MOFO
NEW YORK TAX INSIGHTS

Volume 10, Issue 10 | October 2019

IN THIS ISSUE

EDITORS

Hollis L. Hyans
hhyans@mofo.com

Irwin M. Slomka
islomka@mofo.com

STATE + LOCAL TAX GROUP

NEW YORK

Craig B. Fields cfields@mofo.com
Hollis L. Hyans hhyans@mofo.com
Nicole L. Johnson njohnson@mofo.com
Mitchell A. Newmark mnewmark@mofo.com
Irwin M. Slomka islomka@mofo.com
Michael A. Pearl mpearl@mofo.com
Rebecca M. Balinskas rbalinskas@mofo.com
Matthew F. Cammarata mcammarata@mofo.com
Eugene J. Gibilaro egibilaro@mofo.com
Kara M. Kraman kkraman@mofo.com

BOSTON

Craig B. Fields cfields@mofo.com
Matthew F. Cammarata mcammarata@mofo.com

CALIFORNIA

Bernie J. Pistillo bpistillo@mofo.com
William H. Gorrod wgorrod@mofo.com
Maureen E. Linch mlinch@mofo.com

WASHINGTON, D.C.

Philip M. Tatarowicz ptatarowicz@mofo.com

ALJ HOLDS THAT VACATION HOME IS A PERMANENT PLACE OF ABODE

By Irwin M. Slomka

Although the 2014 New York Court of Appeals decision in *Matter of Gaied* provided important clarity as to what it means to "maintain" a dwelling as a "permanent place of abode" for New York residency purposes, this can still be a vexing problem for unsuspecting individuals. Case in point: a recent decision of an Administrative Law Judge holding that a New Jersey domiciliary's ownership of a vacation home in upstate New York constituted a "permanent place of abode." Since the individual spent more than 183 days in New York during each year, the ALJ upheld the Tax Department's determination that the individual was taxable as a New York State "statutory resident." *Matter of Nelson Obus & Eve Coulson*, DTA No. 827736 (N.Y.S. Div. of Tax App., Aug. 22, 2019).

Facts. Nelson Obus and his wife, Eve Coulson, are New Jersey domiciliaries. Mr. Obus is a partner and chief investment officer at Wynnefield Capital, a hedge fund located in New York City. He works primarily out of that office and, during each of the years 2012 and 2013, was present in New York for more than 183 days. In December 2011, the petitioners purchased a large vacation home in Northville, New York, which is more than 200 miles from Mr. Obus' New York City office. The petitioners spent no more than two to three weeks at their vacation house, presumably each year. They rented out an attached apartment to the vacation house for $200 per month to a tenant who had a pre-existing lease with the prior owner.

The petitioners jointly filed New York State nonresident income tax returns for the years 2012 and 2013. The decision does not indicate what Mr. Obus — who principally worked in New York City — reported as New York source income on those returns. Following an audit of the petitioners' nonresident returns for 2012 and 2013, the Tax Department concluded that they maintained a permanent place of abode in the State and therefore, since Mr. Obus met the 183-day threshold each year, it issued a statutory notice asserting that they were taxable as New York State "statutory residents." They filed a petition with the Division of Tax Appeals.

Issue. For personal income tax purposes, a New York resident includes a nondomiciliary individual who maintains a "permanent place of abode" in the State and who is present in the State for more than 183 days during the year. Tax Law § 605(b)(1)(B). The regulations provide that a permanent place of abode means "a dwelling place of a permanent nature," but also provide that it does not include a "mere camp or cottage, which is suitable and used only for vacations."

continued on page 2

20 NYCRR 105.20(e)(1). The sole issue in the case was whether the petitioners' vacation home constituted a permanent place of abode.

The petitioners raised several arguments. First, they asserted that under *Gaied v. New York State Tax Appeals Trib.*, 22 N.Y.3d 592 (2014), their vacation home was not "maintained" for their use since their tenant lived in the attached apartment. The petitioners also argued that the vacation home should qualify for the "camp or cottage" exclusion under the regulations. Finally, they asserted that the imposition of resident tax under the facts was unconstitutional as applied because New York State law did not provide a credit for taxes to other states on investment-type income having no particular situs.

It is difficult to rationalize why a nondomiciliary's vacation home located in a far removed part of New York State, hundreds of miles from where he works and lives, should serve as the basis for concluding that he is a New York State statutory resident.

ALJ Determination. The ALJ upheld the imposition of New York State resident income tax against the petitioners, including penalties, concluding that Mr. Obus was a statutory resident. The ALJ found that, regardless of how little time the petitioners actually spent there, their vacation home qualified as a permanent place of abode under the statute and regulations. The ALJ focused on the size of the home — five bedrooms and three bathrooms — noting that it was capable of being used year round by the petitioners and thus was "permanent." She found *Gaied* to be inapplicable since that case involved a place of abode that was entirely occupied by either the taxpayer's parents or by tenants. Here, petitioners' tenant occupied only separate adjoining living quarters at the vacation home. Finally, the ALJ rejected petitioners' constitutional challenge, concluding that the Third Department has upheld the constitutionality of the statutory resident statute in the face of a similar challenge regarding the failure to allow state tax credits for investment income, noting the decision in *Chamberlain v. New York State Department of Taxation & Finance*, 166 A.D.3d 1112 (3d Dep't, 2018), *leave to appeal denied* 32 N.Y.3d 1216 (2019).

ADDITIONAL INSIGHTS

It is difficult to rationalize why a nondomiciliary's vacation home located in a far removed part of New York State, hundreds of miles from where he works and lives, should serve as the basis for concluding that he is a New York State statutory resident. A technical reading of the regulations regarding "camps or cottages" may not support its application to the petitioners' sizeable vacation home. However, the statute and regulations regarding what constitutes a "permanent place of abode" should be interpreted so as to give consideration not just to the nature of the structure itself but also to whether its distant location makes it incapable of practically being used as the taxpayer's residence. As for the ALJ's rejection of petitioners' constitutional argument, it should be noted that on June 24, 2019, petitions for certiorari were filed with the U.S. Supreme Court in *Chamberlain* and in a companion case, *Edelman v. New York State Department of Taxation & Fin.*, regarding the constitutionality of the denial of state tax credits to statutory residents for taxes paid on investment-type income, and the Court has not yet ruled on the petitions.

TRIBUNAL FINDS LLC MEMBER RESPONSIBLE FOR ENTITIES' SALES TAX LIABILITIES THROUGH TIERED OWNERSHIP STRUCTURE

By Matthew F. Cammarata

In two separate cases involving the same petitioner, the New York State Tax Appeals Tribunal found that a limited liability company ("LLC") member was a person responsible for the collection and remittance of sales and use tax, despite the fact that he held only an indirect ownership interest in each LLC at issue. *Matter of Gregg M. Reuben*, DTA No. 827466 (N.Y.S. Tax App. Trib., Aug. 27, 2019); *Matter of Gregg M. Reuben*, DTA No. 827340 (N.Y.S. Tax App. Trib., Aug. 27, 2019).

Facts. Gregg M. Reuben founded Alliance Parking Services, LLC ("Alliance Parking") to operate parking facilities in the New York City metropolitan area. Alliance Parking had two members: Mr. Reuben, who held a 99% membership interest; and Gregg M. Reuben, Inc., an S corporation wholly owned by Mr. Reuben, which held the remaining 1% interest. Alliance Parking operated parking facilities through a "family tree of companies" composed of several single-purpose entities. In total, 13 LLCs that operated parking facilities were at issue in the two cases. Alliance Parking was the sole member of the 13 LLCs.

continued on page 3

After commencing operations in 2007, Alliance Parking grew to operate over 30 parking facilities and have over 200 employees. As the business grew, Mr. Reuben hired a comptroller and chief financial officer, Kwesi Bovell, to develop and maintain accounting systems for Alliance Parking. Mr. Reuben also engaged an outside accounting firm to prepare financial statements and income tax returns for Alliance Parking, but the accounting firm performed only a limited examination of Alliance Parking's finances and did not handle sales tax filings.

The Tribunal reasoned that the legislature explicitly provided for different treatment of employees or managers of LLCs as opposed to members of LLCs, which demonstrated an intention to impose strict liability on LLC members.

Mr. Reuben focused his efforts on the businesses' operations and growth, and Mr. Bovell had direct responsibility for preparing and filing sales tax returns and paying the tax reported as due. Mr. Reuben did not review bank statements or mail, and his supervision of tax and other financial matters was limited to ensuring that landlords, employees, and vendors were paid.

After receiving complaints from landlords at parking facilities that Alliance Parking had not made rent payments, Mr. Reuben became concerned about Mr. Bovell's handling of the company's finances, and later fired Mr. Bovell after he was unable to adequately explain the company's financial difficulties. Mr. Reuben eventually filed a lawsuit against Mr. Bovell alleging that, among other things, Mr. Bovell prepared sales and use tax returns but did not file them and/or remit the amounts reported as due thereon. The civil complaint had not been answered as of the date of the hearing before the Division of Tax Appeals ("DTA"), and the record contained no evidence of a criminal investigation of Mr. Bovell.

Apart from one timely filed return, the 13 LLCs at issue filed sales and use tax returns late, either partially remitting the sales tax reported as due or failing to remit any sales tax. The Department of Taxation and Finance issued several Notices of Determination to Mr. Reuben on the basis that he was liable for the LLCs' sales taxes as a "person under a duty to collect and remit sales and use taxes on behalf of the" LLCs, and assessed penalties. Mr. Reuben appealed the notices, arguing that he was not a responsible person for the LLCs because he was not a member of the LLCs but only held an ownership interest through his membership in Alliance Parking, the sole member. He further argued that even if he was found to be a responsible person, he should not be liable for the sales tax because he was "thwarted in carrying out his obligations to collect and remit" by the actions of Mr. Bovell.

ALJ Determination. Following hearings at the DTA, two Administrative Law Judges ("ALJs") determined that Mr. Reuben was a responsible person for the sales taxes due from the LLCs, and also upheld the imposition of penalties. In one of the cases, the Department also claimed that Mr. Reuben failed to timely appeal the Notices of Determination within the 90-day statutory appeal period. Mr. Reuben claimed that the notices were not properly or timely mailed and were therefore void. The ALJ found that Mr. Reuben's petition with respect to one of the notices should be dismissed for failure to timely appeal, but held that the petition should not be dismissed with respect to the remaining notices, although she sustained the notices as described above.

Tribunal Decision. The Tax Appeals Tribunal affirmed the decisions of the ALJs. Pursuant to Tax Law § 1133(a), personal liability for sales and use tax may be imposed on "every person required to collect" sales tax. With respect to LLCs, Tax Law § 1131(1) defines two categories of persons required to collect sales tax: (1) employees or managers of LLCs who are under a duty to act for the LLC and (2) "any member of a partnership or limited liability company." According to the Tribunal, this latter provision "imposes strict or per se liability" for the collection of taxes on members of LLCs.

Mr. Reuben argued that he could not be responsible for the LLCs' sales taxes because the 13 LLCs at issue were organized in a tiered ownership structure as single-purpose entities, and that only Alliance Parking — of which he directly and indirectly owned 100% — was a member of those LLCs. Mr. Reuben held an LLC membership interest in Alliance Parking but not in any of the entities to which the Department issued the Notices of Determination.

The Tribunal rejected Mr. Reuben's argument, finding that Alliance Parking, as the sole member of the 13 LLCs, was strictly liable for the LLCs' sales tax obligations under Tax Law § 1131(1), and because Mr. Reuben was a member of Alliance Parking, he was in turn strictly liable for the LLCs' sales taxes (jointly and severally with the other member of Alliance Parking, the S corporation that

continued on page 4

Mr. Reuben wholly owned). The Tribunal reasoned that the legislature explicitly provided for different treatment of employees or managers of LLCs as opposed to members of LLCs, which demonstrated an intention to impose strict liability on LLC members. Employees or managers only have liability under Tax Law § 1131(1) if they had a "duty to act" for the LLC, while responsible person liability is imposed on "any member" of an LLC.

In *dicta*, the Tribunal stated that Mr. Reuben would also be personally responsible for the LLCs' sales tax liabilities because he was a person who had a "duty to act" for the LLCs. The Tribunal rejected Mr. Reuben's argument that he was "thwarted" from carrying out his sales tax collection and remittance obligations by Mr. Bovell's alleged bad acts. The evidence demonstrated that Mr. Reuben was the owner and operator of the parking businesses and at all times played a significant and active role in the companies' operations. Moreover, there was no evidence that any of Mr. Bovell's actions prevented Mr. Reuben "from asserting his supervisory and oversight authority." According to the Tribunal, business owners cannot absolve themselves of liability simply by delegating authority.

Finally, the Tribunal affirmed the imposition of penalties, as well as the ALJ's determination regarding the timeliness of Mr. Reuben's appeals in one of the cases. With respect to penalties, the Tribunal held that Mr. Reuben had failed to demonstrate reasonable cause for the abatement of penalties because he hired Mr. Bovell and was responsible for his actions, and there was no evidence that Mr. Reuben exercised any reasonable oversight of Mr. Bovell.

ADDITIONAL INSIGHTS

It is important to remember that members of LLCs are treated differently under the Tax Law than employees or officers of C corporations. The decisions in these two cases are significant because they make it clear that the Tribunal will uphold the imposition of responsible person liability not only on direct LLC members but on indirect members by looking through a tiered ownership structure. Members of limited liability companies should be aware that responsible person liability may attach even when ownership of an LLC is indirect.

DEPARTMENT OF FINANCE ISSUES GUIDANCE ON GILTI AND OTHER TCJA INCOME ITEMS

By Irwin M. Slomka

The New York City Department of Finance has issued guidance explaining how taxpayers should report GILTI and other items of income under the Federal Tax Cuts and Jobs Act ("TCJA") under each of the New York City business income taxes. "New York City Tax Treatment of Foreign-Derived Intangible Income Deduction, Global Intangible Low-Taxed Income, and Repatriation Amounts Under the Business Corporation Tax," *Finance Memorandum* 18-9 (N.Y.C. Dep't of Fin., Sept. 1, 2019); "New York City Tax Treatment of GILTI, FDII, and IRC § 965 Repatriation Amounts Under the General Corporation Tax, Unincorporated Business Tax, and Banking Corporation Tax," *Finance Memorandum* 18-10 (N.Y.C. Dep't of Fin., Sept. 2, 2019).

Finance Memorandum 18-9 discusses the tax treatment of the TCJA items under the business corporation tax, which applies to all C corporations. Most significantly, it explains that "net GILTI" (the GILTI inclusion amount less the allowable IRC § 250 deduction) must be included in the corporation's entire net income. If the stock of the foreign corporation that generates GILTI constitutes business capital, the net GILTI amount is included in the denominator (but not the numerator) of the apportionment factor in order to properly reflect income and capital.

It is important to remember that this is different from the tax treatment of GILTI for New York State purposes under Article 9-A, which, for tax years beginning after 2018, permits the exclusion of 95% of gross GILTI from the tax base (with the remaining 5% included in the denominator, but not the numerator, of the apportionment factor).

Finance Memorandum 18-10 discusses the tax treatment of the TCJA amounts under the general corporation and banking corporation taxes (which only apply to S corporations) and under the unincorporated business tax (imposed on partnerships and other unincorporated entities, including individuals). Much of *Finance Memorandum* 18-10 deals with the mandatory repatriation amounts that were required to be reported for tax years beginning prior to 2018. Under the general corporation tax ("GCT"), if the deemed repatriation

continued on page 5

amount qualifies as income from subsidiary capital — as should usually be the case — 100% of the amount is excludable from entire net income (60% excludable under the bank tax). Significantly, for unincorporated business tax ("UBT") purposes, the net deemed mandatory repatriation amount cannot be excluded (although if it qualifies as investment income it would be apportioned using an investment allocation percentage).

With respect to the tax treatment of GILTI for GCT purposes, to the extent the GILTI inclusion amount constitutes income from subsidiary capital, 100% of the income is excludable in computing entire net income (60% excludable under the bank tax). For UBT purposes, however, the GILTI inclusion amount cannot be excluded (although if it qualifies as investment income it would be entitled to special apportionment).

The two *Finance Memoranda* provide useful guidance but also serve as an important reminder that the New York City tax treatment of GILTI and other income items under the TCJA can vary greatly depending on which City tax applies, and also significantly differ from the New York State tax treatment.

INSIGHTS IN BRIEF

ALJ HOLDS REFUND CLAIM TO BE TIME-BARRED, PRECLUDING CONSIDERATION OF THE MERITS OF THE TAXPAYER'S CLAIM

An ALJ has upheld the denial of a taxpayer's claim for refund of interest and penalties that were paid pursuant to a consent to audit adjustment for sales tax, made several years after the taxpayer had consented to the assessment of sales tax, interest, and penalty, and had paid the entire amount, on the grounds that the claim was made well after the statute of limitations for refunds had expired and was therefore untimely. *Matter of Bounce Around, Inc.*, DTA No. 827884 (N.Y.S. Div. of Tax App., Aug. 15, 2019). The ALJ concluded that, regardless of the merits of the taxpayer's claim, which was based on reasonable cause and alleged ineffective representation at the time the consent to audit adjustment had been signed, there was no basis to disregard the statute of limitations.

N.Y.C. TRIBUNAL FINDS THE EXISTENCE OF MATERIAL QUESTIONS OF FACT REGARDING FRAUD AND REMANDS TRANSFER TAX CASE TO ALJ DIVISION

The New York City Tax Appeals Tribunal reversed a summary determination order in favor of the taxpayer, where the ALJ had held that the taxpayer's New York City real property transfer tax returns claiming exemption from tax for transfers by or to a charitable organization were not false or fraudulent and therefore the Department of Finance could not re-open the closed three-year statute of limitations. *Matter of Steuben DelShah, LLC, et al.*, TAT(E) 12-12 (RP) & TAT (E) 12-23 (RP) (N.Y.C. Tax App. Trib., June 24, 2019, released Aug. 30, 2019). The City Tribunal concluded that there were material questions of fact that must be addressed at an evidentiary hearing, at which the Department of Finance bears the burden of proof as to fraud, and that it was error to grant summary determination. Therefore, it remanded the case back to the ALJ Division for a hearing.

COURT OF APPEALS DENIES LEAVE TO APPEAL DECISION REDUCING QEZE CREDITS

The Court of Appeals has denied a motion for leave to appeal a decision of the Appellate Division, Third Department, which upheld the New York State Tax Appeals Tribunal's reduction of a Qualified Empire Zone Enterprise ("QEZE") tax credit claimed by a New York resident by applying the business allocation percentage of the S corporation giving rise to the income. *Purcell v. N.Y.S. Tax Appeals Trib.*, Mo. No. 2019-5588 (Ct. App. Sept. 10, 2019). The petitioner had challenged the Department's interpretation of the tax factor, one of the four factors used to determine QEZE tax credits, and the Third Department agreed with the Tax Appeals Tribunal that the reference to an S corporation shareholder's income "from the S corporation allocated within the state" required limiting the tax factor to the amount allocated to New York at the level of the S corporation, based on the S corporation's business allocation percentage. That limit substantially reduced the credit, since the S corporation earned significant amounts of its income outside New York.

ALJ DENIES COSTS AFTER REFUND GRANTED

An ALJ has denied an award of costs sought by a married couple who had successfully challenged the Department's denial of deductions claimed on their personal income tax return. *Matter of Robert and Julie Krause*, DTA No. 829181 (N.Y.S. Div. of Tax App., Aug. 22, 2019). The Department had requested information to substantiate certain itemized deductions, and, in response, the petitioners had argued that they were entitled to a field audit, without providing any additional information. After a statutory notice was issued, documentation was provided at a Conciliation Conference, and a consent was issued allowing the refund as sought. The ALJ found that the petitioners were not entitled to costs because the Department's position was substantially justified, since the petitioners had not provided any documentation until the Conciliation Conference, and also since the petitioners did not establish via a sworn statement that their net worth did not exceed $2 million at the time the action was filed, as is required for an award of costs.

continued on page 6

2019

Chambers USA

- Nationwide: Tax Controversy
- New York: Tax
- "The firm's attorneys are lauded for their 'excellent technical knowledge and experience with handling state tax cases and issues. They are always very timely to respond.'"

U.S. News – Best Lawyers® BEST LAW FIRMS

- Nationwide: Tax Law (Tier 1)
- New York: Tax Law (Tier 1)
- Washington, D.C.: Tax Law (Tier 1)

Legal 500 US

- U.S. Taxes: Contentious
- U.S. Taxes: Non-Contentious

2018

Chambers USA

- Nationwide: Tax Controversy
- California: Tax
- New York: Tax
- "Deep expertise in SALT disputes, regularly acting on high-stakes, multistate matters."
- "Esteemed for its high-level state and local tax expertise. Acts on both contentious and advisory issues for household-name clients."

U.S. News – Best Lawyers® BEST LAW FIRMS

- Nationwide: Tax Law (Tier 1)
- New York: Tax Law (Tier 1)
- Washington, D.C.: Tax Law (Tier 1)

Legal 500 US

- U.S. Taxes: Contentious
- U.S. Taxes: Non-Contentious
- "Morrison & Foerster LLP's tax practice is experienced in M&A, real estate, financial products taxation, and SALT matters."

2017

Chambers USA

- Nationwide: Tax Controversy
- California: Tax
- District of Columbia: Tax
- New York: Tax
- "They are always available and responsive to our needs and requests, and provide outstanding analytics behind the issues and very good solutions."

U.S. News – Best Lawyers® BEST LAW FIRMS

- Nationwide: Tax Law (Tier 1)
- New York: Tax Law (Tier 1)
- Washington, D.C.: Tax Law (Tier 1)

Legal 500 US

- U.S. Taxes: Contentious
- U.S. Taxes: Non-Contentious
- "'Outstanding' dedicated SALT practice."
- "Solid expertise in developing and implementing comprehensive and innovative solutions."

CLIENTS ACROSS THE COUNTRY TRUST US TO FAVORABLY RESOLVE THEIR MATTERS BECAUSE WE HAVE A PROVEN TRACK RECORD OF SUCCESS:

ADP Vehicle Registration, Inc. v. New Jersey (NJ Tax Ct. 2018)

AE Outfitters Retail Co. v. Indiana (IN Tax Ct. 2011)

Agilent Technologies, Inc. v. Colorado (CO Sup. Ct. 2019)

Archer Daniels Midland Co. v. Pennsylvania (PA Bd. of Fin. & Rev. 2018)

Astoria Financial Corp. v. New York City (NYC Tax App. Trib. 2016)

Clorox Products Manufacturing, Co. v. New Jersey (NJ App. Div. 2008)

Crestron Electronics, Inc. v. New Jersey (NJ Tax Ct. 2011)

Daimler Investments US Corp. v. New Jersey (NJ Tax Ct. 2019)

Dollar Tree Stores Inc. v. Pennsylvania (PA Bd. of Fin. & Rev. 2015)

Duke Energy Corp. v. New Jersey (NJ Tax Ct. 2014)

E.I. du Pont de Nemours & Co. v. Michigan (MI Ct. of App. 2012)

E.I. du Pont de Nemours & Co. v. Indiana (IN Tax Ct. 2017)

EchoStar Satellite Corp. v. New York (NY Ct. of App. 2012)

Former CFO of Fortune 500 Co. v. New York (NYS Div. of Tax App. 2017)

frog design, inc. v. New York (NYS Tax App. Trib. 2015)

Hallmark Marketing Corp. v. New York (NYS Tax App. Trib. 2007)

Kohl's Department Stores, Inc. v. Virginia (VA Sup. Ct. 2018)

Lorillard Licensing Co. v. New Jersey (NJ App. Div. 2015)

Lorillard Tobacco Co. v. New Jersey (NJ Tax Ct. 2019)

MeadWestvaco Corp. v. Illinois (U.S. 2008)

Meredith Corp. v. New York (NY App. Div. 2012)

Nerac, Inc. v. New York (NYS Div. of Tax App. 2010)

Rent-A-Center, Inc. & Subsidiaries v. Oregon (OR Tax Ct. 2015)

Reynolds Innovations Inc. v. Massachusetts (MA App. Tax Bd. 2016)

Reynolds Metals Co. v. Michigan (MI Ct. of App. 2012)

Scioto Insurance Co. v. Oklahoma (OK Sup. Ct. 2012)

Thomson Reuters Inc. v. Michigan (MI Ct. of App. 2014)

United Parcel Service General Svcs. v. New Jersey (NJ Sup. Ct. 2014)

Wendy's International, Inc. v. Illinois (IL App. Ct. 2013)

Wendy's International, Inc. v. Virginia (VA Cir. Ct. 2012)

Whirlpool Properties, Inc. v. New Jersey (NJ Sup. Ct. 2011)

W.R. Grace & Co.-Conn. v. Massachusetts (MA App. Tax Bd. 2009)

For more information about Morrison & Foerster's State + Local Tax Group, visit www.mofo.com/salt or contact Craig B. Fields at (212) 468-8193 or cfields@mofo.com.

MORRISON FOERSTER