax Board*, case number CGC-07-462728, in the Superior Court of the State of California, City and County of San Francisco, and the First Amended Complaint for Refund of Taxes and Declaratory Relief filed on or around March 3, 2010 in *CA-Centerside II, LLC v. California Franchise Tax Board*, case number 10CECG00434, in the Superior Court of the State of California, County of Fresno.

11. “Effective Date” means the date on which the Settlement Agreement becomes effective.

(i) “Effective Date” shall be the later of the following:

a) The Court’s entry of a Final Order and Judgment following its final approval of Settlement if no objection by a Class Member consistent with appellate standing under *Hernandez v. Restoration Hardware, Inc.*, 4 Cal.5th 260 (2018) has been filed or if all objections that have been filed have been withdrawn;

b) The date on which the time of appeal has expired if an objection to this settlement or a motion to intervene by a Class Member or third person consistent with appellate standing under *Hernandez* has been filed and not withdrawn but no appeal by said Class Member has been filed; or

c) The Court’s entry of a Final Order and Judgment following the final resolution of any appeal, including, but not limited to an appeal of any order(s) denying any motion(s) to intervene that has been filed and is consistent with appellate standing under *Hernandez* and exhaustion of any further appeals (whether available by right, petition, writ, or otherwise).

(ii) For purposes of this paragraph, an appeal based solely on a

challenge to a request for, or any award by the Court of, Attorneys' Fees and Costs to be made to Class Counsel shall not be considered an appeal and shall not affect the Effective Date, provided that Class counsel shall not seek an increase in the amount of attorneys' fees or costs which are the subject of any such appeal as any requested increase will work to the detriment of the class and may cause further delay in resolving this matter.

(iii) The Parties recognize that it is important to deliver the benefits of this Agreement to the Plaintiffs and Class Members as soon as possible, and therefore agree to work in good faith to expedite the resolution of any appeals that are filed in this Action.

12. "Execution Date" means the date upon which the last signature is placed on this Agreement.

13. "Final Approval Hearing" or "Fairness Hearing" means a hearing held before the Court during or following which the Court will: (1) make a final decision regarding whether to finally approve this Agreement as fair, reasonable, and adequate; (2) determine the amount of any Attorneys' Fees and Costs award; and (3) rule on the merits of any objections to this Agreement.

14. "Final Approval" or "Final Approval Order" means an order issued by the Court finally approving this Agreement as binding upon the Parties.

15. "Final Order and Judgment," which shall occur after the Court rules on the merits of any objections of this Agreement, means collectively the order and the judgment entered by the Court:

(i) Giving final approval to the terms of this Agreement as fair, adequate, and reasonable;

(ii) Providing for the orderly performance and enforcement of the terms and conditions of the Agreement;

(iii) Granting Final Approval;

(iv) Discharging the Released Parties of and from all further liability for the Released Claims;

(v) Permanently barring and enjoining Releasing Parties from instituting, filing, commencing, prosecuting, maintaining, continuing to prosecute, directly or indirectly, as an individual single entity or collectively, representatively, derivatively, or on behalf of them, or in any other capacity of any kind whatsoever, any action in any state court, any federal court, any regulatory authority, or in any other tribunal, forum, or proceeding of any kind, against the Released Parties that asserts any Released Claims; and

(vi) The actual form of the Final Order and Judgment entered by the Court may include additional provisions as the Court may direct that are not inconsistent with

this Agreement.

16. “FTB’s Counsel” means the following attorney:

Laura E. Robbins
Deputy Attorney General
California Department of Justice
300 S. Spring Street, Suite 1702
Los Angeles, CA 90013
Office (213) 269-6254
Fax (916) 731-2144

17. “Funding Date” is the day which is 45 days after the Effective Date and the day by which FTB is required to deposit the sum at the direction of the Court, for the benefit of the Class Members.

18. “Form of Notice” means a notice approved by the Court, which shall be sent to the Class Members by first class mail and made available on a settlement website created and maintained by the Settlement Administrator. The Form of Notice will at a minimum contain the information set forth in Section VI, below.

19. “IRC” means the Internal Revenue Code of 1986, as amended, including the regulations and guidance promulgated thereunder.

20. “Net Settlement Fund” means the amount of Settlement Funds that remain after Administrative Costs and any Court-awarded attorney fees and expenses and service awards are deducted.

21. “Notice of Settlement” means the notice that will be provided to the Class Members pursuant to California Rules of Court, Rule 3.769(f), informing them of the Preliminary Approval Order and this Agreement.

22. “Notice Date” is the date by which the Notice of Settlement is completed by the Administrator. The Notice of Settlement shall be completed, mailed to the Class, and posted on the Administration website no later than thirty (30) days after Preliminary Approval unless a different date is ordered by the Court.

23. “Objection Deadline” means sixty (60) days following the Notice Date unless a different date is ordered by the Court.

24. “Operative Class List” means the list of Class Members, which shall contain the most recent contact information, including current mailing addresses. A list of all Class Members was provided by FTB to Class Counsel on September 28, 2021. This list will remain confidential and its contents will not be publicly filed with the Court. If the Settlement Administrator becomes aware of any LLCs who fall within the Class definition contained herein but were omitted from the Class List, the Settlement Administrator shall, upon obtaining

adequate verification of the entity's status as a Class Member, submit a proposed order to the Court adding such entity to the Operative Class List; provided, that the Class and FTB shall be given a reasonable opportunity to oppose or support such proposed order. This provision does not obligate FTB or Plaintiffs or their counsel to seek out additional putative Class Members.

25. "Opt-out Deadline" or "Exclusion Deadline" means sixty (60) days following the Notice Date unless a different date is ordered by the Court.

26. "Party" or "Parties" means individually or collectively the named Plaintiffs and FTB as defined herein.

27. "Payment Date" is the date by which the Settlement Administrator will: (i) mail checks to valid Claimants; and (ii) pay funds due to Class Representatives. The Payment Date is forty-five (45) days after the Funding Date.

28. "Preliminary Approval" or "Preliminary Approval Order" means an order entered by the Court preliminarily approving the terms and conditions of this Agreement and the Settlement, substantially in the form of **Exhibit 1** attached hereto.

29. "LLC Fee" or "Tax" or "Levy" mean the Tax that LLCs were required to pay under former Cal. Rev. & Tax. Code ("RTC") § 17942.

30. "Qualified Settlement Fund" or "QSF" is a fund that will be established by the Settlement Administrator under IRC § 468B for the purpose of receiving and distributing the Settlement Funds.

31. "Released Claims" means, subject to the limitations in Section X below, any and all judgments, liens, indebtedness, losses, claims, liabilities, actions, demands, rights, suits, and causes of action of whatever kind or nature that the Plaintiffs asserted in the Complaints, including damages, costs, expenses, penalties, and attorneys' fees. "Released Claims" includes all claims predicated on the allegations in the Complaints against all Released Parties relating to the tax refunds sought in the Complaints and/or any related costs or expenses.

32. "Released Party" or "Released Parties" means the State of California, FTB, the Office of the California Attorney General, as well as any of their present or former employees, officers, members of its governing Board, agents, attorneys, affiliates, successors, assigns, and all other representatives.

33. "Releasing Parties" means Plaintiffs and each and every Class Member, for themselves and each of their respective beneficiaries, executors, conservators, personal representatives, wards, heirs, predecessors, successors, current and former employees, officers, agents, directors, attorneys, administrators, legal representatives, conservators, assigns, affiliates, and with respect to minors, parents, and guardians.

34. "Settlement" means the terms and conditions set forth in this Agreement.

35. “Settlement Fund” means the sum of \$22,000,000 to be paid by FTB. “Settlement Funds” means money within the Settlement Fund.

B. CONVENTIONS

1. All personal pronouns used in this Agreement shall include all other genders and the singular shall include the plural and vice versa except where expressly provided to the contrary.

2. All references herein to sections, paragraphs, and exhibits refer to sections, paragraphs, and exhibits of and to this Agreement, unless otherwise expressly stated in the reference.

3. The headings and captions contained in this Agreement are inserted only as a matter of convenience and in no way define, limit, extend, or describe the scope of this Agreement or the intent of any provision thereof.

IV. THE UNDERLYING DISPUTE

1. Class Representatives and the Class Members are LLCs that filed one or more claims for refund on the grounds that the tax under former Cal. Rev. & Tax. Code (“RTC”) § 17942 (the “Tax” or “Levy” or “LLC Fee”) was unapportioned (that is, applied to 100% of the taxpayer’s total income regardless of where it was earned) and, therefore, unconstitutional. Plaintiffs in their Complaints sought a full refund of the Tax paid. Plaintiff Bakersfield sought refunds for tax years 2000-2004 and Plaintiff Centerside sought refunds for tax years 2000-2005.

2. The courts in *Northwest Energetic Services, LLC v. Franchise Tax Bd.*, 159 Cal. App. 4th 841 (2008) (“*Northwest*”), and *Ventas Finance I, LLC v. Franchise Tax Bd.*, 165 Cal. App. 4th 1207 (2008) (“*Ventas*”), held the Tax unconstitutional as applied, respectively, to LLCs which earned their income entirely outside of California, and to LLCs which earned their income inside and outside of California.

3. After the Superior Court denied Plaintiffs’ motion to certify a class on October 10, 2013, the Court of Appeal in *Franchise Tax Bd. Limited Liability Corp. Tax Refund Cases* (2018) 25 Cal.App.5th 369, 387-97 (“*LLC Tax Refund Cases*”) reversed the trial court’s denial of class certification; found that the requirements for class certification had been met, including “the existence of an ascertainable and sufficiently numerous class, a well-defined community of interest, and substantial benefits from certification that render proceeding as a class superior to the alternatives”; found that Plaintiffs’ refund claims were sufficiently typical to allow Plaintiffs to serve as class representatives; and “remanded [the case] for certification of a class or classes consistent with [the Court of Appeal’s] opinion.”

4. On September 24, 2019, the Court issued an Order Re Plaintiffs’ Joint Motion for Class Certification Order (the “Certification Order”) pursuant to California Rules of Court, Rule 3.764(a)(3), which certified the case as a class action. The class definition, as modified by the Court’s Order on October 18, 2021, is as follows:

All LLCs that have derived their income from business operations solely within California, or within and without California, or solely without California, that have filed timely claims for a tax refund of the Levy, that have had their claim for a refund deemed denied or denied and whose period for filing a lawsuit under Rev. & Tax. Code § 19382 remained open as of the filing of either the Bakersfield Complaint on April 25, 2007 or the Centerville Complaint on February 4, 2010.

(Order at 3-4.) The Class includes approximately 37,872 Class Members, with approximately 108,681 separate refund claims.

5. In response to the issues regarding the Tax, approximately 126,740 claims for refund were filed with FTB by approximately 46,153 LLCs. To process these claims for refund, FTB created a database (the “Claims Database”) to categorize LLCs’ claims as either *Northwest* (all income earned outside California), *Ventas* (income earned inside and outside California), or *Bakersfield* (all income earned inside California). The Claims Database includes fields labeled “Multi-State,” i.e., *Ventas*, and “Reg. Only,” i.e., *Northwest*. Claims for refund that did not readily appear to fall into either of those two categories were classified as *Bakersfield* by default. FTB has processed (i.e., granted, denied, or partially denied) all of the refund claims originally classified as *Northwest* type or *Ventas* type and those reclassified as *Northwest* type or *Ventas* type following submission of supporting documentation by an LLC.

6. FTB has not processed any of the remaining 108,681 refund claims by approximately 37,872 claimants originally classified as *Bakersfield*. This includes an unknown number of *Northwest* type and *Ventas* type claims that were mistakenly classified as *Bakersfield* type claims and included in the Claims Database.

7. In its September 22, 2020 Decision and Order (“D&O”) regarding the Parties’ cross motions for summary judgment, the Court observed that the Tax is unconstitutional on its face but this did not necessarily entitle Plaintiffs to a full refund of the Tax paid. Rather, applying the holding in *Ventas*, the Court observed that “where, as a matter of fact, FTB is able to provide an apportioned refund and so doing does not impose a procedural or practical burden on the taxpayer, it is reversible error to award a full refund.” (D&O at 13:10-12 (citing *Ventas*, 165 Cal.App.4th at 1232-33).) At the same time, the Court recognized that under *Ventas* FTB would only be permitted to provide a partial refund rather than a full refund if there is “a reasonable, clear, and certain method of determining the amount of tax the taxing agency could have collected without violating the constitution,” which in turn requires that the taxpayers not be “unduly burdened” in either a “procedural or practical” sense. (*Id.* at 9:6-18, 20.) Rejecting the argument that Plaintiffs need not show the existence of such a burden in the case of a facially unconstitutional statute, the Court indicated that Plaintiffs would need to show “the burden that the procedure for calculating an apportioned refund would impose on the specific taxpayer.” (Fn. 4, 14:12-13.)

8. Plaintiffs took the position in the litigation that a full refund was due to all Class Members because FTB had violated their Due Process rights by failing to review their refund claims and pay meritorious *Northwest* type and *Ventas* type claims. Furthermore,

Plaintiffs argued it would violate Due Process and be unduly burdensome on certain Class Members to require them to provide proof establishing that they either did apportion their income to non-California sources or could have done so.

9. FTB took the position that no refund was due because it already satisfied Due Process by processing and paying refunds attributable to refund claims originally classified as *Northwest* type or *Ventas* type. Furthermore, FTB alleged, there were very few *Northwest* type and *Ventas* type claims in the Claims Database and that none of the other refund claims, which were correctly classified as *Bakersfield* type claims, had actually suffered any harm that required any redress.

V. CLASS RELIEF AND DISTRIBUTION OF SETTLEMENT BENEFITS

In full, complete, and final settlement and satisfaction of the Action and all Released Claims against the Released Parties, and subject to all the terms, conditions, and provisions of this Agreement, including Preliminary Approval and Final Approval, FTB shall provide the following:

A. MONETARY PAYMENT FROM FTB

1. **Funding Amount.** FTB will pay the sum of \$22,000,000 to create the Settlement Fund, pursuant to court order, on the Funding Date as specified in Section III.A, paragraph 17 above.

2. **FTB Authority.** FTB shall have no discretionary authority regarding the payment of the funds to the Settlement Administrator, nor any discretionary authority regarding the use of the funds by the Settlement Administrator, including, but not limited to, regarding any payments made by the Settlement Administrator to the Class Members in accordance with this Agreement.

3. **Use of Settlement Funds.** In furtherance of the purposes of the underlying litigation, the Settlement Funds, and any interest or growth generated from the Settlement Funds, will be used to pay in the following order of priority: (1) Class Notice and Administration Costs; (2) Attorneys' Fees and Costs to Class Counsel; (3) Service Awards to the Plaintiffs; and (4) valid Claims submitted by Settlement Class Members, as described below.

B. CLAIMS PROCESS AND DISTRIBUTION OF SETTLEMENT FUNDS

1. **Purpose.** The Settlement is designed to redress two overarching injuries suffered by certain Settlement Class Members. First, the Settlement is intended to provide financial compensation to Settlement Class Members who as a result of paying the LLC Fee suffered an actual financial injury, in that they paid the LLC Fee on income derived from activities outside of California. *Northwest*, 159 Cal. App. 4th at 862-64; *Ventas*, 165 Cal. App. 4th at 1213, 1221-22. Second, the Settlement is intended to provide a fair claims process that takes into account the fact that certain LLCs may have overpaid the LLC Fee they were properly required to pay during the years at issue in this dispute but did not provide evidence of such

overpayment to FTB when they originally filed their refund claims. Consistent with this, the Claims Process set forth below is intended to balance the following goals: (1) provide financial relief to Class Members with valid refund claims, (2) take account of the relative strength of refund claims when determining the amount of refund, (3) provide Class Members with a full and fair opportunity to obtain relief in accord with Due Process, and (4) provide clear and efficient relief.

2. **Only Settlement Class Members that Paid the LLC Fee are Eligible to Receive a Benefit.** To be eligible to receive a benefit, each Settlement Class Member must have paid the LLC Fee for some or all of the period covered by the Class Definition. To determine whether a Settlement Class Member paid the LLC Fee, the Settlement Administrator shall rely on the information contained in the Claims Database. Where there is conflict between the representation on the Claim Form (indicating that the Class Member filed a claim for refund and paid the LLC Fee) and the information in the Claims Database (indicating that a claim for refund was not filed or the LLC Fee was not paid), the Settlement Administrator will notify the Class Member in writing that it must provide, within 30 days, documentary evidence of having filed a claim for refund and paid the LLC Fee; if the Class Member fails to respond or fails to provide conclusive evidence of having filed a claim for refund and paid the LLC Fee, the Class Member will be deemed to have not filed a claim for refund and paid the LLC Fee for purposes of this Settlement.

3. **Claims Process.** To be eligible to receive a benefit, for each year the LLC filed a refund claim of the LLC Fee, each Settlement Class Member must submit a timely and complete Claim Form, either by mail or electronically, to make a claim for compensation from the Settlement Fund. The Claim Form shall be substantially in the form attached hereto as **Exhibit 2**. After Class Notice and Administration Costs and any Attorneys' Fees and Costs and Service Awards are deducted from the Settlement Fund, the remainder settlement benefits known as the Net Settlement Fund will be distributed as set forth below. The Claims Process will be as follows:

- a) *Mailing.* The Claim Forms, along with the Notice of Proposed Class Action Settlement, will be mailed to the Class Members within 30 days of Preliminary Approval of this Settlement Agreement.
- b) *Return of forms.* The Claim Forms will be returned to the Settlement Administrator by first class mail or by submission of a completed Claim Form to the Settlement Administration website not later than 60 days after the Notice Date. No Claim Form will be accepted unless it is signed under penalty of perjury. An unsigned Claim Form, or one not signed under penalty of perjury, will be treated as a Claim Form that has not been returned.
- c) *Creation of database.* To implement the Settlement, the Settlement Administrator will create the Class Member Database. The Class Member Database will incorporate the information from FTB's Claims Database, the Claims Forms returned by the Settlement Class Members,

and other relevant information provided by FTB or the Settlement Class Members.

- d) The Settlement Administrator will identify and remove Claim Forms relating to any period for which the LLC claimant did not pay the LLC Fee.
- e) *Verification.* From the remaining Claim Forms, the Settlement Administrator will randomly select 200 Claims Forms and will provide copies of such to FTB. FTB will review information in its possession to verify the data on the Claims Forms. Specifically, FTB will review and verify the following for each tax year included in the Claim Form:
 - (1) The amount of the LLC Fee paid, if any (California Form 568, line 2);
 - (2) The LLC's total income (see California Form 568, line 1);
 - (3) LLC's California Secretary of State file number (see California Form 568, line D);
 - (4) Date the LLC started business in California (see California Form 568, line E);
 - (5) The name and California corporation number of the key corporation on the Schedule R of the combined unitary return in which the LLC asserts its income was reported, if any.

Claim Forms on which any of the foregoing information is materially different than the information in FTB's records will be removed and treated as if no Claims Form had been submitted by those LLCs. Where a Class Member indicates that the information on its Claim Form is supported by documentation, a material difference in numerical data as to items V.B.3(e)(1) or (2) is more than 15%. Where a Class Member indicates that the information on its Claim Form is not supported by documentation, a material difference in numerical data as to items V.B.3(e)(1) or (2) is more than 25%. FTB may also invoke the procedure set forth in paragraph 7, below.

If more than 15% of the 200 Claims Forms reviewed have a material difference, then FTB shall review an additional 100 Claim Forms using the same procedure as set forth above.

- f) *Classification of Claims Forms.* The Settlement Administrator will classify each remaining Claim Form into one of four categories, based on the representations made on the Claim Form:
 - (1) "Northwest/Ventas Types with Documentation." Those that answered "yes" to question 4.iii.(b) on the Claim Form ("Was some or all of the LLC's total income derived from a state or states other than California?" "Yes, because the LLC had

some or all of its property, payroll, or sales outside of California”) AND that submitted corroborating evidence regarding the LLC’s total income derived from California sources or the LLC’s total income and percentage of the LLC’s total income derived from California sources in the form of one of the documents listed on the Claim Form;

- (2) “Northwest/Ventas Types without Documentation.” Those that answered “yes” to question 4.iii.(b) on the Claim Form but that did not submit corroborating evidence regarding the LLC’s total income derived from California sources or the LLC’s total income and percentage of the LLC’s total income derived from California sources in the form of one of the documents listed on the Claim Form;
- (3) “Northwest/Ventas Types—Unitary with Documentation.” Those that answered “yes” to question 4.iii.(c) on the Claim Form (“Was some or all of the LLC’s total income derived from a state or states other than California?” “Yes, because some or all of the LLC’s income was included in a combined unitary tax return of a California taxpayer that had some or all of its property, payroll, or sales outside of California [during the relevant tax year]”) AND submitted corroborating evidence regarding the LLC’s total income and the unitary group’s California apportionment percentage in the form of one of the documents listed on the Claim Form;
- (4) “California Only.” Those that did not submit a Claim Form, or in response to question 4.iii.(a) on the Claim Form answered “no,” or did not answer question 4.iii, or did not properly sign the Claim Form. Those that answered “yes” to question 4.iii.(c) on the Claim Form and did not submit the required corroborating evidence of the unitary group’s California apportionment percentage will also be classified as California Only.

- g) *Determination of Claim Validity.* Valid Claims will be identified based on their classification as indicated above. LLCs whose Claims are classified as “California Only” will not be entitled to financial compensation. For LLCs whose Claims are classified as Northwest/Ventas Types with Documentation or as Northwest/Ventas Types without Documentation, the Apportioned LLC Fee shall be the amount due under former § 17942 based on the LLC’s total income derived from California sources or the LLC’s total income multiplied by the percentage of the LLC’s total income derived from California sources. For LLCs whose claims are classified as Northwest/Ventas Types—Unitary with Documentation, the Apportioned LLC Fee shall be the amount due under former § 17942 based on the LLC’s total income multiplied by the unitary group’s California apportionment percentage.

Where the LLC Fee paid by the Class Member is greater than the Apportioned LLC Fee, the refund claim will be deemed valid and entitled to financial compensation.

4. **Calculation of Payments for Valid Claims.** After determining the Net Settlement Fund, the Settlement Administrator will calculate the amount to be paid for each valid claim as follows:

a) Each Claim classified as Northwest/Ventas Types with Documentation or Northwest/Ventas Types—Unitary will be deemed to have a tentative value equal to the difference between the LLC Fee actually paid and the Apportioned LLC Fee.

b) Each Claim classified as Northwest/Ventas Types without Documentation will be deemed to have a tentative value equal to the average of the tentative value of all of the Claims classified as Northwest/Ventas Types with Documentation or Northwest/Ventas Types—Unitary.

c) The tentative values will then be adjusted depending on the Claim's type; Claims classified as Northwest/Ventas Types with Documentation will be valued at 100%; Northwest/Ventas Types without Documentation and Northwest/Ventas Types—Unitary with Documentation will be valued at 25% and 50%, respectively, in recognition of the fact that whether these Claims are meritorious is vigorously disputed between the Parties, and neither payment of these Claims nor the negotiated percentage reflects a concession by either Party.

d) Class Members which do not respond to the Notice of Settlement or which fail to provide information sufficient to make the determinations set forth in subparagraphs a) and b) above will receive no payment from the Net Settlement Fund.

e) After adjusting the tentative values as set forth above, the Claims will be paid on a pro-rata basis out of the Net Settlement Fund (that is, after adjusting the tentative values of the valid claims as set forth above, the valid Claims will be paid based on their proportional share of the Net Settlement Fund).

f) Individual Payment Caps. The payment to each individual Settlement Class Member shall be capped at the amount of the LLC Fee actually paid by the Class Member plus 100% interest. For Class Members falling within the designation of Northwest/Ventas — Unitary with Documentation, payment shall be capped at 100% of the amount of the LLC Fee actually paid by the Class Member (representing 50% of the amount of the LLC Fee actually paid plus interest in an equal amount). In the event a claiming Class Member has received a partial refund from FTB, the maximum payment shall not exceed the remaining non-refunded LLC Fee after credit is made for the partial refund it has received from FTB (plus an equal amount of interest).

5. **List of Payments.** No later than thirty (30) days after the Claims Deadline, the Settlement Administrator shall create and provide to Class Counsel and FTB a complete and final list of payments that includes each Class Member's name, how the Claim has been classified, and the proposed payment amount.

6. **Distribution of Settlement Funds to the Class.** By the Payment Date, the Settlement Administrator shall calculate the amounts due to each Claimant with a valid Claim and mail checks via First Class U.S. Mail, proper postage prepaid, to the Claimants, drawn from the Settlement Fund as set forth above. Payment checks to Claimants shall be sent to the mailing address indicated in each Claimant's Claim Form. Checks to Claimants shall be valid for a period of one hundred and twenty (120) days from the date appearing on the payment check. For any payment check that is returned undeliverable with forwarding address information, the Settlement Administrator shall re-mail the check to the provided address. The Settlement Administrator shall cancel any payment check that is returned as undeliverable without forwarding address information.

7. **Evidence of Fraud.** If during the verification process described above FTB discovers what it believes to be a Claim Form that appears to have been knowingly submitted with false or fraudulent information, or the numerical data diverges by more than the amounts specified above in section V.B.3(e) ("Verification) from what is reflected in FTB's records, FTB will apprise the Settlement Administrator and Class Counsel of the situation. FTB, Class Counsel and the Settlement Administrator shall request documentation supporting the information provided in the Claim Form. If the requested additional information is not provided within 30 days after the date the request is made, the Claim shall be deemed a California only refund claim and no refund shall be issued. Notwithstanding the above, FTB may, at its sole and absolute discretion, refer any Claim Form that it believes were knowingly submitted with false or fraudulent information to whatever law enforcement agency it deems appropriate for investigation and potential prosecution.

8. **Taxability of Benefits.** The payment of Settlement Funds to Class Members will likely be deemed taxable and the Settlement Administrator will provide 1099 forms to individual Class Members and shall provide FTB a list of all refunds issued, which list shall include the name of the LLC, its FEIN, the amount of refund issued, and the date upon which the refund was sent to the LLC. The Settlement Administrator is responsible for distribution of the benefits provided to eligible Class Members. FTB shall bear no responsibility for the tax liability associated with any payment to the Class Members.

9. **Total Contribution by FTB.** FTB's total financial contribution for this Settlement will be the total of \$22,000,000 for the Settlement Fund as set forth in Section V.A. FTB shall be responsible for no other financial contribution, costs, or expenses as part of this Settlement.

10. **Remaining Funds.** If payment checks are returned undeliverable or have not been cashed one hundred and twenty (120) days after the date appearing on the payment check, the funds will escheat back to the general Settlement Fund. To the extent there is any money remaining in the Settlement Fund after distribution to the Valid Claimants and payment of administrative costs, attorneys' fees and service awards, the Parties shall jointly move the Court for redistribution of the remainder to the Valid Claimants, while ensuring that sufficient funds are withheld to cover the additional administrative costs.

VI. NOTICE OF SETTLEMENT TO THE CLASS

A. AGREEMENT REGARDING NOTICE PROCEDURES

The Parties, subject to Court approval, agree to the following procedures for providing Notice of this Settlement to the Class, which the Parties agree is the best notice practicable.

B. NOTICE PROCEDURES

Notice of this Settlement shall be provided to the Class Members as follows:

1. By First Class Mail. The Settlement Administrator shall provide notice to the Class Members by mailing the Notice of Proposed Settlement, as described in paragraph iii below, to the Class Members within 30 days of the Court's issuance of the Preliminary Approval Order. The notice shall conform with the following:

(i) Class Member Database. The Settlement Administrator shall use the most current mailing address in the Class Member Database to mail the Notice of Proposed Settlement.

(ii) By Internet Website. Within 30 days of the Preliminary Approval Order, Class Counsel shall ensure that a copy of the Notice of Proposed Settlement is posted on an Internet Website established by the Settlement Administrator with information and documents regarding the settlement including, in PDF format, the Complaints, this Agreement, the Motion for Preliminary Approval, the Preliminary Approval Order, any papers filed in support of Final Approval of the Settlement, Class Counsel's application for attorneys' fees and costs (after it is filed), the Final Approval Order (after it is entered), and other case documents as agreed upon by the Parties and/or required by the Court.

(iii) Content of Notice of Proposed Settlement. The Notice of Proposed Settlement shall include the following:

a) a concise statement of the background of the Action, the certification of the Class for settlement purposes, and the Settlement;

b) a description of the nature and scope of the claims, causes of action, and facts compromised in the Settlement that will be subject to the release;

c) a description of the relief provided by the Settlement;

d) information about the potential amounts being sought by Class Counsel as Attorneys' Fees and Expenses;

e) instructions to the Class Members of their right to object to the Settlement;

f) instructions to the Class Members of their right to opt out of the Settlement;

g) an explanation of the impact of the Settlement on participation in any existing and future litigation, arbitration, regulatory action, remediation, or other proceeding(s);

h) a statement that any relief to the Settlement Class is contingent on the Court's Final Approval;

i) a statement that Class Counsel's Attorneys' Fees and Costs award must be approved by the Court, and that individual Class Members will not be responsible themselves for paying any attorneys' fees, costs, litigation expenses, administration expenses (unless they elect to retain their own attorney at their own expense);

j) the date, time, and place of the Final Approval Hearing, notice of Class Members' right to object to the Settlement, their right to appear in support of any timely and validly submitted objection, and their right to appear at the Final Approval Hearing as provided by this Settlement or ordered by the Court in the Preliminary Approval Order, on their own or through counsel of their own selection (at their own expense), and the procedures for doing so as further described below;

k) a statement that any Final Judgment entered in the Action will be binding on all Class Members; and

l) an explanation to Class Members on how to communicate with the proposed Settlement Administrator for purposes of ensuring that the Class Member Database contains the most current mailing address and contact information.

VII. OBJECTIONS TO SETTLEMENT

A. OBJECTION RIGHTS AND PROCEDURE

1. Right to Object. Any Class Member or person legally entitled to act on a Class Member's behalf may object to the fairness, reasonableness, or adequacy of the Settlement, and/or Class Counsels' request for Attorneys' Fees and Costs.

2. Form and Deadlines. To be valid, any objection must be made in writing and mailed to the Settlement Administrator at the address provided in the Notice of Settlement, postmarked no later than the Objection Deadline. In addition, any objection must include the following: (i) the name of this Action; (ii) the objector's full name, address, and telephone number; (iii) if applicable, the name and address of any person claiming to be legally entitled to object on behalf of a Class Member and the basis of such legal entitlement; (iv) all grounds for the objection; (v) whether the objector is represented by counsel and, if so, the identity of such counsel, and all previous objections filed by the objector and its counsel within the last two years; and (vi) the objector's signature. Not later than seven (7) calendar days after the

Objection Deadline, the Settlement Administrator shall provide to Class Counsel and FTB's Counsel all objections submitted by Class Members.

3. Right to Appear. Any Class Member who submits a timely written objection may appear at the Fairness Hearing, either in person or through personal counsel hired at the Class Member's own personal expense and also may be subject to discovery, subject to Court approval.

4. Failure to Object. Any Class Member who fails to make a timely objection shall waive and forfeit any and all rights the Class Member may have to object and shall be bound by all the terms of this Settlement Agreement and by all proceedings, orders, and judgments in the Action including the Final Approval Order and Final Judgment.

5. Objection is Not Forfeiture. Any Class Member who objects to the Settlement shall nevertheless be entitled to all benefits of the Settlement if it is approved and becomes final.

6. Submitting Objections. Not later than twenty (20) days after the Objection Deadline, Class Counsel shall file with the Court any and all objections to the Settlement Agreement and/or to Class Counsel's Application for Attorneys' Fees and Costs. In accordance with the Rules of Court and any applicable local rules, all sensitive personal identifying information shall be redacted before objections are filed with the Court.

VIII. OPT OUT RIGHTS

1. Any Class Member or person legally entitled to act on its behalf who wishes to be excluded from the Class must email or mail a written request for exclusion to the Settlement Administrator at the email address or mailing address provided in the Class Notice, postmarked no later than the Opt-out Deadline and specifying that they want to be excluded from the Class. Such written request for exclusion: (i) must contain the name and address of the Class Member to be excluded; (ii) if applicable, must contain the name and address of any person claiming to be legally entitled to submit an exclusion request on behalf of the Class Member and the basis for such legal entitlement; (iii) must be mailed by First Class U.S. Mail, proper postage prepaid, to the Settlement Administrator at the specified mailing address; (iv) must be submitted or postmarked on or before the Opt-out Deadline; and (v) must be personally signed and clearly indicate that the Class Member wants to be excluded from the Class. So-called "mass" or "class" opt-outs shall not be allowed.

2. Any Class Member that does not submit a timely and valid written request for exclusion shall be bound by all subsequent proceedings, orders, and judgments in the Action, including, but not limited to, the Release, even if it has litigation pending or subsequently initiates litigation against FTB relating to the Released Claims.

3. Any Class Member who timely submits a request for exclusion as provided in above shall waive and forfeit any and all rights it may have to benefits of the Settlement if it is approved and becomes final, including monetary relief, and shall waive and forfeit any and all

rights to object to the fairness, reasonableness, or adequacy of the Settlement, Class Counsel's request for Attorneys' Fees and Costs, and/or the requested Service Awards.

4. Not later than ten (10) days after the Opt-out Deadline, the Settlement Administrator shall provide to Class Counsel and FTB's Counsel a complete and final list of Class Members who submitted requests to exclude themselves from the Class.

IX. GENERAL ADMINISTRATION

A. SETTLEMENT ADMINISTRATOR

1. Duties. In addition to the other duties set forth in this Agreement, the Settlement Administrator shall be responsible for the following:

(i) Creating and maintaining a toll-free number that Class Members can call to request a copy of this Agreement, or any other information concerning this Settlement or this Agreement;

(ii) Consulting with FTB's Counsel and Class Counsel concerning any relevant issues;

(iii) Receiving objections and opt-outs and providing them to Class Counsel and FTB's Counsel in a timely manner;

(iv) Establishing a Qualified Settlement Fund pursuant to Section 468B(g) of the Internal Revenue Code, and regulations promulgated thereunder, for the purpose of administering this Settlement;

(v) Monitoring and receiving the Settlement Funds;

(vi) Working with Class Counsel and FTB's Counsel to create the Class Member Database and update the information contained therein;

(vii) Receiving and managing payments of Settlement Funds from FTB. FTB shall have no liability or responsibility for any actions taken by the Settlement Administrator, including, but not limited to, investments made by the Settlement Administrator that negatively impact the value of the Settlement Fund;

(viii) Calculating and overseeing distribution of Settlement Payments;

(ix) Protecting the confidentiality of any personal identifying information it received regarding the Class Members and to destroy such information upon the completion of the Settlement Administrator's duties;

(x) Providing any information or declarations as the Parties request to assist with seeking Preliminary Approval and Final Approval, including an affidavit about

the Settlement notice;

(xi) Utilizing and hiring professionals to assist in the completion of any tasks assigned to the Settlement Administrator; and

(xii) Such other tasks as the Parties mutually agree or that the Court orders the Settlement Administrator to perform.

2. Costs of Settlement Administrator. All fees and expenses associated with the performance of the Settlement Administrator's fiduciary and non-fiduciary duties shall be paid out of the Settlement Funds within 30 days of the Funding Date of this Settlement Agreement. FTB shall not be responsible for any payment to the Settlement Administrator save and except through its obligation to timely remit the Settlement Funds, as ordered by the Court.

3. Other Provisions Regarding Settlement Administrator.

(i) Upon completion of the implementation and administration of the Settlement, the Settlement Administrator shall provide written certification of such completion to counsel for all Parties.

(ii) The Parties acknowledge and agree that the Settlement Administrator is not an agent of the Plaintiffs, Class Counsel, FTB, or FTB's Counsel; and that the Settlement Administrator is not authorized by this Agreement or otherwise to act on behalf of the Plaintiffs, Class Counsel, FTB, or FTB's Counsel. The Settlement Administrator is a neutral third-party whose appointment is subject to Court approval.

(iii) If a Class Member requests that the Settlement Administrator and/or its agent or employee refer the Class Member to Class Counsel, or if a Class Member requests advice beyond merely ministerial information, or other Settlement-related questions for which the Settlement Administrator does not have an approved response, then the Settlement Administrator and/or its agent or employee shall promptly refer the inquiry to Class Counsel.

(iv) FTB shall have no liability or responsibility for any of the Settlement Administrator's actions or omissions in connection with this Settlement Agreement, including, but not limited to, the Settlement Administrator's actions or omissions regarding investments, providing notice to Class Members, overseeing payments into the Settlement Fund, distribution of any Settlement Funds, or any of the duties described in Section IX of this Settlement.

B. NO FINANCIAL INTEREST IN ADMINISTRATION

Each Party represents that the Party has no financial interest in the Settlement Administrator the Court appoints, nor any relationship with the Settlement Administrator that creates or could create a conflict of interest.

X. RELEASES

A. As of the Effective Date, the Releasing Parties, in consideration of the benefit set forth in this Agreement, fully, finally, and forever release the Released Parties from all Released Claims.

B. As of the Effective Date, FTB, for itself, its predecessors and successors, in consideration of the benefits set forth in this Agreement, fully, finally, and forever releases the Class Members, their attorneys, beneficiaries, successors and assigns, from all Released Claims.

C. Notwithstanding any other provision of this Agreement (including, without limitation, this Section), nothing in this Agreement shall be deemed in any way to impair, limit, or preclude the Parties' rights to enforce any provision of this Agreement, or any court order implementing this Agreement, in a manner consistent with the terms of this Agreement.

D. CIVIL CODE SECTION 1542 ACKNOWLEDGMENT

FTB and the Plaintiffs acknowledge that it is possible that unknown losses or claims exist or that present losses may have been underestimated in amount. FTB and the named Plaintiffs are each hereby deemed to acknowledge and understand that they are familiar with principles of law such as and including California Civil Code § 1542, which provides:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY.

Plaintiffs and FTB are each hereby deemed to agree that Civil Code § 1542 and all similar federal or state laws, rules or legal principles of any other jurisdiction are knowingly and voluntarily waived by Plaintiffs in connection with the Released Claims, and the Plaintiffs and FTB are deemed to agree that this is an essential term of this Settlement Agreement. The Plaintiffs and FTB are also deemed to acknowledge and understand that they may later discover claims presently unknown or unsuspected, or facts in addition to or different from those which they now believe to be true with respect to the matters released in this Settlement Agreement. Nevertheless, it is the intention of the Plaintiffs and FTB to fully, finally, and forever settle and release any and all Released Claims that exist, or might have existed, in connection with the Action. This release shall not apply to other disputes between Plaintiffs or Class Members and FTB relative to the years at issue, regardless of whether those disputes are the subject of audit, administrative processes or formal court litigation, but is limited strictly to claims for refund submitted by or on behalf of Plaintiffs and/or Class Members with respect to former RTC section 17942. This Settlement Agreement and release shall likewise not be construed to constitute a determination or an admission that an LLC is entitled to apportionment of an LLC fee, in any amount or percentage, by the mere fact that the LLC is a member of a Unitary Group conducting business both within and outside California. That issue has not been resolved and the provisions of this

Agreement pertaining to Class Members designated as Northwest/Ventas Types—Unitary with Documentation are the result of a negotiated compromise of a legal issue which has not been resolved by this or any other case. The Parties specifically reserve their rights to seek resolution of that issue in such other case or cases where the issue may present itself for resolution.

XI. DISPUTE RESOLUTION

A. Scope of Disputes and Court Jurisdiction. Any dispute arising out of or relating to, or involving the enforcement, implementation, application, or interpretation of this Settlement Agreement shall be enforceable only by FTB or its successors or representatives, the Settlement Administrator, or the Plaintiffs or Class Members through either the Settlement Administrator or Class Counsel. The Final Approval Order will provide that the Court will retain exclusive jurisdiction to resolve any such disputes.

B. Attempt at Resolution. Although the Court retains exclusive jurisdiction to resolve disputes arising out of or relating to the enforcement, implementation, application, or interpretation of this Settlement Agreement, the Parties agree that, except as provided otherwise in this Agreement, prior to seeking recourse to the Court, the Parties shall, in good faith, attempt informally to resolve any such dispute relating to this Agreement amongst themselves.

C. Prevailing Party. The Court shall have discretion to award the prevailing party in any dispute arising out of or relating to, or involving the enforcement, implementation, application, or interpretation of this Settlement Agreement its attorney fees and expenses reasonably incurred, including, but not limited to, court costs, experts' fees, and mediation fees.

XII. PRELIMINARY APPROVAL, FINAL APPROVAL AND JUDGMENT

A. Proof of Notice. Proof that the Notice of Settlement procedures have been complied with shall be filed with the Court by the Settlement Administrator and/or Class Counsel no later than fifteen (15) calendar days following the Objection Deadline.

B. Preliminary Approval Order. On or before February 4, 2022, or any subsequent mutually agreed upon date, Plaintiffs shall file with the Court a motion seeking Preliminary Approval of the Settlement and asking the Court to enter a Preliminary Approval Order substantially in the form attached as Exhibit 1 to this Settlement Agreement.

C. Request for Fairness Hearing. In connection with the motion for Preliminary Approval, the Parties shall ask the Court to set a date for the Fairness Hearing as soon as practicable, but in no event earlier than 30 days after the Objection Deadline.

D. Final Approval Order. In connection with the Motion for Final Approval, the Parties shall ask that the Court enter the Final Approval Order and Final Judgment.

E. Continuing Jurisdiction. After entry of the Final Approval Order, the Parties agree that the Court shall retain jurisdiction to enforce the terms of this Settlement Agreement and the Final Approval Order and the Final Judgment.

XIII. ATTORNEYS' FEES AND COSTS

A. Class Counsel shall disclose to the Court at or before the time of the motion for preliminary approval the amount of attorneys' fees and expenses that they will seek, which will come out of the Settlement Funds. Class Counsel will not ask the Court to award any attorneys' fees until it files a motion for award of fees and expenses at the time that Plaintiffs file a motion for final approval. Class Counsel agrees exclusively to seek payments from the Settlement Funds and will not seek to recover additional funds from FTB via California Code of Civil Procedure § 1021.5, or any other provision of law which would allow, or which Class Counsel may contend allows, the recovery or potential recovery of attorneys' fees from FTB.

B. Any award by the Court to Class Counsel of fees and expenses shall constitute full satisfaction of any obligation to pay any amounts to any person, attorney, or law firm for attorneys' fees, expenses, or costs in the Action incurred by any attorney on behalf of the Class Representatives, the Class Members, or the Settlement Class and shall relieve FTB and the Released Parties of any other claims or liability to any other attorney or law firm for any attorneys' fees, expenses, and/or costs to which any of them may claim to be entitled on behalf of the Class. Representatives, the Class Members, and/or the Settlement Class for any Released Claim.

C. Neither Plaintiffs nor the Class shall be responsible for any portion of FTB's own legal fees, costs, and expenses incurred in the Action.

XIV. SERVICE AWARDS

A. Class Counsel intends to request that the Court approve a Service Award for each of the Class Representatives in an amount not to exceed Five Thousand dollars (\$5,000) each. Any Service Awards approved by the Court will be paid out of the Settlement Funds. FTB shall not object to Class Counsel's request, provided that the Service Award payable to the Class Representatives does not exceed Five Thousand Dollars (\$5,000) for each of the Class Representatives.

B. By the Payment Date, the Settlement Administrator shall release and deliver to Class Counsel, on behalf of the Class Representatives, any Service Award approved by the Court. The Settlement Administrator shall also provide an IRS Form 1099.

XV. CONFIDENTIALITY

A. Protection of Confidential Information. The Parties acknowledge that private and confidential data, information, and documents have been produced in the course of the Action, whether in response to formal discovery or informally for purposes of mediation. The Parties agree to cooperate and to work with one another to protect private and confidential data, information, and documents. If any private or confidential data, information, or documents are relevant and necessary to any dispute pertaining to this action that may arise in the future, the Parties will meet and confer in good faith to find a means of protecting the data, materials, and/or documents from disclosure; and will cooperate in sealing such materials if filing with the Court is necessary.

XVI. MISCELLANEOUS

A. The Parties, their successors and assigns, and their attorneys, agree to use reasonable efforts to cooperate with one another in seeking Court approval of this Agreement and to effectuate this Agreement.

B. The Parties agree to cooperate in the settlement administration process and implementation of the Settlement and to make all reasonable efforts to control and minimize the costs and expenses incurred in the administration and implementation of the Settlement.

C. Each signatory to this Agreement hereby warrants that the person signing has the authority to execute this Agreement and thereby bind the respective Party for which the person is signing. Each Class Representative warrants and represents that the Class Representative is the sole and lawful owner of all rights, title, and interest in and to all of the Released Claims and that the Class Representative has not heretofore voluntarily, by operation of law or otherwise, sold, assigned, or transferred or purported to sell, assign, or transfer to any other person or entity any Released Claims or any part or portion thereof.

D. Class Representatives represent and certify that: (1) they have agreed to serve as representatives of the Class; (2) they are willing, able, and ready to perform all of the duties and obligations of representatives of the Class; (3) they have read the operative complaint or have had the contents of such pleadings described to them; (4) they are generally familiar with the results of the fact-finding undertaken by Class Counsel; (5) they have read this Agreement or have received a detailed description of it from Class Counsel and they have agreed to its terms; (6) they have consulted with Class Counsel about the Action and this Settlement Agreement and the obligations imposed on them as representatives of the Class; and (7) they shall remain and serve as representatives of the Class until the terms of the Agreement are effectuated, this Agreement is terminated in accordance with its terms, or the Court at any time determines that said Class Representatives cannot represent the Class.

E. The terms of this Agreement shall inure to the benefit of, and be binding upon, the Parties and their respective heirs, legal representatives, executors, administrators, successors, and assigns upon the Effective Date.

F. This Agreement and its attachments constitute the entire agreement of the Parties with respect to the matters discussed herein and supersede all prior or contemporaneous oral or written understandings, negotiations, agreements, statements, or promises. In executing this Agreement, the Parties acknowledge that they have not relied upon any oral or written understandings, negotiations, agreements, statements, or promises that are not set forth in this Agreement. The Parties also acknowledge and agree that each has been represented by its own counsel with respect to the negotiating and drafting of this Settlement and this Agreement.

G. All exhibits to this Agreement are integrated herein and are to be considered terms of this Agreement as if fully set forth herein.

H. This Agreement may not be amended or modified in any respect except by a written instrument duly executed by all of the Parties to this Agreement. The Parties agree that nonmaterial amendments or modifications to this Agreement may be made in writing after Preliminary Approval without the need to seek the Court's approval.

I. Without further order of the Court, the Parties may agree in writing to reasonable extensions of time to carry out any of the provisions of this Agreement or the Preliminary Approval Order.

J. This Agreement may be executed in one or more counterparts, each of which shall be an original, and this Agreement is effective upon execution of at least one counterpart by each Party to this Agreement.

K. Nothing in this Agreement may be construed as, or may be used as, an admission by the Class Representatives that any of their claims are without merit.

L. Nothing in this Agreement may constitute, may be construed as, or may be used as an admission by FTB that former § 17942 is unconstitutional on its face, or as applied to those refund claims commonly known as the *Bakersfield* type refund claims/protective refund claims or of any fault, wrongdoing, or liability whatsoever in connection therewith, or that class certification is appropriate. FTB continues to deny all liability and all of the claims, contentions, and each and every allegation presented by or on behalf of Plaintiffs and the Class Members, as well as each and every theory of refund entitlement promulgated by or on behalf of the Class Members and the Class Representatives in the Action. This Settlement is the result of compromises made by both parties, compromises which are in no way binding upon the parties or class members in any matter other than this action, regardless of whether the parties and/or Class Members should become involved in future disputes regarding issues and legal theories substantially similar to those raised in this dispute, including, but not limited to, matters involving former § 17942.

M. Neither Class Counsel nor FTB's Counsel intends anything contained herein to constitute legal advice regarding the tax consequences of any amount paid hereunder, nor shall it be relied upon as such. FTB shall have no liability or responsibility for any representations made by third parties, including, but not limited to, the Settlement Administrator, regarding taxes related to the Settlement Fund, or for any tax consequences of the Settlement. Nor shall

FTB have any liability or responsibility for any payments, taxes, fees, or costs under the Settlement aside from the amounts set forth in Section V.A. of this Agreement. Under no circumstances shall FTB be required to pay any amounts in furtherance of the Agreement and its administration other than as set forth herein.

N. In the event of a conflict between this Agreement and any other document prepared pursuant to the Settlement, the terms of this Agreement will supersede and control.

O. Any failure by any Party to insist upon the strict performance by any other Party of any provision of this Agreement shall not be deemed a waiver of any provision of this Agreement and such Party, notwithstanding such failure, shall have the right thereafter to insist upon the specific performance of any and all of the provisions of this Agreement.

P. This Agreement has been, and shall be construed to have been, drafted by all the Parties to it and the Parties agree that any rule which construes ambiguities against the drafter shall have no force or effect.

Q. The Parties agree that this Agreement was drafted and executed in the State of California and that the laws of the State of California shall govern its enforcement without regard to its choice of law principles. The Parties further agree that any action relating to or arising out of this Agreement, including an action to enforce or void any of its terms or to rescind it in its entirety shall be venued in the Superior Court of California, City and County of San Francisco. All Parties consent to personal jurisdiction in courts within the Superior Court of California, City and County of San Francisco.

XVII. LIST OF EXHIBITS & SCHEDULES

Exhibit 1 – [Proposed] Preliminary Approval Order
Exhibit 2 – Claim Form

XVIII. CONDITIONS IMPACTING FINALITY OF SETTLEMENT

A. The Parties expressly agree that in the event of any of the following conditions, either of the Parties may invoke the right to withdraw from and terminate this Settlement:

1. The Court does not grant preliminary or final approval of the Settlement, or will not grant such approval unless changes are made, and after attempting in good faith to reach an agreement as to any such changes, the Parties are unable to do so;

2. The Court does not enter the Final Approval Order and Final Judgment;
or

3. This Settlement does not become final for any reason, including on subsequent review by any appellate court(s) in the Action, the Court ultimately rejects, modifies, or denies approval of any portion of this Agreement that either Class Representatives or FTB reasonably determines is material, including, without limitation, the terms of relief

and/or the scope and terms of the Released Claims and Released Parties.

B. Method for Invoking Right to Terminate. Any Party exercising its right to terminate and withdraw must exercise this option by a signed writing served on the Court and the other Party no later than fourteen (14) calendar days after receiving notice of the event prompting the termination. The Parties may reasonably extend this fourteen (14) calendar day period by written agreement if they are attempting in good faith to reach an agreement regarding changes proposed by the Court.

C. Effect of Termination. In the event that a terminating party exercises its option to withdraw from and terminate this Settlement Agreement pursuant to this section:

1. This Agreement and the Settlement proposed herein shall be null and void and shall have no force or effect and neither Party to this Agreement shall be bound by any of its terms, except as otherwise specifically provided for herein;

2. No Party will object to having the case tried at the earliest possible date;

3. Plaintiffs shall be prohibited from referring to or using as evidence this Settlement Agreement or any confidential mediation communications.

Plaintiffs and Class Representatives

Dated: _____

Kathleen Courtis, Brookfield Properties,
on behalf of Plaintiff Bakersfield Mall, LLC

Dated: _____

Marikay Klank, Revantage,
on behalf of Plaintiff CA-Centerside II, LLC

FTB

Dated: _____

By: _____

Its Duly Authorized Representative

APPROVED AS TO FORM:

and/or the scope and terms of the Released Claims and Released Parties.

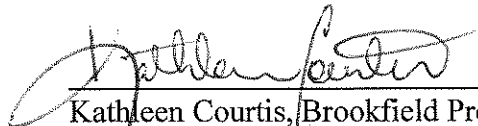
B. Method for Invoking Right to Terminate. Any Party exercising its right to terminate and withdraw must exercise this option by a signed writing served on the Court and the other Party no later than fourteen (14) calendar days after receiving notice of the event prompting the termination. The Parties may reasonably extend this fourteen (14) calendar day period by written agreement if they are attempting in good faith to reach an agreement regarding changes proposed by the Court.

C. Effect of Termination. In the event that a terminating party exercises its option to withdraw from and terminate this Settlement Agreement pursuant to this section:

1. This Agreement and the Settlement proposed herein shall be null and void and shall have no force or effect and neither Party to this Agreement shall be bound by any of its terms, except as otherwise specifically provided for herein;
2. No Party will object to having the case tried at the earliest possible date;
3. Plaintiffs shall be prohibited from referring to or using as evidence this Settlement Agreement or any confidential mediation communications.

Plaintiffs and Class Representatives

Dated: 2/4/2022


Kathleen Courtis, Brookfield Properties,
on behalf of Plaintiff Bakersfield Mall, LLC

Dated: _____

Marikay Klank, Revantage,
on behalf of Plaintiff CA-Centerside II, LLC

FTB

Dated: _____

By: _____

Its Duly Authorized Representative

APPROVED AS TO FORM:

and/or the scope and terms of the Released Claims and Released Parties.

B. Method for Invoking Right to Terminate. Any Party exercising its right to terminate and withdraw must exercise this option by a signed writing served on the Court and the other Party no later than fourteen (14) calendar days after receiving notice of the event prompting the termination. The Parties may reasonably extend this fourteen (14) calendar day period by written agreement if they are attempting in good faith to reach an agreement regarding changes proposed by the Court.

C. Effect of Termination. In the event that a terminating party exercises its option to withdraw from and terminate this Settlement Agreement pursuant to this section:

1. This Agreement and the Settlement proposed herein shall be null and void and shall have no force or effect and neither Party to this Agreement shall be bound by any of its terms, except as otherwise specifically provided for herein;
2. No Party will object to having the case tried at the earliest possible date;
3. Plaintiffs shall be prohibited from referring to or using as evidence this Settlement Agreement or any confidential mediation communications.

Plaintiffs and Class Representatives

Dated: _____

Kathleen Courtis, Brookfield Properties,
on behalf of Plaintiff Bakersfield Mall, LLC

Dated: 2/3/22 _____

Marikay Klank

Marikay Klank, Revantage,
on behalf of Plaintiff CA-Centerside II, LLC

FTB

Dated: _____

By: _____
Its Duly Authorized Representative

APPROVED AS TO FORM:

and/or the scope and terms of the Released Claims and Released Parties.

B. Method for Invoking Right to Terminate. Any Party exercising its right to terminate and withdraw must exercise this option by a signed writing served on the Court and the other Party no later than fourteen (14) calendar days after receiving notice of the event prompting the termination. The Parties may reasonably extend this fourteen (14) calendar day period by written agreement if they are attempting in good faith to reach an agreement regarding changes proposed by the Court.

C. Effect of Termination. In the event that a terminating party exercises its option to withdraw from and terminate this Settlement Agreement pursuant to this section:

1. This Agreement and the Settlement proposed herein shall be null and void and shall have no force or effect and neither Party to this Agreement shall be bound by any of its terms, except as otherwise specifically provided for herein;
2. No Party will object to having the case tried at the earliest possible date;
3. Plaintiffs shall be prohibited from referring to or using as evidence this Settlement Agreement or any confidential mediation communications.

Plaintiffs and Class Representatives

Dated: _____

Kathleen Curtis, Brookfield Properties,
on behalf of Plaintiff Bakersfield Mall, LLC

Dated: _____

Marikay Klank, Revantage,
on behalf of Plaintiff CA-Centerside II, LLC

FTB

Dated: 2/3/2022

By: Selby Starinlaus

Its Duly Authorized Representative

APPROVED AS TO FORM:

Silverstein & Pomerantz LLP

Amy L. Silverstein

Dated:

2/4/22

Calvo Fisher & Jacob LLP

Kathleen V. Fisher

Dated:

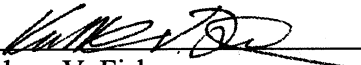
Attorneys for Plaintiffs and the Class

Silverstein & Pomerantz LLP

Amy L. Silverstein

Dated: _____

Calvo Fisher & Jacob LLP


Kathleen V. Fisher

Dated: 2-04-2022

Attorneys for Plaintiffs and the Class

EXHIBIT 1

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SUPERIOR COURT OF THE STATE OF CALIFORNIA
CITY AND COUNTY OF SAN FRANCISCO
UNLIMITED CIVIL JURISDICTION

FRANCHISE TAX BOARD LIMITED
LIABILITY CORPORATION TAX REFUND
CASES

JUDICIAL COUNCIL COORDINATION
PROCEEDING NO. 4742

**[PROPOSED] ORDER GRANTING
PRELIMINARY APPROVAL OF
CLASS ACTION SETTLEMENT
AND RELEASE**

Dept. 304

April 4, 2022
Coordination Ordered: January 30, 2013

1 This matter came before the Court on Plaintiffs' Notice of Motion and Motion for Preliminary
2 Approval of Stipulation of Class Action Settlement and Release on March 17, 2022 at 10:00 a.m., in
3 Department 304 of the Superior Court of California, City and County of San Francisco. The Parties have
4 entered into a Stipulation of Class Action Settlement on or about February__, 2022 (the "Settlement
5 Agreement") which has been filed with the Court and which, if approved, would resolve the above-
6 captioned class action lawsuit (the "Action" or the "Class Action Lawsuit").

7 Upon review and consideration of the motion papers and the Settlement Agreement and all exhibits
8 thereto, including the proposed Notice of Settlement to the Class, the Court finds that there is sufficient
9 basis for (1) granting preliminary approval of the Settlement Agreement; (2) granting approval and
10 ordering the proposed Notice of Settlement to be sent to the Class; (3) appointing a Settlement
11 Administrator to conduct the duties assigned to that position in the Settlement Agreement; and (4) setting
12 a schedule for the final approval process, including setting a hearing date (the "Final Approval Hearing")
13 at which time the Court will consider: (a) whether to grant Final Approval of the Settlement Agreement;
14 and (b) Application for Attorney's Fees and Costs and Service Awards.

15 The Court hereby FINDS, CONCLUDES, and ORDERS as follows:

16 1. Plaintiffs Bakersfield Mall, LLC and CA-Centerside II, LLC ("Plaintiffs" or "Class
17 Representatives") and the California Franchise Tax Board ("Defendant" or "FTB") through their counsel
18 of record in this Action, have reached an agreement to settle all claims in the Class Action Lawsuit.

19 2. The Court has reviewed the terms of the proposed Settlement Agreement, the exhibits and
20 attachments thereto, as well as the supporting declarations in support of the motion for preliminary
21 approval describing investigation into the claims and defenses in this matter, the information exchanges
22 by the parties, the past proceedings, and the settlement process. The Court finds that the proposed
23 Settlement Agreement is the product of informed, non-collusive, and arm's-length negotiations. Based
24 on the papers submitted, the Court finds that the proposed Settlement Agreement to be within the range
25 of possible approval as fair, reasonable, and adequate, such that notice should be given to the Class.

26 3. The moving papers presented for the Court's review set forth a plan to provide notice to
27 the Class Members of the terms of the Settlement Agreement and the options facing the Class Members

1 including, *inter alia*: to be represented by counsel of their choosing and to object to the terms of the
2 Settlement Agreement. Plaintiffs have submitted to the Court a proposed Notice of Settlement. The
3 Notice of Settlement will be mailed to all Class Members, at their last known addresses, and as set forth
4 in the Settlement Agreement. For returned envelopes, the Settlement Administrator will use reasonable
5 diligence to obtain a current address for the Class Member and re-mail the Notice of Settlement. As set
6 forth in the Settlement Agreement, the Settlement Administrator will also create a settlement website
7 containing the notice and maintain a toll-free number to answer questions from the Class Members
8 regarding the proposed settlement. This plan provides the best notice practical under the circumstances.

9 Good cause appearing therefor, **IT IS HEREBY ORDERED** that:

10 1. The Court PRELIMINARILY APPROVES the proposed Settlement Agreement as filed
11 with the Court on _____, 2022, and the terms and conditions of the Settlement set forth in the
12 Settlement Agreement.

13 2. All defined terms contained herein shall have the same meanings as set forth in the
14 Settlement Agreement;

15 3. The proceedings in the consolidated lawsuit CJC-12-004742, captioned *Franchise Tax*
16 *Board Limited Liability Corporation Tax Refund Cases* (“Action”), was originally filed as *Bakersfield*
17 *Mall, LLC v. California Franchise Tax Board*, case number CGC-07-462728, in the Superior Court of the
18 State of California, County of San Francisco, and as *CA-Centerside II, LLC v. California Franchise Tax*
19 *Board*, case number 10CECG00434, in the Superior Court of the State of California, County of Fresno.
20 An order coordinating the cases was entered on January 30, 2013.

21 4. On September 24, 2019, the Court certified a class as to Plaintiffs’ claims set forth in the
22 coordinated operative complaints pursuant to California Rules of Court, Rule 3.764(a)(3). The class was
23 defined as follows:

24 All LLCs that have derived their income from business operations solely within California or within
25 and without California, that have filed timely claims for a tax refund of the Levy, that have had their
26 claim for a refund deemed denied or denied and whose period for filing a lawsuit under Rev. & Tax.
Code § 19382 remained open as of the filing of either the Bakersfield Complaint on April 25, 2007
or the Centerfield [sic] Complaint on February 4, 2010.

27 (Sept. 24, 2019 Order at 2.)

5. A Notice of Pendency of Class Action was mailed by FTB to putative Class Members on or around April 30, 2020. A supplemental Notice of Pendency of Class Action was mailed by FTB on or around October 15, 2021, LLCs to certain putative Class Members who were inadvertently omitted from the earlier mailing.

6. Subsequently, the Court ordered that the class definition be modified to expressly include LLCs that derived their income solely from outside California. This change was made via the Court's October 18, 2021 Order Granting Plaintiffs' Motion to Modify Class Definition, which modified the class definition to be:

All LLCs that have derived their income from business operations solely within California, or within and without California, or solely without California, that have filed timely claims for a tax refund of the Levy, that have had their claim for a refund deemed denied or denied and whose period for filing a lawsuit under Rev. & Tax. Code § 19382 remained open as of the filing of either the Bakersfield Complaint on April 25, 2007 or the Centerside Complaint on February 4, 2010.

(Oct. 18, 2021 Order Granting Plaintiffs' Mot. to Modify Class Definition at 3-4.)

7. The Class is provisionally certified for Settlement purposes, pursuant to section 382 of the California Code of Civil Procedure, using the same class definition ordered by the Court on October 18, 2021 and set forth immediately above. Excluded from the Class are any LLCs who timely and properly opted out of the Class following notice ordered by the Court and mailed on or about April 30, 2020, and on or about October 15, 2021, LLCs which filed claims for refund but did not pay the LLC fee, and Ventas Finance I, LLC, whose claim for refund has been fully litigated before the California Courts and paid.

8. Plaintiffs Bakersfield Mall, LLC and CA-Centerside II, LLC, who were previously appointed as the Class Representatives, shall remain in those positions for Settlement purposes.

9. The Settlement Administrator selected and agreed to by the Parties, Angeion Group, is approved as the Settlement Administrator.

10. The Court hereby approves the form of Notice of Proposed Settlement of Class Action (“Notice of Proposed Settlement”), which is attached to this Order as Exhibit A.

11. The Notice of Proposed Settlement, and the rights of Class Members to object to the terms of the Settlement Agreement and to opt-out of the Settlement, shall be given by mailing the Notice of

1 Proposed Settlement by first class, postage prepaid, to all Class Members pursuant to the applicable
2 provisions in the Settlement Agreement. The Parties shall provide the Settlement Administrator with the
3 information necessary to conduct this mailing as set forth in the Settlement Agreement.

4 12. The Court finds that the notice to the Class Members regarding settlement of this Action,
5 including the method of dissemination to the Class Members in accordance with the terms of this Order
6 constitute the best notice practicable under the circumstances and constitute valid, due and sufficient
7 notice to all Class Members, complying fully with the requirements of California Code of Civil Procedure
8 § 382 and California Rule of Court, Rule 3.766, the California and United States Constitutions, and any
9 other applicable law.

10 13. Written objections by Class Members to the proposed Settlement Agreement will be
11 considered if sent in writing to the Settlement Administrator and post-marked by the date set forth in the
12 Notice of Proposed Settlement (within sixty (60) days after the date of the initial mailing of the Notice of
13 Proposed Settlement by the Settlement Administrator);

- 14 a. At the final approval hearing, Class Members may be heard orally in support of the
15 Settlement Agreement, or in opposition to the Settlement Agreement, provided they
16 submit a timely written objection to the Settlement Agreement and indicate their
17 intent to appear at the hearing as set forth in the Notice of Proposed Settlement. The
18 Court will consider all timely objections and Class Members do not need to appear
19 at the final approval hearing to have their objection considered;
- 20 b. Class Counsel and FTB's Counsel should be prepared at the hearing to respond to
21 any objections filed by the Class Members and to provide other information as
22 appropriate, bearing on whether or not the Settlement Agreement should be
23 approved; and
- 24 c. The Court reserves the right to adjourn or continue the date of the Final Approval
25 Hearing without further notice to the Class.

26 14. The Notice of Proposed Settlement shall also be posted on an Internet Website
27 established by the Settlement Administrator with information and documents regarding the Settlement

including, in PDF format, the Settlement Agreement; the operative complaints in this Action, namely the First Amended Complaint for Refund of Taxes and Declaratory Relief filed on or around September 8, 2009 in *Bakersfield Mall, LLC v. California Franchise Tax Board*, case number CGC-07-462728, in the Superior Court of the State of California, County of San Francisco, and the First Amended Complaint for Refund of Taxes and Declaratory Relief filed on or around March 3, 2010 in *CA-Centerside II, LLC v. California Franchise Tax Board*, case number 10CECG00434, in the Superior Court of the State of California, County of Fresno; the Motion for Preliminary Approval, the Preliminary Approval Order, any papers filed in support of Final Approval of the Settlement, and Class Counsel's application for attorneys' fees and costs (after it is filed).

15. In the event the Effective Date occurs, all Class Members will be deemed to have forever released and discharged the Class Members' Released Claims as set forth in the Settlement Agreement. In the event the Effective Date does not occur for any reason whatsoever, the Settlement Agreement shall be deemed null and void and shall have no effect whatsoever.

16. Neither the Settlement Agreement nor the Settlement contained therein, nor any act performed or document executed pursuant to or in furtherance of the Settlement Agreement or the settlement: (a) is or may be deemed to be, or may be used as an admission of, or evidence of, the validity or lack thereof of any Released Claim, or of any wrongdoing or liability of FTB; or (b) is or may be deemed to be, or may be used as an admission of, or evidence of, any fault or omission of FTB, in any civil, criminal, or administrative proceeding in any court, administrative agency, or other tribunal.

17. The Court orders the following implementation schedule for further proceedings:

Preliminary approval order.	TBD by Court.
Mail Notice of Settlement to Class Members ("Notice Date").	Thirty (30) calendar days after issuance of this Order.

Settlement Administrator shall create settlement website and post Notice of Proposed Settlement and other relevant documents.	Thirty (30) calendar days after the issuance of this Order.
Deadline for postmark of letter to Settlement Administrator with written objections to or opt-outs from the Settlement. Deadline for postmark for submission of Claim Form.	Sixty (60) days after the Notice Date.
Deadline for Class Counsel to file Motion for Final Approval of Settlement and to file Motion for Award of Attorney Fees and Costs and Service Awards.	Sixteen (16) calendar days before the Final Fairness and Final Approval Hearing.
Deadline for Class Counsel to file reply papers in support of Motion for Final Approval of Settlement, if needed.	Five (5) calendar days before the Final Approval Hearing.
Final Approval Hearing.	_____, 2022. Approximately eighty (80) days after the first mailing of the Notice of Class Settlement.

IT IS SO ORDERED.

IT IS SO ORDERED.

Dated: _____, 2022

Judge of the Superior Court

EXHIBIT 2

**FTB LIMITED LIABILITY CORPORATION TAX REFUND CASES
CLAIM FORM**

<<Name of LLC Class Member>>

<<Address Line 1>>

<<Address Line 2>>

For Tax Year <<Tax Year>>

YOUR CLAIM NUMBER: _____ CONFIRMATION CODE: _____

INSTRUCTIONS

You **MUST** fill out a separate Claim Form for each Tax Year that you are seeking a refund.
Do **NOT** submit more than one form for an LLC for the same year—they will all be disregarded and denied.

Your claim will be denied unless this form is signed **UNDER PENALTY OF PERJURY**.

You **MUST** use your best efforts to answer the following questions truthfully
and completely. **DO NOT PROVIDE INACCURATE INFORMATION.**

THE CALIFORNIA FRANCHISE TAX BOARD MAY REVIEW THE INFORMATION THAT YOU PROVIDE AND MAY REFER ANY
CLAIM FORMS THAT IT BELIEVES WERE SUBMITTED WITH FALSE OR FRAUDULENT INFORMATION TO APPROPRIATE
LAW ENFORCEMENT AGENCIES FOR INVESTIGATION AND/OR PROSECUTION.

STEP 1: REVIEW YOUR LLC & CONTACT INFORMATION

Answer all questions for the pre-populated LLC and Tax Year. You can also use this form to make a claim for a
different LLC or Tax Year (1994-2006) but if so you must submit proof of the LLC's timely amended return or claim for
refund for that tax year **AND** proof that the LLC paid the LLC Fee for that year.

1. If the above pre-populated information about your LLC is different, please provide updated information here:

Name of LLC: _____

Tax Year: _____

Address: _____

2. Please provide the following information:

LLC's California Secretary of State file number _____ (see California Form 568, line D)

Date the LLC started business in California _____ (see California Form 568, line E)

3. Please identify the designated contact person for the LLC listed above and preferred method of contact:

First Name _____ Last Name _____

Best Phone Number for contacting you: _____

Email Address: _____

STEP 2: PROVIDE YOUR LLC INCOME INFORMATION

4. Please fill out questions (i) through (iv) below for the LLC and Tax Year listed above.

i. Did the LLC pay California's LLC fee (California Form 568, line 2)?

Yes _____ No _____ If yes, the amount paid: \$ _____

ii. What was the LLC's total income (California Form 568, line 1)? \$ _____.

____ This is an exact figure based on my review of documents submitted with this Claim Form.

____ This is an estimate because I no longer have copies of the relevant documents.

iii. Was some or all of that total income derived from a state or states other than California? Please select from **either** (a), (b), or (c) below and provide additional information based on your selection:

____ (a) No.

If you select "No", you need not respond to any further questions on this form. Please sign and date the form and return it to the Claims Administrator.

____ (b) Yes, because the LLC had some or all of its property, payroll, or sales outside of California.

What was the LLC's total income derived from California sources? \$ _____

____ This is an exact figure based on my review of documents submitted with this Claim Form.

____ This is an estimate because I no longer have copies of the relevant documents.

OR

What percentage of the LLC's total income derived from California sources? _____%

____ This is an exact figure based on my review of documents submitted with this Claim Form.

____ This is an estimate because I no longer have copies of the relevant documents.

____ (c) Yes, because some or all of the LLC's income was included in a combined unitary tax return of a California taxpayer that had some or all of its property, payroll, or sales outside of California.

Name of the California key corporation or other filing legal entity on Schedule R-7:

California corporation number for the key corporation (if applicable) or other California tax i.d. number: _____

Total income for the combined unitary group: _____

Provide the unitary group's California apportionment percentage? _____%

This **MUST be an exact figure** based on your review of documents submitted with this Claim Form.

If the answer to question 4.iii(c) is "yes," the LLC MUST provide that same answer on all other Claim Forms that it submits for other years. Additionally, all LLCs included in the same California combined unitary tax return MUST answer "yes" to question 4.iii(c) and may not answer "yes" to question 4.iii(b). Failure to abide by this instruction will result in disqualification of all claims.

iv. If the answers to questions 4.ii and/or 4.iii are supported by one or more of the following documents that were prepared on or prior to December 31, 2011 by the LLC, the California key corporation, and/or the combined unitary group, enclose them with this form, as this may affect your refund amount. Indicate which documents you are providing for the specific tax year in question:

_____ Limited Liability Company Income Worksheet (document date: _____)

_____ California Schedule R, including all schedules (document date: _____)

_____ California Schedule D (568) (document date: _____)

_____ California 565 Rec (Reconciliation of CA Source Amount) (document date: _____)

_____ California Form K-1 (document date: _____)

_____ Other document showing percentage of non-California apportionment of income (document date and description: _____)

Or indicate:

_____ I do not have any of these documents for the relevant tax year.

STEP 3: ATTESTATION UNDER PENALTY OF PERJURY

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature: _____ Date: _____

Printed Full Name (First, Middle, and Last): _____

RETURN THIS FORM BEFORE _____.

FTB LLC Settlement

c/o Administrator

1650 Arch Street, Suite 2210

Philadelphia PA 19103

**For additional instructions, refer to the Notice of Proposed Settlement or
call 1-800-XXX-XXXX with questions, or visit www._____.com.**

EXHIBIT 2



State of California Franchise Tax Board

Public Service Bulletin 2006-03-21

LLCs filing protective claims – LLC FEE

PURPOSE OF BULLETIN

To advise staff on the procedure for limited liability companies filing protective claims in light of several pending court cases.

BACKGROUND

There are two court cases pending on the constitutionality of the way LLC fee is calculated for foreign LLCs. Pending the outcome of these cases, LLCs may want to file protective claims for refund before the statute of limitations expires. The plaintiffs for these cases are:

- ☐ Northwest Energetic Services, LLC (NES), and
- ☐ Ventas Finance I, LLC

WHAT IS A PROTECTIVE CLAIM?

To protect the statute of limitations on a claim, the taxpayer may file a request with the Franchise Tax Board to withhold any action on the claim while an audit determination or litigation is still pending. The taxpayer may file a **protective claim** pending the outcome of:

- ☐ An appeal to the State Board of Equalization.
- ☐ A court case.
- ☐ An audit by the Internal Revenue Service.
- ☐ An audit by another state taxing agency.
- ☐ Other litigation.

Note: Taxpayers can get more information on the Franchise Tax Board website at: www.ftb.ca.gov

PROTECTIVE CLAIM PROCEDURES

If an LLC wants to file a protective claim based on recent court cases, representative or LLC should fax a letter to Franchise Tax Board at (916) 845-9796 with the following information:

To file a protective claim for the LLC fee issue, have the representative of the LLC fax a letter stating:

- ☐ The LLC name and identification number issued by the Secretary of State. Unregistered LLCs use the identification number issued by the Franchise Tax Board.
- ☐ This is a protective claim.
- ☐ The tax years involved.
- ☐ A description of the issue (stating that the LLC fee is unconstitutional enough).
- ☐ The amount of the claim, which should match the amount of the audit that the LLC paid.
- ☐ Name of person to contact, phone number, and fax number.

The letter must be signed by a representative with POA or signed by the LLC's managing member.

FTB will provide a confirmation of the faxed protective claim receipt. The claim will be held pending result of the court's final decision on this issue. FTB cannot email information since the letter will contain confidential information.

MAILING ADDRESS

Although a fax is preferred, protective claims for this issue may also be made by correspondence or by filing an amended return to the following address:

Franchise Tax Board
PO Box 942867
Sacramento CA 94267-8888

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State of California
Franchise Tax Board

Public Service Bulletin 2007-07-13

LLCs filing protective claims – LLC fee (supersedes 3-21-2006)

PURPOSE OF BULLETIN

To advise staff on the procedures for limited liability companies (LLCs) filing protective claims, in light of several pending court cases.

BACKGROUND

There are three court cases pending on the constitutionality of the way LLC fee is calculated for foreign LLCs. Pending the outcome of these cases, LLCs may want to file protective claims for refund before the statute of limitations expires. The plaintiffs for these cases are:

- ❑ Northwest Energetic Services, LLC – a foreign LLC registered in California that did not earn income in California.
- ❑ Ventas Finance I, LLC – a foreign LLC registered in California that earned income inside and outside California.
- ❑ Bakersfield Mall, LLC – a foreign LLC registered in California that claimed earned income only in California.

WHAT IS A PROTECTIVE CLAIM?

To protect the statute of limitations on a claim, the taxpayer may file a request with the Franchise Tax Board to withhold any action on the claim while an audit determination or litigation is still pending. The taxpayer may file a **protective claim** pending the outcome of:

- ❑ An appeal to the State Board of Equalization.
- ❑ A court case.
- ❑ An audit by the Internal Revenue Service.
- ❑ An audit by another state taxing agency.
- ❑ Other litigation.

Note: Taxpayers can get more information on the Franchise Tax Board Website at: www.ftb.ca.gov.

PROTECTIVE CLAIM PROCEDURES

If an LLC wants to file a protective claim based on recent court cases, representative or LLC should fax a letter to the Franchise Tax Board at (916) 845-9796 stating:

- ❑ The LLC name and identification number issued by the Secretary of Unregistered LLCs use the identification number issued by the Franchise Tax Board.
- ❑ This is a protective claim.
- ❑ The tax years involved.
- ❑ A description of the issue (stating that the LLC fee is unconstitutional enough)
- ❑ The amount of the claim, which should match the amount of the audit that the LLC paid.
- ❑ Name of the person to contact, phone number, and fax number.

The letter must be signed by a representative with a POA or signed by

LLCs managing member.

FTB will send a fax confirmation receipt. FTB cannot email a confirmation receipt since the letter will contain confidential information.

Caution: The procedures listed above are for the LLC Fee protective claims only.

MAILING ADDRESS

Although a fax is preferred, an LLC may file an amended return or mail required information to the address below (see Protective Claim procedures):

Franchise Tax Board
PO Box 942857
Sacramento CA 94257-0600

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chair John Chiang
 member Judy Chu, Ph.D
 member Michael C. Genest

State of California
Franchise Tax Board

04.14.2008

FTB NOTICE – 2008-2

SUBJECT: Processing Limited Liability Company Fee Claims for Refund as a Result of *Northwest Energetic Services, LLC v. Franchise Tax Board* (2008) 159 Cal.App. 4th 841

Purpose: To inform Limited Liability Companies (LLCs) that filed claims for refund that additional information is required to determine if their circumstances are identical to those involved in *Northwest Energetic Services, LLC v. Franchise Tax Board*¹ (*Northwest*), so that their claims for refund may be acted upon.

In addition, this notice will inform LLCs that operate in a manner similar to *Northwest* that now wish to file claims, assuming the statute of limitations remains open, of the information that should be included with the claim in order for it to be promptly processed.

Background: In *Northwest* the Court of Appeal held that the LLC fee imposed pursuant to former California Revenue and Taxation Code (CR&TC) section 17942 was unconstitutional as applied to *Northwest* because the fee was calculated by reference to the total income of an LLC that conducted no business in California. The decision of the Court of Appeal in *Northwest* is final as to the constitutional issue,² so that refunds of the LLC fee assessed for taxpayers that are similarly situated to *Northwest* may commence. Note that the Court of Appeal's decision did not hold that the LLC fee statute was unconstitutional "on its face"; rather, it held that the LLC fee statute was unconstitutional "as applied" to *Northwest*. Therefore, the *Northwest* decision addresses only circumstances where a taxpayer has no income from activities in California. It does not address the circumstances where an LLC earns income from activities only in California or earns income from activities both within and without California. Those circumstances are being addressed in separate cases.

The Limited Liability Company Fee Prior to January 1, 2007

Prior to the enactment of Assembly Bill 198 (Stats. 2007, Ch. 381, effective on October 10, 2007, and operative for taxable years beginning on or after January 1, 2007), LLCs paid an annual fee based on the LLC's total income from all sources reportable to this state. The LLC fee was in addition to the annual tax set forth in CR&TC section 17941. Former CR&TC section 17942, subdivision (b)(1), defined total income as "gross income, as defined in Section 24271, plus the cost of goods sold that are paid or incurred in connection with the trade or business of the taxpayer." Therefore, an LLC doing business wholly outside of California was required to pay the LLC fee based on its worldwide total income, regardless of the fact it had no income attributable to activities in California.

¹ *Northwest Energetic Services, LLC v. Franchise Tax Board* (2008) 159 Cal.App. 4th 841, mod. (Mar. 3, 2008), petn. for review pending with respect to attorney fees.

² The Franchise Tax Board has appealed the attorney fees portion of the decision.

The Limited Liability Company Fee Beginning On or After January 1, 2007

After the enactment of Assembly Bill 198, CR&TC Section 17942 was revised. The LLC fee is now determined by reference to the total income derived from or attributable to California. The total income attributable to California is determined by utilizing the sales factor rules contained in CR&TC sections 25135 and 25136 (as modified by the regulations under CR&TC section 25137, if applicable). The regulations under CR&TC section 25137 that exclude receipts from the sales factor entirely are not applied in any case.

The LLC Fee Litigation

Three separate cases have been filed challenging the constitutionality of the LLC fee. Each case presents separate circumstances and each is in a different status.

Northwest Energetic Services, LLC v. Franchise Tax Board – The LLC in this case registered with the Secretary of State but did no business in California. The Court of Appeal held that assessing an LLC fee on an entity that had no income attributable to activities in California was unconstitutional and the fee should be refunded. That case is now final with respect to the constitutional issue.

Ventas Finance I, LLC v. Franchise Tax Board, Court of Appeal, First Appellate District, A116277, A117751 - The LLC in this case had income attributable to activities within and without California. The case has been fully briefed and is pending the scheduling of oral argument. There is no final decision in the case.

Bakersfield Mall, LLC v. Franchise Tax Board, San Francisco Superior Court CGC-07-462728 - The LLC in this case alleges it conducted all of its activities in California. The case is ongoing.

Claims for Refund Previously Filed

The Franchise Tax Board received a number of claims for refund from LLCs based upon the above cases. Action on these claims was deferred pending the outcomes of the LLC fee litigation described above. Because the decision in *Northwest* with respect to the LLC fee is now final, action can be taken on claims for LLCs that have the same facts as were involved in that case (i.e., an LLC that conducted no activities in California). Because claims were filed before the completion of the litigation, some claims contained insufficient information to determine whether the LLC that filed the claim has the same facts as those involved in *Northwest*.

If you filed a claim with facts that are similar to those involved in *Northwest*, you must provide the following additional information:

1. The LLC's name and address, including the name and phone number of the managing member or designated contact person.
2. The LLC's Secretary of State file number or Franchise Tax Board temporary LLC number (for unregistered entities) and Federal Employer Identification Number.
3. Taxable year(s) involved
4. A statement that the LLC did no business in California for each of the taxable years for which the claim is being filed.

04.14.2008
FTB Notice - 2008-2
Page 3

This information may be faxed to the Franchise Tax Board at:

(916) 845-9796

Or this information may be mailed to:

**ABS 389 MS: F340
Franchise Tax Board
P.O. Box 942867
Sacramento, CA 94267-8888**

For Courier Service Delivery or Private Courier Mail:

**ABS 389 MS: F340
Franchise Tax Board
C/O FTB Notice 2008-2
Sacramento, CA 95827**

Faxed information will expedite the receipt of your information and processing of your claim.

Supplying this information will enable FTB to process claims based on the *Northwest* decision without delay. Without this additional information being provided, claimants may need to wait until all of the pending cases involving the LLC fee have been decided to receive their refund. If it appears from the information the department already possesses that the LLC had activity within California, the claim will not be acted upon until the other cases involving the LLC fee have been decided and are final.

New Claims for Refund

If an LLC wants to file a protective claim based on the *Northwest* decision, the LLC or its representative should fax a letter to the Franchise Tax Board stating "This letter constitutes a protective claim for refund for (taxpayer's name). – No Income Attributable to California." The letter must include the amount of the fee for which a refund is claimed for each year and it must provide the information listed above in items 1-4 under "claims for refund previously filed." Fax this letter to the same fax number or mail addresses shown above. The LLC's managing member or representative with a power-of-attorney must sign this letter, under penalty of perjury.

The principal author of this notice is Benjamin F. Miller of the Franchise Tax Board, Legal Division. For further information regarding this notice, contact Ms. Colleen Berwick at P.O. Box 1720, Rancho Cordova, CA 95741-1720.



Legal Division MS A260
PO Box 1720
Rancho Cordova, CA 95741-1720

05.22.2009

FTB NOTICE 2009-04

Subject: Processing Limited Liability Company Fee Claims for Refund as a Result of *Ventas Finance I, LLC v. Franchise Tax Board* (2008) 165 Cal.App.4th 1207

PURPOSE

To inform limited liability companies (LLCs) that have filed claims for refund that the Franchise Tax Board (FTB) will process claims for refund for LLCs with substantially the same factual situation as *Ventas Finance I, LLC v. Franchise Tax Board*¹ (*Ventas*), an LLC that earned income within and outside of California. The FTB will process the claims for refund using the **Default Method**, unless an LLC informs FTB that it wishes to use the **Alternative Method**, as described below.

1. **Default Method:** FTB will use the LLC's Schedule R filed with the LLC's Return of Income (Form 568) to calculate the revised LLC fee and the refund amount, if any. LLCs that did not attach a Schedule R to the originally filed Form 568 must submit a Schedule R.
2. **Alternative Method:** The LLC must complete and submit the LLC Income Worksheet from the 2008 LLC Tax Booklet (Form 568 Booklet) with the respective information for each tax year that a claim for refund is filed. Based on the information provided by the LLC, the FTB will then calculate the revised LLC fee and the refund amount, if any.

In addition, this notice instructs LLCs with substantially the same factual situation as *Ventas* that now wish to file a claim for refund, of the information to submit with the claim in order for it to be promptly processed, assuming the statute of limitations remains open.

BACKGROUND

In *Ventas*, the Court of Appeal held that the LLC fee imposed pursuant to former California Revenue and Taxation Code (CR&TC) section 17942 was unconstitutional as applied to *Ventas* because the statute did not use a method of fair apportionment to calculate the total income upon which the LLC fee was based. The LLC fee was based on *Ventas*' total income from all sources, and was not limited to income derived from, or attributable to, California.

¹ (2008) 165 Cal.App.4th 1207, review den. Nov. 12, 2008, cert. den. (2009) 556 U.S. ____ [2009 U.S. LEXIS 2647].

The First Appellate District Court of Appeal's decision in *Ventas* is final as to the constitutional issue. The Court of Appeal's decision did not hold that the LLC fee statute was unconstitutional "on its face." The refund of the LLC fee paid will be limited to the amount of the LLC fee that "exceeds the amount it would have been assessed, without violating the Commerce Clause, using a method of fair apportionment."

The *Ventas* decision addresses the situation where a taxpayer earns income from activities within and outside of California. The *Ventas* decision does not address the circumstance where an LLC did not earn any income from activities in California or where an LLC earned all of its income from activities in California. Those circumstances are being addressed in separate cases.

The LLC Fee Prior to January 1, 2007

Prior to the enactment of Assembly Bill 198 (Stats. 2007, ch. 381, effective on October 10, 2007, and operative for taxable years beginning on or after January 1, 2007), LLCs paid an annual fee based on the LLC's total income from all sources reportable to the state. The LLC fee was in addition to the annual tax set forth in CR&TC section 17941. Former CR&TC section 17942, subdivision (b)(1), defined total income as "gross income, as defined in Section 24271, plus the cost of goods sold that are paid or incurred in connection with the trade or business of the taxpayer." Therefore, an LLC doing business within and outside of California was required to pay the LLC fee based on its worldwide total income, regardless of the fact that a portion of its income was attributable to non-California sources.

The LLC Fee Beginning On or After January 1, 2007

After the enactment of Assembly Bill 198, CR&TC section 17942 was revised. The LLC fee is now determined by reference to the total income derived from or attributable to California. The total income attributable to California is determined by utilizing the sales factor rules contained in CR&TC sections 25135 and 25136, and the regulations under these sections (as modified by the regulations under CR&TC section 25137, if applicable). The regulations under CR&TC section 25137 that exclude receipts from the sales factor entirely will not be applied.

The LLC Fee Litigation

Three separate cases have been filed challenging the constitutionality of the LLC fee as calculated pursuant to former CR&TC section 17942. Each case presents separate factual circumstances. Two of the cases, *Ventas Finance I, LLC* and *Northwest Energetic Services, LLC (Northwest)*, are now final with respect to the constitutional issue regarding the LLC fee as calculated pursuant to former CR&TC section 17942. The third case, *Bakersfield Mall, LLC*, is ongoing.

Ventas Finance I, LLC v. Franchise Tax Board – The LLC in this case had income attributable to activities within and outside California. The Court of Appeal held former CR&TC section 17942 was unconstitutional as applied to *Ventas* because the

statute did not provide a method of fair apportionment for calculating the total income used to determine the LLC fee. The Court of Appeal concluded Ventas' refund was limited to the amount of the LLC fee that "exceeds the amount it would have been assessed, without violating the Commerce Clause, using a method of fair apportionment." This case is now final with respect to the constitutional issue.²

Northwest Energetic Services, LLC v. Franchise Tax Board³ – The LLC in this case registered with the Secretary of State but did no business in California. The Court of Appeal held that assessing an LLC fee on an entity that had no income attributable to activities in California was unconstitutional and the fee should be refunded. This case is now final with respect to the constitutional issue.⁴

Bakersfield Mall, LLC v. Franchise Tax Board – San Francisco Superior Court CGC-07-462728 – The LLC in this case alleges it conducted all of its activities in California. The case is ongoing.

Claims for Refund Previously Filed

The FTB received a number of claims for refund from LLCs based upon the above cases. Action on these claims was deferred pending the outcome of the LLC fee litigation described above. Once the decision in *Northwest* was final with respect to the constitutional issue, the FTB began processing claims for refund from LLCs with the same factual situation as *Northwest*. (See FTB Notice 2008-2.) Because the decision in *Ventas* is now final with respect to the constitutional issue, action can be taken on claims for refunds from LLCs that have substantially the same factual situation as Ventas, an LLC that earned income attributable to activities within and outside of California.

If you filed a claim for refund with the same factual circumstance as Ventas, the refund will be computed using one of two methods:

- **Default Method:** If the LLC attached a Schedule R to its LLC Return of Income (Form 568) filed for each year that a claim for refund has been submitted, the FTB will use the amount reported on Schedule R, Schedule R-1, Total Sales, Column (b), *Total within California*, to calculate the revised LLC fee and compute the available refund, if any.
 - ***No additional information is needed if the LLC attached a Schedule R to its Form 568. The LLC does not need to resubmit a Schedule R.***

² *Ventas* was remanded to the superior court with respect to an attorneys' fees issue and the calculation of the LLC fee refund due to Ventas in accordance with the Court of Appeal's decision.

³ (2008) 159 Cal.App.4th 841, opn. mod. Mar. 3, 2008, review den. June 11, 2008.

⁴ *Northwest Energetic Services, LLC v. Franchise Tax Board* was remanded to the superior court with respect to the award of attorneys' fees.

- *However, if the LLC did not attach a Schedule R with its Form 568, the LLC needs to complete a Schedule R for each year that a claim for refund has been filed and submit the Schedule(s) R to FTB, as described below in items 1-4(a).*
- **Alternative Method:** An LLC may choose to have its refund calculated by completing the LLC Income Worksheet from the 2008 LLC Tax Booklet (Form 568 Booklet) with the respective information for each tax year that a claim for refund is filed.⁵
 - The LLC must provide the completed LLC Income Worksheet to FTB with a revised calculation of the LLC's Total California Income no later than August 20, 2009.
 - If the LLC does not provide this information by August 20, 2009, FTB will compute the revised LLC fee and the refund amount, if any, using the Default Method described above.

If you are using the **Default Method** to calculate your refund, **but did not attach a Schedule R to the Form 568**, or you choose to have the refund calculated using the **Alternative Method**, you must provide the following information:

1. The LLC's name and address, together with the name and phone number of the managing member or designated contact person.
2. The LLC's Secretary of State file number or Franchise Tax Board temporary LLC number (for unregistered entities), and Federal Employer Identification Number.
3. Tax years involved.
4. The LLC must choose either "(a)" or "(b)":
 - (a) For the Default Method: a completed Schedule R if the LLC did not attach a Schedule R to the original Form 568 filed for each tax year that a claim for refund is filed, or
 - (b) For the Alternative Method: a completed 2008 LLC Income Worksheet with the respective information for each tax year that a claim for refund is filed.

If the LLC is using the **Default Method** and has provided the completed Schedule R, you are not required to submit any further information at this time.

This information may be faxed to the FTB at:

(916) 845-9796

Or this information may be mailed to:

**ABS 389 MS: F340
Franchise Tax Board
C/O FTB Notice 2009-04
P.O. Box 942867
Sacramento, CA 94267-8888**

⁵ The Form 568 Booklet is available at www.ftb.ca.gov, search for "2008 568 Booklet."

For Courier Service Delivery or Private Courier Mail:

**ABS 389 MS: F340
Franchise Tax Board
C/O FTB Notice 2009-04
Sacramento, CA 95827**

Faxed information will expedite the receipt of your information.

New Claims for Refund Based on the *Ventas* Decision

If an LLC wants to file a claim for refund based on the *Ventas* decision, the LLC or its representative should fax a letter to the FTB stating, "This letter constitutes a claim for refund for (taxpayer's name) – Income Earned Within and Outside of California." The letter must include:

- For LLCs using the **Default Method**: the information listed above in items 1-4(a) under "Claims for Refund Previously Filed."
- For LLCs that choose the **Alternative Method**: the information listed above in items 1-3 and 4(b) under "Claims for Refund Previously Filed."

Fax this letter and additional information to (916) 845-9796 or mail to one of the addresses shown above. The LLC's managing member or representative with a power of attorney must sign this letter, under penalty of perjury. Note that claims may only be filed for those tax years for which the statute of limitations remains open.

Protective Claims for Refund based on *Bakersfield Mall, LLC v. Franchise Tax Board*

For more information about filing a protective claim for refund based on the pending case of *Bakersfield Mall, LLC v. Franchise Tax Board*, please see the instructions contained in the FTB Public Service Bulletin (PSB) issued July 13, 2007.⁶

Claims for Refund Based on the *Northwest* Decision

For information about filing a claim for refund based on the *Northwest* decision, for an LLC that did no business and earned no income in California, please see FTB Notice 2008-2.

The principal author of this notice is Jeanne M. Sibert of the Franchise Tax Board, Legal Division. For further information regarding this notice, contact Ms. Sibert at P.O. Box 1720, MS A260, Rancho Cordova, CA 95741-1720.

⁶ This PSB is available at www.ftb.ca.gov, search for "PSB 2007-07-13."

EXHIBIT 3

LLC Fee Protective Claims Summary Report for All Tax Years

08/02/2021 6:41:32 AM

OPEN PROTECTIVE CLAIMS

LLC Claim Type	T/P	T/Y	Claimed Fee Refund Amount *
Bakersfield (within CA)	37,872	108,681	\$454,223,545
Northwest (outside CA)			\$
Ventas (within/out CA)			\$
Total Open	37,872	108,681	\$454,223,545

CLOSED PROTECTIVE CLAIMS - NES

T/P	T/Y	Refunded Fee Amount
1,818	4,125	\$30,121,192
T/P	T/Y	Denied Tax Amount
6 * *	14 * *	\$11,200
T/P	T/Y	Denied Fee Amount
323	628	\$3,763,486
Claimed Fee/Tax Amount		
Totals	2,141	4,753
		\$33,895,878

CLOSED PROTECTIVE CLAIMS - VENTAS

T/P	T/Y	Refunded Fee Amount
3,461	7,640	\$49,382,102
T/P	T/Y	Partially Denied Fee/Tax Amount
2,030 * *	4,128 * *	\$16,087,114
T/P	T/Y	Denied Fee Amount
2,679	5,666	\$51,774,861
Claimed Fee/Tax Amount		
Totals	6,140	13,306
		\$117,244,077

TOTAL OPEN AND CLOSED PROTECTIVE CLAIMS

T/P	T/Y	Total Claimed Fee/Tax Amount
Totals	46,153	126,740
		\$605,363,500

* The database does not contain the currently assessed fee amount for many unworked tax years. As a result, the currently assessed fee amount for these unworked tax years is estimated based on the average currently assessed fee amount for the tax years that have this amount. The currently assessed fee amount is defined as the fee amount that is assessed on BETS prior to any fee reduction due to the claim.

* * These counts have already been included in the Refunded Fee Amount row and are not included in the totals below.

The Bakersfield claims probably include a certain amount of Ventas and NES claims. The documents sent by the LLCs and entered in the database as Bakersfield did not specify whether the entity was apportioning, had all California source income or was registered without any California source income.

EXHIBIT 4

1 SUPERIOR COURT OF THE STATE OF CALIFORNIA
2 CITY AND COUNTY OF SAN FRANCISCO
3 UNLIMITED CIVIL JURISDICTION
4
5

6 FRANCHISE TAX BOARD LIMITED) Judicial Council
LIABILITY CORPORATION TAX) Coordination Proceeding
7 REFUND CASES) No. 4742
_____) Case No. CJC-12-004742
8
9
10
11
12
13
14
15

16 VIDEOCONFERENCE DEPOSITION OF THE FRANCHISE TAX BOARD
17 THROUGH ITS 30(B)(6) WITNESS
18 MARICAR ROGAN
19 Wednesday, September 1, 2021
20
21

22 Reported by:
CARLA SOARES
23 CSR No. 5908
24 Job No. 4780714
25

1 agree that referring to claims for refund also includes
2 amended returns?

3 A Yes, if the amended returns were filed in
4 response to the litigation and indicated on the return
5 that "We are filing a protective claim for refund, and
6 this is the amended return."

7 Q Okay. Thank you.

8 So when did the Franchise Tax Board begin
9 receiving protective claims for refund related to the
10 LLC fee litigation?

11 A I was not part of it at the time, but speaking
12 to Jon, he said that he started getting refunds around
13 2006. They didn't know what the refund was, so they
14 just gathered all the refunds together. But he believes
15 that it was 2006.

16 Q And what did he do -- or what did the
17 Franchise Tax Board do with those claims for refund?

18 A The claims for refunds, in the beginning, was
19 placed into the FoxPro database.

20 Then after he discovered that there were so
21 many claims for refunds that were being received, he
22 decided to create -- with the help of management
23 approval, to keep track of these protective claims
24 because he didn't know -- pretty much this unit didn't
25 know what to do with it because of the pending

1 litigation.

2 So he created a database called -- using
3 Access, which is the LLC protective claim database. And
4 from there, he kept track of this information by pretty
5 much transferring information that the taxpayer provided
6 through their correspondence into the -- this new Access
7 database that he created to keep track of those claims
8 for -- protective claims for refund.

9 Q So when was that new database created?

10 A He mentioned 2006.

11 Q You mentioned an earlier database. Did you
12 say FoxPro?

13 A Yes. FoxPro. I don't have much knowledge of
14 FoxPro, but I know that it's the older -- it's in BETS.
15 That's the only thing I know about it.

16 Q How do you spell "FoxPro"?

17 A F-O-X-P-R-O.

18 Q Oh, "FoxPro"?

19 A Yeah.

20 Q What is BETS?

21 A It's the business entities tracking system,
22 and this is the system that we used for corporation
23 returns, LLC returns, partnership returns.

24 Q And when he created the database in Access,
25 did he stop recording the claims in FoxPro?

1 that is assigned to input the information in the
2 databases may not be the one that's going to be
3 processing the claim for refunds.

4 So pretty much the information that was
5 provided in the database was placed there as a
6 tracking -- to track all the claims that we received in
7 Franchise Tax Board, but those were not processed by the
8 staff inputting it until the litigation was resolved.

9 For example, when NES was resolved, then
10 another staff handled the rest of the processing part in
11 the databases. And then same with Ventas and so forth.

12 So it was transferring information from the
13 correspondence to the specific fields that are required
14 that is available in the database for now. We will not
15 act on it until the litigation has been resolved.

16 Q Okay. So Jon Feenstra created the database
17 but different people entered the information into the
18 database; is that correct?

19 A Yes.

20 Q Okay. And can the LLC protective claim
21 database be exported into an Excel database?

22 A It can.

23 Q Do you know, has FTB ever done that?

24 A The Excel database? Transporting it from --
25 from our -- what is it? -- from the LLC database into an

1 classification?

2 A (Witness nods head.)

3 Q So I want to understand the order of the
4 processing of the claims.

5 Was the first set of claims that were
6 processed the NES claims?

7 A Yes.

8 Q And when were those processed?

9 A I believe right after when the FTB Notice
10 2008-2 was sent out or was provided to the taxpayers,
11 public information, once the NES litigation was resolved
12 and we started processing.

13 As far as when it started, I'm assuming it
14 might be right after when the FTB notice was made public
15 to the tax -- to everyone, not just the taxpayers, but
16 everyone in California.

17 Q So the notice, the NES notice, that's the 2008
18 notice, right?

19 A Um-hum.

20 Q And was that actually sent to taxpayers?

21 A Like I said, I'm not sure about the NES one,
22 but I know that because it is an FTB notice, it is
23 available out there, different types of groups, as
24 Spidell had that published.

25 Q Okay. So as far as you know, that notice --

1 the 2008 notice wasn't mailed out to any taxpayers; is
2 that correct?

3 MS. ROBBINS: Objection. Misstates testimony.
4 You can answer.

5 THE WITNESS: From my recollection, I'm not
6 sure about that.

7 BY MS. SILVERSTEIN:

8 Q So were -- the claims that were classified as
9 NES, were all of those processed before the FTB moved on
10 to claims that were classified as Ventas?

11 A They were resolved concurrently. They were
12 being worked at the same time as the Ventas. When
13 Ventas also was resolved, the court case was finally
14 concluded.

15 Q There was overlap, you're saying?

16 A There was overlap, yes, because they were
17 pretty close to each other, '08 and '09.

18 Q Okay. And at this point, FTB believes that
19 all of the claims that were classified as NES have been
20 processed; is that correct?

21 A Yes.

22 Q And FTB believes that all of the claims that
23 were classified as Ventas have been processed; is that
24 correct?

25 A Yes.

1 BY MS. SILVERSTEIN:

2 Q Yes.

3 So again, we've talked about how there were
4 NES and Ventas claims in the Bakersfield classification.
5 When FTB processed the NES claims after NES was done,
6 did it go into the Bakersfield classification to find
7 the NES claims and process those?

8 A Did we go into the Bakersfield portion to
9 process what they thought were NES?

10 Q Correct.

11 A No.

12 Q Okay. And did FTB go into the Bakersfield
13 classification to find the Ventas claims when it
14 processed the claims that were classified as Ventas
15 after the Ventas litigation?

16 A Did we go into the Bakersfield pool when we
17 determined that what was in Bakersfield was actually a
18 Ventas? Is that what you're saying?

19 Q No. So after the Ventas litigation, FTB
20 processed all the Ventas -- all the claims that were
21 classified as Ventas.

22 A Yes.

23 Q But there were also some Ventas claims in the
24 Bakersfield classification. Did FTB process those
25 Ventas claims?

1 MS. ROBBINS: Objection. Assumes facts, calls
2 for speculation, misstates testimony.

3 You can answer.

4 THE WITNESS: Because it's in the Bakersfield
5 pool at the time, we did not process those.

6 BY MS. SILVERSTEIN:

7 Q Okay. Has FTB processed any of the
8 Bakersfield claims -- the claims that are classified as
9 Bakersfield?

10 MS. ROBBINS: Objection. Asked and answered.
11 You can answer.

12 THE WITNESS: We have not processed any of the
13 claims in the Bakersfield classification -- potential
14 Bakersfield classification, no.

15 BY MS. SILVERSTEIN:

16 Q So FTB hasn't denied any of the claims that
17 are in the Bakersfield classification; is that correct?

18 A Coming from my area, since we have not
19 processed, no, we have not.

20 Q Okay. And has FTB reviewed any of those
21 claims just to get information about them?

22 A Reviewed the claims that are in the
23 Bakersfield pool?

24 Q Correct.

25 A No, we have not.

1 year?

2 A For which LLC? Specific to NES, Ventas, and
3 Bakersfield?

4 Q Correct.

5 A Not that I was aware of, because we have not
6 done any processing as of last year.

7 Q Okay. And do you know if they granted any of
8 the refund claims in the last two years?

9 A No.

10 Q They have not?

11 A Not that I can recall, no.

12 Q Okay. When was the last time a claim for
13 refund in the LLC fee protective claim database was
14 processed?

15 A Gosh. I'm thinking maybe around maybe 2016,
16 but I can't -- I mean, don't hold me to that, but around
17 that time. But it hasn't been in the present two or
18 three years.

19 Q Okay. In terms of the claims that were
20 processed, the ones that are classified as NES and the
21 ones that are classified as Ventas, how many FTB
22 employees were involved in processing those claims?

23 MS. ROBBINS: Objection. Asked and answered.
24 You can answer.

25 THE WITNESS: I can't really recall how many

1 more information, those are the only two items they
2 would be requesting; is that correct?

3 A Yes.

4 Q Amelia White and Jon Feenstra informed us
5 under oath that the Bakersfield claims hadn't been
6 processed and FTB does not plan to process them.

7 Is that still correct?

8 MS. ROBBINS: Objection. Asked and answered.

9 You can answer.

10 THE WITNESS: Yes, that is still correct.

11 BY MS. SILVERSTEIN:

12 Q And by "Bakersfield claims," I'm talking about
13 the ones that are classified as Bakersfield regardless
14 of whether they really are Bakersfield.

15 You understand that, correct?

16 A Yes.

17 Q In 2011, in response to our discovery
18 requests, FTB gave us an estimate of the time and cost
19 to process the Bakersfield claims. 87,491 hours of FTB
20 staff time at a salary only cost of approximately
21 \$4.7 million.

22 Has the FTB done any further analysis to
23 refine those numbers or are they still correct?

24 A As far as I know, that's the only information
25 related to the processing of that.

1 Q So FTB's position is that those are still
2 correct?

3 MS. ROBBINS: Objection. Misstates testimony.

4 MS. SILVERSTEIN: I'm asking the question.

5 THE WITNESS: Based on what was provided in
6 your document or interrogatory request, that was
7 still -- that is still the case.

8 MS. SILVERSTEIN: Okay. Hank, can we can look
9 at Document 28?

10 (Exhibit 6 was marked for identification
11 and is attached hereto.)

12 BY MS. SILVERSTEIN:

13 Q Can you tell us what report this is referring
14 to?

15 MR. CROOK: It's No. 6.

16 THE WITNESS: No. 6? Okay.

17 MS. ROBBINS: Counsel, which portion of the
18 document are you referring to?

19 MS. SILVERSTEIN: In the kind of second
20 paragraph from Kim to Jon, Amelia, and Maricar. It
21 says, "I would say no, we do not need the report
22 anymore."

23 THE WITNESS: Which page would that be?

24 BY MS. SILVERSTEIN:

25 Q It's on the first page.

1 I, the undersigned, a Certified Shorthand
2 Reporter of the State of California, do hereby certify:

3 That the foregoing proceedings were taken
4 before me at the time and place herein set forth; that
5 any witnesses in the foregoing proceedings, prior to
6 testifying, were administered an oath; that a record of
7 the proceedings was made by me using machine shorthand
8 which was thereafter transcribed under my direction;
9 that the foregoing transcript is a true record of the
10 testimony given.

11 Further, that if the foregoing pertains to the
12 original transcript of a deposition in a Federal Case,
13 before completion of the proceedings, review of the
14 transcript [x] was [] was not requested.

15 I further certify I am neither financially
16 interested in the action nor a relative or employee of
17 any attorney or any party to this action.

18 IN WITNESS WHEREOF, I have this date
19 subscribed my name.

20
21 Dated: September 3, 2021.

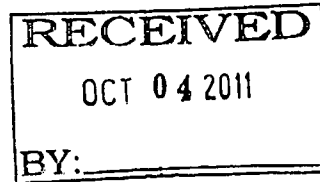
22 Carla Soares

23
24 CARLA SOARES

25 CSR No. 5908

EXHIBIT 5

1 KAMALA D. HARRIS
2 Attorney General of California
3 WILLIAM L. CARTER
4 Supervising Deputy Attorney General
5 AMY J. WINN - State Bar No. 142421
6 Deputy Attorney General
7 1300 I Street, Suite 125
8 P.O. Box 944255
9 Sacramento, CA 94244-2550
10 Telephone: (916) 324-5157
11 Fax: (916) 327-2247
12 E-mail: Amy.Winn@doj.ca.gov
13 *Attorneys for Defendant,*
14 *California Franchise Tax Board*



10 SUPERIOR COURT OF THE STATE OF CALIFORNIA
11 COUNTY OF FRESNO
12
13

14 CA-CENTERSIDE II, L.L.C., individually
15 and on behalf of all others similarly situated,

16 Plaintiff,

17 v.

18 CALIFORNIA FRANCHISE TAX BOARD,
19 an Agency of the State of California, and
20 DOES 1 through 50,

21 Defendants.
22

Case No. 10CECG00434DRF

FRANCHISE TAX BOARD'S
RESPONSES TO PLAINTIFF CA-
CENTERSIDE II, LLC'S FIRST SET OF
SPECIAL INTERROGATORIES

23 PROPOUNDING PARTY: PLAINTIFF, CA-CENTERSIDE II, LLC

24 RESPONDING PARTY: DEFENDANT, FRANCHISE TAX BOARD

25 SET NUMBER: ONE ONE

26 Defendant the Franchise Tax Board ("FTB") responds to plaintiff CA-Centerside II, LLC's
27 first set of special interrogatories pursuant to Code of Civil Procedure sections 2030.010 *et seq.*
28

1 Without comment or admission and purely for clarity and the convenience of the reader, the
2 FTB sets out the following definitions that plaintiff has included in its initial document.

3 1. The terms "DEFENDANT," "YOU," and "YOUR" shall mean defendant Franchise
4 Tax Board and each of its present and former, officers, directors, employees, and agents.

5 2. "LLCs" shall mean limited liability companies.

6 3. The "PUTATIVE CLASS" shall mean the class defined in Paragraph 38 of the First
7 Amended Complaint in this cases as "all LLCs that have derived their income from business
8 operations solely within California or within and without California and that have filed timely
9 claims for a tax refund of the Tax and have had their claim for a refund deemed denied or denied
10 (and the period for filing a lawsuit under Rev. & Tax. Code § 19382 remains open)."

11 4. The "TAX" refers to Revenue & Taxation Code section 17942, prior to its
12 amendment on or about October 10, 2007 by Stats. 2007, chapter 381 (A.B. 198).

13 **SPECIAL INTERROGATORY NO. 1:**

14 Describe the procedure or methods by which FTB recomputes the amount due under Rev.
15 & Tax. Code Section 17942 as described in Rev. & Tax. Code Section 19394, which directs that
16 such amount "shall be recomputed by the Franchise Tax Board for the taxable year in question, as
17 of the time of allowance of the recomputation, only to the extent necessary to remedy the
18 discrimination or unfair apportionment."

19 **RESPONSE TO SPECIAL INTERROGATORY NO. 1:**

20 The FTB objects to this interrogatory to the extent it seeks proprietary information or
21 confidential information that could compromise the FTB's tax collection and/or verification
22 processes. The FTB objects to this interrogatory to the extent it seeks information protected by
23 Revenue & Taxation Code section 19542.

24 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
25 oppressive to the extent the same require FTB to access, review and provide information and
26 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
27 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
28 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which

1 contain the entirety of the LLC tax returns and other information and documents sought by
2 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
3 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
4 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
5 estimates that solely with respect to personnel time, doing so would require an expenditure of
6 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
7 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
8 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
9 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
10 only cost of approximately \$4,700,000.

11 Subject to these objections, the FTB states that if an LLC which, as plaintiff's complaint
12 appears to allege, did business within and without California and filed a timely request for refund
13 of all or part of the annual LLC fee, which included the LLCs Schedule R, FTB would use the
14 information included on the attached Schedule R-1, Total Sales, column (b) (Total within
15 California only). The amount of the "Total California Sales" reported is then used to calculate the
16 revised fee in accordance with the fee schedule under Revenue & Taxation Code section 17942(a).
17 If an LLC filed a timely request for refund of all or part of the annual LLC fee and submitted a
18 completed a copy of the LLC Income Worksheet from the 2008 LLC Tax booklet with respective
19 information for each tax year that the claim for refund is filed, the FTB calculates the revised fee
20 based on the information found at line 17 – Total California income. Total California income
21 reported is then used to calculate the revised fee in accordance with the fee schedule under
22 Revenue and Taxation Code section 17942, subdivision (a).

23 **SPECIAL INTERROGATORY NO. 2:**

24 Identify the types of documents and information used by FTB to recompute the amount due
25 under Rev. & Tax. Code Section 17942 as described in Rev. & Tax. Code Section 19394, which
26 directs that such amount "shall be recomputed by the Franchise Tax Board for the taxable year in
27 question, as of the time of allowance of the recomputation, only to the extent necessary to remedy
28 the discrimination or unfair apportionment."

RESPONSE TO SPECIAL INTERROGATORY NO. 2:

The FTB objects to this interrogatory to the extent it seeks proprietary information or information that could compromise its tax collection and/or verification procedures. The FTB objects to this interrogatory to the extent it seeks information protected under Rev. & Tax Code section 19542.

The FTB objects to all of plaintiff's discovery requests as overly burdensome and oppressive to the extent the same require FTB to access, review and provide information and documents with respect to the universe of LLCs which filed tax returns and /or refund claims with FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or protective refund claims for tax years 2000-2005. To access all of FTB's data bases which contain the entirety of the LLC tax returns and other information and documents sought by plaintiff's discovery requests would require a review of FTB's Business Entity Tax System (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB estimates that solely with respect to personnel time, doing so would require an expenditure of approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs. FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary only cost of approximately \$4,700,000.

Subject to these objections the FTB states that if an LLC which, as plaintiff's complaint appears to allege, did business within and without California and filed a timely request for refund of all or part of the annual LLC fee, which included the LLCs Schedule R, FTB would use the information included on the attached Schedule R-1. In addition, the types of documents FTB uses to recompute the annual LLC fee owed by taxpayers varies from taxpayer to taxpayer and could include such things as tax returns, amended returns, taxpayer correspondence, taxpayer financial information worksheets, taxpayer claims for refund, tax return schedules, taxpayer income worksheets and other various information provided by individual taxpayers to demonstrate both

1 its California and non-California income for each year a protective claim has been filed.

2 **SPECIAL INTERROGATORY NO. 3:**

3 State the number of refund claims on a monthly basis for which FTB has recomputed the
4 amount due under Rev. & Tax. Code Section 17942 as directed in Rev. & Tax. Code Section
5 19394.

6 **RESPONSE TO SPECIAL INTERROGATORY NO. 3:**

7 The FTB objects to this interrogatory to the extent it seeks information protected under
8 Revenue & Taxation Code section 19542.

9 The FTB objects to this request as seeking information that is neither relevant nor
10 reasonably calculated to lead to the discovery of admissible evidence to the extent it relates to tax
11 years other than those at issue.

12 The FTB objects to this interrogatory as seeking information that is neither relevant nor
13 reasonably calculated to lead to the discovery of admissible evidence. To the extent this
14 interrogatory is directed to identifying the potential number in a putative class, plaintiff has not
15 alleged the filing of a class claim for refund under Rev. & Tax Code section 19322 for any of the
16 tax years at issue in this matter and, accordingly, may not pursue this matter as a class action. (Cal.
17 Const., art. XIII, § 32; Rev. & Tax. Code, § 19322; *Woosley v. State of California* (1992)
18 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.* (1993) 15 Cal.App.4th 10, 17.)

19 The FTB objects this interrogatory as overly burdensome and oppressive to the extent it
20 requires the FTB to access, review and provide information with respect to the universe of LLCs
21 which filed tax returns and /or refund claims with FTB for the tax years 2000-2005. FTB
22 estimates that it has received 106,537 LLC refund or protective refund claims for tax years 2000-
23 2005. To access all of FTB's data bases which contain the entirety of the LLC tax returns and
24 other information and documents sought by plaintiff's discovery requests would require a review
25 of FTB's Business Entity Tax System (BETS), Fox Pro (FTB's accounting system prior to BETS),
26 the Protective Claims Data Base (PC Data Base), Image Delivery Application Expansion (IDAX)
27 and Electronic View (E-View). FTB estimates that solely with respect to personnel time, doing
28 so would require an expenditure of approximately \$4,700,000. In addition, FTB estimates that

1 the number of LLCs which filed tax returns for the 2000-2005 tax years exceeds 106,537. FTB
2 estimates that each refund claim and/or return contains an average of 60 pages including FTB's
3 Form 568 applicable to LLCs. FTB has calculated that this endeavor would require 87,491 hours
4 of FTB staff time at a salary only cost of approximately \$4,700,000.

5 FTB objects that because plaintiff has specifically excluded LLCs that do no business in the
6 State of California from the scope of its complaint (Northwest), information as to what FTB has
7 received and done with claims for refunds from Northwest-type LLCs is irrelevant to this
8 proceeding. As such, FTB does not believe it is required to provide the information requested.

9 Subject to these objections, however, the FTB states as follows. With respect to LLCs that
10 have filed claims for refund representing that they did business both within and outside California
11 (Ventas type claims), FTB provides the following response: FTB records reveal that as of August
12 2011, FTB has received claims for refund from approximately 5,538 Ventas-type LLCs for a
13 combined total of approximately 12,090 tax years. As of August, 2011, FTB has processed all
14 but approximately 2,612 of those tax year claims (the remainder involves approximately 1,315
15 LLCs). FTB is continuing to process those remaining claims on a daily basis.

16 **SPECIAL INTERROGATORY NO. 4:**

17 Describe the procedure or methods by which FTB "calculates the revised LLC fee and the
18 refund amount, if any" pursuant to FTB Notice 2009-04.

19 **RESPONSE TO SPECIAL INTERROGATORY NO. 4:**

20 The FTB objects to this interrogatory to the extent it seeks proprietary information or
21 information that could compromise its tax collection and/or verification processes. The FTB
22 objects to this interrogatory to the extent it seeks information protected under Revenue &
23 Taxation Code section 19542.

24 To the extent this interrogatory is directed to gathering information about an alleged class,
25 the FTB objects that this interrogatory seeks information that is neither relevant nor reasonably
26 calculated to lead to the discovery of admissible evidence as plaintiff has failed to allege that it
27 has filed a class claim pursuant to Revenue & Taxation Code section 19322 and, accordingly,
28 may not pursue this matter as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §

1 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
2 (1993) 15 Cal.App.4th 10, 17.)

3 The FTB objects to this interrogatory as seeking information that is neither relevant nor
4 reasonably calculated to lead to the discovery of admissible evidence; as plaintiff's complaint
5 alleges that it did business in California, any such "procedures and methods with respect to LLCs
6 which do business entirely outside California are not relevant to the subject matter of the
7 complaint.

8 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
9 oppressive to the extent the same require FTB to access, review and provide information and
10 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
11 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
12 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
13 contain the entirety of the LLC tax returns and other information and documents sought by
14 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
15 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
16 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
17 estimates that solely with respect to personnel time, doing so would require an expenditure of
18 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
19 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
20 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
21 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
22 only cost of approximately \$4,700,000.

23 Subject to these objections, the FTB states that if an LLC filed a timely request for refund
24 of all or part of the annual LLC fee, which included the LLCs Schedule R, FTB would use the
25 information included on the attached Schedule R-1, Total Sales, column (b) (Total within
26 California only). The amount of the "Total California Sales" reported is then used to calculate the
27 revised fee in accordance with the fee schedule under Revenue & Taxation Code section 17942,
28 subdivision (a). If an LLC filed a timely request for refund of all or part of the annual LLC fee

1 and submitted a completed a copy of the LLC Income Worksheet from the 2008 LLC Tax booklet
2 with respective information for each tax year that the claim for refund is filed, the FTB calculates
3 the revised fee based on the information found at line 17 – Total California income. Total
4 California income reported is then used to calculate the revised fee in accordance with the fee
5 schedule under Revenue & Taxation Code section 17942, subdivision (a).

6 **SPECIAL INTERROGATORY NO. 5:**

7 Identify the types of documents and information used by FTB to “calculate[] the revised
8 LLC fee and the refund amount, if any” pursuant to FTB Notice 2009-04.

9 **RESPONSE TO SPECIAL INTERROGATORY NO. 5:**

10 The FTB objects to this request to the extent it seeks proprietary information or information
11 that could compromise its tax collection and/or verification processes. The FTB objects to this
12 request to the extent it seeks information protected under Revenue & Taxation Code section
13 19542.

14 The FTB objects to this request as seeking information that is neither relevant nor
15 reasonably calculated to lead to the discovery of admissible evidence because plaintiff’s
16 complaint alleges that it did business in California; thus any such “documents and information
17 with respect to LLCs which do business entirely outside California are not relevant to the subject
18 matter of the complaint. To the extent this request is directed towards identifying an alleged
19 class, the FTB objects that plaintiff has not alleged the filing of a class claim pursuant to Revenue
20 & Taxation Code section 19322 and, accordingly, may not pursue this matter as a class action.
21 (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, § 19322; *Woosley v. State of California* (1992) 3
22 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.* (1993) 15 Cal.App.4th 10, 17.)

23 The FTB objects to all of plaintiff’s discovery requests as overly burdensome and
24 oppressive to the extent the same require FTB to access, review and provide information and
25 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
26 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
27 protective refund claims for tax years 2000-2005. To access all of FTB’s data bases which
28 contain the entirety of the LLC tax returns and other information and documents sought by

1 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
2 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
3 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
4 estimates that solely with respect to personnel time, doing so would require an expenditure of
5 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
6 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
7 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
8 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
9 only cost of approximately \$4,700,000.

10 Subject to these objections, the FTB states that the types of documents FTB uses to
11 recompute the annual LLC fee owed by taxpayers varies from taxpayer to taxpayer and could
12 include such things as tax returns, amended returns, taxpayer correspondence, taxpayer financial
13 information worksheets, taxpayer claims for refund, tax return schedules, taxpayer income
14 worksheets and other various information provided by individual taxpayers to demonstrate both
15 its California and non-California income for each year a protective claim has been filed.

16 **SPECIAL INTERROGATORY NO. 6:**

17 State the number of refund claims on a monthly basis for which the FTB has "calculated the
18 revised LLC fee and the refund amount, if any" pursuant to FTB Notice 2009-04.

19 **RESPONSE TO SPECIAL INTERROGATORY NO. 6:**

20 The FTB objects to this interrogatory to the extent it seeks proprietary information or
21 information that could compromise its tax collection and/or verification processes. The FTB
22 objects to this interrogatory to the extent it seeks information protected under Revenue &
23 Taxation Code section 19542. The FTB objects to this interrogatory as seeking information that
24 is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence to the
25 extent it seeks information about tax years other than those at issue.

26 The FTB objects to this request as seeking information that is neither relevant nor
27 reasonably calculated to lead to the discovery of admissible evidence because plaintiff's
28 complaint alleges that it did business in California; thus any such "documents and information

1 with respect to LLCs which do business entirely outside California are not relevant to the subject
2 matter of the complaint. To the extent this request is directed towards identifying a putative class,
3 the FTB objects that plaintiff has not alleged the filing of a class claim pursuant to Revenue &
4 Taxation Code section 19322 and, accordingly, may not pursue this matter as a class action. (Cal.
5 Const., art. XIII, § 32; Rev. & Tax. Code, § 19322; *Woosley v. State of California* (1992) 3
6 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.* (1993) 15 Cal.App.4th 10, 17.)

7 The FTB objects this interrogatory as overly burdensome and oppressive to the extent it
8 requires the FTB to access, review and provide information with respect to the universe of LLCs
9 which filed tax returns and /or refund claims with FTB for the tax years 2000-2005. FTB
10 estimates that it has received 106,537 LLC refund or protective refund claims for tax years 2000-
11 2005. To access all of FTB's data bases which contain the entirety of the LLC tax returns and
12 other information and documents sought by plaintiff's discovery requests would require a review
13 of FTB's Business Entity Tax System (BETS), Fox Pro (FTB's accounting system prior to BETS),
14 the Protective Claims Data Base (PC Data Base), Image Delivery Application Expansion (IDAX)
15 and Electronic View (E-View). FTB estimates that solely with respect to personnel time, doing
16 so would require an expenditure of approximately \$4,700,000. In addition, FTB estimates that
17 the number of LLCs which filed tax returns for the 2000-2005 tax years exceeds 106,537. FTB
18 estimates that each refund claim and/or return contains an average of 60 pages including FTB's
19 Form 568 applicable to LLCs. FTB has calculated that this endeavor would require 87,491 hours
20 of FTB staff time at a salary only cost of approximately \$4,700,000. Providing monthly totals of
21 how many LLC refund claims involved recomputation would require a huge and unnecessary
22 expenditure of manpower for information that has no relevance to this dispute. Moreover, it
23 would require considerable resources to determine even if the data sought can be provided at all
24 in the format and categories requested. FTB objects that because plaintiff has specifically
25 excluded LLCs that do no business in the State of California from the scope of its complaint
26 (Northwest), information as to what FTB has received and done with claims for refunds from
27 Northwest-type LLCs is irrelevant to this proceeding. As such, FTB does not believe it is
28 required to provide the information requested.

1 Subject to these objections, however, the FTB states as follows. With respect to LLCs that
2 have filed claims for refund representing that they did business both within and outside California
3 (Ventas type claims), FTB provides the following response: FTB records reveal that as of August
4 2011, FTB has received claims for refund from approximately 5,538 Ventas-type LLCs for a
5 combined total of approximately 12,090 tax years. As of August, 2011, FTB has processed all
6 but approximately 2,612 of those tax year claims (the remainder involves approximately 1,315
7 LLCs). FTB is continuing to process those remaining claims on a daily basis.

8 **SPECIAL INTERROGATORY NO. 7:**

9 Describe the records "gathered and maintain[ed] [by FTB] pertaining to the number of
10 claims it has received from, or on behalf of, Limited Liability Companies seeking a refund of
11 annual LLC fees any such company may have paid to the State of California" as identified in the
12 Declaration of Deidre O'Connor filed by FTB on or about April 29, 2011, in Ventas Finance I,
13 LLC v. Franchise Tax Board, San Francisco Superior Court Case No. 440001 (copy attached as
14 Exhibit A), including the manner in which such information is maintained and the types of
15 information recorded, for the period 2006 to the present.

16 **RESPONSE TO SPECIAL INTERROGATORY NO. 7:**

17 The FTB objects to this interrogatory as seeking information that is neither relevant nor
18 reasonably calculated to lead to the discovery of admissible evidence. To the extent this
19 interrogatory seeks discovery in connection with a class action complaint, plaintiff has failed to
20 allege compliance with Revenue & Taxation Code section 19322 and therefore is barred from
21 seeking class action relief. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, § 19322; *Woosley v.*
22 *State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.* (1993) 15
23 Cal.App.4th 10, 17.)

24 The FTB objects to this request to the extent it seeks information protected by Revenue &
25 Taxation Code section 19542. The FTB objects to this request to the extent it seeks proprietary or
26 other information that may affect its ability to collect and verify collection processes.

27 The Franchise Tax Board (FTB) objects to all of plaintiff's discovery requests as overly
28 burdensome and oppressive to the extent the same require FTB to access, review and provide

1 information and documents with respect to the universe of LLCs which filed tax returns and /or
2 refund claims with FTB for the tax years 2000-2005. FTB estimates that it has received 106,537
3 LLC refund or protective refund claims for tax years 2000-2005. To access all of FTB's data
4 bases which contain the entirety of the LLC tax returns and other information and documents
5 sought by plaintiff's discovery requests would require a review of FTB's Business Entity Tax
6 System (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data
7 Base (PC Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-
8 View). FTB estimates that solely with respect to personnel time, doing so would require an
9 expenditure of approximately \$4,700,000. In addition, FTB estimates that the number of LLCs
10 which filed tax returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each
11 refund claim and/or return contains an average of 60 pages including FTB's Form 568 applicable
12 to LLCs. FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at
13 a salary only cost of approximately \$4,700,000.

14 Subject to these objections, the FTB states that it maintains the entity (taxpayer) name, ID,
15 FEIN, tax year, amount claimed, amount paid, correspondence date, contact phone number (if
16 provided) in various data bases. The information is keyed in to specific databases and is
17 manually updated as the processing of a claim progresses. FTB maintains the original filed Form
18 568, Limited Liability Company Return of Income, the amended filed Form 568, Limited
19 Liability Company Return of Income, and correspondence generated during the resolution of the
20 claim.

21 **SPECIAL INTERROGATORY NO. 8:**

22 Identify by name and title all persons responsible for gathering and maintaining the records
23 described in response to Special Interrogatory No. 7.

24 **RESPONSE TO SPECIAL INTERROGATORY NO. 8:**

25 The FTB objects to this interrogatory to the extent it seeks proprietary or other information
26 that may affect its ability to process and verify collection of taxes. The FTB objects to this
27 interrogatory to the extent it seeks information protected by Revenue & Taxation Code section
28 19542. The FTB objects to this interrogatory as seeking information that is neither relevant nor

1 reasonably calculated to lead to the discovery of admissible evidence as plaintiff has not alleged
2 the filing of a class claim under Revenue & Taxation Code section 19322 and therefore cannot
3 proceed with a class action lawsuit. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, § 19322;
4 *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.* (1993)
5 15 Cal.App.4th 10, 17.)

6 FTB objects to all of plaintiff's discovery requests as overly burdensome and oppressive to
7 the extent the same require FTB to access, review and provide information and documents with
8 respect to the universe of LLCs which filed tax returns and /or refund claims with FTB for the tax
9 years 2000-2005. FTB estimates that it has received 106,537 LLC refund or protective refund
10 claims for tax years 2000-2005. To access all of FTB's data bases which contain the entirety of
11 the LLC tax returns and other information and documents sought by plaintiff's discovery requests
12 would require a review of FTB's Business Entity Tax System (BETS), Fox Pro (FTB's
13 accounting system prior to BETS), the Protective Claims Data Base (PC Data Base), Image
14 Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB estimates that
15 solely with respect to personnel time, doing so would require an expenditure of approximately
16 \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax returns for the
17 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim and/or return
18 contains an average of 60 pages including FTB's Form 568 applicable to LLCs. FTB has
19 calculated that this endeavor would require 87,491 hours of FTB staff time at a salary only cost of
20 approximately \$4,700,000.

21 Subject to these objections, the FTB states that numerous and varied FTB employees are
22 responsible for "gathering and maintaining" such records, and therefore it is not possible for FTB
23 to provide a list of all such persons.

24 **SPECIAL INTERROGATORY NO. 9:**

25 Identify by name and title all persons having access to the records described in response to
26 Special Interrogatory No. 7.

27 **RESPONSE TO SPECIAL INTERROGATORY NO. 9:**

28 The FTB objects to this request as seeking information that is neither relevant nor

1 reasonably calculated to lead to the discovery of admissible evidence. Unless plaintiff believes
2 that records have been tampered with in some way, the purpose of this interrogatory is unclear; if
3 this interrogatory is targeted at identifying every person who might have had access to these
4 records with the expectation of deposing those people, it is burdensome, oppressive and harassing.

5 The FTB objects to this interrogatory to the extent it seeks proprietary or other information
6 that may affect its ability to process and verify collection of taxes. The FTB objects to this
7 interrogatory to the extent it seeks information protected by Revenue & Taxation Code section
8 19542. The FTB objects to this interrogatory as seeking information that is neither relevant nor
9 reasonably calculated to lead to the discovery of admissible evidence as plaintiff has not alleged
10 the filing of a class claim under Revenue & Taxation Code section 19322 and therefore cannot
11 proceed with a class action lawsuit. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, § 19322;
12 *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.* (1993)
13 15 Cal.App.4th 10, 17.)

14 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
15 oppressive to the extent the same require FTB to access, review and provide information and
16 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
17 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
18 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
19 contain the entirety of the LLC tax returns and other information and documents sought by
20 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
21 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
22 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
23 estimates that solely with respect to personnel time, doing so would require an expenditure of
24 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
25 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
26 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
27 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
28 only cost of approximately \$4,700,000.

1 Subject to these objections, the FTB states that varied FTB employees have access to such
2 records and it is not possible for FTB to provide a list of all such persons.

3 **SPECIAL INTERROGATORY NO. 10:**

4 Describe the records "maintain[ed] [by FTB] as to type of LLC submitting a request, the
5 number of claims processed, the amounts of refunds paid, and an estimate as to the potential
6 dollar value of claims remaining to be processed" as identified in the Declaration of Deidre
7 O'Connor filed by FTB on or about April 29, 2011, in *Ventas Finance I, LLC v. Franchise Tax*
8 *Board*, San Francisco Superior Court Case No. 440001 (copy attached as Exhibit A), including
9 the manner in which such information is maintained and the types of information recorded, for
10 the period 2006 to the present.

11 **RESPONSE TO SPECIAL INTERROGATORY NO. 10:**

12 The FTB objects to this request as overly burdensome, duplicative, unnecessary and
13 harassing as the declaration referred to describes the categories of documents and answers the
14 question posed.

15 The FTB objects to this interrogatory to the extent it seeks proprietary or other information
16 that may affect its ability to process and verify collection of taxes. The FTB objects to this
17 interrogatory to the extent it seeks information protected by Revenue & Taxation Code section
18 19542. The FTB objects to this interrogatory as seeking information that is neither relevant nor
19 reasonably calculated to lead to the discovery of admissible evidence as plaintiff has not alleged
20 the filing of a class claim under Revenue & Taxation Code section 19322 and therefore cannot
21 proceed with a class action lawsuit. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, § 19322;
22 *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.* (1993)
23 15 Cal.App.4th 10, 17.)

24 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
25 oppressive to the extent the same require FTB to access, review and provide information and
26 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
27 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
28 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which

1 contain the entirety of the LLC tax returns and other information and documents sought by
2 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
3 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
4 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
5 estimates that solely with respect to personnel time, doing so would require an expenditure of
6 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
7 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
8 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
9 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
10 only cost of approximately \$4,700,000.

11 **SPECIAL INTERROGATORY NO. 11:**

12 Identify by name and title all persons responsible for gathering and maintaining the records
13 described in response to Special Interrogatory No. 10.

14 **RESPONSE TO SPECIAL INTERROGATORY NO. 11:**

15 The FTB objects to this request as seeking information that is neither relevant nor
16 reasonably calculated to lead to the discovery of admissible evidence. Unless plaintiff believes
17 that records have been tampered with in some way, the purpose of this interrogatory is unclear; if
18 this interrogatory is targeted at identifying every person who might have had some role in
19 gathering or maintaining these records with the expectation of deposing those people, it is
20 burdensome, oppressive and harassing.

21 The FTB objects to this interrogatory to the extent it seeks proprietary or other information
22 that may affect its ability to process and verify collection of taxes. The FTB objects to this
23 interrogatory to the extent it seeks information protected by Revenue & Taxation Code section
24 19542. The FTB objects to this interrogatory as seeking information that is neither relevant nor
25 reasonably calculated to lead to the discovery of admissible evidence as plaintiff has not alleged
26 the filing of a class claim under Revenue & Taxation Code section 19322 and therefore cannot
27 proceed with a class action lawsuit. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, § 19322;
28 *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.* (1993)

1 15 Cal.App.4th 10, 17.)

2 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
3 oppressive to the extent the same require FTB to access, review and provide information and
4 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
5 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
6 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
7 contain the entirety of the LLC tax returns and other information and documents sought by
8 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
9 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
10 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
11 estimates that solely with respect to personnel time, doing so would require an expenditure of
12 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
13 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
14 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
15 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
16 only cost of approximately \$4,700,000.

17 Subject to these objections, the FTB states that as numerous and varied FTB employees are
18 responsible for "gathering and maintaining" such records, it is not possible for FTB to provide a
19 list of all such persons.

20 **SPECIAL INTERROGATORY NO. 12:**

21 Identify by name and title all persons having access to the records described in response to
22 Special Interrogatory No. 10.

23 **RESPONSE TO SPECIAL INTERROGATORY NO. 12:**

24 The FTB objects to this request as seeking information that is neither relevant nor
25 reasonably calculated to lead to the discovery of admissible evidence. Unless plaintiff believes
26 that records have been tampered with in some way, the purpose of this interrogatory is unclear; if
27 this interrogatory is targeted at identifying every person who might have had access to the records
28 with the expectation of deposing those people, it is burdensome, oppressive and harassing.

1 The FTB objects to this interrogatory to the extent it seeks proprietary or other information that
2 may affect its ability to process and verify collection of taxes. The FTB objects to this
3 interrogatory to the extent it seeks information protected by Revenue & Taxation Code section
4 19542. The FTB objects to this interrogatory as seeking information that is neither relevant nor
5 reasonably calculated to lead to the discovery of admissible evidence as plaintiff has not alleged
6 the filing of a class claim under Revenue & Taxation Code section 19322 and therefore cannot
7 proceed with a class action lawsuit. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, § 19322;
8 *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.* (1993)
9 15 Cal.App.4th 10, 17.)

10 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
11 oppressive to the extent the same require FTB to access, review and provide information and
12 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
13 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
14 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
15 contain the entirety of the LLC tax returns and other information and documents sought by
16 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
17 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
18 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
19 estimates that solely with respect to personnel time, doing so would require an expenditure of
20 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
21 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
22 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
23 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
24 only cost of approximately \$4,700,000.

25 Subject to these objections, the FTB states that as numerous and varied FTB employees are
26 responsible for "gathering and maintaining" such records, it is not possible for FTB to provide a
27 list of all such persons.

28 ///

1 **SPECIAL INTERROGATORY NO. 13:**

2 State the total number of claims for refund of monies paid pursuant to Revenue & Taxation
3 Code section 17942 by or on behalf of limited liability companies as a result of *Northwest*
4 *Energetic Services, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-
5 05-437721, 159 Cal. App. 4th 841 (2008); *Ventas Finance I, LLC v. Franchise Tax Board*, San
6 Francisco Superior Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield*
7 *Mall, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-07-462728; or
8 this case, that have been received by the FTB on a monthly basis, for the period April 2006 to the
9 present.

10 **RESPONSE TO SPECIAL INTERROGATORY NO. 13:**

11 The FTB objects to this interrogatory as seeking information that is neither relevant nor
12 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
13 number of claims paid out have to the bringing of this suit for refund. The FTB also objects to
14 this request as vague and ambiguous as well as compound. Not all refunds paid necessarily
15 correspond to the causal events identified in the interrogatory.

16 The FTB objects to this request as seeking information that is neither relevant nor
17 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
18 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
19 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
20 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
21 (1993) 15 Cal.App.4th 10, 17.)

22 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
23 oppressive to the extent the same require FTB to access, review and provide information and
24 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
25 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
26 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
27 contain the entirety of the LLC tax returns and other information and documents sought by
28 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System

(BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB estimates that solely with respect to personnel time, doing so would require an expenditure of approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs. FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary only cost of approximately \$4,700,000. FTB further objects on the basis that responding would require FTB to speculate regarding whether any claim for refund was filed "as a result of" any of the four matters referenced in the interrogatory.

SPECIAL INTERROGATORY NO. 14:

State the total number of claims for refund of monies paid pursuant to Revenue & Taxation Code section 17942 by or on behalf of limited liability companies that have derived their income from business operations solely within California as a result of *Northwest Energetic Services, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-437721, 159 Cal. App. 4th 841 (2008); *Ventas Finance I, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield Mall, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-07-462728; or this case, that have been received by the FTB on a monthly basis, for the period April 2006 to the present.

RESPONSE TO SPECIAL INTERROGATORY NO. 14:

The FTB objects to this interrogatory as seeking information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. What relevance does the number of claims paid out have to the bringing of this suit for refund. The FTB also objects to this request as vague and ambiguous as well as compound. Not all refunds paid necessarily correspond to the causal events identified in the interrogatory.

The FTB objects to this request as seeking information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and

1 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
2 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
3 (1993) 15 Cal.App.4th 10, 17.)

4 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
5 oppressive to the extent the same require FTB to access, review and provide information and
6 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
7 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
8 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
9 contain the entirety of the LLC tax returns and other information and documents sought by
10 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
11 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
12 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
13 estimates that solely with respect to personnel time, doing so would require an expenditure of
14 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
15 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
16 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
17 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
18 only cost of approximately \$4,700,000.

19 FTB further objects on the basis that responding would require FTB to speculate regarding
20 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
21 interrogatory.

22 **SPECIAL INTERROGATORY NO. 15:**

23 State the total number of claims for refund of monies paid pursuant to Revenue & Taxation
24 Code section 17942 by or on behalf of limited liability companies that have derived their income
25 from business operations within and without California as a result of *Northwest Energetic*
26 *Services, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-437721,
27 159 Cal. App. 4th 841 (2008); *Ventas Finance I, LLC v. Franchise Tax Board*, San Francisco
28 Superior Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield Mall, LLC*

1 v. *Franchise Tax Board*, San Francisco Superior Court Case No. CGC-07-462728; or this case,
2 that have been received by the FTB on a monthly basis, for the period April 2006 to the present.

3 **RESPONSE TO SPECIAL INTERROGATORY NO. 15:**

4 The FTB objects to this interrogatory as seeking information that is neither relevant nor
5 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
6 number of claims paid out have to the bringing of this suit for refund. The FTB also objects to
7 this request as vague and ambiguous as well as compound. Not all refunds paid necessarily
8 correspond to the causal events identified in the interrogatory.

9 The FTB objects to this request as seeking information that is neither relevant nor
10 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
11 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
12 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
13 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
14 (1993) 15 Cal.App.4th 10, 17.)

15 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
16 oppressive to the extent the same require FTB to access, review and provide information and
17 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
18 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
19 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
20 contain the entirety of the LLC tax returns and other information and documents sought by
21 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
22 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
23 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
24 estimates that solely with respect to personnel time, doing so would require an expenditure of
25 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
26 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
27 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
28 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary

1 only cost of approximately \$4,700,000.

2 FTB further objects on the basis that responding would require FTB to speculate regarding
3 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
4 interrogatory.

5 **SPECIAL INTERROGATORY NO. 16:**

6 State the total number of claims for refund of monies paid pursuant to Revenue & Taxation
7 Code section 17942 by or on behalf of limited liability companies as a result of *Northwest*
8 *Energetic Services, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-
9 05-437721, 159 Cal. App. 4th 841 (2008); *Ventas Finance I, LLC v. Franchise Tax Board*, San
10 Francisco Superior Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield*
11 *Mall, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-07-462728; or
12 this case, that have been processed by the FTB on a monthly basis, for the period April 2006 to
13 the present.

14 **RESPONSE TO SPECIAL INTERROGATORY NO. 16:**

15 The FTB objects to this interrogatory as seeking information that is neither relevant nor
16 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
17 number of claims paid out have to the bringing of this suit for refund. The FTB also objects to
18 this request as vague and ambiguous as well as compound. Not all refunds paid necessarily
19 correspond to the causal events identified in the interrogatory.

20 The FTB objects to this request as seeking information that is neither relevant nor
21 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
22 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
23 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
24 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
25 (1993) 15 Cal.App.4th 10, 17.) FTB further objects to this request on the basis that it seek
26 information as to claims the State of California may have received from types of LLCs that are
27 not part of this pending action and for years that are beyond the scope of this lawsuit.
28 Specifically, because plaintiff has excluded LLCs that do no business in the State of California

1 from the scope of its complaint (Northwest), information as to what claims FTB has received
2 from Northwest-type LLCs is irrelevant to this proceeding. Similarly, since plaintiff's complaint
3 limits itself to tax years 2001 through 2005, information as to the total number of claims received
4 from LLCs for the entire time the LLC fee has existed in the state of California is not relevant to
5 this proceeding. FTB further objects on the basis that responding would require FTB to speculate
6 regarding whether any claim for refund was filed "as a result of" any of the four matters
7 referenced in the demand.

8 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
9 oppressive to the extent the same require FTB to access, review and provide information and
10 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
11 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
12 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
13 contain the entirety of the LLC tax returns and other information and documents sought by
14 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
15 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
16 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
17 estimates that solely with respect to personnel time, doing so would require an expenditure of
18 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
19 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
20 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
21 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
22 only cost of approximately \$4,700,000.

23 FTB further objects on the basis that responding would require FTB to speculate regarding
24 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
25 interrogatory.

26 **SPECIAL INTERROGATORY NO. 17:**

27 State the total number of claims for refund of monies paid pursuant to Revenue & Taxation
28 Code section 17942 by or on behalf of limited liability companies that have derived their income

1 from business operations solely within California as a result of *Northwest Energetic Services,*
2 *LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-437721, 159 Cal.
3 App. 4th 841 (2008); *Ventas Finance I, LLC v. Franchise Tax Board*, San Francisco Superior
4 Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield Mall, LLC v.*
5 *Franchise Tax Board*, San Francisco Superior Court Case No. CGC-07-462728; or this case, that
6 have been processed by the FTB on a monthly basis, for the period April 2006 to the present.

7 **RESPONSE TO SPECIAL INTERROGATORY NO. 17:**

8 The FTB objects to this interrogatory as seeking information that is neither relevant nor
9 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
10 number of claims paid out have to the bringing of this suit for refund. The FTB also objects to
11 this request as vague and ambiguous as well as compound. Not all refunds paid necessarily
12 correspond to the causal events identified in the interrogatory.

13 The FTB objects to this request as seeking information that is neither relevant nor
14 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
15 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
16 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code,
17 § 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax*
18 *Bd.* (1993) 15 Cal.App.4th 10, 17.)

19 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
20 oppressive to the extent the same require FTB to access, review and provide information and
21 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
22 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
23 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
24 contain the entirety of the LLC tax returns and other information and documents sought by
25 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
26 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
27 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
28 estimates that solely with respect to personnel time, doing so would require an expenditure of

1 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
2 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
3 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
4 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
5 only cost of approximately \$4,700,000.

6 FTB further objects on the basis that responding would require FTB to speculate regarding
7 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
8 interrogatory.

9 **SPECIAL INTERROGATORY NO. 18:**

10 State the total number of claims for refund of monies paid pursuant to Revenue & Taxation
11 Code section 17942 by or on behalf of limited liability companies that have derived their income
12 from business operations within and without California as a result of *Northwest Energetic*
13 *Services, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-437721,
14 159 Cal. App. 4th 841 (2008); *Ventas Finance I, LLC v. Franchise Tax Board*, San Francisco
15 Superior Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield Mall, LLC*
16 *v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-07-462728; or this case,
17 that have been processed by the FTB on a monthly basis, for the period April 2006 to the present.

18 **RESPONSE TO SPECIAL INTERROGATORY NO. 18:**

19 The FTB objects to this interrogatory as seeking information that is neither relevant nor
20 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
21 number of claims paid out have to the bringing of this suit for refund. The FTB also objects to
22 this request as vague and ambiguous as well as compound. Not all refunds paid necessarily
23 correspond to the causal events identified in the interrogatory.

24 The FTB objects to this request as seeking information that is neither relevant nor
25 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
26 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
27 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
28 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*

1 (1993) 15 Cal.App.4th 10, 17.)

2 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
3 oppressive to the extent the same require FTB to access, review and provide information and
4 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
5 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
6 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
7 contain the entirety of the LLC tax returns and other information and documents sought by
8 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
9 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
10 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
11 estimates that solely with respect to personnel time, doing so would require an expenditure of
12 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
13 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
14 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
15 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
16 only cost of approximately \$4,700,000.

17 FTB further objects on the basis that responding would require FTB to speculate regarding
18 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
19 interrogatory.

20 **SPECIAL INTERROGATORY NO. 19:**

21 State the total number of claims for refund of monies paid pursuant to Revenue & Taxation
22 Code section 17942 by or on behalf of limited liability companies that have derived their income
23 from business operations solely within California as a result of *Northwest Energetic Services,*
24 *LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-437721, 159 Cal.
25 App. 4th 841 (2008); *Ventas Finance I, LLC v. Franchise Tax Board*, San Francisco Superior
26 Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield Mall, LLC v.*
27 *Franchise Tax Board*, San Francisco Superior Court Case No. CGC-07-462728; or this case, that
28 have been denied in full by the FTB, on a monthly basis, for the period April 2006 to the present.

1 **RESPONSE TO SPECIAL INTERROGATORY NO. 19:**

2 The FTB objects to this interrogatory as seeking information that is neither relevant nor
3 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
4 number of claims denied have to the bringing of this suit for refund. The FTB also objects to this
5 request as vague and ambiguous as well as compound. Not all refunds claimed, or paid,
6 necessarily correspond to the causal events identified in the interrogatory.

7 The FTB objects to this request as seeking information that is neither relevant nor
8 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
9 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
10 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
11 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
12 (1993) 15 Cal.App.4th 10, 17.)

13 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
14 oppressive to the extent the same require FTB to access, review and provide information and
15 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
16 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
17 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
18 contain the entirety of the LLC tax returns and other information and documents sought by
19 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
20 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
21 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
22 estimates that solely with respect to personnel time, doing so would require an expenditure of
23 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
24 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
25 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
26 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
27 only cost of approximately \$4,700,000.

28 FTB further objects on the basis that responding would require FTB to speculate regarding

1 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
2 interrogatory.

3 **SPECIAL INTERROGATORY NO. 20:**

4 State the total number of claims for refund of monies paid pursuant to Revenue & Taxation
5 Code section 17942 by or on behalf of limited liability companies that have derived their income
6 from business operations within and without California as a result of *Northwest Energetic*
7 *Services, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-437721,
8 159 Cal. App. 4th 841 (2008); *Ventas Finance I, LLC v. Franchise Tax Board*, San Francisco
9 Superior Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield Mall, LLC*
10 *v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-07-462728; or this case,
11 that have been denied in full by the FTB, on a monthly basis, for the period April 2006 to the
12 present.

13 **RESPONSE TO SPECIAL INTERROGATORY NO. 20:**

14 The FTB objects to this interrogatory as seeking information that is neither relevant nor
15 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
16 number of claims denied have to the bringing of this suit for refund. The FTB also objects to this
17 request as vague and ambiguous as well as compound. Not all refunds claimed, or paid,
18 necessarily correspond to the causal events identified in the interrogatory.

19 The FTB objects to this request as seeking information that is neither relevant nor
20 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
21 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
22 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
23 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
24 (1993) 15 Cal.App.4th 10, 17.)

25 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
26 oppressive to the extent the same require FTB to access, review and provide information and
27 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
28 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or

1 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
2 contain the entirety of the LLC tax returns and other information and documents sought by
3 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
4 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
5 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
6 estimates that solely with respect to personnel time, doing so would require an expenditure of
7 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
8 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
9 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
10 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
11 only cost of approximately \$4,700,000.

12 FTB further objects on the basis that responding would require FTB to speculate regarding
13 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
14 interrogatory.

15 **SPECIAL INTERROGATORY NO. 21:**

16 State the total number of claims for refund of monies paid pursuant to Revenue & Taxation
17 Code section 17942 by or on behalf of limited liability companies that have derived their income
18 from business operations solely within California as a result of Northwest Energetic Services,
19 LLC v. Franchise Tax Board, San Francisco Superior Court Case No. CGC-05-437721, 159 Cal.
20 App. 4th 841 (2008); Ventas Finance I, LLC v. Franchise Tax Board, San Francisco Superior
21 Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); Bakersfield Mall, LLC v.
22 Franchise Tax Board, San Francisco Superior Court Case No. CGC-07-462728; or this case, that
23 have been granted a partial refund by the FTB, on a monthly basis, for the period April 2006 to
24 the present.

25 **RESPONSE TO SPECIAL INTERROGATORY NO. 21:**

26 The FTB objects to this interrogatory as seeking information that is neither relevant nor
27 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
28 number of claims paid out have to the bringing of this suit for refund. The FTB also objects to

1 this request as vague and ambiguous as well as compound. Not all refunds claimed, or paid,
2 necessarily correspond to the causal events identified in the interrogatory.

3 The FTB objects to this request as seeking information that is neither relevant nor
4 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
5 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
6 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code,
7 § 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax*
8 *Bd.* (1993) 15 Cal.App.4th 10, 17.)

9 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
10 oppressive to the extent the same require FTB to access, review and provide information and
11 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
12 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
13 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
14 contain the entirety of the LLC tax returns and other information and documents sought by
15 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
16 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
17 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
18 estimates that solely with respect to personnel time, doing so would require an expenditure of
19 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
20 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
21 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
22 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
23 only cost of approximately \$4,700,000.

24 FTB further objects on the basis that responding would require FTB to speculate regarding
25 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
26 interrogatory.

27 **SPECIAL INTERROGATORY NO. 22:**

28 State the total number of claims for refund of monies paid pursuant to Revenue & Taxation

1 Code section 17942 by or on behalf of limited liability companies that have derived their income
2 from business operations within and without California as a result of *Northwest Energetic*
3 *Services, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-437721,
4 159 Cal. App. 4th 841 (2008); *Ventas Finance I, LLC v. Franchise Tax Board*, San Francisco
5 Superior Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield Mall, LLC*
6 *v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-07-462728; or this case,
7 that have been granted a partial refund by the FTB, on a monthly basis, for the period April 2006
8 to the present.

9 **RESPONSE TO SPECIAL INTERROGATORY NO. 22:**

10 The FTB objects to this interrogatory as seeking information that is neither relevant nor
11 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
12 number of claims paid out have to the bringing of this suit for refund. The FTB also objects to
13 this request as vague and ambiguous as well as compound. Not all refunds claimed, or paid,
14 necessarily correspond to the causal events identified in the interrogatory.

15 The FTB objects to this request as seeking information that is neither relevant nor
16 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
17 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
18 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
19 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
20 (1993) 15 Cal.App.4th 10, 17.)

21 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
22 oppressive to the extent the same require FTB to access, review and provide information and
23 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
24 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
25 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
26 contain the entirety of the LLC tax returns and other information and documents sought by
27 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
28 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC

1 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
2 estimates that solely with respect to personnel time, doing so would require an expenditure of
3 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
4 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
5 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
6 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
7 only cost of approximately \$4,700,000.

8 FTB further objects on the basis that responding would require FTB to speculate regarding
9 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
10 interrogatory.

11 **SPECIAL INTERROGATORY NO. 23:**

12 State the total amount collected from limited liability companies by the State of California
13 pursuant to Revenue & Taxation Code section 17942 for each year from 1994 to the present.

14 **RESPONSE TO SPECIAL INTERROGATORY NO. 23**

15 The FTB objects to this interrogatory as seeking information that is neither relevant nor
16 reasonably calculated to lead to the discovery of admissible evidence. The interrogatory relates to
17 years outside the claims at issue and the amount of tax collected appears to have no relevance to
18 this litigation. The FTB further objects to this interrogatory as overly broad and unduly
19 burdensome. Until plaintiff can explain the relevance of this information to the current litigation,
20 no response will be provided.

21 **SPECIAL INTERROGATORY NO. 24:**

22 State the total number of processed claims for which FTB has recalculated the amount of
23 the claim allowed pursuant to Revenue & Taxation Code section 19394 on a monthly basis for the
24 period October 2007 to the present.

25 **RESPONSE TO SPECIAL INTERROGATORY NO. 24:**

26 The FTB objects to this interrogatory as seeking information that is neither relevant nor
27 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
28 total number of processed recalculated claims have to the bringing of this suit for refund,

1 especially with respect to tax years outside those at issue.

2 The FTB objects to this request as seeking information that is neither relevant nor
3 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
4 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
5 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code,
6 § 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax*
7 *Bd.* (1993) 15 Cal.App.4th 10, 17.)

8 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
9 oppressive to the extent the same require FTB to access, review and provide information and
10 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
11 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
12 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
13 contain the entirety of the LLC tax returns and other information and documents sought by
14 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
15 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
16 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
17 estimates that solely with respect to personnel time, doing so would require an expenditure of
18 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
19 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
20 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
21 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
22 only cost of approximately \$4,700,000.

23 **SPECIAL INTERROGATORY NO. 25:**

24 State the total number of processed claims for which FTB has recalculated the amount of
25 the claim allowed pursuant to FTB Notice 2009-04 on a monthly basis for the period May 2009 to
26 the present.

27 **RESPONSE TO SPECIAL INTERROGATORY NO. 25:**

28 The FTB objects to this interrogatory as seeking information that is neither relevant nor

1 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
2 total number of processed recalculated claims have to the bringing of this suit for refund,
3 especially with respect to tax years outside those at issue, and claims from LLCs which did no
4 business within the state of California.

5 The FTB objects to this request as seeking information that is neither relevant nor
6 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
7 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
8 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code,
9 § 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax*
10 *Bd.* (1993) 15 Cal.App.4th 10, 17.)

11 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
12 oppressive to the extent the same require FTB to access, review and provide information and
13 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
14 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
15 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
16 contain the entirety of the LLC tax returns and other information and documents sought by
17 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
18 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
19 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
20 estimates that solely with respect to personnel time, doing so would require an expenditure of
21 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
22 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
23 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
24 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
25 only cost of approximately \$4,700,000.

26 **SPECIAL INTERROGATORY NO. 26:**

27 State the total amount of money sought in the claims for refund of monies paid pursuant to
28 Revenue & Taxation Code section 17942 by or on behalf of limited liability companies as a result

1 of *Northwest Energetic Services, LLC v. Franchise Tax Board*, San Francisco Superior Court
2 Case No. CGC-05-437721, 159 Cal. App. 4th 841 (2008); *Ventas Finance I, LLC v. Franchise*
3 *Tax Board*, San Francisco Superior Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207
4 (2008); *Bakersfield Mall, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No.
5 CGC-07-462728; or this case, that have been received by the FTB for the period April 2006 to the
6 present.

7 **RESPONSE TO SPECIAL INTERROGATORY NO. 26:**

8 The FTB objects to this interrogatory as seeking information that is neither relevant nor
9 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
10 total dollar value of all claims received have to the bringing of this suit for refund, especially
11 with respect to tax years outside those at issue, and claims from LLCs which did no business
12 within the state of California. The FTB also objects to this request as vague and ambiguous as
13 well as compound. Not all refunds claimed, or paid, necessarily correspond to the causal events
14 identified in the interrogatory. FTB further objects to this request on the basis that it seek
15 information as to the total dollar value of claims the State of California may have received from
16 types of LLCs that are not part of this pending action and for years that are beyond the scope of
17 this lawsuit. Specifically, because plaintiff has excluded LLCs that do no business in the State of
18 California from the scope of its complaint (Northwest), information as to what claims FTB has
19 received from Northwest-type LLCs is irrelevant to this proceeding. Similarly, since plaintiff's
20 complaint limits itself to tax years 2001 through 2005, information as to the total number of
21 claims received from LLCs for the entire time the LLC fee has existed in the state of California is
22 not relevant to this proceeding. FTB further objects on the basis that responding would require
23 FTB to speculate regarding whether any claim for refund was filed "as a result of" any of the four
24 matters referenced in the demand.

25 The FTB objects to this request as seeking information that is neither relevant nor
26 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
27 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
28 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §

1 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
2 (1993) 15 Cal.App.4th 10, 17.)

3 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
4 oppressive to the extent the same require FTB to access, review and provide information and
5 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
6 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
7 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
8 contain the entirety of the LLC tax returns and other information and documents sought by
9 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
10 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
11 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
12 estimates that solely with respect to personnel time, doing so would require an expenditure of
13 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
14 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
15 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
16 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
17 only cost of approximately \$4,700,000.

18 FTB further objects on the basis that responding would require FTB to speculate regarding
19 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
20 interrogatory.

21 **SPECIAL INTERROGATORY NO. 27:**

22 State the total amount of money refunded by the FTB or State of California in response to
23 claims for refund of monies paid pursuant to Revenue & Taxation Code section 17942 by or on
24 behalf of limited liability companies as a result of *Northwest Energetic Services, LLC v.*
25 *Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-437721, 159 Cal. App.
26 4th 841 (2008); *Ventas Finance I, LLC v. Franchise Tax Board*, San Francisco Superior Court
27 Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield Mall, LLC v. Franchise*
28 *Tax Board*, San Francisco Superior Court Case No. CGC-07-462728; or this case, for the period

1 April 2006 to the present.

2 **RESPONSE TO SPECIAL INTERROGATORY NO. 27:**

3 The FTB objects to this interrogatory as seeking information that is neither relevant nor
4 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
5 total amount of refunds paid out have to the bringing of this suit for refund, especially with
6 respect to tax years outside those at issue, and claims from LLCs which did no business within
7 the state of California. The FTB also objects to this request as vague and ambiguous as well as
8 compound. Not all refunds claimed, or paid, necessarily correspond to the causal events
9 identified in the interrogatory. FTB further objects to this request on the basis that it seek
10 information as to the total dollar value of refunds the State of California may have made to
11 certain types of LLCs that are not part of this pending action and for years that are beyond the
12 scope of this lawsuit. Specifically, because plaintiff has excluded LLCs that do no business in the
13 State of California from the scope of its complaint (Northwest), information as to what claims
14 FTB has received from Northwest-type LLCs is irrelevant to this proceeding. Similarly, since
15 plaintiff's complaint limits itself to tax years 2001 through 2005, information as to the total
16 number of claims received from LLCs for the entire time the LLC fee has existed in the state of
17 California is not relevant to this proceeding. FTB further objects on the basis that responding
18 would require FTB to speculate regarding whether any claim for refund was filed "as a result of"
19 any of the four matters referenced in the demand.

20 The FTB objects to this request as seeking information that is neither relevant nor
21 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
22 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
23 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
24 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
25 (1993) 15 Cal.App.4th 10, 17.)

26 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
27 oppressive to the extent the same require FTB to access, review and provide information and
28 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with

1 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
2 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
3 contain the entirety of the LLC tax returns and other information and documents sought by
4 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
5 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
6 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
7 estimates that solely with respect to personnel time, doing so would require an expenditure of
8 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
9 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
10 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
11 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
12 only cost of approximately \$4,700,000.

13 FTB further objects on the basis that responding would require FTB to speculate regarding
14 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
15 interrogatory.

16 **SPECIAL INTERROGATORY NO. 28:**

17 State the total amount of money refunded by the FTB or State of California in response to
18 claims for refund of monies paid pursuant to Revenue & Taxation Code section 17942 by or on
19 behalf of limited liability companies that have derived their income from business operations
20 solely within California as a result of *Northwest Energetic Services, LLC v. Franchise Tax Board*,
21 San Francisco Superior Court Case No. CGC-05-437721, 159 Cal. App. 4th 841 (2008); *Ventas*
22 *Finance I, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-44001,
23 165 Cal. App. 4th 1207 (2008); *Bakersfield Mall, LLC v. Franchise Tax Board*, San Francisco
24 Superior Court Case No. CGC-07-462728; or this case, for the period April 2006 to the present.

25 **RESPONSE TO SPECIAL INTERROGATORY NO. 28:**

26 The FTB objects to this interrogatory as seeking information that is neither relevant nor
27 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
28 total dollar value of refunds paid out have to the bringing of this suit for refund. The FTB also

1 objects to this request as vague and ambiguous as well as compound. Not all refunds claimed, or
2 paid, necessarily correspond to the causal events identified in the interrogatory.

3 The FTB objects to this request as seeking information that is neither relevant nor
4 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
5 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
6 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
7 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
8 (1993) 15 Cal.App.4th 10, 17.)

9 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
10 oppressive to the extent the same require FTB to access, review and provide information and
11 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
12 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
13 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
14 contain the entirety of the LLC tax returns and other information and documents sought by
15 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
16 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
17 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
18 estimates that solely with respect to personnel time, doing so would require an expenditure of
19 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
20 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
21 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
22 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
23 only cost of approximately \$4,700,000.

24 FTB further objects on the basis that responding would require FTB to speculate regarding
25 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
26 interrogatory.

27 **SPECIAL INTERROGATORY NO. 29:**

28 State the total amount of money refunded by the FTB or State of California in response to

1 claims for refund of monies paid pursuant to Revenue & Taxation Code section 17942 by or on
2 behalf of limited liability companies that have derived their income from business operations
3 within and without California as a result of *Northwest Energetic Services, LLC v. Franchise Tax*
4 *Board*, San Francisco Superior Court Case No. CGC-05-437721, 159 Cal. App. 4th 841 (2008);
5 *Ventas Finance I, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-
6 44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield Mall, LLC v. Franchise Tax Board*, San
7 Francisco Superior Court Case No. CGC-07-462728; or this case, for the period April 2006 to the
8 present.

9 **RESPONSE TO SPECIAL INTERROGATORY NO. 29:**

10 The FTB objects to this interrogatory as seeking information that is neither relevant nor
11 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
12 total dollar value of claims paid out have to the bringing of this suit for refund. The FTB also
13 objects to this request as vague and ambiguous as well as compound. Not all refunds claimed, or
14 paid, necessarily correspond to the causal events identified in the interrogatory.

15 The FTB objects to this request as seeking information that is neither relevant nor
16 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
17 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
18 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code,
19 § 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax*
20 *Bd.* (1993) 15 Cal.App.4th 10, 17.)

21 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
22 oppressive to the extent the same require FTB to access, review and provide information and
23 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
24 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
25 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
26 contain the entirety of the LLC tax returns and other information and documents sought by
27 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
28 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC

1 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
2 estimates that solely with respect to personnel time, doing so would require an expenditure of
3 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
4 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
5 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
6 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
7 only cost of approximately \$4,700,000.

8 FTB further objects on the basis that responding would require FTB to speculate regarding
9 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
10 interrogatory.

11 **SPECIAL INTERROGATORY NO. 30:**

12 State the total value of claims for refund of monies paid pursuant to Revenue & Taxation
13 Code section 17942 by or on behalf of limited liability companies that have derived their income
14 from business operations solely within California as a result of *Northwest Energetic Services,*
15 *LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-437721, 159 Cal.
16 App. 4th 841 (2008); *Ventas Finance I, LLC v. Franchise Tax Board*, San Francisco Superior
17 Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield Mall, LLC v.*
18 *Franchise Tax Board*, San Francisco Superior Court Case No. CGC-07-462728; or this case, that
19 are remaining to be processed.

20 **RESPONSE TO SPECIAL INTERROGATORY NO. 30:**

21 The FTB objects to this interrogatory as seeking information that is neither relevant nor
22 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
23 total dollar value of claims remaining to be processed have to the bringing of this suit for refund.
24 The FTB also objects to this request as vague and ambiguous as well as compound. Not all
25 refunds claimed, or paid, necessarily correspond to the causal events identified in the
26 interrogatory.

27 The FTB objects to this request as seeking information that is neither relevant nor
28 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not

1 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
2 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code,
3 § 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax*
4 *Bd.* (1993) 15 Cal.App.4th 10, 17.)

5 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
6 oppressive to the extent the same require FTB to access, review and provide information and
7 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
8 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
9 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
10 contain the entirety of the LLC tax returns and other information and documents sought by
11 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
12 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
13 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
14 estimates that solely with respect to personnel time, doing so would require an expenditure of
15 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
16 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
17 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
18 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
19 only cost of approximately \$4,700,000.

20 FTB further objects on the basis that responding would require FTB to speculate regarding
21 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
22 interrogatory.

23 **SPECIAL INTERROGATORY NO. 31:**

24 State the total value of claims for refund of monies paid pursuant to Revenue & Taxation
25 Code section 17942 by or on behalf of limited liability companies that have derived their income
26 from business operations within and without California as a result of *Northwest Energetic*
27 *Services, LLC v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-05-437721,
28 159 Cal. App. 4th 841 (2008); *Ventas Finance I, LLC v. Franchise Tax Board*, San Francisco

1 Superior Court Case No. CGC-05-44001, 165 Cal. App. 4th 1207 (2008); *Bakersfield Mall, LLC*
2 *v. Franchise Tax Board*, San Francisco Superior Court Case No. CGC-07-462728; or this case,
3 that are remaining to be processed.

4 **RESPONSE TO SPECIAL INTERROGATORY NO. 31**

5 The FTB objects to this interrogatory as seeking information that is neither relevant nor
6 reasonably calculated to lead to the discovery of admissible evidence. What relevance does the
7 total dollar value of claims remaining to be processed have to the bringing of this suit for refund.
8 The FTB also objects to this request as vague and ambiguous as well as compound. Not all
9 refunds claimed, or paid, necessarily correspond to the causal events identified in the
10 interrogatory.

11 The FTB objects to this request as seeking information that is neither relevant nor
12 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
13 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
14 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
15 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
16 (1993) 15 Cal.App.4th 10, 17.)

17 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
18 oppressive to the extent the same require FTB to access, review and provide information and
19 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
20 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
21 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
22 contain the entirety of the LLC tax returns and other information and documents sought by
23 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
24 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
25 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
26 estimates that solely with respect to personnel time, doing so would require an expenditure of
27 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
28 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim

1 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
2 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
3 only cost of approximately \$4,700,000.

4 FTB further objects on the basis that responding would require FTB to speculate regarding
5 whether any claim for refund was filed "as a result of" any of the four matters referenced in the
6 interrogatory.

7 **SPECIAL INTERROGATORY NO. 32:**

8 What claims, if any, does CENTERSIDE have that other members of the putative class do
9 not have?

10 **RESPONSE TO SPECIAL INTERROGATORY NO. 32:**

11 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is
12 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
13 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted
14 in the claim for refund, it is speculative to identify at this point what claims may be raised by
15 other members of the alleged class that may be different from those of CENTERSIDE.

16 The FTB objects to this request as seeking information that is neither relevant nor
17 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
18 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
19 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
20 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
21 (1993) 15 Cal.App.4th 10, 17.)

22 The FTB objects to this request to the extent it seeks information protected by Revenue &
23 Taxation Code section 19542.

24 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
25 oppressive to the extent the same require FTB to access, review and provide information and
26 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
27 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
28 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which

1 contain the entirety of the LLC tax returns and other information and documents sought by
2 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
3 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
4 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
5 estimates that solely with respect to personnel time, doing so would require an expenditure of
6 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
7 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
8 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
9 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
10 only cost of approximately \$4,700,000.

11 **SPECIAL INTERROGATORY NO. 33:**

12 For each claim identified in response to the previous interrogatory, state all reasons, if any,
13 that bringing such claims would materially alter the ability of CENTERSIDE to represent other
14 members of the putative class.

15 **RESPONSE TO SPECIAL INTERROGATORY NO. 33:**

16 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is
17 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
18 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted
19 in the claim for refund, it is speculative to identify at this point what claims may be raised by
20 other members of the alleged class that may be different from those of CENTERSIDE.

21 The FTB objects to this interrogatory to the extent it seeks information protected by
22 Revenue & Taxation Code section 19542.

23 The FTB objects to this request as seeking information that is neither relevant nor
24 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
25 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
26 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
27 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
28 (1993) 15 Cal.App.4th 10, 17.)

1 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
2 oppressive to the extent the same require FTB to access, review and provide information and
3 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
4 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
5 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
6 contain the entirety of the LLC tax returns and other information and documents sought by
7 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
8 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
9 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
10 estimates that solely with respect to personnel time, doing so would require an expenditure of
11 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
12 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
13 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
14 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
15 only cost of approximately \$4,700,000.

16 **SPECIAL INTERROGATORY NO. 34:**

17 If FTB contends that for any reason a class cannot be certified in this case on the ground
18 that the requirement of typicality is not met, state each and every fact or reason in support of its
19 contention.

20 **RESPONSE TO SPECIAL INTERROGATORY NO. 34:**

21 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is
22 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
23 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted
24 in the claim for refund, it is speculative to identify at this point what claims may be raised by
25 other members of the alleged class that may be different from those of CENTERSIDE.

26 The FTB objects to this request as seeking information that is neither relevant nor
27 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
28 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and

1 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
2 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
3 (1993) 15 Cal.App.4th 10, 17.)

4 The FTB objects to this request to the extent it seeks information protected by Revenue &
5 Taxation Code section 19542.

6 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
7 oppressive to the extent the same require FTB to access, review and provide information and
8 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
9 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
10 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
11 contain the entirety of the LLC tax returns and other information and documents sought by
12 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
13 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
14 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
15 estimates that solely with respect to personnel time, doing so would require an expenditure of
16 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
17 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
18 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
19 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
20 only cost of approximately \$4,700,000.

21 **SPECIAL INTERROGATORY NO. 35:**

22 If FTB contends that for any reason a class cannot be certified in this case on the ground
23 that the requirement of typicality is not met, identify each and every document in its possession,
24 custody or control upon which it bases this contention.

25 **RESPONSE TO SPECIAL INTERROGATORY NO. 35:**

26 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is
27 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
28 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted

1 in the claim for refund, it is speculative to identify at this point what claims may be raised by
2 other members of the alleged class that may be different from those of CENTERSIDE.

3 The FTB objects to this request as seeking information that is neither relevant nor
4 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
5 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
6 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
7 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
8 (1993) 15 Cal.App.4th 10, 17.)

9 The FTB objects to this interrogatory to the extent it seeks information protected by
10 Revenue & Taxation Code section 19542.

11 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
12 oppressive to the extent the same require FTB to access, review and provide information and
13 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
14 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
15 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
16 contain the entirety of the LLC tax returns and other information and documents sought by
17 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
18 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
19 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
20 estimates that solely with respect to personnel time, doing so would require an expenditure of
21 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
22 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
23 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
24 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
25 only cost of approximately \$4,700,000.

26 **SPECIAL INTERROGATORY NO. 36:**

27 If FTB contends that a class cannot be certified in this case on the ground that the
28 requirement of numerosity is not met, state each and every fact or reason in support of its

1 contention.

2 **RESPONSE TO SPECIAL INTERROGATORY NO. 36:**

3 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is
4 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
5 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted
6 in the claim for refund, it is speculative to identify at this point what claims may be raised by
7 other members of the alleged class that may be different from those of CENTERSIDE.

8 The FTB objects to this request as seeking information that is neither relevant nor
9 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
10 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
11 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
12 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
13 (1993) 15 Cal.App.4th 10, 17.)

14 The FTB objects to this interrogatory to the extent it seeks information protected by
15 Revenue & Taxation Code section 19542.

16 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
17 oppressive to the extent the same require FTB to access, review and provide information and
18 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
19 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
20 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
21 contain the entirety of the LLC tax returns and other information and documents sought by
22 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
23 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
24 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
25 estimates that solely with respect to personnel time, doing so would require an expenditure of
26 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
27 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
28 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.

1 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
2 only cost of approximately \$4,700,000.

3 **SPECIAL INTERROGATORY NO. 37:**

4 If FTB contends that a class cannot be certified in this case on the ground that the
5 requirement of numerosity is not met, identify each and every document in its possession, custody
6 or control upon which it bases this contention.

7 **SPECIAL INTERROGATORY NO. 37:**

8 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is
9 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
10 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted
11 in the claim for refund, it is speculative to identify at this point what claims may be raised by
12 other members of the alleged class that may be different from those of CENTERSIDE.

13 The FTB objects to this request as seeking information that is neither relevant nor
14 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
15 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
16 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
17 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
18 (1993) 15 Cal.App.4th 10, 17.)

19 The FTB objects to this request to the extent it seeks information protected by Revenue &
20 Taxation Code section 19542.

21 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
22 oppressive to the extent the same require FTB to access, review and provide information and
23 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
24 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
25 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
26 contain the entirety of the LLC tax returns and other information and documents sought by
27 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
28 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC

1 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
2 estimates that solely with respect to personnel time, doing so would require an expenditure of
3 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
4 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
5 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
6 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
7 only cost of approximately \$4,700,000.

8 **SPECIAL INTERROGATORY NO. 38:**

9 If FTB contends that a class cannot be certified in this case on the ground that the
10 requirement of commonality is not met, state each and every fact or reason in support of its
11 contention.

12 **RESPONSE TO SPECIAL INTERROGATORY NO. 38:**

13 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is
14 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
15 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted
16 in the claim for refund, it is speculative to identify at this point what claims may be raised by
17 other members of the alleged class that may be different from those of CENTERSIDE.

18 The FTB objects to this request as seeking information that is neither relevant nor
19 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
20 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
21 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
22 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
23 (1993) 15 Cal.App.4th 10, 17.)

24 The FTB objects to this interrogatory to the extent it seeks information protected by
25 Revenue & Taxation Code section 19542.

26 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
27 oppressive to the extent the same require FTB to access, review and provide information and
28 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with

1 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
2 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
3 contain the entirety of the LLC tax returns and other information and documents sought by
4 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
5 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
6 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
7 estimates that solely with respect to personnel time, doing so would require an expenditure of
8 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
9 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
10 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
11 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
12 only cost of approximately \$4,700,000.

13 **SPECIAL INTERROGATORY NO. 39:**

14 If FTB contends that a class cannot be certified in this case on the ground that the
15 requirement of commonality is not met, identify each and every document in its possession,
16 custody or control upon which it bases this contention.

17 **RESPONSE TO SPECIAL INTERROGATORY NO. 39:**

18 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is
19 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
20 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted
21 in the claim for refund, it is speculative to identify at this point what claims may be raised by
22 other members of the alleged class that may be different from those of CENTERSIDE.

23 The FTB objects to this request as seeking information that is neither relevant nor
24 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
25 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
26 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
27 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
28 (1993) 15 Cal.App.4th 10, 17.)

1 The FTB objects to this interrogatory to the extent it seeks information protected by
2 Revenue & Taxation Code section 19542.

3 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
4 oppressive to the extent the same require FTB to access, review and provide information and
5 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
6 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
7 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
8 contain the entirety of the LLC tax returns and other information and documents sought by
9 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
10 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
11 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
12 estimates that solely with respect to personnel time, doing so would require an expenditure of
13 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
14 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
15 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
16 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
17 only cost of approximately \$4,700,000.

18 **SPECIAL INTERROGATORY NO. 40:**

19 If FTB contends that a class cannot be certified in this case on the ground that
20 CENTERSIDE is not an adequate class representative, state each and every fact or reason in
21 support of its contention.

22 **RESPONSE TO SPECIAL INTERROGATORY NO. 40:**

23 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is
24 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
25 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted
26 in the claim for refund, it is speculative to identify at this point what claims may be raised by
27 other members of the alleged class that may be different from those of CENTERSIDE.

28 The FTB objects to this request as seeking information that is neither relevant nor

1 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
2 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
3 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
4 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
5 (1993) 15 Cal.App.4th 10, 17.)

6 The FTB objects to this interrogatory to the extent it seeks information protected by
7 Revenue & Taxation Code section 19542.

8 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
9 oppressive to the extent the same require FTB to access, review and provide information and
10 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
11 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
12 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
13 contain the entirety of the LLC tax returns and other information and documents sought by
14 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
15 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
16 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
17 estimates that solely with respect to personnel time, doing so would require an expenditure of
18 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
19 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
20 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
21 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
22 only cost of approximately \$4,700,000.

23 **SPECIAL INTERROGATORY NO. 41:**

24 If FTB contends that a class cannot be certified in this case on the ground that
25 CENTERSIDE is not an adequate class representative, identify each and every document in its
26 possession, custody or control upon which it bases this contention.

27 **RESPONSE TO SPECIAL INTERROGATORY NO. 41:**

28 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is

1 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
2 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted
3 in the claim for refund, it is speculative to identify at this point what claims may be raised by
4 other members of the alleged class that may be different from those of CENTERSIDE.

5 The FTB objects to this request as seeking information that is neither relevant nor
6 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
7 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
8 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
9 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
10 (1993) 15 Cal.App.4th 10, 17.)

11 The FTB objects to this interrogatory to the extent it seeks information protected by
12 Revenue & Taxation Code section 19542.

13 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
14 oppressive to the extent the same require FTB to access, review and provide information and
15 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
16 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
17 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
18 contain the entirety of the LLC tax returns and other information and documents sought by
19 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
20 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
21 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
22 estimates that solely with respect to personnel time, doing so would require an expenditure of
23 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
24 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
25 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
26 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
27 only cost of approximately \$4,700,000.

28 ///

1 **SPECIAL INTERROGATORY NO. 42:**

2 If FTB contends that a class cannot be certified in this case on the ground that the
3 requirement of ascertainability is not met, state each and every fact or reason in support of its
4 contention.

5 **RESPONSE TO SPECIAL INTERROGATORY NO. 42:**

6 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is
7 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
8 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted
9 in the claim for refund, it is speculative to identify at this point what claims may be raised by
10 other members of the alleged class that may be different from those of CENTERSIDE.

11 The FTB objects to this request as seeking information that is neither relevant nor
12 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
13 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
14 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
15 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
16 (1993) 15 Cal.App.4th 10, 17.)

17 The FTB objects to this interrogatory to the extent it seeks information protected by
18 Revenue & Taxation Code section 19542.

19 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
20 oppressive to the extent the same require FTB to access, review and provide information and
21 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
22 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
23 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
24 contain the entirety of the LLC tax returns and other information and documents sought by
25 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
26 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
27 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
28 estimates that solely with respect to personnel time, doing so would require an expenditure of

1 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
2 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
3 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
4 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
5 only cost of approximately \$4,700,000.

6 **SPECIAL INTERROGATORY NO. 43:**

7 If FTB contends that a class cannot be certified in this case on the ground that the
8 requirement of ascertainability is not met, identify each and every document in its possession,
9 custody or control upon which it bases this contention.

10 **RESPONSE TO SPECIAL INTERROGATORY NO. 43:**

11 The FTB objects to this request as vague, ambiguous and speculative. If the alleged
12 class is defined as all those LLCs with claims for refund not yet barred by statute, there is no need
13 to ask this question. Even assuming CENTERSIDE is limited to those legal and factual claims
14 asserted in the claim for refund, it is speculative to identify at this point what claims may be
15 raised by other members of the alleged class that may be different from those of CENTERSIDE.

16 The FTB objects to this request as seeking information that is neither relevant nor
17 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
18 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
19 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
20 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
21 (1993) 15 Cal.App.4th 10, 17.)

22 The FTB objects to this interrogatory to the extent it seeks information protected by
23 Revenue & Taxation Code section 19542.

24 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
25 oppressive to the extent the same require FTB to access, review and provide information and
26 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
27 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
28 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which

1 contain the entirety of the LLC tax returns and other information and documents sought by
2 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
3 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
4 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
5 estimates that solely with respect to personnel time, doing so would require an expenditure of
6 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
7 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
8 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
9 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
10 only cost of approximately \$4,700,000.

11 **SPECIAL INTERROGATORY NO. 44:**

12 If FTB contends that a class cannot be certified in this case on any ground other than those
13 stated in response to any previous interrogatories, state all such grounds and state each and every
14 fact or reason supporting its contention(s).

15 **RESPONSE TO SPECIAL INTERROGATORY NO. 44:**

16 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is
17 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
18 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted
19 in the claim for refund, it is speculative to identify at this point what claims may be raised by
20 other members of the alleged class that may be different from those of CENTERSIDE.

21 The FTB objects to this request as seeking information that is neither relevant nor
22 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
23 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and
24 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
25 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
26 (1993) 15 Cal.App.4th 10, 17.)

27 The FTB objects to this interrogatory to the extent it seeks information protected by
28 Revenue & Taxation Code section 19542.

1 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
2 oppressive to the extent the same require FTB to access, review and provide information and
3 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
4 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
5 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
6 contain the entirety of the LLC tax returns and other information and documents sought by
7 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
8 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
9 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
10 estimates that solely with respect to personnel time, doing so would require an expenditure of
11 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
12 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
13 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
14 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
15 only cost of approximately \$4,700,000.

16 **SPECIAL INTERROGATORY NO. 45:**

17 If FTB contends that a class cannot be certified in this case on any ground other than those
18 stated in response to any previous interrogatories, identify each and every document in its
19 possession, custody or control upon which it bases this contention.

20 **RESPONSE TO SPECIAL INTERROGATORY NO. 45:**

21 The FTB objects to this request as vague, ambiguous and speculative. If the alleged class is
22 defined as all those LLCs with claims for refund not yet barred by statute, there is no need to ask
23 this question. Even assuming CENTERSIDE is limited to those legal and factual claims asserted
24 in the claim for refund, it is speculative to identify at this point what claims may be raised by
25 other members of the alleged class that may be different from those of CENTERSIDE.

26 The FTB objects to this request as seeking information that is neither relevant nor
27 reasonably calculated to lead to the discovery of admissible evidence in that plaintiff has not
28 alleged the filing of a class claim as required under Revenue & Taxation Code section 19322 and

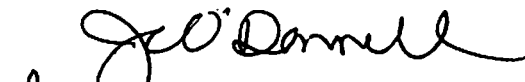
1 therefore cannot proceed as a class action. (Cal. Const., art. XIII, § 32; Rev. & Tax. Code, §
2 19322; *Woosley v. State of California* (1992) 3 Cal.4th 758, 789, 791; *Farrar v. Franchise Tax Bd.*
3 (1993) 15 Cal.App.4th 10, 17.)

4 The FTB objects to this interrogatory to the extent it seeks information protected by
5 Revenue & Taxation Code section 19542.

6 The FTB objects to all of plaintiff's discovery requests as overly burdensome and
7 oppressive to the extent the same require FTB to access, review and provide information and
8 documents with respect to the universe of LLCs which filed tax returns and /or refund claims with
9 FTB for the tax years 2000-2005. FTB estimates that it has received 106,537 LLC refund or
10 protective refund claims for tax years 2000-2005. To access all of FTB's data bases which
11 contain the entirety of the LLC tax returns and other information and documents sought by
12 plaintiff's discovery requests would require a review of FTB's Business Entity Tax System
13 (BETS), Fox Pro (FTB's accounting system prior to BETS), the Protective Claims Data Base (PC
14 Data Base), Image Delivery Application Expansion (IDAX) and Electronic View (E-View). FTB
15 estimates that solely with respect to personnel time, doing so would require an expenditure of
16 approximately \$4,700,000. In addition, FTB estimates that the number of LLCs which filed tax
17 returns for the 2000-2005 tax years exceeds 106,537. FTB estimates that each refund claim
18 and/or return contains an average of 60 pages including FTB's Form 568 applicable to LLCs.
19 FTB has calculated that this endeavor would require 87,491 hours of FTB staff time at a salary
20 only cost of approximately \$4,700,000.

21 Dated: October 3, 2011

KAMALA D. HARRIS
Attorney General of California
WILLIAM L. CARTER
Supervising Deputy Attorney General

24 
25 AMY J. WINN
26 Deputy Attorney General
27 Attorneys for Defendant
28 California Franchise Tax Board

DECLARATION OF SERVICE BY U.S. MAIL

Case Name: **CA-Centerside II, LLC v. California Franchise Tax Board**
No.: **10CECG00434DRF**

I declare:

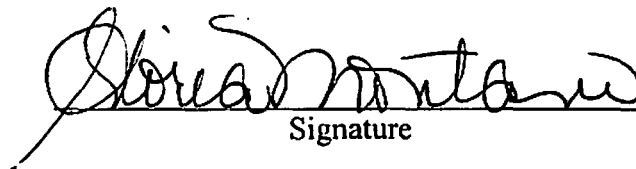
I am employed in the Office of the Attorney General, which is the office of a member of the California State Bar, at which member's direction this service is made. I am 18 years of age or older and not a party to this matter. I am familiar with the business practice at the Office of the Attorney General for collection and processing of correspondence for mailing with the United States Postal Service. In accordance with that practice, correspondence placed in the internal mail collection system at the Office of the Attorney General is deposited with the United States Postal Service with postage thereon fully prepaid that same day in the ordinary course of business.

On October 3, 2011, I served the attached **FRANCHISE TAX BOARD'S RESPONSES TO PLAINTIFF CA-CENTERSIDE II, LLC'S FIRST SET OF SPECIAL INTERROGATORIES** by placing a true copy thereof enclosed in a sealed envelope in the internal mail collection system at the Office of the Attorney General at 1300 I Street, Suite 125, P.O. Box 944255, Sacramento, CA 94244-2550, addressed as follows:

Amy L. Silverstein, Esq.
Silverstein & Pomerantz LLP
55 Hawthorne Street, Suite 440
San Francisco, CA 94105
Attorneys for Plaintiff and Proposed Class

I declare under penalty of perjury under the laws of the State of California the foregoing is true and correct and that this declaration was executed on October 3, 2011, at Sacramento, California.

Gloria Montano
Declarant



Signature

EXHIBIT 6

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
1	Claim ID	TaxYear	Claim Category	Q4B: Amount Paid	Apportioned Fee	Prelim Award Amount - Average of "Ventas w Docs"	Tentative Value	Interest Category	Percent of Total Tentative Value	Interest Payment	Max Payment Amount - based on LLC Fee Actually Paid	Tentative Value + Pro Rata Increase with Cap - Based on LLC Fee Actually Paid	Pro Rata Share of Residual	Total Estimated Award (including distribution of residual)
2	FTB1000002	2001	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
3	FTB1000002	2002	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
4	FTB1000002	2004	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
5	FTB1000032	2003	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
6	FTB1000032	2005	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
7	FTB1000159	2001	Ventas w Docs	\$11,790.00	\$900.00	\$10,890.00	\$10,890.00	100%	0.2857%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 8,441.46	\$ 32,021.46
8	FTB1000159	2003	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
9	FTB1000159	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
10	FTB1000159	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
11	FTB1000159	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
12	FTB1000325	2001	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
13	FTB1000325	2004	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
14	FTB1000325	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
15	FTB1000351	2005	Ventas wo Docs	\$11,790.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
16	FTB1000351	2004	Ventas wo Docs	\$11,790.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
17	FTB1000351	2003	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
18	FTB1000 351	2006	Ventas wo Docs	\$11,790.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
19	FTB1000 352	2005	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
20	FTB1000 352	2002	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
21	FTB1000 353	2006	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
22	FTB1000 353	2005	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
23	FTB1000 353	2002	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
24	FTB1000 386	2005	Ventas wo Docs	\$6,000.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
25	FTB1000 464	2004	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
26	FTB1000 464	2003	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
27	FTB1000 464	2002	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
28	FTB1000 464	2001	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
29	FTB1000 464	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
30	FTB1000 508	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
31	FTB1000 519	2001	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
32	FTB1000 671	2001	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
33	FTB1000 671	2002	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
34	FTB1000 679	2003	Ventas wo Docs	\$6,000.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
35	FTB1000 779	2004	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
36	FTB1000 779	2002	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
37	FTB1000 779	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
38	FTB1000 779	2003	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
39	FTB1000 809	2005	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
40	FTB1000 809	2006	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
41	FTB1000 894	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
42	FTB1000 894	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
43	FTB1000 915	2002	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
44	FTB1000 915	2003	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
45	FTB1001 058	2004	Ventas wo Docs	\$11,790.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
46	FTB1001 084	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
47	FTB1001 084	2003	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
48	FTB1001 084	2004	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
49	FTB1001 086	2006	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
50	FTB1001 086	2005	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
51	FTB1001 086	2004	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
52	FTB1001 094	2004	Ventas wo Docs	\$11,790.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
53	FTB1001 094	2005	Ventas wo Docs	\$11,790.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
54	FTB1001 094	2003	Ventas wo Docs	\$11,790.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
55	FTB1001 104	2003	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
56	FTB1001 104	2005	Ventas wo Docs	\$6,000.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
57	FTB1001 153	2004	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
58	FTB1001 153	2003	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
59	FTB1001 298	2006	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
60	FTB1001 298	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
61	FTB1001 310	2004	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
62	FTB1001 310	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
63	FTB1001 310	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
64	FTB1001 403	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
65	FTB1001 403	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
66	FTB1001 403	2004	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
67	FTB1001 420	2005	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
68	FTB1001 426	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
69	FTB1001 426	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
70	FTB1001 438	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
71	FTB1001 443	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
72	FTB1001 511	2006	Ventas w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$9,290.00	100%	0.2437%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 7,201.21	\$ 30,781.21
73	FTB1001 512	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
74	FTB1001 605	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
75	FTB1001 634	2006	Ventas wo Docs	\$11,790.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
76	FTB1001 670	2006	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
77	FTB1001 681	2006	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
78	FTB1001 748	2006	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
79	FTB1001 797	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
80	FTB1001 812	2006	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
81	FTB1001 815	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
82	FTB1001 820	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
83	FTB1001 856	2005	Ventas wo Docs	\$5,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 965.87	\$ 10,965.87
84	FTB1002 224	2001	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
85	FTB1002 224	2003	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
86	FTB1002 306	2001	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
87	FTB1002 306	2003	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
88	FTB1002 467	2004	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
89	FTB1002 840	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
90	FTB1002 840	2006	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
91	FTB1002 840	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
92	FTB1003 006	2001	Ventas w Docs	\$12,590.00	\$6,000.00	\$6,590.00	\$6,590.00	100%	0.1729%	\$12,590.00	\$ 25,180.00	\$ 25,180.00	\$ 5,108.28	\$ 30,288.28
93	FTB1003 164	2006	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
94	FTB1003 197	2001	Ventas wo Docs	\$11,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,000.00	\$ 22,000.00	\$ 22,000.00	\$ 965.87	\$ 22,965.87
95	FTB1003 405	2001	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
96	FTB1003 458	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
97	FTB1003 458	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
98	FTB1003 458	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
99	FTB1003 458	2003	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
100	FTB1003 458	2002	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
101	FTB1003 458	2001	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
102	FTB1003 574	2005	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
103	FTB1003 574	2004	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
104	FTB1003 593	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
105	FTB1003 593	2001	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
106	FTB1003 593	2002	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
107	FTB1003 593	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
108	FTB1003 593	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
109	FTB1003 593	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
110	FTB1003 687	2002	Unitary w Docs	\$2,500.00	\$900.00	\$1,600.00	\$800.00	50%	0.0210%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 620.12	\$ 3,120.12
111	FTB1003 908	2001	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
112	FTB1004 335	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
113	FTB1004 478	2001	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
114	FTB1004 478	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
115	FTB1004 478	2002	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
116	FTB1004 478	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
117	FTB1004 687	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
118	FTB1004 687	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
119	FTB1004 687	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
120	FTB1005 066	2003	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
121	FTB1005 267	2001	Ventas wo Docs	\$2,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	\$ 965.87	\$ 4,965.87
122	FTB1005 343	2002	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
123	FTB1005 343	2001	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
124	FTB1005 343	2004	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
125	FTB1005 343	2005	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
126	FTB1005 343	2003	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
127	FTB1005 343	2006	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
128	FTB1005 421	2003	Ventas wo Docs	\$11,790.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$24,545.87
129	FTB1005 453	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
130	FTB1005 560	2003	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$24,545.87
131	FTB1005 915	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
132	FTB1005 922	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
133	FTB1005 922	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
134	FTB1005 938	2001	Ventas wo Docs	\$5,800.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 5,800.00	\$ 11,600.00	\$ 11,600.00	\$ 965.87	\$ 12,565.87
135	FTB1006 213	2003	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
136	FTB1006 579	2002	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
137	FTB1006 579	2001	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
138	FTB1006 579	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
139	FTB1006 632	2002	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
140	FTB1006 632	2003	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
141	FTB1006 742	2003	Ventas w Docs	\$6,800.00	\$6,000.00	\$800.00	\$800.00	100%	0.0210%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 620.12	\$ 14,220.12
142	FTB1006 792	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
143	FTB1006 792	2001	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
144	FTB1006 792	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
145	FTB1006 792	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
146	FTB1006 792	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
147	FTB1006 792	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
148	FTB1006 950	2000	Ventas w Docs	\$6,251.00	\$900.00	\$5,351.00	\$5,351.00	100%	0.1404%	\$ 6,251.00	\$ 12,502.00	\$ 12,502.00	\$ 4,147.86	\$ 16,649.86
149	FTB1006 950	1999	Ventas w Docs	\$5,190.00	\$900.00	\$4,290.00	\$4,290.00	100%	0.1126%	\$ 5,190.00	\$ 10,380.00	\$ 10,380.00	\$ 3,325.42	\$ 13,705.42
150	FTB1006 950	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
151	FTB1006 950	2003	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
152	FTB1006 950	1998	Ventas w Docs	\$5,190.00	\$900.00	\$4,290.00	\$4,290.00	100%	0.1126%	\$ 5,190.00	\$ 10,380.00	\$ 10,380.00	\$ 3,325.42	\$ 13,705.42
153	FTB1007 016	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
154	FTB1007 016	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
155	FTB1007 016	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
156	FTB1007 220	2005	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
157	FTB1007 220	2004	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
158	FTB1007 220	2003	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
159	FTB1007 220	2006	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
160	FTB1007 332	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
161	FTB1007 332	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
162	FTB1007 386	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
163	FTB1007 386	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
164	FTB1007 818	2002	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
165	FTB1007 854	2002	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
166	FTB1007 919	2002	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
167	FTB1008 045	2004	Ventas wo Docs	\$900.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 965.87	\$ 2,765.87
168	FTB1008 045	2002	Ventas wo Docs	\$11,790.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
169	FTB1008 045	2003	Ventas wo Docs	\$11,790.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
170	FTB1008 093	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
171	FTB1008 093	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
172	FTB1008 133	2005	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
173	FTB1008 133	2004	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
174	FTB1008 434	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
175	FTB1008 434	2002	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
176	FTB1009 033	2002	Ventas wo Docs	\$900.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 965.87	\$ 2,765.87
177	FTB1009 147	2001	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
178	FTB1009 147	2002	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
179	FTB1009 147	2005	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
180	FTB1009 147	2003	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
181	FTB1009 147	2004	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
182	FTB1009 343	2004	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
183	FTB1009 534	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
184	FTB1009 586	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
185	FTB1009 921	2004	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
186	FTB1010 035	2001	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
187	FTB1010 035	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
188	FTB1010 035	2003	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
189	FTB1010 035	2002	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
190	FTB1010 036	2004	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
191	FTB1010 036	2003	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
192	FTB1010 036	2002	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
193	FTB1010 036	2001	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
194	FTB1010 849	2006	Ventas wo Docs	\$11,790.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
195	FTB1010 969	2002	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
196	FTB1011 063	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
197	FTB1011 066	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
198	FTB1011 067	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
199	FTB1011 067	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
200	FTB1011 069	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
201	FTB1011 069	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
202	FTB1011 069	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
203	FTB1011 069	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
204	FTB1011 070	2004	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
205	FTB1011 070	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
206	FTB1011 070	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
207	FTB1011 077	2006	Unitary w Docs	\$11,790.00	\$900.00	\$10,890.00	\$5,445.00	50%	0.1429%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 4,220.73	\$ 16,010.73

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
208	FTB1011 077	2005	Unitary w Docs	\$11,790.00	\$900.00	\$10,890.00	\$5,445.00	50%	0.1429%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 4,220.73	\$ 16,010.73
209	FTB1011 077	2004	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
210	FTB1011 258	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
211	FTB1011 398	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
212	FTB1011 398	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
213	FTB1011 398	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
214	FTB1011 398	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
215	FTB1011 398	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
216	FTB1011 398	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
217	FTB1011 400	2006	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
218	FTB1011 400	2005	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
219	FTB1011 400	2003	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
220	FTB1011 400	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
221	FTB1011 400	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
222	FTB1011 400	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
223	FTB1011 404	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
224	FTB1011 611	2004	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
225	FTB1011 611	2005	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
226	FTB1011 692	2004	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
227	FTB1011 751	2001	Ventas wo Docs	\$7,051.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 7,051.00	\$ 14,102.00	\$ 14,102.00	\$ 965.87	\$ 15,067.87
228	FTB1011 838	2001	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
229	FTB1011 850	2004	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
230	FTB1011 940	2003	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
231	FTB1011 940	2001	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
232	FTB1011 940	2002	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
233	FTB1012 048	2003	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
234	FTB1012 049	2001	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
235	FTB1012 049	2002	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
236	FTB1012 243	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
237	FTB1012 243	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
238	FTB1012 243	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
239	FTB1012 243	2002	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
240	FTB1012 243	2001	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
241	FTB1012 612	2001	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
242	FTB1013 358	2002	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
243	FTB1013 358	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
244	FTB1013 358	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
245	FTB1013 358	2001	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
246	FTB1013 455	2004	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
247	FTB1013 455	2005	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
248	FTB1013 455	2006	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
249	FTB1013 455	2003	Ventas w Docs	\$800.00	\$0.00	\$800.00	\$800.00	100%	0.0210%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 620.12	\$ 2,220.12
250	FTB1013 455	2002	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
251	FTB1013 603	2004	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
252	FTB1013 603	2006	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
253	FTB1013 607	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
254	FTB1013 699	2003	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
255	FTB1013 968	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
256	FTB1013 968	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
257	FTB1013 968	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
258	FTB1013 968	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
259	FTB1014 479	2006	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
260	FTB1014 479	2005	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
261	FTB1014 479	2003	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
262	FTB1014 479	2002	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
263	FTB1014 479	2001	Ventas wo Docs	\$2,938.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,938.00	\$ 5,876.00	\$ 5,876.00	\$ 965.87	\$ 6,841.87
264	FTB1014 519	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
265	FTB1014 519	2004	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
266	FTB1014 519	2005	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
267	FTB1014 723	2002	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
268	FTB1014 756	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
269	FTB1015 006	2005	Ventas w Docs	\$12,649.00	\$2,500.00	\$10,149.00	\$10,149.00	100%	0.2663%	\$12,649.00	\$ 25,298.00	\$ 25,298.00	\$ 7,867.07	\$ 33,165.07
270	FTB1015 329	2001	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
271	FTB1015 329	2002	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
272	FTB1015 531	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
273	FTB1015 531	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
274	FTB1015 531	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
275	FTB1015 531	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
276	FTB1015 531	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
277	FTB1015 695	2005	Ventas wo Docs	\$900.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 965.87	\$ 2,765.87
278	FTB1015 695	2004	Ventas wo Docs	\$900.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 965.87	\$ 2,765.87
279	FTB1015 695	2000	Ventas wo Docs	\$1,417.14	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 1,417.14	\$ 2,834.28	\$ 2,834.28	\$ 965.87	\$ 3,800.15
280	FTB1016 113	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
281	FTB1016 113	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
282	FTB1016 113	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
283	FTB1016 254	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
284	FTB1016 254	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
285	FTB1016 254	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
286	FTB1016 254	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
287	FTB1016 254	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
288	FTB1016 254	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
289	FTB1016 254	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
290	FTB1016 884	2005	Ventas wo Docs	\$2,500.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
291	FTB1017 290	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
292	FTB1017 290	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
293	FTB1017 671	2002	Ventas wo Docs	\$2,500.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
294	FTB1017 997	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
295	FTB1018 235	2001	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
296	FTB1018 344	2004	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
297	FTB1018 344	2006	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
298	FTB1018 344	2005	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
299	FTB1018 554	2005	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
300	FTB1018 554	2006	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
301	FTB1018 554	2004	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
302	FTB1018 554	2003	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
303	FTB1018 554	2002	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
304	FTB1018 554	2001	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
305	FTB1018 554	2000	Unitary w Docs	\$9,377.00	\$2,500.00	\$6,877.00	\$3,438.50	50%	0.0902%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 2,665.37	\$ 12,042.37
306	FTB1018 685	2005	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
307	FTB1018 693	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
308	FTB1018 693	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
309	FTB1019 123	2004	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
310	FTB1019 123	2003	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
311	FTB1019 123	2002	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
312	FTB1019 225	2001	Ventas wo Docs	\$11,790.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
313	FTB1019 465	2006	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
314	FTB1019 465	2005	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
315	FTB1019 839	2006	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
316	FTB1019 839	2005	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
317	FTB1019 839	2003	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
318	FTB1019 839	2002	Unitary w Docs	\$6,900.00	\$900.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,450.00	\$ 6,900.00	\$ 6,900.00	\$ 2,325.47	\$ 9,225.47
319	FTB1019 847	2004	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
320	FTB1020 286	2005	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
321	FTB1020 286	2006	Ventas wo Docs	\$6,000.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
322	FTB1020 286	2004	Ventas wo Docs	\$900.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 965.87	\$ 2,765.87
323	FTB1020 428	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
324	FTB1020 611	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
325	FTB1020 611	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
326	FTB1020 611	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
327	FTB1020 611	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
328	FTB1020 611	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
329	FTB1021 051	2002	Unitary w Docs	\$2,500.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 2,325.47	\$ 4,825.47
330	FTB1021 100	2004	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
331	FTB1021 161	2001	Ventas wo Docs	\$2,500.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
332	FTB1021 445	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
333	FTB1021 540	2004	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
334	FTB1021 669	2005	Ventas w Docs	\$11,790.00	\$900.00	\$10,890.00	\$10,890.00	100%	0.2857%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 8,441.46	\$ 32,021.46
335	FTB1021 866	2001	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
336	FTB1021 866	2005	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
337	FTB1021 881	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
338	FTB1022 291	2001	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
339	FTB1022 536	2005	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
340	FTB1022 607	2006	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
341	FTB1022 607	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
342	FTB1022 710	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
343	FTB1022 827	2004	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
344	FTB1022 836	2001	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
345	FTB1022 948	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
346	FTB1023 933	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
347	FTB1023 933	2004	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
348	FTB1023 933	2005	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
349	FTB1023 934	2004	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
350	FTB1023 934	2006	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
351	FTB1023 934	2005	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
352	FTB1024 516	2004	Ventas wo Docs	\$900.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 965.87	\$ 2,765.87
353	FTB1024 516	2003	Ventas wo Docs	\$900.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 965.87	\$ 2,765.87
354	FTB1024 527	2002	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
355	FTB1024 564	2002	Ventas w Docs	\$2,512.00	\$0.00	\$2,512.00	\$2,512.00	100%	0.0659%	\$ 2,512.00	\$ 5,024.00	\$ 5,024.00	\$ 1,947.19	\$ 6,971.19
356	FTB1024 564	2001	Ventas w Docs	\$2,716.00	\$0.00	\$2,716.00	\$2,716.00	100%	0.0713%	\$ 2,716.00	\$ 5,432.00	\$ 5,432.00	\$ 2,105.32	\$ 7,537.32
357	FTB1024 564	2003	Ventas w Docs	\$6,800.00	\$0.00	\$6,800.00	\$6,800.00	100%	0.1784%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 5,271.06	\$ 18,871.06
358	FTB1024 564	2004	Ventas w Docs	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	100%	0.0446%	\$ 1,700.00	\$ 3,400.00	\$ 3,400.00	\$ 1,317.76	\$ 4,717.76
359	FTB1024 564	2005	Ventas w Docs	\$6,800.00	\$0.00	\$6,800.00	\$6,800.00	100%	0.1784%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 5,271.06	\$ 18,871.06

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
360	FTB1024 813	2002	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
361	FTB1025 076	2005	Ventas w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$9,290.00	100%	0.2437%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 7,201.21	\$ 30,781.21
362	FTB1025 076	2004	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
363	FTB1025 076	2003	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
364	FTB1025 076	2002	Ventas w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$9,290.00	100%	0.2437%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 7,201.21	\$ 30,781.21
365	FTB1025 076	2001	Ventas w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$9,290.00	100%	0.2437%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 7,201.21	\$ 30,781.21
366	FTB1025 330	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
367	FTB1025 339	2004	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
368	FTB1025 339	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
369	FTB1025 991	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
370	FTB1026 195	2002	Ventas wo Docs	\$6,000.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
371	FTB1026 341	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
372	FTB1026 383	2002	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
373	FTB1026 774	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
374	FTB1026 828	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
375	FTB1026 982	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
376	FTB1026 993	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
377	FTB1026 993	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
378	FTB1026 993	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
379	FTB1026 993	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
380	FTB1026 993	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
381	FTB1027 092	2005	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
382	FTB1027 092	2006	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
383	FTB1027 422	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
384	FTB1028 422	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
385	FTB1028 464	2003	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
386	FTB1028 543	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
387	FTB1029 044	2004	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
388	FTB1029 093	2003	Ventas w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$9,290.00	100%	0.2437%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 7,201.21	\$ 30,781.21
389	FTB1029 322	2005	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
390	FTB1029 339	2006	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
391	FTB1029 575	2004	Ventas w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$9,290.00	100%	0.2437%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 7,201.21	\$ 30,781.21
392	FTB1029 575	2005	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
393	FTB1029 575	2006	Ventas w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$9,290.00	100%	0.2437%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 7,201.21	\$ 30,781.21
394	FTB1029 929	2003	Ventas w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$9,290.00	100%	0.2437%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 7,201.21	\$ 30,781.21
395	FTB1029 929	2001	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
396	FTB1030 282	2004	Ventas wo Docs	\$900.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 965.87	\$ 2,765.87
397	FTB1030 507	2005	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
398	FTB1030 507	2006	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
399	FTB1031 031	2004	Ventas wo Docs	\$3,300.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 3,300.00	\$ 6,600.00	\$ 6,600.00	\$ 965.87	\$ 7,565.87
400	FTB1031 084	2005	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
401	FTB1031 254	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
402	FTB1031 254	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
403	FTB1031 289	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
404	FTB1031 416	2003	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
405	FTB1031 417	2003	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
406	FTB1031 982	2005	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
407	FTB1031 982	2004	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
408	FTB1031 983	2004	Ventas wo Docs	\$11,790.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
409	FTB1031 983	2005	Ventas wo Docs	\$11,790.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
410	FTB1031 984	2004	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
411	FTB1031 985	2005	Ventas wo Docs	\$11,790.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
412	FTB1031 985	2004	Ventas wo Docs	\$11,790.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
413	FTB1031 988	2004	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
414	FTB1032 021	2005	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
415	FTB1032 021	2004	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
416	FTB1032 370	2006	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
417	FTB1032 528	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
418	FTB1032 566	2005	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
419	FTB1032 566	2004	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
420	FTB1032 566	2006	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
421	FTB1032 574	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
422	FTB1032 574	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
423	FTB1032 775	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
424	FTB1032 969	2005	Ventas wo Docs	\$11,790.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
425	FTB1032 969	2004	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
426	FTB1033 157	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
427	FTB1033 163	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
428	FTB1033 282	2006	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
429	FTB1033 548	2004	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
430	FTB1033 551	2006	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
431	FTB1033 558	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
432	FTB1033 808	2006	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
433	FTB1033 884	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
434	FTB1034 046	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
435	FTB1034 046	2004	Ventas w Docs	\$10,324.00	\$0.00	\$10,324.00	\$10,324.00	100%	0.2709%	\$10,324.00	\$ 20,648.00	\$ 20,648.00	\$ 8,002.72	\$ 28,650.72

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
436	FTB1034 064	2004	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
437	FTB1034 064	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
438	FTB1034 206	2006	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
439	FTB1035 346	2004	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
440	FTB1035 368	2006	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
441	FTB1035 369	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
442	FTB1035 675	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
443	FTB1035 722	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
444	FTB1035 723	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
445	FTB1035 825	2006	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
446	FTB1035 867	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
447	FTB1036 035	2004	Unitary w Docs	\$2,500.00	\$900.00	\$1,600.00	\$800.00	50%	0.0210%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 620.12	\$ 3,120.12
448	FTB1036 081	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
449	FTB1036 094	2006	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
450	FTB1036 157	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
451	FTB1036 340	2006	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
452	FTB1036 352	2006	Ventas w Docs	\$2,774.00	\$2,500.00	\$274.00	\$274.00	100%	0.0072%	\$ 2,774.00	\$ 5,548.00	\$ 5,548.00	\$ 212.39	\$ 5,760.39
453	FTB1036 485	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
454	FTB1036 506	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
455	FTB1036 585	2006	Ventas w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$9,290.00	100%	0.2437%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 7,201.21	\$ 30,781.21
456	FTB1036 600	2006	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
457	FTB1036 638	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
458	FTB2000 003	2001	Ventas wo Docs	\$6,800.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
459	FTB2000 003	2003	Ventas wo Docs	\$6,800.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
460	FTB2000 003	2004	Ventas wo Docs	\$6,800.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
461	FTB2000 003	2005	Ventas wo Docs	\$6,800.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
462	FTB2000 003	2002	Ventas wo Docs	\$6,800.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
463	FTB2000 007	2003	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
464	FTB2000 007	2002	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
465	FTB2000 007	2004	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
466	FTB2000 007	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
467	FTB2000 030	2006	Ventas w Docs	\$8,679.94	\$900.00	\$7,779.94	\$7,779.94	100%	0.2041%	\$ 8,679.94	\$ 17,359.88	\$ 17,359.88	\$ 6,030.67	\$ 23,390.55
468	FTB2000 030	2005	Ventas w Docs	\$6,800.00	\$900.00	\$5,900.00	\$5,900.00	100%	0.1548%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 4,573.42	\$ 18,173.42
469	FTB2000 030	2003	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
470	FTB2000 030	2004	Ventas w Docs	\$1,830.65	\$900.00	\$930.65	\$930.65	100%	0.0244%	\$ 1,830.65	\$ 3,661.30	\$ 3,661.30	\$ 721.40	\$ 4,382.70
471	FTB2000 050	2006	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
472	FTB2000 050	2005	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
473	FTB2000 050	2004	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
474	FTB2000 050	2002	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
475	FTB2000 050	2001	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
476	FTB2000 055	2001	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
477	FTB2000 062	2006	Ventas w Docs	\$6,800.00	\$0.00	\$6,800.00	\$6,800.00	100%	0.1784%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 5,271.06	\$18,871.06
478	FTB2000 062	2005	Ventas w Docs	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	100%	0.0446%	\$ 1,700.00	\$ 3,400.00	\$ 3,400.00	\$ 1,317.76	\$ 4,717.76
479	FTB2000 062	2004	Ventas w Docs	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	100%	0.0446%	\$ 1,700.00	\$ 3,400.00	\$ 3,400.00	\$ 1,317.76	\$ 4,717.76
480	FTB2000 062	2002	Ventas w Docs	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	100%	0.0446%	\$ 1,700.00	\$ 3,400.00	\$ 3,400.00	\$ 1,317.76	\$ 4,717.76
481	FTB2000 062	2003	Ventas w Docs	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	100%	0.0446%	\$ 1,700.00	\$ 3,400.00	\$ 3,400.00	\$ 1,317.76	\$ 4,717.76
482	FTB2000 067	2006	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
483	FTB2000 073	2006	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$28,068.16
484	FTB2000 073	2004	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$28,068.16
485	FTB2000 073	2003	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$28,068.16
486	FTB2000 073	2002	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$28,068.16
487	FTB2000 078	2006	Ventas wo Docs	\$900.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 965.87	\$ 2,765.87
488	FTB2000 099	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
489	FTB2000 099	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
490	FTB2000 115	2004	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$12,965.87
491	FTB2000 115	2003	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$12,965.87
492	FTB2000 115	2002	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$12,965.87

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
493	FTB2000 121	2006	Ventas w Docs	\$800.00	\$0.00	\$800.00	\$800.00	100%	0.0210%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 620.12	\$ 2,220.12
494	FTB2000 122	2006	Ventas w Docs	\$800.00	\$0.00	\$800.00	\$800.00	100%	0.0210%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 620.12	\$ 2,220.12
495	FTB2000 125	1999	Ventas w Docs	\$800.00	\$0.00	\$800.00	\$800.00	100%	0.0210%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 620.12	\$ 2,220.12
496	FTB2000 125	2000	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
497	FTB2000 125	2002	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
498	FTB2000 125	2004	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
499	FTB2000 125	2006	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
500	FTB2000 125	2005	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
501	FTB2000 154	2005	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
502	FTB2000 161	2003	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
503	FTB2000 161	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
504	FTB2000 161	2004	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
505	FTB2000 161	2000	Ventas w Docs	\$3,126.00	\$0.00	\$3,126.00	\$3,126.00	100%	0.0820%	\$ 3,126.00	\$ 6,252.00	\$ 6,252.00	\$ 2,423.14	\$ 8,675.14
506	FTB2000 161	2001	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
507	FTB2000 161	2002	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
508	FTB2000 179	2006	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
509	FTB2000 181	2004	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
510	FTB2000 181	2003	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
511	FTB2000 181	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
512	FTB2000 182	2006	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
513	FTB2000 182	2005	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
514	FTB2000 182	2002	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
515	FTB2000 182	2003	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
516	FTB2000 182	2001	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
517	FTB2000 190	2003	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
518	FTB2000 190	2002	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
519	FTB2000 190	2004	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
520	FTB2000 190	2005	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
521	FTB2000 194	2005	Ventas w Docs	\$800.00	\$0.00	\$800.00	\$800.00	100%	0.0210%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 620.12	\$ 2,220.12
522	FTB2000 194	2004	Ventas w Docs	\$800.00	\$0.00	\$800.00	\$800.00	100%	0.0210%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 620.12	\$ 2,220.12
523	FTB2000 194	2006	Ventas w Docs	\$800.00	\$0.00	\$800.00	\$800.00	100%	0.0210%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 620.12	\$ 2,220.12
524	FTB2000 197	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
525	FTB2000 197	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
526	FTB2000 197	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
527	FTB2000 266	2001	Ventas w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$9,290.00	100%	0.2437%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 7,201.21	\$ 30,781.21
528	FTB2000 266	2002	Ventas w Docs	\$11,790.00	\$900.00	\$10,890.00	\$10,890.00	100%	0.2857%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 8,441.46	\$ 32,021.46
529	FTB2000 266	2000	Ventas w Docs	\$9,377.00	\$0.00	\$9,377.00	\$9,377.00	100%	0.2460%	\$ 9,377.00	\$ 18,754.00	\$ 18,754.00	\$ 7,268.65	\$ 26,022.65
530	FTB2000 266	2004	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
531	FTB2000 266	2003	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
532	FTB2000 274	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
533	FTB2000 274	2004	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
534	FTB2000 282	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
535	FTB2000 282	2005	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
536	FTB2000 282	2006	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
537	FTB2000 283	2000	Ventas w Docs	\$9,377.00	\$0.00	\$9,377.00	\$9,377.00	100%	0.2460%	\$ 9,377.00	\$ 18,754.00	\$ 18,754.00	\$ 7,268.65	\$ 26,022.65
538	FTB2000 283	2001	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
539	FTB2000 283	2002	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
540	FTB2000 283	2002	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
541	FTB2000 283	2003	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
542	FTB2000 283	2004	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
543	FTB2000 283	2006	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
544	FTB2000 283	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
545	FTB2000 291	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
546	FTB2000 315	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
547	FTB2000 320	2004	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
548	FTB2000 329	2004	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
549	FTB2000 329	2005	Ventas w Docs	\$1,591.00	\$900.00	\$691.00	\$691.00	100%	0.0181%	\$ 1,591.00	\$ 3,182.00	\$ 3,182.00	\$ 535.63	\$ 3,717.63

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
550	FTB2000 329	2003	Ventas w Docs	\$1,868.00	\$900.00	\$968.00	\$968.00	100%	0.0254%	\$ 1,868.00	\$ 3,736.00	\$ 3,736.00	\$ 750.35	\$ 4,486.35
551	FTB2000 330	2001	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
552	FTB2000 330	2002	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
553	FTB2000 330	2003	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$15,953.30
554	FTB2000 330	2004	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$15,953.30
555	FTB2000 330	2005	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$15,953.30
556	FTB2000 338	2002	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$15,953.30
557	FTB2000 338	2005	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$14,713.05
558	FTB2000 338	2006	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$15,953.30
559	FTB2000 338	2001	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$15,953.30
560	FTB2000 338	2004	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$14,713.05
561	FTB2000 338	2003	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$15,953.30
562	FTB2000 351	2002	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
563	FTB2000 351	2001	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
564	FTB2000 352	2006	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
565	FTB2000 354	2006	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$28,068.16
566	FTB2000 358	2002	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
567	FTB2000 358	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
568	FTB2000 358	2001	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
569	FTB2000 359	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
570	FTB2000 359	2002	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
571	FTB2000 374	2004	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
572	FTB2000 388	2000	Ventas w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$3,751.00	100%	0.0984%	\$ 6,251.00	\$ 12,502.00	\$ 12,502.00	\$ 2,907.61	\$ 15,409.61
573	FTB2000 388	2006	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
574	FTB2000 402	2004	Ventas w Docs	\$11,790.00	\$900.00	\$10,890.00	\$10,890.00	100%	0.2857%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 8,441.46	\$ 32,021.46
575	FTB2000 402	2006	Ventas w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$9,290.00	100%	0.2437%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 7,201.21	\$ 30,781.21
576	FTB2000 402	2005	Ventas w Docs	\$11,790.00	\$900.00	\$10,890.00	\$10,890.00	100%	0.2857%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 8,441.46	\$ 32,021.46
577	FTB2000 431	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
578	FTB2000 432	2002	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
579	FTB2000 432	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
580	FTB2000 432	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
581	FTB2000 432	2005	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
582	FTB2000 432	2006	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
583	FTB2000 433	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
584	FTB2000 433	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
585	FTB2000 433	2001	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
586	FTB2000 433	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
587	FTB2000 433	2002	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
588	FTB2000 433	2003	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
589	FTB2000 436	2006	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
590	FTB2000 436	2005	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
591	FTB2000 437	2005	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
592	FTB2000 437	2006	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
593	FTB2000 446	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
594	FTB2000 450	2004	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
595	FTB2000 450	2003	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
596	FTB2000 450	2001	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
597	FTB2000 450	2002	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
598	FTB2000 472	2006	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
599	FTB2000 472	2005	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
600	FTB2000 472	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
601	FTB2000 473	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
602	FTB2000 473	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
603	FTB2000 475	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
604	FTB2000 475	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
605	FTB2000 475	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
606	FTB2000 476	2006	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
607	FTB2000 476	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
608	FTB2000 476	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
609	FTB2000 476	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
610	FTB2000 477	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
611	FTB2000 477	2005	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
612	FTB2000 478	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
613	FTB2000 478	2003	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
614	FTB2000 478	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
615	FTB2000 478	2005	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
616	FTB2000 479	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
617	FTB2000 479	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
618	FTB2000 480	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
619	FTB2000 481	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
620	FTB2000 481	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
621	FTB2000 482	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
622	FTB2000 482	2001	Unitary w Docs	\$2,500.00	\$900.00	\$1,600.00	\$800.00	50%	0.0210%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 620.12	\$ 3,120.12
623	FTB2000 482	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
624	FTB2000 483	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
625	FTB2000 484	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
626	FTB2000 485	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
627	FTB2000 485	2002	Unitary w Docs	\$2,500.00	\$900.00	\$1,600.00	\$800.00	50%	0.0210%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 620.12	\$ 3,120.12
628	FTB2000 486	2001	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
629	FTB2000 486	2002	Unitary w Docs	\$2,500.00	\$900.00	\$1,600.00	\$800.00	50%	0.0210%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 620.12	\$ 3,120.12
630	FTB2000 487	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
631	FTB2000 488	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
632	FTB2000 489	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
633	FTB2000 489	2001	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
634	FTB2000 490	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
635	FTB2000 491	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
636	FTB2000 492	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
637	FTB2000 492	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
638	FTB2000 493	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
639	FTB2000 494	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
640	FTB2000 494	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
641	FTB2000 495	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
642	FTB2000 496	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
643	FTB2000 497	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
644	FTB2000 498	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
645	FTB2000 498	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
646	FTB2000 499	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
647	FTB2000 500	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
648	FTB2000 501	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
649	FTB2000 502	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
650	FTB2000 502	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
651	FTB2000 503	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
652	FTB2000 504	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
653	FTB2000 505	2001	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
654	FTB2000 505	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
655	FTB2000 506	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
656	FTB2000 507	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
657	FTB2000 507	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
658	FTB2000 508	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
659	FTB2000 509	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
660	FTB2000 509	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
661	FTB2000 510	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
662	FTB2000 510	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
663	FTB2000 511	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
664	FTB2000 512	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
665	FTB2000 513	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
666	FTB2000 513	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
667	FTB2000 514	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
668	FTB2000 515	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
669	FTB2000 515	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
670	FTB2000 515	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
671	FTB2000 515	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
672	FTB2000 515	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
673	FTB2000 515	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
674	FTB2000 516	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
675	FTB2000 517	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
676	FTB2000 517	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
677	FTB2000 518	2001	Unitary w Docs	\$2,500.00	\$900.00	\$1,600.00	\$800.00	50%	0.0210%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 620.12	\$ 3,120.12
678	FTB2000 519	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
679	FTB2000 520	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
680	FTB2000 521	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
681	FTB2000 522	2003	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
682	FTB2000 522	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
683	FTB2000 523	2006	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
684	FTB2000 524	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
685	FTB2000 524	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
686	FTB2000 525	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
687	FTB2000 525	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
688	FTB2000 527	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
689	FTB2000 527	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
690	FTB2000 528	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
691	FTB2000 529	2001	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
692	FTB2000 530	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
693	FTB2000 531	2001	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
694	FTB2000 531	2002	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
695	FTB2000 532	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
696	FTB2000 533	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
697	FTB2000 534	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
698	FTB2000 535	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
699	FTB2000 535	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
700	FTB2000 536	2001	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
701	FTB2000 536	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
702	FTB2000 537	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
703	FTB2000 537	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
704	FTB2000 538	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
705	FTB2000 539	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
706	FTB2000 540	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
707	FTB2000 541	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
708	FTB2000 541	2001	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
709	FTB2000 542	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
710	FTB2000 543	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
711	FTB2000 544	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
712	FTB2000 544	2001	Unitary w Docs	\$2,500.00	\$900.00	\$1,600.00	\$800.00	50%	0.0210%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 620.12	\$ 3,120.12
713	FTB2000 545	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
714	FTB2000 546	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
715	FTB2000 546	2001	Unitary w Docs	\$2,500.00	\$900.00	\$1,600.00	\$800.00	50%	0.0210%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 620.12	\$ 3,120.12
716	FTB2000 547	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
717	FTB2000 547	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
718	FTB2000 548	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
719	FTB2000 548	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
720	FTB2000 549	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
721	FTB2000 549	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
722	FTB2000 549	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
723	FTB2000 550	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
724	FTB2000 550	2001	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
725	FTB2000 551	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
726	FTB2000 552	2001	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
727	FTB2000 552	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
728	FTB2000 553	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
729	FTB2000 554	2001	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
730	FTB2000 554	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
731	FTB2000 555	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
732	FTB2000 555	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
733	FTB2000 555	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
734	FTB2000 555	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
735	FTB2000 555	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
736	FTB2000 555	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
737	FTB2000 556	2004	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
738	FTB2000 556	2006	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
739	FTB2000 556	2005	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
740	FTB2000 557	2004	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
741	FTB2000 558	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
742	FTB2000 558	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
743	FTB2000 558	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
744	FTB2000 558	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
745	FTB2000 559	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
746	FTB2000 560	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
747	FTB2000 560	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
748	FTB2000 560	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
749	FTB2000 560	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
750	FTB2000 560	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
751	FTB2000 560	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
752	FTB2000 561	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
753	FTB2000 561	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
754	FTB2000 561	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
755	FTB2000 561	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
756	FTB2000 561	2006	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
757	FTB2000 561	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
758	FTB2000 562	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
759	FTB2000 562	2006	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
760	FTB2000 563	2004	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
761	FTB2000 563	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
762	FTB2000 563	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
763	FTB2000 563	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
764	FTB2000 563	2005	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
765	FTB2000 563	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
766	FTB2000 564	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
767	FTB2000 564	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
768	FTB2000 564	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
769	FTB2000 564	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
770	FTB2000 565	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
771	FTB2000 566	2006	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
772	FTB2000 566	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
773	FTB2000 566	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
774	FTB2000 566	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
775	FTB2000 567	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
776	FTB2000 568	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
777	FTB2000 568	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
778	FTB2000 569	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
779	FTB2000 570	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
780	FTB2000 571	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
781	FTB2000 572	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
782	FTB2000 573	2001	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
783	FTB2000 574	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
784	FTB2000 574	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
785	FTB2000 575	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
786	FTB2000 575	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
787	FTB2000 576	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
788	FTB2000 577	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
789	FTB2000 577	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
790	FTB2000 577	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
791	FTB2000 578	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
792	FTB2000 578	2003	Unitary w Docs	\$2,500.00	\$900.00	\$1,600.00	\$800.00	50%	0.0210%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 620.12	\$ 3,120.12
793	FTB2000 579	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
794	FTB2000 579	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
795	FTB2000 580	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
796	FTB2000 580	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
797	FTB2000 581	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
798	FTB2000 581	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
799	FTB2000 582	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
800	FTB2000 582	2001	Unitary w Docs	\$2,500.00	\$900.00	\$1,600.00	\$800.00	50%	0.0210%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 620.12	\$ 3,120.12
801	FTB2000 583	2000	Unitary w Docs	\$6,251.00	\$900.00	\$5,351.00	\$2,675.50	50%	0.0702%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 2,073.93	\$ 8,324.93
802	FTB2000 584	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
803	FTB2000 584	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
804	FTB2000 585	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
805	FTB2000 585	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
806	FTB2000 585	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
807	FTB2000 586	2000	Unitary w Docs	\$1,042.00	\$0.00	\$1,042.00	\$521.00	50%	0.0137%	\$ 521.00	\$ 1,042.00	\$ 1,042.00	\$ 403.85	\$ 1,445.85
808	FTB2000 587	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
809	FTB2000 588	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
810	FTB2000 589	2001	Unitary w Docs	\$2,500.00	\$0.00	\$2,500.00	\$1,250.00	50%	0.0328%	\$ 1,250.00	\$ 2,500.00	\$ 2,500.00	\$ 968.94	\$ 3,468.94
811	FTB2000 589	2002	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
812	FTB2000 590	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
813	FTB2000 591	2001	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
814	FTB2000 591	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
815	FTB2000 592	2003	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
816	FTB2000 592	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
817	FTB2000 592	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
818	FTB2000 593	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
819	FTB2000 594	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
820	FTB2000 595	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
821	FTB2000 595	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
822	FTB2000 596	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
823	FTB2000 597	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
824	FTB2000 598	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
825	FTB2000 598	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
826	FTB2000 599	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
827	FTB2000 599	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
828	FTB2000 599	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
829	FTB2000 600	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
830	FTB2000 600	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
831	FTB2000 601	2002	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
832	FTB2000 601	2001	Unitary w Docs	\$900.00	\$0.00	\$900.00	\$450.00	50%	0.0118%	\$ 450.00	\$ 900.00	\$ 900.00	\$ 348.82	\$ 1,248.82
833	FTB2000 602	2000	Unitary w Docs	\$6,251.00	\$900.00	\$5,351.00	\$2,675.50	50%	0.0702%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 2,073.93	\$ 8,324.93
834	FTB2000 603	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
835	FTB2000 603	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
836	FTB2000 604	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
837	FTB2000 605	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
838	FTB2000 605	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
839	FTB2000 605	2000	Unitary w Docs	\$6,251.00	\$0.00	\$6,251.00	\$3,125.50	50%	0.0820%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 2,422.75	\$ 8,673.75
840	FTB2000 606	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
841	FTB2000 606	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
842	FTB2000 607	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
843	FTB2000 607	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
844	FTB2000 608	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
845	FTB2000 608	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
846	FTB2000 608	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
847	FTB2000 609	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
848	FTB2000 610	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
849	FTB2000 610	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
850	FTB2000 610	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
851	FTB2000 610	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
852	FTB2000 610	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
853	FTB2000 610	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
854	FTB2000 611	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
855	FTB2000 611	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
856	FTB2000 612	2005	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
857	FTB2000 612	2006	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
858	FTB2000 613	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
859	FTB2000 613	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
860	FTB2000 613	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
861	FTB2000 613	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
862	FTB2000 613	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
863	FTB2000 613	2000	Unitary w Docs	\$6,251.00	\$2,500.00	\$3,751.00	\$1,875.50	50%	0.0492%	\$ 3,125.50	\$ 6,251.00	\$ 6,251.00	\$ 1,453.80	\$ 7,704.80
864	FTB2000 613	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
865	FTB2000 617	2005	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
866	FTB2000 617	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
867	FTB2000 618	2006	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
868	FTB2000 618	2001	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
869	FTB2000 618	2002	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
870	FTB2000 618	2003	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
871	FTB2000 618	2004	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
872	FTB2000 618	2005	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
873	FTB2000 622	2004	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
874	FTB2000 626	2003	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
875	FTB2000 628	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
876	FTB2000 628	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
877	FTB2000 628	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
878	FTB2000 628	2006	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
879	FTB2000 629	2004	Ventas w Docs	\$11,790.00	\$900.00	\$10,890.00	\$10,890.00	100%	0.2857%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 8,441.46	\$ 32,021.46
880	FTB2000 629	2005	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
881	FTB2000 629	2006	Ventas w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$9,290.00	100%	0.2437%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 7,201.21	\$ 30,781.21
882	FTB2000 630	2003	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
883	FTB2000 630	2004	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
884	FTB2000 631	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
885	FTB2000 634	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
886	FTB2000 634	2003	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
887	FTB2000 634	2004	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
888	FTB2000 634	2005	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
889	FTB2000 643	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
890	FTB2000 643	2006	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
891	FTB2000 645	2006	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
892	FTB2000 646	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
893	FTB2000 647	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
894	FTB2000 651	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
895	FTB2000 652	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
896	FTB2000 653	2001	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
897	FTB2000 654	2002	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
898	FTB2000 655	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
899	FTB2000 656	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
900	FTB2000 657	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
901	FTB2000 659	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
902	FTB2000 661	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
903	FTB2000 662	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
904	FTB2000 663	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
905	FTB2000 664	2001	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
906	FTB2000 665	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
907	FTB2000 666	2004	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
908	FTB2000 667	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
909	FTB2000 668	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
910	FTB2000 669	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
911	FTB2000 675	2004	Ventas wo Docs	\$11,790.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
912	FTB2000 676	2002	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
913	FTB2000 677	2001	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
914	FTB2000 677	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
915	FTB2000 677	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
916	FTB2000 678	2001	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
917	FTB2000 678	2005	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
918	FTB2000 679	2001	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
919	FTB2000 679	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
920	FTB2000 679	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
921	FTB2000 681	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
922	FTB2000 682	2006	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
923	FTB2000 683	2003	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
924	FTB2000 684	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
925	FTB2000 685	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
926	FTB2000 686	2001	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
927	FTB2000 688	2003	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
928	FTB2000 690	2004	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
929	FTB2000 692	2005	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
930	FTB2000 693	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
931	FTB2000 694	2001	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
932	FTB2000 695	2002	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
933	FTB2000 697	2006	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
934	FTB2000 698	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
935	FTB2000 699	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
936	FTB2000 702	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
937	FTB2000 702	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
938	FTB2000 702	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
939	FTB2000 703	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
940	FTB2000 703	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
941	FTB2000 704	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
942	FTB2000 704	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
943	FTB2000 704	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
944	FTB2000 704	2004	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
945	FTB2000 705	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
946	FTB2000 705	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
947	FTB2000 706	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
948	FTB2000 706	2003	Ventas w Docs	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	100%	0.0446%	\$ 1,700.00	\$ 3,400.00	\$ 3,400.00	\$ 1,317.76	\$ 4,717.76

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
949	FTB2000 706	2004	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
950	FTB2000 706	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
951	FTB2000 715	2006	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
952	FTB2000 716	2003	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
953	FTB2000 717	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
954	FTB2000 717	2001	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
955	FTB2000 717	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
956	FTB2000 717	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
957	FTB2000 717	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
958	FTB2000 719	2003	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
959	FTB2000 719	2004	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
960	FTB2000 719	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
961	FTB2000 722	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
962	FTB2000 724	2004	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
963	FTB2000 724	2005	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
964	FTB2000 724	2006	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
965	FTB2000 724	2003	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
966	FTB2000 724	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
967	FTB2000 728	2004	Ventas wo Docs	\$11,790.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
968	FTB2000 729	2005	Ventas wo Docs	\$11,790.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
969	FTB2000 730	2002	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
970	FTB2000 731	2006	Ventas wo Docs	\$11,790.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
971	FTB2000 738	2004	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
972	FTB2000 738	2002	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
973	FTB2000 738	2003	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
974	FTB2000 739	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
975	FTB2000 739	2005	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
976	FTB2000 739	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
977	FTB2000 747	2004	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
978	FTB2000 747	2005	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
979	FTB2000 747	2003	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
980	FTB2000 748	2001	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
981	FTB2000 749	2001	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
982	FTB2000 750	2001	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
983	FTB2000 750	2002	Unitary w Docs	\$11,790.00	\$2,500.00	\$9,290.00	\$4,645.00	50%	0.1219%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 3,600.60	\$ 15,390.60
984	FTB2000 751	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
985	FTB2000 751	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
986	FTB2000 751	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
987	FTB2000 751	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
988	FTB2000 751	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
989	FTB2000 753	2004	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
990	FTB2000 753	2006	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
991	FTB2000 753	2005	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
992	FTB2000 753	1995	Ventas w Docs	\$1,000.00	\$900.00	\$100.00	\$100.00	100%	0.0026%	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	\$ 77.51	\$ 2,077.51
993	FTB2000 753	2000	Ventas w Docs	\$6,251.00	\$6,000.00	\$251.00	\$251.00	100%	0.0066%	\$ 6,251.00	\$ 12,502.00	\$ 12,502.00	\$ 194.56	\$ 12,696.56
994	FTB2000 758	2000	Ventas wo Docs	\$9,377.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 9,377.00	\$ 18,754.00	\$ 18,754.00	\$ 965.87	\$ 19,719.87
995	FTB2000 758	2003	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
996	FTB2000 758	2005	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
997	FTB2000 758	2002	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
998	FTB2000 758	2001	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
999	FTB2000 758	2004	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
1000	FTB5000 043	1994	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
1001	FTB5000 050	1994	Ventas wo Docs	\$1,300.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 1,300.00	\$ 2,600.00	\$ 2,600.00	\$ 965.87	\$ 3,565.87
1002	FTB5000 052	1994	Ventas wo Docs	\$11,790.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
1003	FTB5000 053	2000	Ventas wo Docs	\$1,042.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 1,042.00	\$ 2,084.00	\$ 2,084.00	\$ 965.87	\$ 3,049.87
1004	FTB5000 054	1994	Ventas wo Docs	\$150.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 150.00	\$ 300.00	\$ 300.00	\$ 965.87	\$ 1,265.87
1005	FTB5000 063	2001	Ventas wo Docs	\$1,042.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 1,042.00	\$ 2,084.00	\$ 2,084.00	\$ 965.87	\$ 3,049.87

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
1006	FTB5000 069	2002	Ventas wo Docs	\$1,042.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 1,042.00	\$ 2,084.00	\$ 2,084.00	\$ 965.87	\$ 3,049.87
1007	FTB5000 071	2006	Ventas wo Docs	\$5,600.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 5,600.00	\$ 11,200.00	\$ 11,200.00	\$ 965.87	\$ 12,165.87
1008	FTB5000 079	2002	Ventas wo Docs	\$1,042.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 1,042.00	\$ 2,084.00	\$ 2,084.00	\$ 965.87	\$ 3,049.87
1009	FTB5000 080	2003	Ventas wo Docs	\$1,042.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 1,042.00	\$ 2,084.00	\$ 2,084.00	\$ 965.87	\$ 3,049.87
1010	FTB5000 081	2001	Ventas wo Docs	\$1,042.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 1,042.00	\$ 2,084.00	\$ 2,084.00	\$ 965.87	\$ 3,049.87
1011	FTB5000 082	2006	Ventas wo Docs	\$5,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 965.87	\$ 10,965.87
1012	FTB5000 084	2005	Ventas wo Docs	\$75.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 75.00	\$ 150.00	\$ 150.00	\$ 965.87	\$ 1,115.87
1013	FTB5000 095	2006	Ventas wo Docs	\$11,790.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
1014	FTB5000 103	2002	Ventas wo Docs	\$11,790.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
1015	FTB5000 104	2002	Ventas wo Docs	\$3,000.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 965.87	\$ 6,965.87
1016	FTB5000 104	2003	Ventas wo Docs	\$3,500.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 3,500.00	\$ 7,000.00	\$ 7,000.00	\$ 965.87	\$ 7,965.87
1017	FTB5000 104	2004	Ventas wo Docs	\$4,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 4,000.00	\$ 8,000.00	\$ 8,000.00	\$ 965.87	\$ 8,965.87
1018	FTB5000 114	2004	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
1019	FTB5000 114	2005	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
1020	FTB5000 114	2006	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
1021	FTB5000 167	2006	Ventas wo Docs	\$4,678.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 4,678.00	\$ 9,356.00	\$ 9,356.00	\$ 965.87	\$ 10,321.87
1022	FTB5000 169	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
1023	FTB5000 170	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
1024	FTB5000 171	2005	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
1025	FTB5000 172	2006	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
1026	FTB5000 174	2000	Ventas wo Docs	\$5,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 965.87	\$ 10,965.87
1027	FTB5000 180	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
1028	FTB5000 180	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
1029	FTB5000 180	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
1030	FTB5000 189	2003	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
1031	FTB5000 192	2006	Ventas wo Docs	\$2,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	\$ 965.87	\$ 4,965.87
1032	FTB5000 197	2004	Ventas wo Docs	\$800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 965.87	\$ 2,565.87
1033	FTB5000 199	2004	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
1034	FTB5000 200	2004	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
1035	FTB5000 201	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
1036	FTB5000 203	2006	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
1037	FTB5000 204	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
1038	FTB5000 204	2006	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
1039	FTB5000 204	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
1040	FTB5000 206	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
1041	FTB5000 206	2005	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
1042	FTB5000 206	2006	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
1043	FTB5000 207	2005	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
1044	FTB5000 207	2000	Unitary w Docs	\$9,377.00	\$6,000.00	\$3,377.00	\$1,688.50	50%	0.0443%	\$ 4,688.50	\$ 9,377.00	\$ 9,377.00	\$ 1,308.85	\$ 10,685.85
1045	FTB5000 207	2001	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
1046	FTB5000 207	2002	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
1047	FTB5000 207	2003	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
1048	FTB5000 207	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
1049	FTB5000 215	2003	Ventas wo Docs	\$900.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 965.87	\$ 2,765.87
1050	FTB5000 219	2005	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
1051	FTB5000 219	2006	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
1052	FTB5000 221	2006	Unitary w Docs	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	50%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
1053	FTB5000 230	2006	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
1054	FTB5000 242	2002	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
1055	FTB5000 243	1997	Ventas w Docs	\$500.00	\$0.00	\$500.00	\$500.00	100%	0.0131%	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 387.57	\$ 1,387.57
1056	FTB5000 245	2001	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
1057	FTB5000 246	2004	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
1058	FTB5000 246	2002	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
1059	FTB5000 247	1998	Ventas w Docs	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	100%	0.0787%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,325.47	\$ 8,325.47
1060	FTB5000 247	2000	Ventas w Docs	\$6,251.00	\$0.00	\$6,251.00	\$6,251.00	100%	0.1640%	\$ 6,251.00	\$ 12,502.00	\$ 12,502.00	\$ 4,845.50	\$ 17,347.50
1061	FTB5000 247	1999	Ventas w Docs	\$5,190.00	\$0.00	\$5,190.00	\$5,190.00	100%	0.1362%	\$ 5,190.00	\$ 10,380.00	\$ 10,380.00	\$ 4,023.06	\$ 14,403.06
1062	FTB5000 251	2005	Ventas wo Docs	\$1,248.85	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 1,248.85	\$ 2,497.70	\$ 2,497.70	\$ 965.87	\$ 3,463.57

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
1063	FTB5000 252	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
1064	FTB5000 253	2000	Ventas w Docs	\$6,251.00	\$0.00	\$6,251.00	\$6,251.00	100%	0.1640%	\$ 6,251.00	\$ 12,502.00	\$ 12,502.00	\$ 4,845.50	\$ 17,347.50
1065	FTB5000 254	2004	Unitary w Docs	\$6,000.00	\$900.00	\$5,100.00	\$2,550.00	50%	0.0669%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,976.65	\$ 7,976.65
1066	FTB5000 255	2006	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
1067	FTB5000 255	2005	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
1068	FTB5000 255	2003	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
1069	FTB5000 255	2002	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
1070	FTB5000 255	2001	Unitary w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$1,750.00	50%	0.0459%	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,356.52	\$ 7,356.52
1071	FTB5000 259	1999	Ventas w Docs	\$600.00	\$0.00	\$600.00	\$600.00	100%	0.0157%	\$ 600.00	\$ 1,200.00	\$ 1,200.00	\$ 465.09	\$ 1,665.09
1072	FTB5000 269	2003	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
1073	FTB5000 270	2001	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
1074	FTB5000 271	2002	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
1075	FTB5000 272	2006	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
1076	FTB5000 274	2004	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
1077	FTB5000 274	2005	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16
1078	FTB5000 275	2006	Ventas w Docs	\$12,649.00	\$2,500.00	\$10,149.00	\$10,149.00	100%	0.2663%	\$12,649.00	\$ 25,298.00	\$ 25,298.00	\$ 7,867.07	\$ 33,165.07
1079	FTB5000 285	2006	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
1080	FTB5000 285	2005	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
1081	FTB5000 285	2004	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
1082	FTB5000 285	2003	Ventas w Docs	\$900.00	\$0.00	\$900.00	\$900.00	100%	0.0236%	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 697.64	\$ 2,497.64
1083	FTB5000 286	2006	Ventas wo Docs	\$5,000.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 965.87	\$ 10,965.87
1084	FTB5000 287	2006	Ventas wo Docs	\$15,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$15,000.00	\$ 30,000.00	\$ 30,000.00	\$ 965.87	\$ 30,965.87
1085	FTB5000 318	2004	Unitary w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$2,895.00	50%	0.0760%	\$ 5,895.00	\$ 11,790.00	\$ 11,790.00	\$ 2,244.08	\$ 14,034.08
1086	FTB5000 319	2006	Ventas wo Docs	\$6,000.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
1087	FTB5000 319	2004	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
1088	FTB5000 329	2006	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
1089	FTB5000 330	2004	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
1090	FTB5000 336	2005	Ventas w Docs	\$11,790.00	\$0.00	\$11,790.00	\$11,790.00	100%	0.3093%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 9,139.10	\$ 32,719.10
1091	FTB5000 337	2006	Ventas w Docs	\$11,790.00	\$900.00	\$10,890.00	\$10,890.00	100%	0.2857%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 8,441.46	\$ 32,021.46
1092	FTB5000 338	2004	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
1093	FTB5000 340	2006	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
1094	FTB5000 341	2002	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
1095	FTB5000 342	2003	Ventas wo Docs	\$6,000.00	\$2,500.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 965.87	\$ 12,965.87
1096	FTB5000 348	2006	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
1097	FTB5000 348	2005	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
1098	FTB5000 354	2002	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
1099	FTB5000 359	2006	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
1100	FTB5000 359	2004	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
1101	FTB5000 359	2005	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
1102	FTB5000 362	2003	Ventas w Docs	\$2,500.00	\$900.00	\$1,600.00	\$1,600.00	100%	0.0420%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,240.25	\$ 6,240.25
1103	FTB5000 363	2004	Ventas w Docs	\$6,000.00	\$2,500.00	\$3,500.00	\$3,500.00	100%	0.0918%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 2,713.05	\$ 14,713.05
1104	FTB5000 364	2005	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
1105	FTB5000 365	2006	Ventas w Docs	\$6,000.00	\$900.00	\$5,100.00	\$5,100.00	100%	0.1338%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 3,953.30	\$ 15,953.30
1106	FTB5000 367	2002	Ventas wo Docs	\$6,800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
1107	FTB5000 367	2003	Ventas wo Docs	\$6,800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
1108	FTB5000 367	2004	Ventas wo Docs	\$6,800.00	\$900.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
1109	FTB5000 367	2005	Ventas wo Docs	\$6,800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
1110	FTB5000 367	2006	Ventas wo Docs	\$6,800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
1111	FTB5000 368	2005	Ventas wo Docs	\$6,800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
1112	FTB5000 368	2006	Ventas wo Docs	\$6,800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
1113	FTB5000 368	2004	Ventas wo Docs	\$2,500.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 965.87	\$ 5,965.87
1114	FTB5000 368	2003	Ventas wo Docs	\$6,800.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$ 6,800.00	\$ 13,600.00	\$ 13,600.00	\$ 965.87	\$ 14,565.87
1115	FTB5000 374	2003	Ventas w Docs	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	100%	0.0656%	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 1,937.89	\$ 6,937.89
1116	FTB5000 375	2002	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
1117	FTB5000 377	2001	Ventas w Docs	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	100%	0.1574%	\$ 6,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,650.94	\$ 16,650.94
1118	FTB5000 379	2000	Ventas w Docs	\$1,042.00	\$0.00	\$1,042.00	\$1,042.00	100%	0.0273%	\$ 1,042.00	\$ 2,084.00	\$ 2,084.00	\$ 807.71	\$ 2,891.71
1119	FTB5000 380	2002	Ventas w Docs	\$11,790.00	\$6,000.00	\$5,790.00	\$5,790.00	100%	0.1519%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 4,488.16	\$ 28,068.16

	A	B	C	D	E	F	G	H	I	K	L	M	N	O
1120	FTB5000 382	2005	Ventas wo Docs	\$11,790.00	\$6,000.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87
1121	FTB5000 384	2006	Ventas wo Docs	\$11,790.00	\$0.00	\$4,984.14	\$1,246.04	100%	0.0327%	\$11,790.00	\$ 23,580.00	\$ 23,580.00	\$ 965.87	\$ 24,545.87