



Date Filed:

BOARD OF APPEALS

MAY 21 2014

APPEAL # 14-100

CITY & COUNTY OF SAN FRANCISCO
BOARD OF APPEALS

PRELIMINARY STATEMENT OF APPEAL

I / We, Alex Kim dba "It's Market", hereby appeal the following departmental action: **SUSPENSION of Tobacco Sales Establishment Permit CASE NO. SMK-1403** by the **Department of Public Health** which was issued or became effective on: **May 19, 2014**, for the property located at: **1561 Fillmore Street**.

BRIEFING SCHEDULE:

The Appellant may, but is not required to, submit a one page (double-spaced) supplementary statement with this Preliminary Statement of Appeal. No exhibits or other submissions are allowed at this time.

Appellant's Brief is due on or before: **June 26, 2014, (no later than three (3) Thursdays prior to the hearing date)**, up to 12 pages in length, double-spaced, with unlimited exhibits, with an original and 10 copies delivered to the Board office by 4:30 p.m., and with additional copies delivered to the other parties the same day.

DPH
Respondent's and Other Parties' Briefs are due on or before: **July 10, 2014, (no later than one (1) Thursday prior to hearing date)**, up to 12 pages in length, doubled-spaced, with unlimited exhibits, with an original and 10 copies delivered to the Board office by 4:30 p.m., and with additional copies delivered to the other parties the same day.

Only photographs and drawings may be submitted by the parties at hearing.

Hearing Date: **Wednesday, July 16, 2014, 5:00 p.m., City Hall, Room 416, One Dr. Carlton B. Goodlett Place.**

All parties to this appeal must adhere to the briefing schedule above, however if the hearing date is changed, the briefing schedule MAY also be changed. Written notice will be provided of any change to the briefing schedule.

In order to have their documents sent to the Board members prior to hearing, **members of the public** should submit an original and 10 copies of all documents of support/opposition no later than one (1) Thursday prior to hearing date by 4:30 p.m. Please note that names and contact information included in submittals from members of the public will become part of the public record. Submittals from members of the public may be made anonymously.

Please note that in addition to the parties' briefs, any materials that the Board receives relevant to this appeal, including letters of support/opposition from members of the public, are distributed to Board members prior to hearing. All such materials are available for inspection at the Board's office. You may also request a copy of the packet of materials that are provided to Board members at a cost of 10 cents per page, per S.F. Admin. Code Ch. 67.28.

If you have any questions please call the Board of Appeals at 415-575-6880

The reasons for this appeal are as follows:

see attached.

Appellant or Agent (Circle One):

Signature: _____

Print Name: _____

Alex Kim

To : Dept. of public health &
Board of appeals

I like to request appeal on
board of appeals, because of I couldn't
explain my self at last hearing
I was nervous at that time.

Sincerely



Alex Kim

1561 fillmore st.

SF CA. 94115

It's market

Director's hearing Case# SMK 1403.

BOARD OF APPEALS

MAY 21 2014

APPEAL # 14-100



ENVIRONMENTAL HEALTH

Richard J. Lee, MPH, CIH, REHS

Acting Environmental Health Director

BOARD OF APPEALS
MAY 21 2014
APPEAL # 14-100

Date: 5/19/14

Hearing Date: 5/14/14
Director's Hearing Case # SMK1403
Re: 1561 Fillmore St
DBA: It's Market

Alex Kim
It's Market
1561 Fillmore St.
San Francisco, CA 94115

Dear Operator,

On the basis of the facts presented at the Department of Public Health Director's Hearing on 5/14/14, it was determined that you violated San Francisco Health Code Article 19H, Section 1009.61 and the California Penal Code, Section 308(a) for selling tobacco or tobacco products to minors as documented, and the following are ordered:

1. Pursuant to Section 1009.66 of the San Francisco Health Code, your permit to sell tobacco shall be suspended for **25 DAYS** beginning fifteen (15) days from the date of this letter commencing on 6/2/14.
2. **You shall not begin serving the suspension of your permit to sell tobacco until you are informed of the start and end date in writing by the Health Inspector.**
3. You may appeal the Director's order to suspend your permit through the Board of Appeals located at 1650 Mission Street, Room 304 (Tel.: 575-6880), San Francisco, as prescribed in Article 1 of the San Francisco Business and Tax Regulation Code.
4. If a notice to appeal the Director's orders is not filed within fifteen (15) days from the date of this notice with a copy sent to our office, the decision to suspend your permit shall be deemed final and the Inspector shall post the Notice of Suspension in your establishment.
5. Upon suspension, you shall remove all tobacco and e-cigarette products from sale shelves and discontinue selling tobacco/e-cigarettes in the establishment.
6. Failure to comply as ordered, or the removal of the posted sign, may result in the revocation of your permit to sell tobacco/e-cigarettes and referral to the City Attorney Code Enforcement Division with a recommendation to file an injunctive action against you.

The foregoing is a true copy of the orders issued in the name of the Director of Public Health in the City and County of San Francisco on the 15th day of May, 2014. If you have any questions, please call Senior Inspector Larry Kessler at (415) 252-3841.

Sincerely,

Tomas Aragon, M.D., Dr. PH
Deputy Health Officer

RETAIL TOBACCO PROGRAM

1390 Market Street, Suite 210 San Francisco, CA 94102

Phone 415-252-3841 Fax 415-252-3894



1 Robert G. Cummings (SBN 204438)
2 Law Offices of Robert G. Cummings
3 2000 Broadway Street
4 Redwood City, California 94063
5 Phone: (650) 868-8528
6 Facsimile: (650) 412-1829
7 rgc@cummingslawgroup.com

8 Attorney for Appellant Alex Kim dba It's Market

BOARD OF APPEALS

JUN 25 2014

APPEAL # 14-100

CITY HALL

COUNTY OF SAN FRANCISCO

11 **ALEX KIM dba IT'S MARKET,**

12 Appellant,

Appeal No. 14-100

Permit No. CASE NO. SMK-1403

**APPELLANT ALEX KIM'S OPPOSITION TO
SUSPENSION OF TOBACCO SALES
ESTABLISHMENT PERMIT**

14 **v.**

15 **DEPARTMENT OF PUBLIC
HEALTH,**

16 Respondent,

Date: July 16, 2014

Time: 5:00 pm

Room: 416 City Hall

22 **TO THE DEPARTMENT OF PUBLIC HEALTH – CITY AND COUNTY OF SAN
23 FRANCISCO:**

24 **PLEASE TAKE NOTICE THAT** on July 16, 2014 in room 416 located at San
25 Francisco City Hall at One Dr. Carlton B. Goodlette Place, San Francisco, California, or soon
26 thereafter as the matter may be heard, Appellant Alex Kim dba It's Market, by and through his
27 undersigned counsel, hereby appeals the underlying suspension of its permit for selling of tobacco
28 for twenty-five days.

APPELLANT ALEX KIM'S OPPOSITION TO SUSPENSION OF PERMIT TO SELL TOBACCO

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MEMORANDUM OF POINTS AND AUTHORITIES

I.

STATEMENT OF THE CASE

This matter is on for appeal of the 25-day suspension by The Department of Public Health – City And County of San Francisco. A hearing was held on May 14, 2014 by the Director of the Department of Public Health. A determination was made that It's Market was in violation of San Francisco Health Code Article 19H, Section 1009.61 and the California Penal Code Section 308(a) for selling tobacco products to minors. The Notice of Suspension was served on May 19, 2014 in Director's Hearing Case No. SMK1403 for It's Market located at 1561 Fillmore Street in the Fillmore District. On May 21, 2014, Mr. Kim timely appealed.

II.

STATEMENT OF FACTS

Alex Kim (hereinafter “Mr. Kim”), is a sole proprietor who operates a mini-market doing business as It's Market (hereinafter “It's Market”). Mr. Kim has been licensed to sell cigarettes for over eleven years. Mr. Kim manages It's Market from his upstairs office located above the store. At the time of the alleged offense, Mr. Kim was at home with his family.

Since its inception, It's Market has conducted its operations in a lawful manner, maintained its licensing and permits and consistently paid its taxes and fees with the City and County of San Francisco Office of the Treasury and Tax Collector and the California State Board of Equalization. (True and correct copies of Cigarette Litter Abatement Fee Statements and State, Local, and District Sales and Use Tax Returns are attached hereto as **Exhibits One through Four.**)

On the front of his building, Mr. Kim has posted signs informing consumer that it is illegal for persons under the age of 18 to purchase cigarette and tobacco products. These signs are prominently displayed on both sides of the storefront. These signs read, “Under 18 No Tobacco – We Card – Please Have ID Ready.” (True and correct photographs depicting the exterior of the building are attached hereto as **Exhibit Five.**)

Inside the store, located on both sides of the store are additional signs informing customers that the store will not sell cigarette and tobacco products to minors. Above and to the

1 side of the refrigerator cabinets on the right side of the store are signs stating, "Under 18 No
2 Tobacco – We Card," and "Under 18 No Tobacco – We Card – Please Have ID Ready." These
3 signs are prominently displayed and can be seen by patrons when they first enter the store. (True
4 and correct photographs depicting the entryway of It's Market and the signs located above the
5 refrigerated area are attached hereto as **Exhibit Six.**)

6 Behind the countertop where the cash register is located, are additional signs stating,
7 "Under 18 No Tobacco – We Card – Please Have ID Ready." These signs are prominently
8 displayed for all patrons who are looking towards the direction to the rear of the counter where
9 the cigarette and tobacco products are located. (True and correct photographs depicting the signs
10 posted to the rear of the cash register area where the cigarette and tobacco products are located
11 are attached hereto as **Exhibits Seven through Nine.**)

12 In addition to the warning signs posted behind the cash register, there are signs posted in
13 front of the cash register on the front panel of the counter top stating, "The Sale of Tobacco
14 Products to Persons Under 18 Years of Age – Is Prohibited by Law and Subject to Penalties – To
15 Report an Unlawful Tobacco Sale Call: 1-800-5 ASK-4-ID – Valid Identification May Be
16 Required – Business and Professions Code Section 22962." These signs are prominently
17 displayed and can be seen by anyone standing in front of the cash register counter. (True and
18 correct photographs depicting the front panel of the cash register counter are attached hereto as
19 **Exhibit Ten.**)

20 Two additional signs stating, "The Sale of Tobacco Products to Persons Under 18 Years
21 of Age – Is Prohibited by Law and Subject to Penalties – To Report an Unlawful Tobacco Sale
22 Call: 1-800-5 ASK-4-ID – Valid Identification May Be Required – Business and Professions
23 Code Section 22962," are posted adjacent to one another on the counter top on which the cash
24 register is located. These signs are prominently displayed for anyone looking down on the
25 counter top while making purchases in It's Market. If a person places their purchases over one of
26 the warning signs, the other warning sign remains visible to the purchaser's eyes. (True and
27 correct photographs depicting the signs located on the top of the counter top are attached hereto
28 as **Exhibit Eleven.**)

Moreover, facing the direction legible to the cashier on the same counter top are three

1 signs for the benefit of the cashier; directing him or her to check identifications and instructing
2 them on proper legal identification. The first of these signs reads, "Customers must be: 18 to
3 purchase tobacco products, 21 to buy alcohol." A diagram outlining the appearance of a legal
4 California driver's license is provided below. The sample diagram includes two boxes that point
5 to the sample license and explain, "The blue strip tells you when they will be 18" in one box, and
6 "The red strip tells you when they will be 21." A third box points to the date of birth on the
7 driver's license and specifies, "Date of Birth" in the box.

8 Next to the sample diagram are two signs facing in opposite directions, each explaining
9 that a person must have been born in 1996 on or before this date in order to purchase tobacco
10 products. These signs are for both the benefit of the patron and the cashier. The sign reiterates
11 that, "State Law Prohibits The Sale of Tobacco to Minors – Under 18 No Tobacco – We Card."
12 The sign facing the patron reads, "You must have been born on or before today's date 1996 to
13 purchase Natural American Spirit or Any Cigarettes." The sign facing the cashier reads, "If you
14 were born after today's date in 1996 you can't buy tobacco products." Both of these signs are
15 prominently displayed on the countertop. (A true and correct photograph of all of the countertop
16 signs is attached hereto as **Exhibit Eleven.**)

17 The Board of Equalization (BOE) issued It's Market a Cigarette and Tobacco Products a
18 Seller's Permit (SR BH 100-173342). The City and County of San Francisco Office of Treasurer
19 and Tax Collector – Business Tax Section issued It's Market and Mr. Kim license number H31-
20 000406. Proof of each of these permits and licenses are posted immediately inside the front door
21 to the left of the entry way near the far left side of the cash register. (True and correct photograph
22 of the area containing proof of licensure is attached hereto as **Exhibit Twelve.**)

23 On the night of March 27th, 2014, store employee Munkhtegsh Munkhbat was working
24 behind the cash register at It's Market. Mr. Kim was at home with his family. Mr. Munkhbat
25 was suffering with cold/flu symptoms. A female friend of his concerned for Mr. Munkhbat's
26 health had come into the store and came around behind the cash register to give him a home made
27 remedy. Mr. Munkhbat's concentration was turned to his female friend, who although technically
28 should not have been behind the counter, was there for the purpose of helping him on the mend.

At that point and time, a minor working undercover with the Department of Health

1 entered the store, approached the cash register counter and asked for a pack of Newport
2 cigarettes. Mr. Munkhbat, distracted with his female friend and his health condition, sold a pack
3 a of Newport cigarettes and failed to ask the minor for identification. Despite being instructed to
4 request identification of all patrons purchasing cigarette products and alcohol who appear to be
5 under thirty years of age. Mr. Munkhbat failed to do so on this occasion.

6 As a result, Mr. Munkhbat has been reprimanded by Mr. Kim and charged for violating
7 Penal Code section 308 by the San Francisco County District Attorney's Office. He received
8 diversion through the community court and was requested to write a letter of apology to the
9 judge. Mr. Munkhbat educated himself to the dangers and health risks of tobacco and wrote a
10 letter as instructed by the community court. (A true and correct copy of the letter drafted by Mr.
11 Munkhbat is attached hereto as **Exhibit Thirteen.**)

12 It's Market received a notice of violation and a hearing was held on May 14, 2014. Mr.
13 Kim attended the hearing *in pro per* and became nervous and had trouble expressing himself at
14 the time. He was unable to express the importance of his retail cigarette product permit and how
15 such suspension would devastate his business. He was also unable to adequately address the
16 measures he put in place to ensure that such failures in requesting and inspecting identification
17 would not take place in both the past and the future.

18 Mr. Kim is a sole proprietor and It's Market is his only store. This business accounts for
19 Mr. Kim's entire livelihood and is his sole way of supporting his family. He has been in business
20 eleven years and has always operated in a lawful manner. He obtained the correct permits and
21 licensing, and has always paid the necessary taxes and fees in maintaining his business. The
22 cigarette product portion of his markets accounts for over forty percent of his income and is
23 essential to supporting his wife and children.

24 On May 21, 2014, Mr. Kim received a letter dated May 19, 2014 stating that on the basis
25 of facts presented at the Department of Public Health Director's Hearing on May 14, 2014, it was
26 determined the It's Market violated San Francisco Health Code Article 19H, Section 1009.61 and
27 the California Penal Code, section 308(a) for selling tobacco products to minors. A twenty-five
28 suspension was ordered. (A true and correct copy of the Department of Public Health's letter
dated May 19, 2014 is attached hereto as **Exhibit Fourteen.**)

1 That same day, Mr. Kim filed an appeal by letter received May 21, 2014 stating, "I like to
2 request appeal on board of appeals, because of I couldn't explain my self at last hearing. I was
3 nervous at that time." (A true and correct copy of the letter drafted by Mr. Kim is attached hereto
4 as **Exhibit Fifteen.**)

5 On May 21, 2014, the Board of Appeals notified the City Attorney of Mr. Kim's Appeal
6 and set a briefing schedule. (True and correct copies of the letter drafted by the Board of Appeals
7 and the briefing schedule are attached hereto as **Exhibits Sixteen and Seventeen.**)

8
9 **III.**

10 **ARGUMENT**

11 **A. The Standard of Review is *De Novo*.**

12 At hearing, Mr. Kim dba It's Market, through his counsel, shall present evidence that Mr.
13 Kim's operation were in compliance with the law. This Board shall hear the evidence outlined
14 above and is permitted to evaluate it on a *de novo* basis. At the conclusion, Mr. Kim will
15 respectfully request leniency based on the facts presented at hearing.

16 **B. Mr. Kim Made a Good Faith Effort to Ensure Compliance with the Law.**

17 Mr. Kim made a concerted effort to see that his employees followed the law and carded
18 anyone appearing under thirty both for the sale of alcohol and the sale of tobacco products. He
19 posted copious signs throughout his establishment warning patrons and employees alike that the
20 sale of tobacco products to minors was unlawful and would not be tolerated in It's Market. These
21 signs were prominently displayed and could be viewed by customers from all vantage points
22 within the store's premises. Mr. Kim placed signs: 1) outside his store, 2) inside his store
23 viewable from the entry way, 3) conspicuously behind the cash register, 4) in front of the counter,
24 and 5) directly on top of the countertop upon which the cash register was located.

25 Mr. Kim was not present during the alleged purchase on March 27, 2014, and immediately
26 reprimanded his employee for failing to request identification upon learning of the alleged sale to
27 a minor. As a result of the alleged transgression, Mr. Kim made an asserted effort to further
28 educate each of his employees in requesting and carefully observing and analyzing an
identification card once it is produced by a prospective customer. Based on these measures, Mr.

1 Kim is respectfully requesting this Board to overturn the Director of Public Health's decision to
2 suspend his tobacco sales permit. In the alternative, Mr. Kim respectfully requests that this Board
3 lessen the number of days it seeks to suspend his permit and allow Mr. Kim to pay an enhanced
4 fine.

5 **C. During its Eleven Years, It's Market has Lawfully Maintained its Operations.**

6 Pursuant to Article 19H: Permits for the Sale of Tobacco: "It shall be unlawful for any
7 person to engage in tobacco sales, or to allow tobacco sales, in any establishment without first
8 obtaining and maintaining a valid tobacco sales permit from the Department for each location
9 where tobacco sales are conducted. Nothing in this Article shall be construed to grant any person
10 obtaining and maintaining a tobacco sales permit any status or right other than the right to act as a
11 tobacco retailer at the location identified on the face of the permit. The obtaining of a permit does
12 not in and of itself transform a business into a retail tobacco or wholesale shop within the
13 meaning of California Labor Code section 6404.5. It shall be unlawful for any person to engage
14 in tobacco sales, or to allow tobacco sales, at an establishment for which the Director has
15 suspended the tobacco sales while the period of suspension remains in effect. It shall be unlawful
16 for any person to engage in or allow tobacco sales at an establishment for which the Director has
17 revoked the tobacco sales permit for three years from the date of revocation. Permits are valid as
18 long as the annual license fees are paid."

19 Since its inception, It's Market has maintained the required permits and licenses with the
20 Department of Public Health and the State Board of Equalization of the State of California. He
21 has paid all Cigarette Litter Abatement Fees and Sales and Use taxes in a timely manner and
22 fairly reported the profits derived from his operations and sales. These permits and licenses are
23 prominently displayed on the premises of the store as required by law. Moreover, Mr. Kim
24 posted signs throughout the business informing customers and employees alike that sales of
25 tobacco products to minors shall not be tolerated.

26 **D. The Length of the Suspension will Devastate It's Market's Business**

27 Although a 25-day suspension may not at first glance appear to be excessive punishment
28 under the circumstances, it will devastate It's Market's business. It's Market cannot afford to be
forced to close its cigarette and tobacco operations for any extended period of time due to loss of

1 business. These products account for over forty percent of the retail sales of the business. As Mr.
2 Kim's sole source of income, his family is dependent upon the business's profits for its survival.
3 Shutting down these cigarette and tobacco portion of It's Market's business will devastate the
4 Kim family.

5 Mr. Kim and It's Market have conducted their business honorably and responsibly over
6 the years. This is Mr. Kim's first such incident with the City and County of San Francisco. He
7 has led an otherwise law-abiding life and has no other history of transgressions. He accurately
8 reports all of his income and pays all of his taxes and fees. Shutting down Mr. Kim's business
9 would not only result in a loss to his family, but would reduce the tax base from which the city,
10 county, state and federal government draw its funding. Thus, from a macroeconomic standpoint,
11 it may makes sense to keep It's Market operations running at full bore and have Mr. Kim pay an
12 enhanced fine to benefit the City and County of San Francisco.

13 Thus, Petitioner respectfully requests that the suspension be overturned or reduced to a
14 manageable amount of time so that he can feed his family.

15 **IV.**
16 **CONCLUSION**

17 Based on the above, Mr. Kim and It's Market respectfully requests that the decision by the
18 Director of the Department of Public Health be overturned, or in the alternative, if the interests of
19 justice so requires, that the length of the suspension be shortened sufficiently so that Mr. Kim can
20 continue to support his family.

21
22 Dated: June 25, 20014

Law Offices of Robert G. Cummings

23 By: 

24 Robert G. Cummings
25 Attorney for Appellant,
26 Alex Kim dba It's Market
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PROOF OF SERVICE

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STATE OF CALIFORNIA)
)ss. **KIM v. DPH**
COUNTY OF SAN FRANCISCO)

Appeal No. 14-100

I am a citizen of the United States and am employed in the County of San Mateo, State of California. I am over the age of eighteen years, and not a party to the above-entitled action. My business address is:

**2000 Broadway Street
Redwood City, California 94063**

On June 26, 2014, I personally served a copy of the attached **APPELLANT ALEX KIM'S OPPOSITION TO SUSPENSION OF TOBACCO SALES ESTABLISHMENT PERMIT** addressed to:

**Barbara A. Garcia, MPA
Director of Public Health
Retail Tobacco Program
1390 Market Street, Suite 210
San Francisco, CA 94102**

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

DATED: June 26, 2014

LAW OFFICES OF ROBERT G. CUMMINGS
The Fitzpatrick Building
2000 Broadway Street
Redwood City, CA 94063

EXHIBIT 1

EXHIBIT 2

EXHIBIT 3

STATE, LOCAL, and DISTRICT SALES and USE TAX RETURN

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

DUE ON OR BEFORE JAN 31, 2014	for OCT THRU DEC 2013	2413
[FOID	SR BH	YOUR ACCOUNT NO. 100-173342
		1

BOE USE ONLY		
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BOARD OF EQUALIZATION P.O. BOX 942879 SACRAMENTO CA 94279-7072	IT'S MARKET ALEX KIM 1561 FILLMORE STREET SAN FRANCISCO CA 94115
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E-FILING INFORMATION AND RETURN INSTRUCTIONS (BOE-401-INST) ARE AVAILABLE AT WWW.BOE.CA.GOV OR BY CALLING 800-400-7115. E-FILING IS FASTER, EASIER, AND A SECURE WAY TO FILE YOUR RETURN.

BOE
USE

1	TOTAL (gross) SALES	1	\$	188,347.00
2	PURCHASES SUBJECT TO USE TAX	2		.00
3	TOTAL (add lines 1 and 2)			188,347.00
IF YOU HAVE DEDUCTIONS, FILL OUT LINES 4-11 ON THE BACK PAGE OF THIS RETURN. IF NO DEDUCTIONS, ENTER "0" ON LINE 11 AND PROCEED TO LINE 12.				
11	TOTAL NONTAXABLE TRANSACTIONS REPORTED (enter total deductions from line 11 on the back)	11		43,145.00
12	TRANSACTIONS SUBJECT TO STATE TAX (subtract line 11 from line 3)	12		145,202.00
13 a	STATE TAX 6.25% (multiply line 12 by .0625)			9,075.00
13 b	TAX RECOVERY ADJUSTMENT (enter tax recovery adjustment from box 13b, Section B on the back)	13 b		0.00
14 a	TRANSACTIONS SUBJECT TO COUNTY TAX (add amount in box 61 [Section C, back] and line 12 above)			145,202.00
b	COUNTY TAX 1/4% (multiply line 14a by .0025)			363.00
15	LOCAL TAX ADJUSTMENTS FOR AIRCRAFT COMMON CARRIERS ONLY (see line 15 instructions)	15		.00
16	TRANSACTIONS SUBJECT TO LOCAL TAX (add or subtract line 15 to/from line 14a)			145,202.00
17	COMBINED STATE AND LOCAL TAX 1% (multiply line 16 by .01) (additional schedules may apply - see line 17 instructions)			1,452.00
18	DISTRICT TAX (from Schedule A1, TOTAL DISTRICT TAX) YOU MUST COMPLETE BOE-531-A1, SCHEDULE A1, if you are engaged in business in a transactions and use tax district.	18		1,815.00
19	TOTAL STATE, COUNTY, LOCAL AND DISTRICT TAX (add lines 13a, 13b, 14b, 17, and 18)	19		12,705.00
20	SALES OR USE TAX PAID TO OTHER STATES (Enter the amount of tax paid for merchandise purchased out of state for use in California. The purchase price must be included in line 2 above.)	20		0.00
21	NET TAX (subtract line 20 from line 19)			12,705.00
22	LESS TAX PREPAYMENTS	1st prepayment (Tax only) \$ 3,500	+ 2nd prepayment (Tax only) \$ 3,500	= Total Prepayment 7,000.00
23	REMAINING TAX (subtract line 22 from line 21)			5,705.00
24	PENALTY of 10% (.10) is due if your tax payment is made, or your return is filed, after the due date shown above. (see line 24 instructions).	PENALTY 24		0.00
25	INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is 0.00500 (6% DIVIDED BY 12)	INTEREST 25		0.00
26	TOTAL AMOUNT DUE AND PAYABLE (add lines 23, 24, and 25)	26	\$	5,705.00

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

YOUR SIGNATURE AND TITLE		TELEPHONE NUMBER (415) 567-8700	DATE
PRINT NAME AND TITLE ALEX KIM, OWNER		EMAIL ADDRESS	
PAID PREPARER'S USE ONLY	PAID PREPARER'S NAME DAVID Y.S. HWANG	PREPARER'S TELEPHONE NUMBER (510) 465-0300	

S5

STATE, LOCAL, and DISTRICT SALES and USE TAX RETURN

YOUR ACCOUNT NO. 100-173342	REPORTING PERIOD OCT THRU DEC 2013
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SECTION A. Full Deductions

	BOE USE	
4 SALES TO OTHER RETAILERS FOR PURPOSES OF RESALE	50	\$.00
5 NONTAXABLE SALES OF FOOD PRODUCTS	51	30,440.00
6 NONTAXABLE LABOR (repair and installation)	52	.00
7 SALES TO THE UNITED STATES GOVERNMENT	53	.00
8 SALES IN INTERSTATE OR FOREIGN COMMERCE	54	.00
9 SALES TAX (if any) INCLUDED ON LINE 1	55	12,705.00
10 OTHER (clearly explain)	90	.00
TOTAL FULL DEDUCTIONS (add lines 4 thru 10)		\$ 43,145.00

SECTION B. Tax Recovery Adjustments/Deductions

	COLUMN A TRANSACTIONS FROM 7-1-11 THRU 12-31-12	COLUMN B ALL TRANSACTIONS ON OR AFTER 1-1-13	COLUMN C TOTAL OF COLUMNS A AND B
1 BAD DEBT LOSSES ON TAXABLE SALES	\$	\$ 56	\$ 0.00
2 BAD DEBT LENDER LOSSES		62	0.00
3 COST OF TAX-PAID PURCHASES RESOLD PRIOR TO USE		67	0.00
4 RETURNED TAXABLE MERCHANDISE		68	0.00
5 CASH DISCOUNTS ON TAXABLE SALES		59	0.00
TOTAL TAX RECOVERY ADJUSTMENTS/DEDUCTIONS (add lines 1 thru 5)	Box B1 \$ 0	\$ 0	\$ 0.00
TAX RECOVERY ADJUSTMENT (multiply Box B1 x .0025, then enter here and on the front page, line 13b)	Box 13b 0		

SECTION C. Partial State Tax Exemptions

YOU MUST COMPLETE THE PARTIAL STATE TAX EXEMPTION WORKSHEET FOR THE FOLLOWING TRANSACTIONS.

	COLUMN A TRANSACTIONS FROM 7-1-11 THRU 12-31-12	COLUMN B ALL TRANSACTIONS ON OR AFTER 1-1-13	COLUMN C TOTAL OF COLUMNS A AND B
1 TELEPRODUCTION EQUIPMENT	\$	\$ 64	\$ 0.00
2 FARM EQUIPMENT		65	0.00
3 DIESEL FUEL USED IN FARMING AND FOOD PROCESSING		66	0.00
4 TIMBER HARVESTING EQUIPMENT AND MACHINERY		67	0.00
5 RACEHORSE BREEDING STOCK		68	0.00
TOTAL PARTIAL STATE TAX EXEMPTIONS (enter sum of lines 1 thru 5 for each column)	69 0	0 60	Box 60 0.00
STATE TAX EXEMPTION FACTOR (multiply Total Partial State Tax Exemptions by State Tax Exemption Factor for each column and enter totals below)	.8400	.8800	
TOTAL ADJUSTED PARTIAL EXEMPTIONS (add totals for each column and enter in Box 61)	\$ 0	\$ 0 61	Box 61 \$ 0.00

11 TOTAL NONTAXABLE TRANSACTIONS (add amounts for Sections A, B, and C as referenced by the "<", then enter here and on the front page, line 11)		\$ 43,145.00
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SCHEDULE A1 - COMPUTATION OF DISTRICT TAX - Short Form

DUE ON OR BEFORE JAN 31, 2014 for OCT THRU DEC 2013	2413	
[FOID]	SR BH	YOUR ACCOUNT NO. 100-173342
		1

NOTE: IF YOU NEED TO MAKE ANY ADJUSTMENTS TO ANY OF THE DISTRICT TAX AREAS, DO NOT USE THIS FORM. TO OBTAIN A COPY OF BOE-531-A2, SCHEDULE A2 - LONG FORM, GO TO WWW.BOE.CA.GOV OR CALL OUR CUSTOMER SERVICE CENTER AT 1-800-400-7115.

A1	ENTER amount from line 16 on the front of your <i>Sales and Use Tax Return</i>	\$	145,202
A2/A3	ENTER sales delivered to any location not in a district area	000	-
A4	SUBTRACT line A2/A3 from line A1 <i>(Allocate this amount to the correct district tax areas in column A5.)</i>	\$	145,202

PLEASE READ THE INSTRUCTIONS ON PAGE 4 BEFORE COMPLETING THIS SCHEDULE

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
ALAMEDA CO. 087		.016	0.00
City of Albany (Eff. 4-1-13) 299		.02	0.00
City of San Leandro (Eff. 4-1-11) 238		.0175	0.00
City of Union City (Eff. 4-1-11) 240		.02	0.00
AMADOR CO. (Eff. 4-1-09) 194		.005	0.00
COLUSA CO.			
City of Williams (Eff. 4-1-07) 139		.006	0.00
CONTRA COSTA CO. 025		.01	0.00
City of Concord (Eff. 4-1-11) 242		.015	0.00
City of El Cerrito (Eff. 4-1-11) 244		.02	0.00
City of Hercules (Eff. 10-1-12) 286		.015	0.00
City of Moraga (Eff. 4-1-13) 301		.02	0.00
City of Orinda (Eff. 4-1-13) 303		.015	0.00
City of Pinole (Eff. 4-1-07) 141		.015	0.00
City of Pittsburg (Eff. 10-1-12) 288		.015	0.00
City of Richmond 096		.015	0.00
City of San Pablo (Eff. 10-1-12) 290		.015	0.00
EL DORADO CO.			
City of Placerville (Eff. 4-1-11) 246		.005	0.00
City of So. Lake Tahoe 097		.005	0.00
FRESNO CO. 099		.00725	0.00
City of Reedley (Eff. 7-1-08) 177		.01225	0.00
City of Sanger (Eff. 7-1-08) 179		.01475	0.00
City of Selma (Eff. 4-1-08) 169		.01225	0.00
HUMBOLDT CO.			
City of Arcata (Eff. 4-1-09) 195		.0075	0.00
City of Eureka (Eff. 4-1-11) 248		.0075	0.00
SUBTOTAL (1)	\$		0.00

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
City of Trinidad (Eff. 4-1-09) 196		.0075	0.00
IMPERIAL CO. 029		.005	0.00
City of Calexico (Eff. 10-1-10) 230		.01	0.00
INYO CO. 014		.005	0.00
KERN CO.			
City of Arvin (Eff. 4-1-09) 198		.01	0.00
City of Delano (Eff. 4-1-08) 170		.01	0.00
City of Ridgecrest (Eff. 10-1-12) 291		.0075	0.00
LAKE CO.			
City of Clearlake 058		.005	0.00
City of Lakeport 101		.005	0.00
LOS ANGELES CO. (Eff. 7-1-09) 218		.015	0.00
City of Avalon (Eff. 7-1-09) 219		.02	0.00
City of Commerce (Eff. 4-1-13) 307		.02	0.00
City of Culver City (Eff. 4-1-13) 305		.02	0.00
City of El Monte 222		.02	0.00
City of Inglewood (Eff. 7-1-09) 220		.02	0.00
City of La Mirada (Eff. 4-1-13) 309		.025	0.00
City of Pico Rivera (Eff. 7-1-09) 223		.025	0.00
City of San Fernando (Eff. 10-1-13) 348		.02	0.00
City of Santa Monica (Eff. 4-1-11) 250		.02	0.00
City of South El Monte (Eff. 4-1-11) 252		.02	0.00
City of South Gate (Eff. 7-1-09) 221		.025	0.00
MADERA CO. (Eff. 4-1-07) 144		.005	0.00
MARIN CO. (Eff. 4-1-13) 311		.01	0.00
City of Fairfax (Eff. 4-1-13) 314		.015	0.00
City of Novato (Eff. 4-1-13) 313		.015	0.00
City of San Rafael (Eff. 4-1-13) 312		.015	0.00
SUBTOTAL (2)	\$		0.00

Continued on page 2

SUBTOTAL DISTRICT TAX (Page 1, add and enter the subtotals from (1) and (2) above.)	0.00
SUBTOTAL DISTRICT TAX (Page 2, add and enter the subtotals from (3) and (4) from page 2.)	1,815.00
SUBTOTAL DISTRICT TAX (Page 3, add and enter the subtotals from (5) from page 3.)	0.00
TOTAL DISTRICT TAX (Add Page 1 through Page 3 subtotals. Enter here and on line 18 on the front of your Sales and Use Tax Return.)	\$ 1,815.00

SCHEDULE A1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

ACCOUNT NO. 100-173342	REPORTING PERIOD OCT THRU DEC 2013
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DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE	DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
MARIPOSA CO. 103		.005	0.00	SAN BERNARDINO CO. 031		.005	0.00
MENDOCINO CO. 269 (Eff. 4-1-12)		.00125	0.00	City of Montclair 108		.0075	0.00
City of Fort Bragg 284 (Eff. 7-1-12)		.01125	0.00	City of San Bernardino 149 (Eff. 4-1-07)		.0075	0.00
City of Point Arena 271 (Eff. 4-1-12)		.00825	0.00	SAN DIEGO CO. 013		.005	0.00
City of Ukiah 273 (Eff. 4-1-12)		.00625	0.00	City of El Cajon 208 (Eff. 4-1-09)		.015	0.00
City of Willits 270 (Eff. 4-1-12)		.00625	0.00	City of La Mesa 210 (Eff. 4-1-09)		.0125	0.00
MERCED CO.				City of National City 137 (Eff. 10-1-08)		.015	0.00
City of Atwater 346 (Eff. 7-1-13)		.005	0.00	City of Vista 151 (Eff. 4-1-07)		.01	0.00
City of Gustine 224 (Eff. 4-1-10)		.005	0.00	SAN FRANCISCO CO. 052	145,202	.0125	1,815.00
City of Los Banos 104		.005	0.00	SAN JOAQUIN CO. 038		.005	0.00
City of Merced 127		.005	0.00	City of Lathrop 324 (Eff. 4-1-13)		.015	0.00
MONO CO.				City of Manteca 153 (Eff. 4-1-07)		.01	0.00
City of Mammoth Lakes 183 (Eff. 10-1-08)		.005	0.00	City of Stockton 112		.0075	0.00
MONTEREY CO.				City of Tracy 257 (Eff. 4-1-11)		.01	0.00
City of Carmel 315 (Eff. 4-1-13)		.01	0.00	SAN LUIS OBISPO CO.			
City of Del Rey Oaks 145 (Eff. 4-1-07)		.01	0.00	City of Arroyo Grande 154 (Eff. 4-1-07)		.005	0.00
City of Greenfield 293 (Eff. 10-1-12)		.01	0.00	City of Grover Beach 155 (Eff. 4-1-07)		.005	0.00
City of Marina 255 (Eff. 4-1-11)		.01	0.00	City of Morro Bay 156 (Eff. 4-1-07)		.005	0.00
City of Pacific Grove 184 (Eff. 10-1-08)		.01	0.00	City of Paso Robles 325 (Eff. 4-1-13)		.005	0.00
City of Salinas 128		.005	0.00	City of Pismo Beach 185 (Eff. 10-1-08)		.005	0.00
City of Sand City 105		.005	0.00	City of San Luis Obispo 157 (Eff. 4-1-07)		.005	0.00
City of Seaside 180 (Eff. 7-1-08)		.01	0.00	SAN MATEO CO. 327 (Eff. 4-1-13)		.0150	0.00
City of Soledad 292 (Eff. 10-1-12)		.01	0.00	City of Half Moon Bay 330 (Eff. 4-1-13)		.01	0.00
NAPA CO. 065		.005	0.00	City of San Mateo 328 (Eff. 4-1-13)		.0175	0.00
NEVADA CO. 067		.00125	0.00	SANTA BARBARA CO. 030		.005	0.00
City of Grass Valley 318 (Eff. 4-1-13)		.00825	0.00	City of Santa Maria 295 (Eff. 10-1-12)		.0075	0.00
City of Nevada City 320 (Eff. 4-1-13)		.01	0.00	SANTA CLARA CO. 332 (Eff. 4-1-13)		.0125	0.00
Town of Truckee 069		.00825	0.00	City of Campbell 333 (Eff. 4-1-13)		.0150	0.00
ORANGE CO. 037		.005	0.00	SANTA CRUZ CO. 062		.0075	0.00
City of La Habra 204 (Eff. 4-1-09)		.01	0.00	City of Capitola 335 (Eff. 4-1-13)		.0125	0.00
RIVERSIDE CO. 026		.005	0.00	City of Santa Cruz 159 (Eff. 4-1-07)		.0125	0.00
City of Cathedral City 232 (Eff. 10-1-10)		.015	0.00	City of Watsonville 161 (Eff. 4-1-07)		.01	0.00
City of Palm Springs 275 (Eff. 4-1-12)		.015	0.00	SISKIYOU CO.			
SACRAMENTO CO. 023		.005	0.00	City of Mt. Shasta 266 (Eff. 10-1-11)		.0025	0.00
City of Galt 206 (Eff. 4-1-09)		.01	0.00	SOLANO CO. 066		.00125	0.00
City of Sacramento 322 (Eff. 4-1-13)		.01	0.00	City of Fairfield 337 (Eff. 4-1-13)		.0125	0.00
SAN BENITO CO.				City of Rio Vista 339 (Eff. 4-1-13)		.00875	0.00
City of Hollister 171 (Eff. 4-1-08)		.01	0.00	City of Vacaville 341 (Eff. 4-1-13)		.00375	0.00
City of San Juan Bautista 105		.0075	0.00	City of Vallejo 277 (Eff. 4-1-12)		.0125	0.00
SUBTOTAL (3)		\$	0.00	SUBTOTAL (4)		\$	1,815.00

SCHEDULE A1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

ACCOUNT NO.	REPORTING PERIOD
-------------	------------------

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
SONOMA CO. (Eff. 4-1-11) 259		.0075	0.00
City of Cotati (Eff. 10-1-10) 261		.0125	0.00
City of Healdsburg (Eff. 4-1-13) 343		.0125	0.00
City of Rohnert Park (Eff. 10-1-10) 262		.0125	0.00
City of Santa Rosa (Eff. 4-1-11) 264		.0125	0.00
City of Sebastopol (Eff. 4-1-13) 345		.015	0.00
City of Sonoma (Eff. 10-1-12) 297		.0125	0.00
STANISLAUS CO. 059		.00125	0.00
City of Ceres (Eff. 4-1-08) 173		.00625	0.00
City of Oakdale (Eff. 4-1-12) 279		.00625	0.00
TULARE CO. (Eff. 4-1-07) 162		.005	0.00
City of Dinuba 165		.0125	0.00
City of Farmersville 164		.01	0.00
City of Porterville 166		.01	0.00
City of Tulare 167		.01	0.00
City of Visalia 163		.0075	0.00
TUOLUMNE CO.			
City of Sonora 093		.005	0.00
VENTURA CO.			
City of Oxnard (Eff. 4-1-09) 213		.005	0.00
City of Port Hueneme (Eff. 4-1-09) 214		.005	0.00
YOLO CO.			
City of Davis 088		.005	0.00
City of West Sacramento 081		.005	0.00
City of Woodland (Eff. 10-1-10) 236		.0075	0.00
YUBA CO.			
City of Wheatland (Eff. 4-1-11) 265		.005	0.00

SUBTOTAL (5)	\$	0.00
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EXHIBIT 4

STATE, LOCAL, and DISTRICT SALES and USE TAX RETURN

DUE ON OR BEFORE APR 30, 2014 for JAN THRU MAR 2014 2114

[FOID] SR BH YOUR ACCOUNT NO. 100-173342 6

BOE USE ONLY		
RA-TT	LOC	REG
RA-BTR	AACS	REF
EFF		
-052-		
/		

S5

BOARD OF EQUALIZATION IT'S MARKET
P.O. BOX 942879 ALEX KIM
SACRAMENTO CA 94279-7072 1561 FILLMORE STREET
SAN FRANCISCO CA 94115

PLEASE READ RETURN INSTRUCTIONS BEFORE PREPARING THIS RETURN.

BOE
USE

	1	TOTAL (gross) SALES	\$	177,099.00
	2	PURCHASES SUBJECT TO USE TAX		.00
	3	TOTAL (add lines 1 and 2)		177,099.00
IF YOU HAVE DEDUCTIONS, FILL OUT LINES 4-11 ON THE BACK PAGE OF THIS RETURN. IF NO DEDUCTIONS, ENTER "0" ON LINE 11 AND PROCEED TO LINE 12.				
	11	TOTAL NONTAXABLE TRANSACTIONS REPORTED (enter total deductions from line 11 on the back)		43,647.00
	12	TRANSACTIONS SUBJECT TO STATE TAX (subtract line 11 from line 3)		133,452.00
	13 a	STATE TAX 6.25% (multiply line 12 by .0625)		8,341.00
	13 b	TAX RECOVERY ADJUSTMENT (enter tax recovery adjustment from box 13b, Section B on the back)		0.00
	14 a	TRANSACTIONS SUBJECT TO COUNTY TAX (add amount in box 61 [Section C, back] and line 12 above)		133,452.00
	b	COUNTY TAX 1/4% (multiply line 14a by .0025)		334.00
	15	LOCAL TAX ADJUSTMENTS FOR AIRCRAFT COMMON CARRIERS ONLY (see line 15 instructions)		.00
REC. NO	16	TRANSACTIONS SUBJECT TO LOCAL TAX (add or subtract line 15 to/from line 14a)		133,452.00
	17	COMBINED STATE AND LOCAL TAX 1% (multiply line 16 by .01) (additional schedules may apply - see line 17 instructions)		1,335.00
	18	DISTRICT TAX (from Schedule A1, TOTAL DISTRICT TAX) YOU MUST COMPLETE BOE-531-A1, SCHEDULE A1, if you are engaged in business in a transactions and use tax district.		1,668.00
	19	TOTAL STATE, COUNTY, LOCAL AND DISTRICT TAX (add lines 13a, 13b, 14b, 17, and 18)		11,678.00
	20	SALES OR USE TAX PAID TO OTHER STATES (Enter the amount of tax paid for merchandise purchased out of state for use in California. The purchase price must be included in line 2 above.)		0.00
PM	21	NET TAX (subtract line 20 from line 19)		11,678.00
	22	LESS TAX PREPAYMENTS	1st prepayment (Tax only) \$ 3,500 + 2nd prepayment (Tax only) \$ 3,500 = Total Prepayment	7,000.00
	23	REMAINING TAX (subtract line 22 from line 21)		4,678.00
	24	PENALTY OF 10% (.10) is due if your tax payment is made, or your return is filed, after the due date shown above. (see line 24 instructions).	PENALTY	0.00
	25	INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is 0.00500 (6% DIVIDED BY 12)	INTEREST	0.00
RE	26	TOTAL AMOUNT DUE AND PAYABLE (add lines 23, 24, and 25)	\$	4,678.00

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

YOUR SIGNATURE AND TITLE		TELEPHONE NUMBER (415) 567-8700	DATE	S5
PRINT NAME AND TITLE ALEX KIM, OWNER		EMAIL ADDRESS		
PAID PREPARER'S USE ONLY	PAID PREPARER'S NAME DAVID Y.S. HWANG	PREPARER'S TELEPHONE NUMBER (510) 465-0300		

STATE, LOCAL, and DISTRICT SALES and USE TAX RETURN

YOUR ACCOUNT NO. 100-173342	REPORTING PERIOD JAN THRU MAR 2014
--------------------------------	---------------------------------------

SECTION A. Full Deductions

	BOE USE	
4 SALES TO OTHER RETAILERS FOR PURPOSES OF RESALE	50	\$.00
5 NONTAXABLE SALES OF FOOD PRODUCTS	61	31,969.00
6 NONTAXABLE LABOR (repair and installation)	62	.00
7 SALES TO THE UNITED STATES GOVERNMENT	53	.00
8 SALES IN INTERSTATE OR FOREIGN COMMERCE	54	.00
9 SALES TAX (if any) INCLUDED ON LINE 1	55	11,678.00
10 OTHER (clearly explain)	90	.00
TOTAL FULL DEDUCTIONS (add lines 4 thru 10)		\$ 43,647.00

SECTION B. Tax Recovery Adjustments/Deductions

	COLUMN A TRANSACTIONS FROM 7-1-11 THRU 12-31-12	COLUMN B ALL TRANSACTIONS ON OR AFTER 1-1-13	COLUMN C TOTAL OF COLUMNS A AND B
1 BAD DEBT LOSSES ON TAXABLE SALES	\$	\$ 56	\$ 0.00
2 BAD DEBT LENDER LOSSES		62	0.00
3 COST OF TAX-PAID PURCHASES RESOLD PRIOR TO USE		57	0.00
4 RETURNED TAXABLE MERCHANDISE		58	0.00
5 CASH DISCOUNTS ON TAXABLE SALES		59	0.00
TOTAL TAX RECOVERY ADJUSTMENTS/DEDUCTIONS (add lines 1 thru 5)	Box B1 \$ 0	\$ 0	\$ 0.00
TAX RECOVERY ADJUSTMENT (multiply Box B1 x .0025, then enter here and on the front page, line 13b)	Box 13b 0		

SECTION C. Partial State Tax Exemptions

YOU MUST COMPLETE THE PARTIAL STATE TAX EXEMPTION WORKSHEET FOR THE FOLLOWING TRANSACTIONS.

	COLUMN A TRANSACTIONS FROM 7-1-11 THRU 12-31-12	COLUMN B ALL TRANSACTIONS ON OR AFTER 1-1-13	COLUMN C TOTAL OF COLUMNS A AND B
1 TELEPRODUCTION EQUIPMENT	\$	\$ 64	\$ 0.00
2 FARM EQUIPMENT		65	0.00
3 DIESEL FUEL USED IN FARMING AND FOOD PROCESSING		66	0.00
4 TIMBER HARVESTING EQUIPMENT AND MACHINERY		67	0.00
5 RACEHORSE BREEDING STOCK		68	0.00
TOTAL PARTIAL STATE TAX EXEMPTIONS (enter sum of lines 1 thru 5 for each column) 69	0	0 60	Box 60 0.00
STATE TAX EXEMPTION FACTOR (multiply Total Partial State Tax Exemptions by State Tax Exemption Factor for each column and enter totals below)	.8400	.8800	
TOTAL ADJUSTED PARTIAL EXEMPTIONS (add totals for each column and enter in Box 61)	\$ 0	\$ 0 61	Box 61 \$ 0.00

11 TOTAL NONTAXABLE TRANSACTIONS (add amounts for Sections A, B, and C as referenced by the "<", then enter here and on the front page, line 11)			\$ 43,647.00
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SCHEDULE A1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

DUE ON OR BEFORE APR 30, 2014 for JAN THRU MAR 2014	2114	
[FOID]	SR BH	YOUR ACCOUNT NO. 100-173342
		6

NOTE: IF YOU NEED TO MAKE ANY ADJUSTMENTS TO ANY OF THE DISTRICT TAX AREAS, DO NOT USE THIS FORM. TO OBTAIN A COPY OF BOE-531-A2, SCHEDULE A2 - LONG FORM, GO TO WWW.BOE.CA.GOV OR CALL OUR CUSTOMER SERVICE CENTER AT 1-800-400-7115.

A1	ENTER amount from line 16 on the front of your Sales and Use Tax Return	\$	133,452.00
A2/A3	ENTER sales delivered to any location not in a district area	000	-
A4	SUBTRACT line A2/A3 from line A1 <i>(Allocate this amount to the correct district tax areas in column A5.)</i>	\$	133,452.00

PLEASE READ THE INSTRUCTIONS ON PAGE 4 BEFORE COMPLETING THIS SCHEDULE

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE	DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
ALAMEDA CO. 087		.015	0.00	City of Trinidad (Eff. 4-1-09)	196	.0075	0.00
City of Albany (Eff. 4-1-13)	299	.02	0.00	IMPERIAL CO. 029		.005	0.00
City of San Leandro (Eff. 4-1-11)	238	.0175	0.00	City of Calexico (Eff. 10-1-10)	230	.01	0.00
City of Union City (Eff. 4-1-11)	240	.02	0.00	INYO CO. 014		.005	0.00
AMADOR CO. (Eff. 4-1-09)	194	.005	0.00	KERN CO.			
COLUSA CO.				City of Arvin (Eff. 4-1-09)	198	.01	0.00
City of Williams (Eff. 4-1-07)	139	.005	0.00	City of Delano (Eff. 4-1-08)	170	.01	0.00
CONTRA COSTA CO. 025		.01	0.00	City of Ridgecrest (Eff. 10-1-12)	291	.0075	0.00
City of Concord (Eff. 4-1-11)	242	.015	0.00	LAKE CO.			
City of El Cerrito (Eff. 4-1-11)	244	.02	0.00	City of Clearlake	058	.005	0.00
City of Hercules (Eff. 10-1-12)	286	.015	0.00	City of Lakeport	101	.005	0.00
City of Moraga (Eff. 4-1-13)	301	.02	0.00	LOS ANGELES CO. (Eff. 7-1-09)	218	.015	0.00
City of Orinda (Eff. 4-1-13)	303	.015	0.00	City of Avalon (Eff. 7-1-09)	219	.02	0.00
City of Pinole (Eff. 4-1-07)	141	.015	0.00	City of Commerce (Eff. 4-1-13)	307	.02	0.00
City of Pittsburg (Eff. 10-1-12)	288	.015	0.00	City of Culver City (Eff. 4-1-13)	306	.02	0.00
City of Richmond	096	.015	0.00	City of El Monte	222	.02	0.00
City of San Pablo (Eff. 10-1-12)	290	.015	0.00	City of Inglewood (Eff. 7-1-09)	220	.02	0.00
EL DORADO CO.				City of La Mirada (Eff. 4-1-13)	309	.025	0.00
City of Placerville (Eff. 4-1-11)	246	.005	0.00	City of Pico Rivera (Eff. 7-1-09)	223	.025	0.00
City of So. Lake Tahoe	097	.005	0.00	City of San Fernando (Eff. 10-1-13)	348	.02	0.00
FRESNO CO. 099		.00725	0.00	City of Santa Monica (Eff. 4-1-11)	250	.02	0.00
City of Reedley (Eff. 7-1-08)	177	.01225	0.00	City of South El Monte (Eff. 4-1-11)	252	.02	0.00
City of Sanger (Eff. 7-1-08)	179	.01475	0.00	City of South Gate (Eff. 7-1-09)	221	.025	0.00
City of Selma (Eff. 4-1-08)	169	.01225	0.00	MADERA CO. (Eff. 4-1-07)	144	.005	0.00
HUMBOLDT CO.				MARIN CO. (Eff. 4-1-13)	311	.02	0.00
City of Arcata (Eff. 4-1-09)	195	.0075	0.00	City of Fairfax (Eff. 4-1-13)	314	.015	0.00
City of Eureka (Eff. 4-1-11)	248	.0075	0.00	City of Novato (Eff. 4-1-13)	313	.015	0.00
				City of San Rafael (Eff. 4-1-13)	312	.015	0.00
SUBTOTAL (1) \$				SUBTOTAL (2) \$			
0.00				0.00			

Continued on page 2

SUBTOTAL DISTRICT TAX (Page 1, add and enter the subtotals from (1) and (2) above.)	0.00
SUBTOTAL DISTRICT TAX (Page 2, add and enter the subtotals from (3) and (4) from page 2.)	1,668.00
SUBTOTAL DISTRICT TAX (Page 3, add and enter the subtotals from (5) from page 3.)	0.00
TOTAL DISTRICT TAX (Add Page 1 through Page 3 subtotals. Enter here and on line 18 on the front of your Sales and Use Tax Return.)	\$ 1,668.00

SCHEDULE A1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

ACCOUNT NO. 100-173342	REPORTING PERIOD JAN THRU MAR 2014
---------------------------	---------------------------------------

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE	DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
MARIPOSA CO. 103		.005	0.00	SAN BERNARDINO CO. 031		.005	0.00
MENDOCINO CO. 269 (Eff. 4-1-12)		.00125	0.00	City of Montclair 108		.0075	0.00
City of Fort Bragg 284 (Eff. 7-1-12)		.01125	0.00	City of San Bernardino 149 (Eff. 4-1-07)		.0075	0.00
City of Point Arena 271 (Eff. 4-1-12)		.00625	0.00	SAN DIEGO CO. 013		.005	0.00
City of Ukiah 273 (Eff. 4-1-12)		.00625	0.00	City of El Cajon 208 (Eff. 4-1-09)		.015	0.00
City of Willits 270 (Eff. 4-1-12)		.00625	0.00	City of La Mesa 210 (Eff. 4-1-09)		.0125	0.00
MERCED CO.				City of National City 137 (Eff. 10-1-06)		.015	0.00
City of Atwater 346 (Eff. 7-1-13)		.005	0.00	City of Vista 151 (Eff. 4-1-07)		.01	0.00
City of Gustine 224 (Eff. 4-1-10)		.005	0.00	SAN FRANCISCO CO. 052	133,452	.0125	1,668.00
City of Los Banos 104		.005	0.00	SAN JOAQUIN CO. 038		.005	0.00
City of Merced 127		.005	0.00	City of Lathrop 324 (Eff. 4-1-13)		.015	0.00
MONO CO.				City of Manteca 153 (Eff. 4-1-07)		.01	0.00
City of Mammoth Lakes 183 (Eff. 10-1-08)		.005	0.00	City of Stockton 112		.0075	0.00
MONTEREY CO.				City of Tracy 257 (Eff. 4-1-11)		.01	0.00
City of Carmel 315 (Eff. 4-1-13)		.01	0.00	SAN LUIS OBISPO CO.			
City of Del Rey Oaks 145 (Eff. 4-1-07)		.01	0.00	City of Arroyo Grande 154 (Eff. 4-1-07)		.005	0.00
City of Greenfield 293 (Eff. 10-1-12)		.01	0.00	City of Grover Beach 155 (Eff. 4-1-07)		.005	0.00
City of Marina 255 (Eff. 4-1-11)		.01	0.00	City of Morro Bay 156 (Eff. 4-1-07)		.005	0.00
City of Pacific Grove 184 (Eff. 10-1-08)		.01	0.00	City of Paso Robles 325 (Eff. 4-1-13)		.005	0.00
City of Salinas 128		.005	0.00	City of Pismo Beach 185 (Eff. 10-1-08)		.005	0.00
City of Sand City 105		.005	0.00	City of San Luis Obispo 157 (Eff. 4-1-07)		.005	0.00
City of Seaside 180 (Eff. 7-1-08)		.01	0.00	SAN MATEO CO. 327 (Eff. 4-1-13)		.0150	0.00
City of Soledad 292 (Eff. 10-1-12)		.01	0.00	City of Half Moon Bay 330 (Eff. 4-1-13)		.02	0.00
NAPA CO. 065		.005	0.00	City of San Mateo 328 (Eff. 4-1-13)		.0175	0.00
NEVADA CO. 067		.00125	0.00	SANTA BARBARA CO. 030		.005	0.00
City of Grass Valley 318 (Eff. 4-1-13)		.00625	0.00	City of Santa Maria 295 (Eff. 10-1-12)		.0075	0.00
City of Nevada City 320 (Eff. 4-1-13)		.01	0.00	SANTA CLARA CO. 332 (Eff. 4-1-13)		.0125	0.00
Town of Truckee 069		.00625	0.00	City of Campbell 333 (Eff. 4-1-13)		.0150	0.00
ORANGE CO. 037		.005	0.00	SANTA CRUZ CO. 062		.0075	0.00
City of La Habra 204 (Eff. 4-1-09)		.01	0.00	City of Capitola 335 (Eff. 4-1-13)		.0125	0.00
RIVERSIDE CO. 026		.005	0.00	City of Santa Cruz 159 (Eff. 4-1-07)		.0125	0.00
City of Cathedral City 232 (Eff. 10-1-10)		.015	0.00	City of Watsonville 161 (Eff. 4-1-07)		.01	0.00
City of Palm Springs 275 (Eff. 4-1-12)		.015	0.00	SISKIYOU CO.			
SACRAMENTO CO. 023		.005	0.00	City of Mt. Shasta 266 (Eff. 10-1-11)		.0025	0.00
City of Galt 206 (Eff. 4-1-09)		.01	0.00	SOLANO CO. 066		.00125	0.00
City of Sacramento 322 (Eff. 4-1-13)		.01	0.00	City of Fairfield 337 (Eff. 4-1-13)		.01125	0.00
SAN BENITO CO.				City of Rio Vista 339 (Eff. 4-1-13)		.00575	0.00
City of Hollister 171 (Eff. 4-1-08)		.01	0.00	City of Vacaville 341 (Eff. 4-1-13)		.00375	0.00
City of San Juan Bautista 106		.0075	0.00	City of Vallejo 277 (Eff. 4-1-12)		.01125	0.00

SUBTOTAL (3)	\$	0.00
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SUBTOTAL (4)	\$	1,668.00
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SCHEDULE A1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

ACCOUNT NO.	REPORTING PERIOD
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DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
SONOMA CO. (Eff. 4-1-11)	259	.0075	0.00
City of Cotati (Eff. 10-1-10)	261	.0125	0.00
City of Healdsburg (Eff. 4-1-13)	343	.0125	0.00
City of Rohnert Park (Eff. 10-1-10)	262	.0125	0.00
City of Santa Rosa (Eff. 4-1-11)	264	.0125	0.00
City of Sebastopol (Eff. 4-1-13)	345	.015	0.00
City of Sonoma (Eff. 10-1-12)	297	.0125	0.00
STANISLAUS CO.	059	.00125	0.00
City of Ceres (Eff. 4-1-08)	173	.00625	0.00
City of Oakdale (Eff. 4-1-12)	279	.00625	0.00
TULARE CO. (Eff. 4-1-07)	162	.005	0.00
City of Dinuba	165	.0125	0.00
City of Farmersville	164	.01	0.00
City of Porterville	166	.01	0.00
City of Tulare	167	.01	0.00
City of Visalia	163	.0075	0.00
TUOLUMNE CO.			
City of Sonora	093	.005	0.00
VENTURA CO.			
City of Oxnard (Eff. 4-1-09)	213	.005	0.00
City of Port Hueneme (Eff. 4-1-09)	214	.005	0.00
YOLO CO.			
City of Davis	088	.005	0.00
City of West Sacramento	081	.005	0.00
City of Woodland (Eff. 10-1-10)	236	.0075	0.00
YUBA CO.			
City of Wheatland (Eff. 4-1-11)	265	.005	0.00

SUBTOTAL (5) \$	0.00
------------------------	-------------

EXHIBIT 5

SUPER BOWL

PLUS

KLVV

Under 18
No Tobacco

We
Card

Please Have ID Ready

BUYING
TOBACCO
FOR MINORS
COULD COST
YOU.

IT'S NOT JUST WRONG,
IT'S ILLEGAL.

USA
TODAY

Sports
Weekly

On Sale Here

MONSTER
ENERGY

MasterCard

VISA

Coors LIGHT
IT'S MARKET HOUR

SUNDAY
MONDAY

12:00 AM - 10 PM
6:30 AM - 11 PM



lottery

EXHIBIT 6

Under 18 No Tobacco We Card

**Under 18
No Tobacco**

**We
Card**

Please Don't Drink

**SPECIAL
OFFER**



Anchor

EXHIBIT 7

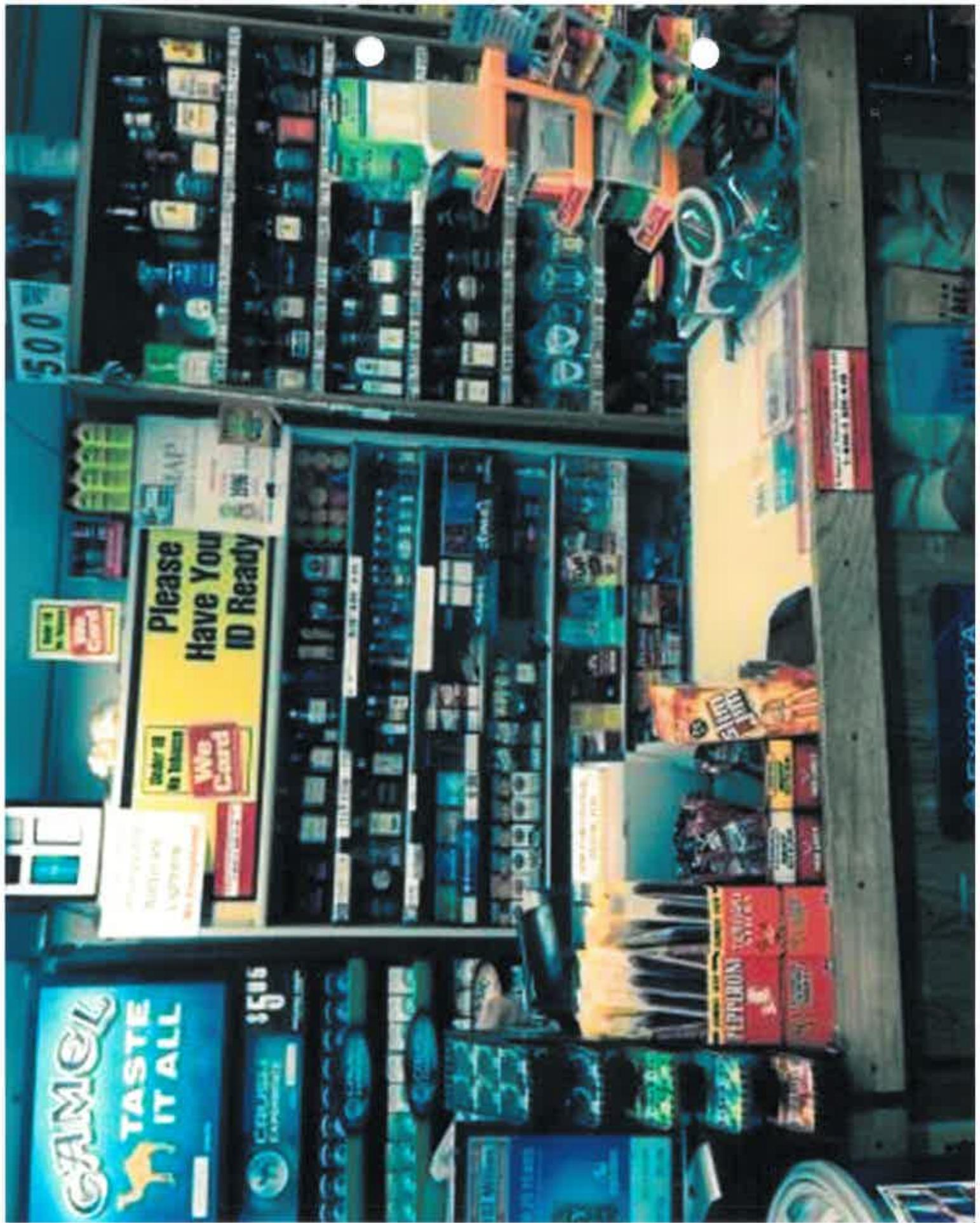


EXHIBIT 8

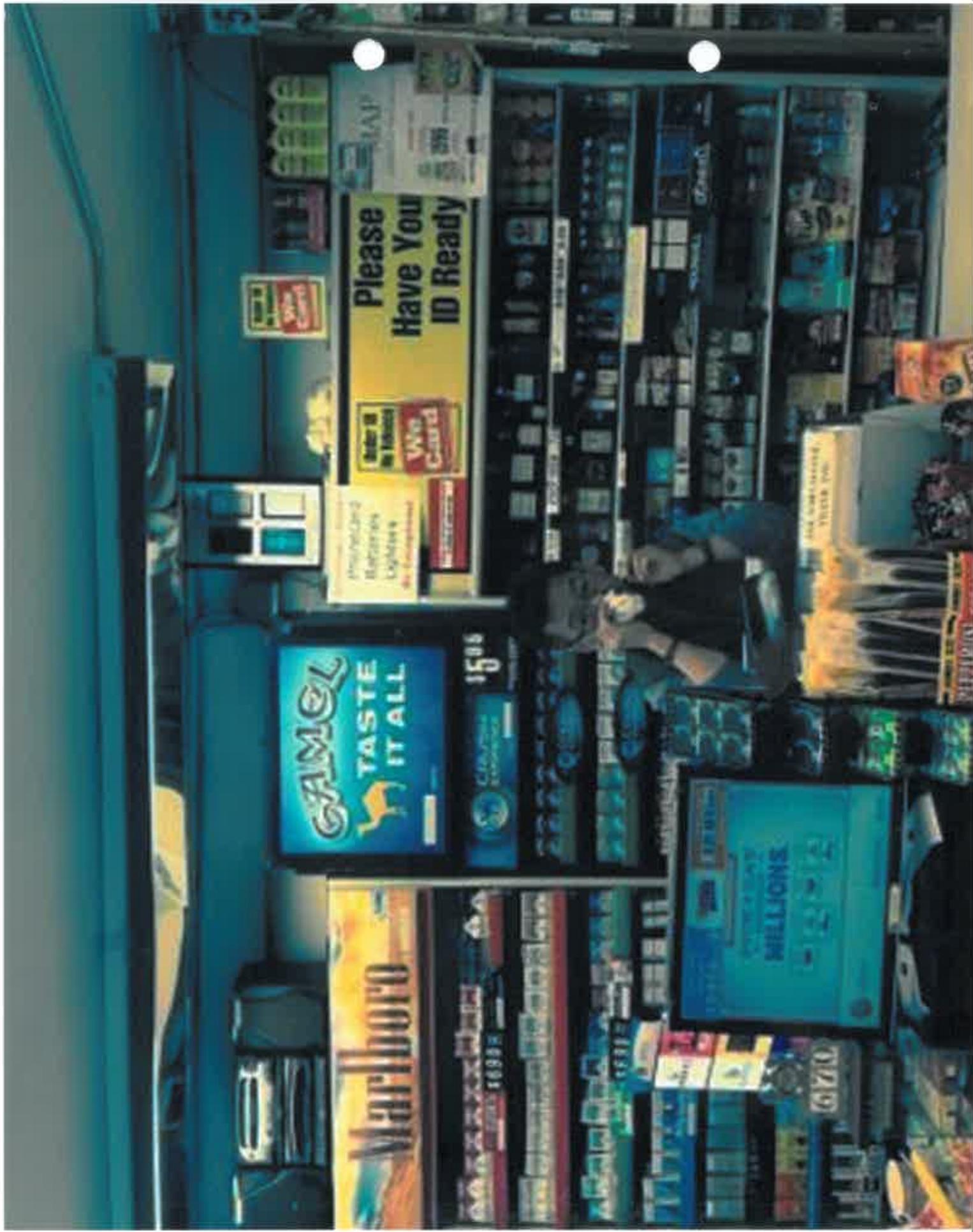


EXHIBIT 9

AMIGOL
TASTE IT ALL

15th

Please Have Your ID Ready

We Card



AMERICAN GROWN

EXPORT A
6.95

GROWN ON AMERICAN SOIL

EXHIBIT 10

The Sale of Tobacco Products to Persons
Under 18 Years of Age

To Report an Unlawful Tobacco Sale Call:
1-800-5 ASK-4-ID

Is Prohibited by Law and Subject to Penalties

Valid Identification May Be Required
Business and Professions Code Section 22602

AMERICAN
SPIRIT

EXHIBIT 11

1996
1-800-5-ASK-4-ID

1996
1-800-5-ASK-4-ID

The Sale of Tobacco Products to Persons Under 18 Years of Age
To Report an Unlawful Tobacco Sale Call:
1-800-5 ASK-4-ID
Is Prohibited by Law and Subject to Penalties

Customers must be 18 to buy tobacco. To buy alcohol, customers must be 21.



CALIFORNIA

18 to buy tobacco. 21 to buy alcohol.

The Sale of Tobacco Products to Persons Under 18 Years of Age
To Report an Unlawful Tobacco Sale Call:
1-800-5 ASK-4-ID
Is Prohibited by Law and Subject to Penalties

The Sale of Tobacco Products to Persons Under 18 Years of Age
To Report an Unlawful Tobacco Sale Call:
1-800-5 ASK-4-ID
Is Prohibited by Law and Subject to Penalties



EXHIBIT 12



EXHIBIT 13

Dear Judge,

On the night of March 27th, 2014, I, Munkhtegsh Munkhbat, sold a tobacco cigarette (Newport) to a minor due to a distraction of a female friend. I was suffering from cold and she had brought me a home made remedy. I was distracted when a minor came in to purchase cigarettes. I acknowledge that I have made a very big mistake by not properly checking him ID. I more educated again myself making a research about negative effects of tobacco on a human body. There are many consequential effects in using a tobacco. As a result, I do not want to make this vital mistake ever again due to the researches I have done online.

Tobacco cigarettes have many chemical ingredients that are harmful for a human body. For example, it has over 7,000 different chemical substances. According to the American Cancer Society research, about 70 of those chemicals recognized as a cancer (carcinogens) causing substances. Here are some examples of chemicals that are used in making tobacco.

- Cyanide
- Benzene
- Formaldehyde
- Methanol(wood alcohol)
- Acetylene(the fuel used in welding torches)
- Ammonia

Tobacco smoke also contains tar and the poison gases carbon monoxide and nitrogen oxide. The ingredients that produces the effect that people are looking for is nicotine, an addictive drug and one of the harshest chemicals in tobacco smoke.

Tobacco leave that used to make tobacco contains radioactive material. The amount of radioactive material depends on the soil that is fertilized. Therefore, the small amount of radioactive material gets in to the actual cigarettes. When the smoker inhales the tobacco, the radioactive material builds up in smoker's lung, causing another factor in getting a lung cancer.

Smoking is responsible for almost 30 percent of cancer of all cancer death in the US. It causes 87% of lung cancer deaths in men and 70% in women. Smoking also causes cancers of the nasopharynx (upper throat), nasal cavity, paranasal sinuses, lip, larynx (voice box), mouth, pharynx (throat), esophagus (swallowing tube), and bladder. It also has been linked to the development of cancers of the pancreas, cervix, ovary, colorectum, kidney, stomach, and some types of leukemia. Cigarettes, cigars, pipes, and spit and other types of smokeless tobacco all cause cancer. There is no safe way to use tobacco.

In conclusion, Smoking causes many kinds of diseases and cancers in human body. I realize my mistake that I sold a tobacco to a minor. It really makes me really hard to sell tobacco because of all these consequences. I m not going to make mistake again.

Sincerely,

Munkhtegsh Munkhbat

EXHIBIT 14



BOARD OF APPEALS

MAY 21 2014

APPEAL # 14-100

Date: 5/19/14

Hearing Date: 5/14/14

Director's Hearing Case # SMK1403

Re: 1561 Fillmore St

DBA: It's Market

Alex Kim
It's Market
1561 Fillmore St.
San Francisco, CA 94115

Dear Operator,

On the basis of the facts presented at the Department of Public Health Director's Hearing on 5/14/14, it was determined that you violated San Francisco Health Code Article 19H, Section 1009.61 and the California Penal Code, Section 308(a) for selling tobacco or tobacco products to minors as documented, and the following are ordered:

1. Pursuant to Section 1009.66 of the San Francisco Health Code, your permit to sell tobacco shall be suspended for **25 DAYS** beginning fifteen (15) days from the date of this letter commencing on 6/2/14.
2. **You shall not begin serving the suspension of your permit to sell tobacco until you are informed of the start and end date in writing by the Health Inspector.**
3. You may appeal the Director's order to suspend your permit through the Board of Appeals located at 1650 Mission Street, Room 304 (Tel.: 575-6880), San Francisco, as prescribed in Article 1 of the San Francisco Business and Tax Regulation Code.
4. If a notice to appeal the Director's orders is not filed within fifteen (15) days from the date of this notice with a copy sent to our office, the decision to suspend your permit shall be deemed final and the Inspector shall post the Notice of Suspension in your establishment.
5. Upon suspension, you shall remove all tobacco and e-cigarette products from sale shelves and discontinue selling tobacco/e-cigarettes in the establishment.
6. Failure to comply as ordered, or the removal of the posted sign, may result in the revocation of your permit to sell tobacco/e-cigarettes and referral to the City Attorney Code Enforcement Division with a recommendation to file an injunctive action against you.

The foregoing is a true copy of the orders issued in the name of the Director of Public Health in the City and County of San Francisco on the 15th day of May, 2014. If you have any questions, please call Senior Inspector Larry Kessler at (415) 252-3841.

Sincerely,

Tomas Aragon, M.D., Dr. PH
Deputy Health Officer

RETAIL TOBACCO PROGRAM

1390 Market Street, Suite 210 San Francisco, CA 94102

Phone 415-252-3841 Fax 415-252-3894



EXHIBIT 15

To : Dept. of public health &
Board of appeals

I like to request appeal on
board of appeals, because of I couldn't
explain my self at last hearing
I was nervous at that time.

Sincerely

Kim

Alex Kim

1561 fillmore st.

SF CA. 94115

It's market

Director's hearing Case # SMK 1403.

BOARD OF APPEALS

MAY 21 2014

APPEAL # 14-100

EXHIBIT 16



May 21, 2014

Aleeta Van Runkle, Deputy City Attorney
Department of Public Health
1390 Market Street, 5th Floor
San Francisco, CA 94102

Appeal No.: 14-100
Appeal Title: Kim dba "It's Market" vs. DPH
Subject Property: 1561 Fillmore Street
Permit Type: Tobacco Sales Establishment Permit
Permit No.: CASE NO. SMK-1403

Dear Aleeta Van Runkle:

This is to notify you that an appeal has been filed with this office contesting the **SUSPENSION** of the above referenced **Tobacco Sales Establishment Permit**. Pursuant to Article I, § 8 of the San Francisco Business & Tax Regulations Code, the **SUSPENSION** of the subject permit is hereby **SUSPENDED** until the Board of Appeals decides this matter and releases a notice of decision and order.

We are enclosing a copy of the **Preliminary Statement of Appeal** for your information.

The hearing regarding this matter has been scheduled for **July 16, 2014, at 5:00 p.m., City Hall, Room 416, One Dr. Carlton B. Goodlett Place.**

If you have any further questions, you may call this office at (415) 575-6880.

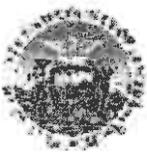
Sincerely,

BOARD STAFF

cc: DPH Environmental Health

Alex Kim dba "It's Market", Appellant
1561 Fillmore Street
San Francisco, CA 94115

EXHIBIT 17



Date Filed:

BOARD OF APPEALS

MAY 21 2014

APPEAL # 14-100

**CITY & COUNTY OF SAN FRANCISCO
BOARD OF APPEALS**

PRELIMINARY STATEMENT OF APPEAL

I / We, **Alex Kim dba "It's Market"**, hereby appeal the following departmental action: **SUSPENSION of Tobacco Sales Establishment Permit CASE NO. SMK-1403** by the **Department of Public Health** which was issued or became effective on: **May 19, 2014**, for the property located at: **1561 Fillmore Street**.

BRIEFING SCHEDULE:

The Appellant may, but is not required to, submit a one page (double-spaced) supplementary statement with this Preliminary Statement of Appeal. No exhibits or other submissions are allowed at this time.

Appellant's Brief is due on or before: **June 26, 2014**, (no later than three (3) Thursdays prior to the hearing date), up to 12 pages in length, double-spaced, with unlimited exhibits, with an original and 10 copies delivered to the Board office by 4:30 p.m., and with additional copies delivered to the other parties the same day.

DPH
Respondent's and Other Parties' Briefs are due on or before: **July 10, 2014**, (no later than one (1) Thursday prior to hearing date), up to 12 pages in length, doubled-spaced, with unlimited exhibits, with an original and 10 copies delivered to the Board office by 4:30 p.m., and with additional copies delivered to the other parties the same day.

Only photographs and drawings may be submitted by the parties at hearing.

Hearing Date: **Wednesday, July 16, 2014, 5:00 p.m., City Hall, Room 416, One Dr. Carlton B. Goodlett Place.**

All parties to this appeal must adhere to the briefing schedule above, however if the hearing date is changed, the briefing schedule MAY also be changed. Written notice will be provided of any change to the briefing schedule.

In order to have their documents sent to the Board members prior to hearing, **members of the public** should submit an original and 10 copies of all documents of support/opposition no later than one (1) Thursday prior to hearing date by 4:30 p.m. Please note that names and contact information included in submittals from members of the public will become part of the public record. Submittals from members of the public may be made anonymously.

Please note that in addition to the parties' briefs, any materials that the Board receives relevant to this appeal, including letters of support/opposition from members of the public, are distributed to Board members prior to hearing. All such materials are available for inspection at the Board's office. You may also request a copy of the packet of materials that are provided to Board members at a cost of 10 cents per page, per S.F. Admin. Code Ch. 67.28.

If you have any questions please call the Board of Appeals at 415-575-6880

The reasons for this appeal are as follows:

see attached.

Appellant or Agent (Circle One):

Signature: *Alex Kim*

Print Name: Alex Kim

BOARD OF APPEALS
JUL 10 2014
APPEAL # 14-100

1 DENNIS J. HERRERA, State Bar #139669
City Attorney
2 ALEETA M. VAN RUNKLE, State Bar #124563
Deputy City Attorney
3 Fox Plaza
1390 Market Street, 5th Floor
4 San Francisco, California 94102-5408
Telephone: (415) 554-4225
5 E-Mail: aleeta.van.runkle@sfgov.org

6 Attorneys for Respondent
7 SAN FRANCISCO DEPARTMENT OF PUBLIC HEALTH

8 BOARD OF APPEALS
9 CITY AND COUNTY OF SAN FRANCISCO
10

11 ALEX KIM dba IT'S MARKET,
12 Appellant,
13 vs.
14 DEPARTMENT OF PUBLIC HEALTH,
15 Respondent.
16

Case No. 14-100
RESPONDENT SAN FRANCISCO
DEPARTMENT OF PUBLIC HEALTH'S BRIEF
Hearing Date: July 16, 2014
Time: 5:00 p.m.
Place: City Hall, Room 416

17
18 INTRODUCTION

19 The San Francisco Department of Public Health ("Department") found that the It's Market
20 store located at 1561 Fillmore Street in San Francisco ("Appellant") violated the law because the store
21 sold cigarettes to a 17 year old minor on March 27, 2014. During a Police Department monitoring
22 action on that date, a minor decoy entered the It's Market store and asked to purchase a pack of
23 cigarettes from the clerk, Munkhtegsh Munkhbat. Mr. Munkhbat did not ask the minor for his
24 identification card or his age.

25 On April 20, 2014, in accordance with section 1009.66 of the Health Code of the City and
26 County of San Francisco, the Department of Public Health ordered the suspension of the permit and
27 related tobacco sales for a period of 25 days, commencing on June 2, 2014. Section 1009.66 allows
28 the Department to suspend a permit for tobacco sales for up to ninety days for the first offense.

1 Appellant has appealed the 25-day suspension on the grounds: the clerk was preoccupied talking to
2 his co-worker who had been seated a few feet away from the counter.

3 BACKGROUND

4 The Department of Public Health requires retail tobacco vendors to obtain a tobacco sales
5 permit for businesses that sell or distribute cigarettes or other tobacco products to adults. This
6 requirement allows the City to ensure establishments comply with federal, state and local tobacco laws
7 and take appropriate enforcement action related to violations of the law.

8 State law prohibits the sale or furnishing of cigarettes, tobacco products and smoking
9 paraphernalia to minors, as well as the purchase, receipt or possession of tobacco products by minors.
10 (California Penal Code Section 308). Despite state and local restrictions, minors continue to obtain
11 cigarettes and other tobacco products, but that numbers have been dropping significantly in San
12 Francisco since the Department of Public Health began enforcing the tobacco permit ordinance
13 through permit suspensions. SF Health Code 19H requires all tobacco retailers to apply for a license
14 and to conduct business in a legal and non-harmful way.

15 Stores that break the law and sell to youth commit an unfair business practice by drawing in
16 youth who purchase cigarettes as well as other goods. Young people seeking tobacco know exactly
17 where to go – which stores are lenient and will break the law to supply this addictive product to young
18 people. The 2010-2011 CA Healthy Kids Survey results from S.F. Unified students show 51% of 9th
19 graders and 58% of 11th graders report it is easy to obtain cigarettes.

20 The Health Director is authorized, upon documented sales behavior that violates CA Penal
21 Code Section 308 to suspend a tobacco sales permit. The suspension of licenses is essential as it puts
22 the burden of sales on the owner to train all employees to ask for ID. This process is remarkably
23 simple. California ID cards are oriented horizontally for those under age 21. A blue line clearly
24 indicates that the individual is not 18 until the year written. A redline indicates when the individual
25 will turn 21. Minor decoys working with SFPD presently have blue bars reading 2015, 2016 or 2017.
26 **No calculation is required.** See the sample California ID card attached hereto as Exhibit A to the
27 brief.
28

1 **EVIDENCE**

2 Filed herewith is a declaration from Officer Vincent Etcheber of the San Francisco Police
3 Department. Officer Etcheber observed the illegal sale on March 27, 2014. Attached to his
4 declaration as Exhibit A is Police Incident Report No. 140257874. Officer Etcheber verified that the
5 card was valid based on his training and experience.

6 **LEGAL STANDARD**

7 Section 1009.61 of the San Francisco Health Code provides that the Director may suspend a
8 tobacco sales permit upon a decision that the Appellant or the Appellant's agent or employee has
9 engaged in any conduct that violates California Penal Code Section 308. Penal Code Section 308(a)
10 provides:

11 Every person, firm, or corporation that knowingly or under circumstances in
12 which it has knowledge, or should otherwise have grounds for knowledge, sells,
13 gives, or in any way furnishes to another person who is under the age of 18
14 years any tobacco, cigarette, or cigarette papers, or any other preparation of
15 tobacco, or any other instrument or paraphernalia that is designed for the
16 smoking or ingestion of tobacco, products prepared from tobacco, or any
controlled substance, is subject to either a criminal action for a misdemeanor or
to a civil action brought by a city attorney, a county counsel, or a district
attorney, punishable by a fine of two hundred dollars (\$200) for the first
offense, five hundred dollars (\$500) for the second offense, and one thousand
dollars (\$1,000) for the third offense.

17 Under San Francisco Health Code Article 19H, Section 1009.66, the Director is authorized to
18 suspend a permit for up to ninety days for a first offense.

19 **ARGUMENT**

20 Appellant admits that his employee sold tobacco products to a minor. But Appellant argues
21 that his clerk's attention was turned to a female friend who was dispensing homemade cold remedies.
22 The clerk admitted as much to the officer on the scene. However, negligence is not a defense here.

23 It is irrelevant whether the tobacco sale to a minor was intended or due to negligence.
24 California Penal Code Sec. 308 states that "[e]very person, firm, or corporation that knowingly or
25 under circumstances in which he has knowledge, or should otherwise have ground for knowledge"
26 sells tobacco to a minor violates the law.

27 ///

28 ///

1 Appellant contends that this violation of the law should be overlooked due to Appellant's
2 placement of signage at various locations within his store that minors could not buy cigarettes. But this
3 minor did. Mitigation is not a factor in these cases. If a permitted establishment sells cigarettes to a
4 minor, the store's tobacco sales permit must be suspended or revoked. The damage to the minor's health
5 from smoking—even if only a fraction can be traced to this particular pack of Newport cigarettes—is
6 irrevocable.

7 Appellant next argues that as this is the first time that his establishment has committed a
8 violation, the 25-day suspension is too harsh for his business. Further, he has paid his taxes as
9 required by law. Appellant's argument does not warrant reduction or elimination of the suspension in
10 this case.

11 First, a high proportion of tobacco sales compared to overall sales require a store owner to be
12 even more vigilant in ensuring that clerks do not sell to minors because there is a greater likelihood of
13 sales to minors in a business with high volume tobacco sales.

14 Second, the great majority of stores appealing their suspensions argue that the penalty will
15 cause financial hardship and/or store closure. Any small business is susceptible to financial pressures
16 due to a suspension. There is no reason that this store should be treated differently from others with
17 regard to financial hardship.

18 Health Code Section 1009.66 provides for a penalty of up to ninety days for the first offense.
19 Therefore, the Board of Supervisors contemplated a penalty potentially far longer than this suspension
20 of twenty-five days. The twenty-five day suspension is reasonable under these circumstances.

21 ///

22 ///

23 ///

24 ///

25 ///

26 ///

27 ///

1 CONCLUSION

2 The Department of Public Health respectfully requests that the Board deny Appellant's appeal
3 and uphold the suspension for twenty-five days.

4 Dated: July 10, 2014

Respectfully submitted,

5 DENNIS J. HERRERA
6 City Attorney

7
8 By: 

9 ALEETA M. VAN RUNKLE
10 Deputy City Attorney
11 Attorneys for Respondent Department of Public Health
12 of the City and County of San Francisco
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NEW PROVISIONAL AND UNDER 21 CARDS

NEW FORMAT

Driver license and Identification cards for persons under age 21 are vertical to aid retailers and law enforcement in identifying the age of the cardholder.



NAME FORMAT, ALL CARDS

There are two lines allotted for your name. Last name will be displayed on the first line. Second line will show the first and middle name. This change improves naming conventions and identification of the cardholder.

BOARD OF APPEALS

CITY AND COUNTY OF SAN FRANCISCO

ALEX KIM dba IT'S MARKET v. SAN FRANCISCO DEPARTMENT OF PUBLIC HEALTH

APPEAL NO. 14-100

DECLARATION OF OFFICER VINCENT ETCHEBER

Hearing Date: July 16, 2014
Time: 5:00 p.m.
Place: City Hall, Room 416

I, Vincent Etcheber, declare as follows:

1. I am an Officer with the ABC Liason Unit (ALU) of the San Francisco Police Department. I have personal knowledge of the facts set forth herein. If called upon to testify, I could and would testify competently to these facts.

2. For several years, I have participated in minor decoy operations at various establishments that sell tobacco products. Our decoys are required to produce a valid California identification card or driver's license and state their correct age if asked by a clerk.

3. Part of my training with the San Francisco Police Department included how to inspect and identify a valid I.D. card and how to detect any alterations, modifications, or changes in the text or photograph contained on the card.

4. I participated in the minor decoy operation on March 27, 2014 at the It's Market, located at 1561 Fillmore Street, San Francisco. Attached hereto as Exhibit A is a true and correct copy of Police Incident Report No. 140257874.

5. I was the cover officer in this operation. As the cover officer, it was my duty to protect the minor decoy and to observe any sale of tobacco products to the minor.

6. The minor decoy who worked the operation with us on this date was 17 years old on March 27, 2014. He looks his age.

**San Francisco Police Department
INCIDENT REPORT**

Report Type: Initial

140257874

INCIDENT	Incident Number 140-257-874	Occurrence From Date / Time 03/27/2014 17:40	Occurrence To Date / Time 03/27/2014 17:45	Reported Date / Time 03/27/2014 17:54	CAD Number 140882515	
	Type of Incident MINOR PURCHASING OR RECEIVING TOBACCO PRODUCT 15032					
	Location of Occurrence: 1581 FILLMORE ST		At Intersection with/Premise Type LIQUOR STORE		District NORTHERN	
	Confidential Report? <input type="checkbox"/>	Arrest Made? <input checked="" type="checkbox"/>	Suspect Known? <input checked="" type="checkbox"/>	Suspect Unknown? <input type="checkbox"/>	Non-Suspect Incident? <input type="checkbox"/>	Domestic Violence? <input type="checkbox"/> (Type of Weapon Used)
	Location Sent / On View: 1581 FILLMORE ST		At Intersection with		Reporting Unit 3E23	

140257874

OFFICER	I declare under penalty of perjury, this report of _4_ pages is true and correct, based on my personal knowledge, or is based on information and belief following an investigation of the events and parties involved.							
	PROP 115 CERTIFIED		5 Year/Post					
	Reporting Officer: SANTOS, EDWARD J	Star 2	Station Alcoholic Beverage Control Liaison Unit	Watch 0700-1600	Date 03/28/14 18:01			
	Reviewing Officer: SANTOS, EDWARD J	Star 2	Station Alcoholic Beverage Control Liaison Unit	Watch 0700-1600	Date 03/28/14 18:01			
	OIC: SANTOS, EDWARD J	Star 2	Station Alcoholic Beverage Control Liaison Unit	Watch 0700-1600	Date 03/28/14 18:01			

REPORTEE	Code R 1	Name (Last, First Middle) JOHNSON, CHASE	Alias			Email		
	Day Phone (415) 553-1049	Type Work	Home Address 850 BRYANT STREET, ROOM 549			City SAN FRANCISCO	State CA	Zip Code 94103-
	Night Phone	Type	Work Address			City	State	Zip Code
	DOB 07/22/88	Age 17	DOB Unk. <input type="checkbox"/>	or age between and	Race W	Sex M	Height 5'11	Weight 155
	Confidential Person <input type="checkbox"/>	Violent Crime Notification <input type="checkbox"/>	293 PC Notification <input type="checkbox"/>	Star	Follow-up Form YES <input type="checkbox"/>	Statement YES <input checked="" type="checkbox"/>	ID Type Jurisd. ID No. DL CA F3581940	

COPY

**San Francisco Police Department
INCIDENT REPORT**

Report Type: Initial

140257874

CITIZEN	Code C 1	Name (Last, First Middle) MUNKHBAT, MUNKHITEGSH	Alias		Email					
	Day Phone (415) 513-8347	Type Cell	Home Address 283 26TH AVE, APT# 3		City SAN FRANCISCO	State CA	Zip Code 94121-			
	Night Phone	Type	Work Address		City	State	Zip Code			
	DOB Unknown <input type="checkbox"/>	Date of Birth 10/16/88	Age 25	or age between and	Race A	Sex M	Height 6'0	Weight 160	Hair Color BLK	Eye Color BRO
	SFNO	J/D# (if Juv)	ID Type/Jurisdiction/Number PID CA F5742041		ID Type/Jurisdiction/Number		ID Type/Jurisdiction/Number			
	Booking Charge(s)				Booking Location					
	Warrant #	Court#	Action#	Dept#	Enroute to					
	Warrant Violation(s)						Bail (\$)			
	Citation# 011403182	Violation(s) 308 (a)(1) P.C.			Appear Date/time 05/13/2014 03:00	Location of Appearance Criminal Division, 850 Bryant, Room 476				
	<input type="checkbox"/> CA Form Booked Copy Attached	Mirandized: Star <input type="checkbox"/>	Date Time		CWB Check	Star				
Book/Cite Approval LT. SANTOS	Star 2	Mass Arrest Code	M X-Rays <input type="checkbox"/>	School (if Juvenile)			Statement <input type="checkbox"/>			
Other Information: Citation/Warrant/Booking Charge(s)/Missing Person-Subject Description; Scars, Marks, Tattoos										

PROPERTY	Code/No EVD 1	Item Description PHOTO COPY OF MARKED CITY FUNDS (TEN DOLLAR BILL)	Brand		Model		
	Serial No.	Gun Make	Caliber	Color	Narcotics Lab No.	Quantity 1	Value
	Seized by (Star) 1821		From Where CASH REGISTER				
	Additional Description/Identifying Numbers						

PROPERTY	Code/No EVD 2	Item Description PHOTO OF MINOR (CHASE JOHNSON)	Brand		Model		
	Serial No.	Gun Make	Caliber	Color	Narcotics Lab No.	Quantity 1	Value
	Seized by (Star) 2		From Where				
	Additional Description/Identifying Numbers						

PROPERTY	Code/No EVD 3	Item Description CIGARETTES	Brand NEWPORTS		Model		
	Serial No.	Gun Make	Caliber	Color	Narcotics Lab No.	Quantity 1	Value \$6.95 Total
	Seized by (Star) 1821		From Where PURCHASED BY JOHNSON				
	Additional Description/Identifying Numbers						

San Francisco Police Department
INCIDENT REPORT

Report Type: Initial

140257874

P R O P E R T Y	Code/No EVD 4	Item Description WRITTEN STATEMENT BY MINOR JOHNSON				Brand		Model	
	Serial No.	Gun Make	Caliber	Color	Narcotics Lab No.	Quantity 1	Value		
	Seized by (Star) 1368		From Where						
	Additional Description/Identifying Numbers								
P R O P E R T Y	Code/No EVD 5	Item Description PHOTO COPY OF CITATION				Brand		Model	
	Serial No.	Gun Make	Caliber	Color	Narcotics Lab No.	Quantity 1	Value		
	Seized by (Star) 1368		From Where						
	Additional Description/Identifying Numbers								

COPY

NARRATIVE

On Thursday, March 27, 2014, Officers Vincent Etcheber #1821, Maria Oropeza #1368 and I conducted an undercover minor tobacco decoy operation. R/W Johnson was the designated buyer. W/2 Johnson was also assigned to accompany R/W Johnson.

Prior to the operation, R/W Johnson was photographed. As well, R/W Johnson presented to us his California Driver's License which reflected his age to be 17. Officer Etcheber provided R/W Johnson with a marked \$10 bill; city funds.

At approximately 1745 hours, R/W Johnson and W/2 Johnson entered into It's Market located at 1561 Fillmore Street. Officer Etcheber was the close cover officer. R/W Johnson stated that he walked up to the counter and asked the clerk C/Munkhbat for a pack of Newport. Munkhbat then provided Johnson with a pack of Newport. Johnson gave Munkhbat \$10 and in return received \$4.05 in change. Both Johnson's then walked out of the store. Once outside, R/W Johnson met with Officer Etcheber and informed him of the transaction. R/W Johnson gave Officer Etcheber the Newport cigarettes and the change he had received from Munkhbat.

Officer Etcheber radioed to Officer Oropeza and I that a transaction had occurred. Officer Etcheber and I entered into the store and contacted Munkhbat. Officer Etcheber informed Munkhbat that he had sold tobacco to a minor and issued him a citation. Officer Etcheber recovered the marked city funds from Munkhbat and in return gave Munkhbat the change that was given to R/W Johnson in the transaction.

R/W Johnson told me that Munkhbat did not ask him for identification nor was he asked his age. Munkhbat confirmed Johnson's statement and told me he was busy talking to his co-worker who had been seated a few feet away from the counter.

I examined the counter and saw that there was signage indicating not to sell tobacco to minors. I further examined It's Market permits and found that the establishment had valid tobacco permits, one from the City and County of San Francisco and one from the State of California (Permit #LRQSTF 91-217220).

R/W Johnson provided a written statement regarding his interaction with Munkhbat. This statement was prepared in the presence of Officer Oropeza.

Officer Oropeza booked all evidence in this investigation.

**San Francisco Police Department
INCIDENT REPORT**

Report Type: Supplemental

140257874

140257874

INCIDENT	Incident Number 140-257-874	Occurrence From Date / Time 03/27/2014 17:40	Occurrence To Date / Time 03/27/2014 17:46	Reported Date / Time 03/27/2014 17:54	CAD Number 140862515	
	Type of Incident MINOR PURCHASING OR RECEIVING TOBACCO PRODUCT 15032					
	Location of Occurrence: 1561 FILLMORE ST		At Intersection with/Premise Type LIQUOR STORE		District NORTHERN	
	Confidential Report? <input type="checkbox"/>	Arrest Made? <input checked="" type="checkbox"/>	Suspect Known? <input checked="" type="checkbox"/>	Suspect Unknown? <input type="checkbox"/>	Non-Suspect Incident? <input type="checkbox"/>	Domestic Violence? <input type="checkbox"/>
	Location Sent / On View: 1561 FILLMORE ST		At Intersection with		Reporting Unit JE73	

OFFICIAL REPORT	I declare under penalty of perjury, this report of <u>2</u> pages is true and correct, based on my personal knowledge, or is based on information and belief following an investigation of the events and parties involved. PROP 1.16 CERTIFIED Post Training							
	Reporting Officer SANTOS, EDWARD J	Star 2	Station Alcoholic Beverage Control Liaison Unit	Watch 0700-1600	Date 03/28/14 18:12			
	Reviewing Officer SANTOS, EDWARD J	Star 2	Station Alcoholic Beverage Control Liaison Unit	Watch 0700-1600	Date 03/28/14 18:12			
	OIC SANTOS, EDWARD J	Star 2	Station Alcoholic Beverage Control Liaison Unit	Watch 0700-1600	Date 03/28/14 18:13			
	Related Case --	Related Case --	Re-assigned to Copies to 5X150 3*300	Assigned to: 5X150 Add'l Copies 3B300, DPH, DA	Assigned by ES 2			

WITNESSES	Code W1	Name (Last, First Middle) JOHNSON, DANE	Alias	Email
	Day Phone (415) 553-1049	Type Work	Home Address 850 BRYANT STREET	City SOUTH SAN FRANCISCO
	Night Phone	Type	Work Address	State CA
	DOB / Age	DOB Unk. <input type="checkbox"/>	or age between and	Race W
	Confidential Person <input type="checkbox"/>	Violent Crime Notification <input type="checkbox"/>	293 PC Star Notification <input type="checkbox"/>	Follow-up Form YES <input type="checkbox"/>
	School (if Juvenile)	Injury/Treatment	Other Information/If Interpreter Needed Specify Language	Relationship to Subject

(C) COPY

SAN FRANCISCO POLICE DEPARTMENT
CITY AND COUNTY OF SAN FRANCISCO

NOTICE TO APPEAR

Traffic Infraction Misdemeanor
 Nontraffic Felony (Juvenile, PER 626(c) V/8)

DATE OF VIOLATION: 3/21/14 TIME: 12:35 DAY OF WEEK: S M T W T F S INCIDENT NO: 140885215

NAME (First, Middle, Last): MIA PATRICK MIA PATRICK DRIVER'S RESPONSIBILITY (Veh. Code, § 40004)

MAILING ADDRESS: 132 LATA AVE #3 PHONE NO.: 415 3138311

CITY: SF STATE: CA ZIP CODE: 94111 JUVENILE (PHONE NO.):

DRIVER LICENSE NO.: 1910941 STATE: CA CLASS: C COMMERCIAL: YES NO AGE: 25 BIRTH DATE: 10/16/88

SEX: M HAIR: BRN EYES: BRN HEIGHT: 500 WEIGHT: 127 RACE: O S.F. NO. or X NO.:

VEH. LIC. NO./VIN. STATE: CA REG. MO: 1 YR:

YR. of VEH. MAKE: MODEL: BODY STYLE: COLOR: COMMERCIAL VEHICLE (Veh. Code, § 16314)

EVIDENCE OF FINANCIAL RESPONSIBILITY: HAZARDOUS MATERIAL (Veh. Code, § 282)

REGISTERED OWNER OR LESSEE: NAME AS DRIVER

ADDRESS: CITY: STATE: ZIP CODE:

CITY: STATE: ZIP CODE:

CORRECTABLE VIOLATION (Veh. Code, § 40810) YES NO CODE AND SECTION () BOOKING REQUIRED (See Reverse) INFRACTION OR MISDEMEANOR OR VIOLATION (S. 408)

308(a)(1) PC. SELL TOBACCO TO M I

M I

M I

SPEED APPROX. P.F./TAX SPEED VEH. LMT. RADAR CONTINUATION FORM ISSUED

LOCATION OF VIOLATION(S): at 1201 FILADELPHIA ST (ET'S MARKET)

M.A.C. JUV. NO. SCHOOL

VIOLATION(S) NOT COMPLETED IN MY PRESENCE, DECLARED ON INFORMATION AND BELIEF. I DECARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING IS TRUE AND CORRECT.

ISSUING OFFICER: DATE: STATE: ISSUING UNIT:

DATE: STATE OF APPOINTMENT OFFICER IF DIFFERENT FROM ISSUING OFFICER: STATE: ISSUING UNIT:

WITHOUT ADMITTING GUILT, I PROMISE TO APPEAR AT THE TIME AND PLACE INDICATED BELOW.

SIGNATURE: WHEN: ON OR BEFORE THIS DATE

4 DAY: 7085 DATE: 5/13/14 TIME: 0900

WHAT TO DO: Follow the instructions on the reverse.

WHERE: Traffic/Traffic - Infraction Division - 400 Bryant St., P. O. Box 149, San Francisco, CA 94103 (415) 552-0600

Criminal Division - SF Superior Court - 450 Bryant St., Room 475, San Francisco, CA 94103 (415) 553-9391

Juvenile & Traffic Court - 375 Woodside Avenue, Room 101, San Francisco, CA 94127 (415) 757-1700

Youth Guidance Center - 373 Woodside Ave., Room 101, San Francisco, CA 94127 (415) 753-7800

TO BE NOTIFIED YOU MAY ARRANGE WITH THE CLERK TO APPEAR AT A NIGHT SESSION OF THE COURT.

Notice To Appear Form approved by the Judicial Council of California. SEE REVERSE

Rev. 10/27/08 (Veh. Code §§ 40500(b); 40513(b), 40522, 40500; Pen. § Code 853.9) TR-130



NOTICE TO APPEAR
CITY AND COUNTY OF SAN FRANCISCO

NARRATIVE

A follow-up review of the initial report found that I had inadvertently omitted W/2 Dane Johnson.

PROOF OF SERVICE

**RE: ALEX KIM dba IT'S MARKET v. S.F. DEPARTMENT OF PUBLIC HEALTH
APPEAL NO. 14-100**

I, LILY KANG, declare as follows:

I am a citizen of the United States, over the age of eighteen years and not a party to the within entitled action. I am employed at the City Attorney's Office of San Francisco, Fox Plaza Building, 1390 Market Street, Fifth Floor, San Francisco, CA 94102. On July 10, 2014, I served the attached:

- 1. **RESPONDENT SAN FRANCISCO DEPARTMENT OF PUBLIC HEALTH'S BRIEF**
- 2. **DECLARATION OF OFFICER VINCENT ETCHEBER**

on the interested parties in said action, by placing a true copy thereof in sealed envelope(s) addressed as follows:

Robert G. Cummings
 Law Offices of Robert G. Cummings
 2000 Broadway Street
 Redwood City, CA 94063
 Phone: (650) 868-8528
 Fax: (650) 412-1829

Atty. for Appellant: Alex Kim dba It's Market

and served the named documents in the manner indicated below:

BY MAIL: I caused true and correct copies of the above documents, by following ordinary business practices, to be placed and sealed in envelope(s) addressed to the addressee(s), at the City Attorney's Office of San Francisco, Fox Plaza Building, 1390 Market Street, City and County of San Francisco, California, 94102, for collection and mailing with the United States Postal Service, and in the ordinary course of business, correspondence placed for collection on a particular day is deposited with the United States Postal Service that same day.

BY PERSONAL SERVICE: I caused true and correct copies of the above documents to be placed and sealed in envelope(s) addressed to the addressee(s) and I caused such envelope(s) to be delivered by hand via a Professional Messenger Service on the office(s) of the addressee(s).

BY FACSIMILE: I caused a copy(ies) of such document(s) to be transmitted via facsimile machine. The fax number of the machine from which the document was transmitted was 415/554-4248. The fax number(s) of the machine(s) to which the document(s) were transmitted are listed above. The fax transmission was reported as complete and without error. I caused the transmitting facsimile machine to print a transmission record of the transmission.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed July 10, 2014, at San Francisco, California.


 LILY KANG