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Exempt from filing fees pursuant to  
Government Code Section 6103

8  
9 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
10 COUNTY OF SAN FRANCISCO  
11

12  
13 **COORDINATION PROCEEDING**  
14 **SPECIAL TITLE [RULE 3.550]**

15 **FRANCHISE TAX BOARD LIMITED**  
16 **LIABILITY CORPORATION TAX**  
17 **REFUND CASES**

18 **INCLUDED ACTIONS:**

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

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

Case No. CJC-12-004742

23 **DECLARATION OF WILLIAM C.**  
24 **HILSON, JR. IN SUPPORT OF**  
25 **FRANCHISE TAX BOARD'S RESPONSE**  
26 **TO PLAINTIFFS' MOTION FOR**  
27 **ATTORNEYS' FEES**

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

I, William C. Hilson, Jr., declare:

1. I am an attorney duly licensed to practice law in all courts of the State of California.
2. I am employed by the Legal Division of the Franchise Tax Board (FTB) and am one of the attorneys assigned to assist the office of the Attorney General in the representation of FTB in this matter. I have been employed with FTB since May, 2001, and am currently a Deputy

1 Chief Counsel within FTB Legal with general oversight responsibility for its Settlement and  
2 Litigation Bureaus.

3 3. As noted by the Court of Appeal, FTB's reaction to the opinion in *Northwest* was  
4 to create a streamlined procedure to facilitate the receipt and processing of refund claims from  
5 affected LLCs. (*Northwest Energetic Services, LLC. v. Franchise Tax Board* (2008) 159  
6 Cal.App.4th 841, 876). That process resulted in FTB issuing refunds to *Northwest*-type LLCs in  
7 excess of \$ 30 million, and in the issuance of refunds to *Ventas*-type LLCs in excess of \$49  
8 million.

9 4. The total Settlement Fund called for by the Settlement Agreement is \$22 million, a  
10 sum which is significantly smaller than the refunds issued by FTB following *Northwest* (\$ 30  
11 million) and *Ventas* (\$ 49 million) and but 28% of the refunds issued by FTB in those two  
12 categories.

13  
14  
15 I declare under penalty of perjury under the laws of the State of California that the foregoing  
16 is true and correct.

17 Executed on October 10, 2022 in Sacramento, California.

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19 \_\_\_\_\_  
20 WILLIAM C. HILSON, JR.

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**DECLARATION OF SERVICE BY ELECTRONIC MAIL**  
**AND FILE AND SERVE EXPRESS**

Case Name: **FTB LLC Tax Refund Cases**  
Case No.: **CJC-12-004742**

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.

On October 11, 2022, I served the attached **DECLARATION OF WILLIAM C. HILSON, JR. IN SUPPORT OF FRANCHISE TAX BOARD'S RESPONSE TO PLAINTIFFS' MOTION FOR ATTORNEYS' FEES** by transmitting a true copy by electronic mail via File and Serve Xpress as follows:

Amy Silverstein  
John Ormonde  
Silverstein & Pomerantz, LLP  
12 Gough Street, 2nd Floor  
San Francisco, CA 94103

Via email: asilverstein@sptaxlaw.com  
Via email: jormonde@sptaxlaw.com

Alexander Freeman  
Calvo Fisher & Jacob LLP  
535 Pacific Avenue, Suite 201  
San Francisco, CA 94133

Via email: afreeman@calvofisher.com

I declare under penalty of perjury under the laws of the State of California and the United States of America the foregoing is true and correct and that this declaration was executed on October 11, 2022, at Los Angeles, California.

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G. Agcaoili  
Declarant

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/s/ G. Agcaoili  
Signature