



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0082  
916-323-3142 • FAX 916-323-3387  
[www.boe.ca.gov](http://www.boe.ca.gov)

BETTY T. YEE  
First District, San Francisco

MICHELLE STEEL  
Third District, Rolling Hills Estates

JEROME E. HORTON  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

BARBARA ALBY  
Acting Member  
Second District, Sacramento

KRISTINE CAZADD  
Interim Executive Director

December 1, 2010

Cheryl Schmit, Director  
Stand Up For California  
P.O. Box 355  
Penryn, CA 95663

Re: Tax Opinion Request 10-475  
No Account Number

Dear Ms. Schmit:

This is to acknowledge receipt of your correspondence dated November 22, 2010. Your request for an opinion has been assigned to me for a response. Your letter has been given the assignment number 10-475. Please refer to this number when you contact this office for any questions you may have concerning this matter as that helps us locate your file.

I expect to have my research completed and a response to you by March 1, 2011. If you have not heard from me by then, please feel free to contact me at (916) 323-3142 for a status report.

Sincerely,

A handwritten signature in blue ink, reading "Carolee D. Johnstone", is positioned above the typed name.

Carolee D. Johnstone  
Tax Counsel III (Specialist)

CDJ/yg

J:/Bus/Special/Finals/Johnstone/Ack/10-475.doc

cc: Sacramento District Administrator (KH)