No: B255223

IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA SECOND APPELLATE DISTRICT, DIV. TWO

CITY OF LOS ANGELES
Plaintiff and Appellant,

v.

HOTELS.COM L.P., et al.,
Defendants and Respondents.

From the Superior Court in and for the County of Los Angeles
The Hon. Elihu Berle Case No. JCCP4472

APPLICATION OF THE LEAGUE OF CALIFORNIA CITIES AND CALIFORNIA STATE ASSOCIATION OF COUNTIES TO FILE AMICUS CURIAE BRIEF IN SUPPORT OF APPELLANT CITY OF LOS ANGELES; AMICUS CURIAE BRIEF

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CERTIFICATE OF INTERESTED ENTITIES OR PERSONS

There are no entities or persons that must be listed in this certificate under California Rules of Court, rule 8.208.

DATED: December 4, 2017 HANSON BRIDGETT LLP

By: _____

ADAM W. HOFMANN
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LEAGUE OF CALIFORNIA
CITIES & CALIFORNIA STATE
ASSOCIATION OF COUNTIES

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INTRODUCTION

Pursuant to rule 8.200(c) of the California Rules of Court, the League of California Cities (the "League") and California State Association of Counties ("CSAC") respectfully request permission to file an Amicus Curiae Brief in support of Appellant City of Los Angeles. This application is timely made within 14 days after the filing date of the City's reply brief.

No party or counsel for a party in this proceeding authored the proposed amicus brief in any part, and no such party or counsel, nor any other person or entity other than the Amici curiae, made any monetary contribution intended to fund the proposed brief's preparation or submission. (See Cal. Rules of Court, rule 8.200(c)(3).)

IDENTITY OF AMICI CURIAE AND STATEMENT OF INTEREST

The League is an association of 475 California cities dedicated to protecting and restoring local control to provide for the public health, safety, and welfare of their residents, and to enhance the quality of life for all Californians. The League is advised by its Legal Advocacy Committee, comprised of 24 city attorneys from all regions of the State. The Committee monitors litigation of concern to municipalities, and identifies those cases that have statewide or nationwide significance.

CSAC is a non-profit corporation. Its membership consists of the 58 California counties. CSAC sponsors a Litigation Coordination Program, which is administered by the County

Counsels' Association of California and is overseen by the Association's Litigation Overview Committee comprised of county counsels throughout the state. Like the League's Committee, the Litigation Overview Committee monitors litigation of concern to counties statewide.

The League's Committee and CSAC's Litigation Overview Committee have determined that this case raises important issues that affect all cities and counties. Specifically, the trial court's decision below, if adopted by this Court, would raise a new obstacle to the ability of cities to collect transit occupancy taxes ("TOTs"). That decision finds, among other things, that a local ordinance requiring hotel operators to collect TOTs from hotel guests effectively imposes a tax *on* the hotel operators. As a result, according to the trial court, any change in the group of operators required to collect TOTs requires voter approval under Article XIII C of the California Constitution (commonly referred to as "Proposition 218").

The trial court's novel view—which is inconsistent with settled jurisprudence distinguishing between the obligation to *pay* a tax and the obligation to *collect* a tax—could have serious consequences for the fiscal bottom lines of cities throughout the State. For example, as one study found, more than 400 cities in California charge some form of TOT. Among those cities that impose them, TOTs comprise on average seven percent of annual revenues and as much as 17 percent of total revenues for some cities. (MJN Ex. A.) Eighty-seven cities in California relied on franchise fees to make up 10%-20% of their annual revenues

during the same period. (MJN Ex. A p. 3.) The Institute for Local Government confirms that most California cities and counties charge TOTs and agrees with the League's numbers. (MJN Ex. B p. 13.)

In turn, the Center on Budget and Policy Priorities has found the rapidly growing incidence of online hotel booking and the practice of online travel companies ("OTCs") to collect only a portion of the TOT that is owed by the guest is causing significant losses in municipal revenue, between $275 million and $400 million nationwide and $34 million to $50 million in California each year. (MJN Ex. C pp. 1, 3.) Amici's members, thus, have a strong interest in any decision that implicates their ongoing ability to collect TOTs.

Amici believes they can aid this Court's review by providing a broader legal framework for the issue. Amici's counsel has examined the parties' briefs and are familiar with the issues and the scope of the presentations. Amici thus respectfully submit that additional briefing would be helpful to clarify that laws requiring the collection of TOTs and other taxes, and penalizing non-collection, have never been considered taxes on the collectors. As a result, expanding the collector base—without change to the payer base or rate of taxation—has never been thought to trigger Proposition 218.

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Therefore, Amici respectfully request leave to file the brief combined with this application.

DATED: December 4, 2017 HANSON BRIDGETT LLP

By: _____

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BRIEF OF AMICUS CURIAE LEAGUE OF CALIFORNIA CITIES AND CALIFORNIA STATE ASSOCIATION OF COUNTIES

INTRODUCTION

Respondents, various online travel companies ("OTCs"), are fighting hard to evade their obligations under local laws, like the law enacted by the Appellant City of Los Angeles, to collect the full amount of transient occupancy tax ("TOT") owed by hotel guests. The OTCs pursue this decade-long fight despite the fact that they are not asked to contribute even one dime of their own money to the TOT obligations of their guests. Rather, they seek to maintain a competitive advantage in the hotel booking market they manufactured by refusing to collect the TOTs that their competitors—brick-and-mortar hoteliers—are collecting. The taxpayers of California cities—who may have to backfill the revenue shortfalls occasioned by uncollected TOTs—should not be called upon to subsidize the OTCs' business strategies.

To ensure against that result, this Court should reverse the trial court's decision below, which found that OTCs need not collect TOTs on the same terms as other hotel operators absent separate voter approval under Article XIII C, of the California Constitution. Article XIII C, commonly called Proposition 218, is not implicated by an ordinance, like the City's, that merely expands the group of businesses who are obligated to *collect* a tax and penalizes those who refuse while making no change to the group of individuals who must *pay* the tax or to the amount of the tax to be paid.

FACTUAL AND PROCEDURAL BACKGROUND

Amici adopt the Statement of Facts and Procedural History as set forth in the City's Opening Brief. (OB 12-21.)

STANDARD OF REVIEW

Amici concur with the standard of review articulated by the City in its Opening Brief. Nonetheless, Amici believe an additional principle should guide the Court's consideration of this case. "A statute is presumed to be constitutional and the burden is on the challenger to show otherwise." (*California Taxpayers' Assn. v. Franchise Tax Bd.* (2010) 190 Cal. App. 4th 1139, 1146.)

> If a statute is susceptible of two constructions, one of which will render it constitutional and the other unconstitutional in whole or in part, or raise serious and doubtful constitutional questions, the court will adopt the construction which, without doing violence to the reasonable meaning of the language used, will render it valid in its entirety, or free from doubt as to its constitutionality, even though the other construction is equally reasonable.

(*Id.* at 1147).[1] Accordingly, the OTCs must demonstrate that there is no constitutional construction of the 2004 Amendments to prevail.

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[1] In 2010, the voters passed Proposition 26, which amended Article XIII C, Sec. 1 of the Constitution to state "The local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax". However, the 2004 Amendments predate Proposition 26, and Proposition 26 is not retroactive. (*Brooktrails Township Commmunity. Servs. Dist. v. Board of Supervisors of Mendocino Cty.* (2013) 218 Cal.App.4th 195, 206, as modified (July 24, 2013);

ARGUMENT

The City's 2004 Amendments do not implicate Proposition 218 because they do not impose, increase, or expand any tax.

In 2004, the City made two amendments to its TOT ordinance: 1) Ordinance 176,005 required that OTCs collect the same TOT on hotel rooms booked through their sites as is required for any other hotel booking; and 2) Ordinance 176,003 imposed penalties where entities responsible for TOT collection failed to perform their duties (collectively the "2004 Amendments"). The trial court found that the 2004 Amendments are invalid because they "exposed an entirely new class of taxpayers" to the TOT without voter approval under Proposition 218. On appeal, the OTCs argue for affirmance on the grounds that the 2004 Amendments either expanded or increased the TOT without voter approval. (See RB 52-69.)

They are wrong. Ordinance 176,005 does not fall within the scope of Proposition 218 because Proposition 218 applies only to an expansion of the duty to *pay* taxes, not to *collect* taxes. Ordinance 176,003 does not fall within the scope of Proposition 218 because Proposition 218 requires voter approval for increased and expanded *taxes*, not for *penalties*. Accordingly, neither of the 2004 Amendments required voter approval.

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see e.g., *California Taxpayers' Assn. v. Franchise Tax Bd.* (2010) 190 Cal.App.4th 1139, 1147.)

A. Ordinance 176,005 does not trigger Proposition 218.

The OTCs contend that the City's extension of the duty to collect TOT implicates Proposition 218 by imposing "tax liability" on the new tax collectors. (RB 54.) In doing so, the OTCs misconstrue Proposition 218 by conflating the duty to pay taxes—which Proposition 218 governs—with the duty to collect taxes—which Proposition 218 does not. Because the 2004 Amendments imposed a duty to collect an existing and unchanged tax on the OTCs, the 2004 Amendments were not subject to Proposition 218.

1. Proposition 218 governs new, increased, and expanded obligations to *pay* taxes, not obligations to *collect* existing taxes.

While Proposition 218 limits the ability of local governments to impose, increase, or extend taxes, California law distinguishes between the duty to pay a tax and the duty to collect a tax. "The rule in California is that where the government mandates payment of a charge by one party, and imposes a duty on some other party to collect the payment and remit it to the government, the legal incidence of the charge falls, not on the party collecting the payment—who acts merely as the government's collection agent or conduit—but on the party from whom the payment is, by law, collected." (*Jacks v. City of Santa Barbara* (2017) 3 Cal.5th 248, 279, [citing several cases for this well-established principle] (dis. opn. of Chin, J.).)

In applying this rule to taxes on rents, courts and the Attorney General have consistently found the taxpayer to be the

renter, and the proprietor to be a mere collector. For example, in *Bunker Hill Assocs. v. City of Los Angeles* (1982) 137 Cal.App.3d 79, 87, this Court found that the city could require a tax-exempt landlord to collect and remit a tax on commercial rents from its building because the tenant was the taxpayer, and the landlord was merely a tax collector. In doing so, the court examined the language of the statute and held:

> The legal incidence of a tax falls on the party who the legislature intends will pay the tax. . . . [T]he legal incidence of a tax does not necessarily fall on the party who acts as conduit by forwarding collected taxes to the state.

(*Bunker Hill Assocs. v. City of Los Angeles* (1982) 137 Cal.App.3d 79, 87, citations omitted; see also *Gowens v. City of Bakersfield* (1960) 179 Cal.App.2d 282, 284 (*Gowens*) [holding hotelier/collector of TOT was not the taxpayer, but had standing to challenge the TOT for other reasons].)

Similarly, the Attorney General has opined that while the State is immune from local taxation, a city and a county could both require the State to collect TOTs on their behalf from users of a facility in a State park because "a transient occupancy tax is an excise tax upon the occupant and not upon the proprietor." (65 Cal.Op. Att'y Gen. 267 (1982).) Several California cases from other contexts are in accord. (See, e.g., *City of Modesto v. Modesto Irrigation Dist.* (1973) 34 Cal.App.3d 504, 506 (*Modesto*) [holding monthly charge for the use of utilities paid by consumers but collected by service providers was imposed on the consumers, not the providers]; *Scol Corp. v. City of Los Angeles* (1970) 12

Cal.App.3d 805, 810 [collection of tippler tax does not grant tax collector taxpayer standing].)

2. The 2004 Amendments only expanded the group of vendors responsible for collecting the TOT. It made no change to the group required to pay the TOT or the rate taxed.

Here, the City's TOT ordinance explicitly imposes the obligation to pay exclusively on hotel guests. It states: "For the privilege of occupancy in any hotel, each *transient* is subject to and shall pay a tax in the amount of [fourteen percent (14%)] of the rent charged by the operator." (LA Muni. Code, § 21.7.3, italics added.) Moreover, the guest is always legally responsible for payment. "If for any reason the tax is not paid to the operator of the hotel, the Director of Finance may require that such tax shall be paid directly [by the guest] to the City." (LA Muni Code, § 21.7.3.) In contrast, operators are only obligated to "collect the tax" and remit "the full amount of the tax collected and tax not collected but required to be collected" to the City. (See LA Muni. Code §§ 21.7.5 [collection], 21.7.7 [remittance].) Thus, the operators are conduits for the collection of taxes, rather than taxpayers. (See *Bunker Hill Assocs. v. City of Los Angeles*, 137 Cal.App.3d 79, 87-88 (1982).)

Ordinance 176,005 expanded the definition of "operator" to establish taxing parity between primary operators (e.g. hotels), and secondary operators, specifically defined to include OTCs. (LA Muni Code, § 21.7.2(f).) But it neither added new taxpayers nor changed the TOT's rate. Under Ordinance 176,005,

transients are still responsible for paying 14% of the rent charged by operators.[2] (See LA Muni. Code, § 21.7.3.) The secondary operators newly responsible for collecting and remitting taxes are no more responsible for *paying* the taxes than the primary operators. Because Proposition 218 does not govern the obligation to collect taxes, Ordinance 176,005 is plainly beyond its scope.

3. The OTCs' new administrative responsibilities for the TOT, which they creatively call "tax liability," do not convert the OTCs into taxpayers.

The heart of the OTCs' contrary argument is that Ordinance 176,005 changed their "tax liability," a euphemism the OTCs have invented—and repeated with impressive regularity—for their obligation to collect and account for the TOTs their guests owe.[3] (RB 52-64.) They argue that the administrative

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[2] The OTCs are thus wrong when they claim that Ordinance 176,005 expanded the tax base by expanding the "rent charged by the operator" to encompass amounts charged by secondary operators. (RB 65-66.) The City was merely updating its ordinance to ensure full collection of its previously authorized tax, as *AB Cellular LA, LLC v. City of Los Angeles* (2007) 150 Cal.App.4th 747, 763 allows, in a manner that reflects modern business practices. (*See also* AOB 47-49 [explaining why the tax base has not changed under the 2004 Amendments].)

[3] The OTC's also employ their multifaceted euphemism to argue that their "tax liability" is expanded by Ordinance 176,003, which penalizes *all* operators—primary and secondary alike—that fail to comply with their obligations to collect TOTs. (See, e.g. RB 64.) As discussed in Section B, *infra*, those penalty provisions are also not taxes governed by Proposition 218.

responsibilities connected with tax collection are equivalent to the obligation to pay a tax. (RB 60.) This contention is baseless.

The concept of "tax liability" untethered from the legal obligation to pay a tax is entirely foreign to Proposition 218 jurisprudence. While no case appears to have expressly rejected the OTCs' novel approach, the administrative responsibilities the OTCs equate with taxation are regular features of municipal laws requiring intermediary vendors to collect taxes. Yet, California courts have consistently found those kinds of obligations not to be taxes.

For example, in one case, an airport authority challenged a city's transient parking tax—a TOT for parking spots. (See *Burbank-Glendale-Pasadena Airport Auth. v. City of Burbank* (1998) 64 Cal.App.4th 1217, 1220-1221 (*Burbank*).) The 10% tax was paid by the parking customers, but the parking operator was required to collect the tax and remit it to the city, and those that failed to do so could be required to pay the tax themselves, plus a penalty. (*Id.* at p. 1221.) The authority claimed that the tax was invalid because, amongst other reasons, it diverted airport revenues in violation of the joint powers agreement that established the airport. (*Id.* at p. 1227.) The court rejected the authority's argument precisely because, notwithstanding administrative responsibilities and risk of direct liability, the tax was imposed on parking users, not the parking operator. (*Ibid.*)

Consistently, in *Ainsworth v. Bryant* (1949) 34 Cal.2d 465, 476 (*Ainsworth*), a city ordinance required liquor vendors to procure tax-collector certification, display the certification

prominently in the store, collect the tax, keep records, and make quarterly returns. The ordinance also held the vendor guilty of a misdemeanor for any violation of these requirements. (*Ibid.*) Nonetheless, the California Supreme Court found the tax was imposed on the purchasers of liquor and not on liquor vendors. (*Id.* at p. 475.)

Gowens, *supra*, 179 Cal.App.2d at pp. 284-285 likewise held that a hotel operator who must inform prospective customers of the basis upon which TOT is levied and collect, record, report, and remit the tax had standing to challenge the tax because it impacted his business. But the court expressly evaluated the validity of the tax from the perspective of the *guest* who was the relevant taxpayer and not from the perspective of the hotelier as a business operator. (*Id.* at p. 286.)

4. Extending Proposition 218 to encompass laws that establish new obligations to collect taxes, as the OTCs request, would carry dire consequences for cities.

Adopting the OTCs' novel construction of Proposition 218 and requiring voter approval every time a city grants a third party the power or duty to collect taxes on its behalf would be an expansive reinterpretation of Proposition 218. This would seriously undermine a key tool that cities use to collect taxes. "The field of taxation is replete with examples of a government entity making businesses generally its agent in tax collections and prescribing certain regulations in the accounting therefor." (*Ainsworth*, *supra,* 34 Cal.2d at p. 477). Cities frequently have "no practical nor economical means of collecting [taxes imposed

on consumers] without the cooperation of the supplier." (*City of Modesto*, *supra*, 34 Cal.App.3d at p. 508.) Accordingly, local agencies rely on the provider of the good or service to collect and remit to the city virtually every tax levied on consumers. (See *ibid.* [discussing a utility users' tax]; see generally "Tax Collectors," 16 McQuillin Mun. Corp. § 44:171 (3d ed.) [collecting examples from various states].)

Without the ability to assign collection responsibilities, "the power to impose a tax is meaningless", creating a windfall for delinquent taxpayers. (See *Ainsworth, supra*, 34 Cal.2d at 476.) Especially in a time where consumers are rapidly changing the way they purchase goods and services, the OTCs' expansive new interpretation of Proposition 218 would hamstring cities' efforts to modernize their tax collection methods to keep pace. The Court should decline their invitation to expand Proposition 218 in this way.

B. Ordinance 176,003 did not trigger Proposition 218.

As noted, the OTCs also assert that imposing penalties for their failure to collect TOTs constitutes new "tax liability" subject to Proposition 218. (RB 69.) Here the OTCs confuse the imposition of "taxes"—which are subject to Proposition 218—with penalties—which are not. The 2004 Amendments were not subject to Proposition 218 because they merely imposed penalties on the OTCs for the failure to perform their statutory duty to collect the TOT. Local governments are authorized to penalize violations of law without voter approval.

1. Proposition 218 does not limit local governments' authority to penalize violations of the law.

While Proposition 218 limits the ability of local governments to impose, increase, or extend taxes, not every measure that requires payment of funds to a government entity is a tax. The distinguishing feature of a tax is that its primary purpose is raising revenue. As the California Supreme Court held in one of the leading cases on Proposition 218:

> if revenue is the primary purpose, and regulation is merely incidental, the imposition is a tax, but if regulation is the primary purpose, the mere fact that revenue is also obtained does not make the imposition a tax.

(*Sinclair Paint Co. v. State Bd. of Equalization* (1997) 15 Cal.4th 866, 880.)

Applying this principle, the Third District Court of Appeal upheld a monetary penalty imposed for the failure to pay corporate taxes against a Proposition 218 challenge. (*California Taxpayers' Ass'n, supra*, 190 Cal.App.4th at p. 1142.) In reaching that result, the court identified several key distinctions between a tax and a tax-related penalty. It found that the most important distinction is that "while a tax raises revenue if it is obeyed, a penalty raises revenue only if some legal obligation is disobeyed." (*Id*. at p. 1148.) Additionally, "[o]ver time, a tax will generally yield relatively stable revenues (with a relatively stable economy and tax rate, a tax being a compulsory collection of revenues for governmental purposes), but a penalty, if it is enforced

effectively, will generally decrease in direct revenue amount." (*Ibid.*)

Further, changing Proposition 218 to govern penalties would be contrary to the intent of the voters. In 2010, the voters expressly exempted "penalties" from the definition of "taxes" by adopting Proposition 26, which clarified the definition of a "tax" for the purposes of Proposition 218. Proposition 26 is not retroactive, and thus is not binding in this matter. (*Brooktrails Township Community Services Dist., supra,* 218 Cal.App.4th at 206.) However, its adoption, in conjunction with contemporaneous case law distinguishing taxes and penalties, reinforces the principle that penalties and taxes were and are distinct concepts for the purpose of Proposition 218. (*Cf. Jacks v. City of Santa Barbara* (2017) 3 Cal.5th 248, 262 [holding that the purpose of Proposition 26 was to reinforce the requirements of Proposition 218].)

2. Ordinance 176,003 only penalizes operators who fail to comply with their legal obligation to collect TOTs.

Ordinance 176,003 has all of the hallmarks of a penalty to deter those tempted not to collect taxes, rather than a tax intended to raise revenue. Ordinance 176,003 obligates operators to remit the full amount of TOTs due from the transient to the City, even if the operator failed to collect it, and requires operators to pay interest and additional penalties where they fail to perform their collection duties. (LA Muni Code §§ 21.7.7 [establishing the obligation to remit], 21.7.8 [describing the

interest and penalties].) If the OTCs obey the law by collecting and remitting the required TOTs from transients, the City receives no revenue from the penalty and the OTCs pays nothing from their own funds. The OTCs only become obligated to pay their own money if they disobey their obligations to collect and remit the TOT. There is thus no reason to believe that the penalties will constitute a steady source of revenue for the City. As the Attorney General found in upholding penalties for delinquent TOT remittances, the payment of such penalties "is a normal cost of business which is readily avoidable." (65 Cal.Op. Att'y Gen. 267 (1982).)

3. Conflating penalties with taxes under Proposition 218 would negatively impact cities and honest businesses.

Adopting the OTCs' expansive interpretation of Proposition 218 to govern imposition of penalties relating to taxes would hamper the ability of public agencies to collect taxes owed. Penalties are necessary to ensure that tax collectors perform their duties. For example, operators refusing to collect any portion of the TOT are able to offer their customers a discounted price on the hotel room relative to operators that collect the entire amount. (See *Gowens v. City of Bakersfield* (1960) 179 Cal.App.2d 282, 285 [finding that an operator charging a TOT could be at a competitive disadvantage to an operator charging no TOT].) Furthermore, unless the penalties are at least as great as the entire amount of the uncollected taxes, delinquent operators can still gain a competitive advantage over compliant operators

by passing the cost of the penalty to the transient instead of the TOT. (See *City of San Jose v. Donohue* (1975) 51 Cal.App.3d 40, 49 ["evident purpose of the penalty is to induce prompt payment of the utility tax and that a penalty must be sufficiently substantial in amount if this result is to be achieved"].)

Requiring cities to obtain voter approval at a general election every time they seek to impose or adjust penalties for the failure to collect taxes would severely hamper the ability of cities to ensure that tax collectors perform their duties, and provide a windfall to delinquent taxpayers and unscrupulous tax collectors at the expense of those who comply with the law. While a city could pursue the transient for the unpaid TOTs, doing so is neither practical nor economical. (See *Ainsworth, supra*, 34 Cal.2d at 476; *City of Modesto, supra*, 34 Cal.App.3d at 508.) Instead, the natural enforcement mechanism is imposing penalties on tax collectors who are delinquent in their duties.

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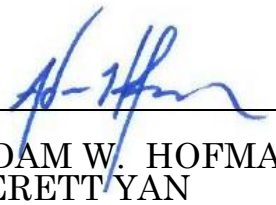
CONCLUSION

The Court should reverse the trial court's expansion of Proposition 218 to govern the imposition of the obligation to collect taxes and the imposition of penalties for legal violations.

DATED: December 4, 2017 HANSON BRIDGETT LLP

By: 

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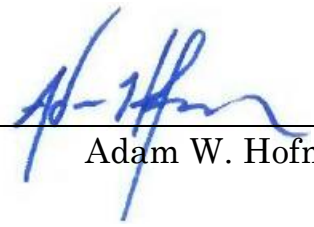
WORD CERTIFICATION

I, Adam W. Hofmann, counsel for amici curiae League of California Cities and California State Association of Counties, hereby certify, in reliance on a word count by Microsoft Word, the program used to prepare the foregoing "Application of the League of California Cities and California State Association of Counties to File Amicus Curiae Brief in Support of Appellant City of Los Angeles; Amicus Curiae Brief," that it contains 4,201 words, including footnotes (and excluding caption, certificate of interested entities or persons, tables, signature block, and this certification).

Dated: December 4, 2017

By: 
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PROOF OF SERVICE

City of Los Angeles v. Hotels.com L.P., et al.
Second Appellate District, Div. 2 Case No.: B255223
Los Angeles County Superior Court Case No.: JCCP4472

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of San Francisco, State of California. My business address is 425 Market Street, 26th Floor, San Francisco, CA 94105.

On December 4, 2017, I served true copies of the following document(s) described as**:**

APPLICATION OF THE LEAGUE OF CALIFORNIA CITIES AND CALIFORNIA STATE ASSOCIATION OF COUNTIES TO FILE AMICUS CURIAE BRIEF IN SUPPORT OF APPELLANT CITY OF LOS ANGELES; AMICUS CURIAE BRIEF

on the interested parties in this action as follows:

SEE ATTACHED SERVICE LIST

BY ELECTRONIC SERVICE: By submitting an electronic version of the documents) to *TrueFiling*, who provides e-serving to all indicated recipients through email.

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

Executed on December 4, 2017, at San Francisco, California.

Grace M. Mohr

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