

From: [City Council Public Comments](#)
To: [City Council Public Comments](#)
Subject: FW: [EXTERNAL] Proposed Restructuring of Business License Tax
Date: Tuesday, August 6, 2024 8:35:31 AM
Attachments: [City SR budget 2024-25 comments.pdf](#)

From: David Long <[REDACTED]>
Sent: Monday, July 22, 2024 4:55 PM
To: _CityCouncilListPublic <citycouncil@srcity.org>; Smith, Maraskeshia <msmith@srcity.org>; Finance Department <finance@srcity.org>
Subject: [EXTERNAL] Proposed Restructuring of Business License Tax

Dear Council Members, City Manager and Chief Financial Officer,
Please review the attached memo that provides some thoughts on the current proposal to restructure the Business License Tax. I hope it spurs some additional creative thinking so that a proposal can be placed on this year's ballot.

Thank you,
David Long

To: Santa Rosa City Council, City Manager, Chief Financial Officer

From: David Long

Date July 22, 2024

Subject Proposed Restructuring of Business License Tax

I have observed the recent presentations to City Council regarding the City's 2024/25 Budget and the proposed restructuring of the Business License Tax. I have also examined the proposed Business License Tax structure with an eye towards making it more equitable for all businesses. Here are some observations and suggestions that you should consider as you grapple with what to do.

1. It appears that nearly every staff member in the City will receive a 8% to 9% increase in both their salaries and benefits for 2024/25. No one should be surprised at the magnitude of the budget deficit this has created.
2. It would be fiscally irresponsible to pin the hopes of generating sufficient revenue to significantly lessen the near-term budget deficit on increased revenues from economic development. Rather, you need to create more certain sources of revenue and more certain means of reducing expenditures.
3. Proposing to revise the Business License Tax structure is a sound idea, especially in terms of eliminating the \$3,000 annual cap that is outdated by more than 30 years. I applaud your effort, but there is no getting around the pain that will be experienced from the lengthy lapse in judgement by your predecessors.
4. Unfortunately, the current proposal appears to overcompensate for the prior inequity, going from a structure that unfairly favored high-revenue businesses to one that favors existing low-revenue businesses, while also unfairly seeking to balance the budget on the backs of high-revenue businesses.
5. Given the varying tax rate for the business type groupings, it appears that you have, with one exception, thoughtfully placed businesses in one group or another according roughly to their average profit margin to create tax equity from a cash flow standpoint. That exception is Group 1a, which includes business types with widely disparate profit margins. Some rework is in order here.
6. Every business, irrespective of its annual revenue, should pay the Business License Tax according to the new structure. The City is missing out on significant, equitable and fairly generated tax revenue by allowing low revenue business to continue paying according to the current structure. Even at the proposed rates, the average small business would be paying just a few thousand dollars more per year. As alluded to in #5 above, this should be done in conjunction with lowering the per \$1,000 revenue rate for low margin business types.
7. The proposed structure should also be modified to include a sliding scale that has the rate per \$1,000 decreasing as annual revenues increase. The reasons that this is fair and equitable are rooted in the concept that the benefits derived from City-provided services do not have a straight-line relationship with a business's annual revenue. It also somewhat incentivizes businesses to become more successful because they won't feel like the City just keeps taking more and more as they grow.
8. Every City staff member should be going out of their way to make businesses feel like they are getting good value for the additional Business License Tax they will soon pay. After all, the increased tax is essentially paying for your raise.

From: [Eric Fraser](#)
To: [_CityCouncilListPublic](#); [Stapp, Mark](#); [Rogers, Chris](#); [MacDonald, Dianna](#); [Alvarez, Eddie](#); [Okrepkie, Jeff](#); [Rogers, Natalie](#); [Fleming, Victoria](#); [Finance Department](#)
Subject: [EXTERNAL] 8/6 Agenda Item: 15.2 Business License
Date: Monday, August 5, 2024 7:23:19 AM
Attachments: [City Council - Business License Worksheet.pdf](#)
[August 6 City Council Agenda Item 15.2.pdf](#)
[City Contractors - Business License Worksheet.pdf](#)
[CAB - Business License Worksheet.pdf](#)
[Metro Chamber Board - Business License Worksheet.pdf](#)
[STR Managers - Business License Worksheet.pdf](#)

Please find our letter and attached reports and attach all to the City council agenda for this item.

Thank you.

Eric Fraser

August 5, 2024

Dear Santa Rosa City Council, Concerned Residents and Businesses;

We have performed research and analysis on the current Business License Program and we were astounded to find the number of businesses associated with council members, board members, City contractors, and board members of leading business advocacy groups NOT Licensed. (Reports attached.)

In summary, we recommend that the City pull back both proposed tax measures (TOT and Business License) and instead use that money for education and accountability. There are serious problems with the administration of the current program and raising rates or changing the Business License program at this time will not cure these problems, in fact it will make them much worse. Financially, it makes more sense because of the huge potential for increased revenues from accountability within the existing program if properly administrated, with no ballot question needed and the expense (and potential failure) avoided.

Refer to Nextrequest 24-775 to review the contracts for administration of the City's business license programs. Because the City's response to 24-775 was incomplete, additional responsive (and more enlightening) documents were produced by 24-819 (as of 8/5/24, still unpublished).

There seems to be A LOT OF CONFUSION over the current Business License requirements, with a discussion about this at the 6/26/24 Community Advisory Board enlightening. Who pays? Independent contractors? Non-profits? Work-at-home? Selective enforcement? Is the program equitable?

One enforcement emphasis the business program administrator, HdL, included in their contract with the City is on residents pulling permits, to demand business licenses for the named businesses performing services like roofing, electrical, concrete work, etc. In all ways and then some, expenses for businesses are passed on to consumers who are property owners and tenants, regardless of the business type.

We were SHOCKED to find many businesses with contracts with the City unlicensed (!) including those with direct financial benefit from the Business License Program, and the November ballot tax questions. If our correlation between the business description found on the City's Business License search and the Groups as identified in page 3 of the report Mr. Alton prepared for this agenda item are correct, the program administrator (HdL) is being improperly charged at the lowest possible tax rate (when they should be at the highest), potentially saving them tens of thousands of dollars over the life of their contract (since 2018). Who is providing oversight on how businesses are classified or included? How is fraud and corruption detected and prosecuted?

Despite staff and media accounts, according to City records, many of the short-term rental (STR) managers with 4 or more units DO have business licenses already. The City's STR

ordinance was recently enacted, and within it made provisions for taxation, and limited owners to one property. The continued attack on STRs to muster public support, due to anti-STR hysteria, for tax measure campaigning shows the City's continued bad faith dealing with its residents. The positive impacts caused by STRs are very important during this time of a stressed City budget and to offset the outrageous increases in costs to residents caused by government (historic building alteration permits, building permits, code enforcement fraud, layers of half-baked regulations, corruption, and much more).

Respectfully Submitted,

Eric Fraser

truthintourism@gmail.com

Attachments:

City Council – Business License Worksheet

Community Advisory Board – Business License Worksheet

City Contractors – Business License Worksheet

STR Managers – Business License Worksheet

Metro Chamber Board – Business License Worksheet

Community Advisory Board

8/3/24 - According to <https://www.srcity.org/1270/Community-Advisory-Board>

Date of Search 8/3/24: <https://santarosa.hdlgov.com/Search/Search> By

DOES NOT INCLUDE REAL ESTATE HOLDINGS

| <u>Last Name</u> | <u>First Name</u> | <u>Appointed By</u> | <u>Paid to Attend CAB?</u> | <u>Business Name</u> | <u>HdL Business Type</u> | <u>Registered</u> | <u>Group?</u> | <u>Comments</u> | <u>Further Research</u> | <u>Source Materials</u> |
|------------------|-------------------|---------------------|----------------------------|--------------------------------------|------------------------------|-------------------|---------------|---------------------------------|-----------------------------|---|
| Weeks | Calum | Tom Schwedhelm | Highly Likely | Generation Housing | | NO | TBD, Group 4 | Policy Director | Registration as a lobbyist? | https://www.linkedin.com/in/calum-weeks-mpa-209b0b70/ |
| Inocencio | Jorge | Victoria Fleming | Not Likely | Keysight Technologies, Inc. | Wholesale | YES | Group 1 | Electrical Engineer | | https://www.linkedin.com/in/jorge-inocencio-4a3602152/ |
| Barnett | Cherie | Chris Rogers | Highly Likely | Sonoma County Bike Coalition | | NO | TBD, Group 4 | Outreach and Events Coordinator | Registration as a lobbyist? | https://www.linkedin.com/in/cheriebarnett/ |
| Rahmn | Steve | Tom Schwedhelm | Not Likely | Firebrand Safety Systems | Contractors | YES | Group 3 | Business Owner | | https://www.linkedin.com/in/steve-rahmn-jr-2789b71b0/ |
| Rodriguez-Jereb | Andrea | Dianna MacDonald | Highly Likely | Sonoma County Water Agency | | NO | TBD | Communications Manager | Registration as a lobbyist? | https://www.linkedin.com/in/andrea-rodriguezjereb/ |
| Lange | Kirstyne | John Sawyer | Highly Likely | KL Consulting, KAL Consulting | | NO | TBD, Group 4 | Business Owner | Registration as a lobbyist? | https://www.linkedin.com/in/kirstyne-l-001/ |
| Diaz de Leon | Ariana | Mark Stapp | Highly Likely | Santa Rosa Community Health | Property Rental - Commercial | YES | Group 2 | Community Engagement Manager | Registration as a lobbyist? | https://www.linkedin.com/in/ariana-d%C3%ADaz-de-le%C3%B3n-006746176/ |
| Chen | David X. | Dianna MacDonald | Not Likely | Caitelion | | NO | TBD, Group 4 | President | | https://www.linkedin.com/in/dxchen/ |

| | | | | | | | | | | |
|---------|----------|------------------|---------------|---|---------------|-----|--------------|-------------------------------------|--|---|
| Holter | Amy | Chris Rogers | Highly Likely | Community Foundation Sonoma County | | NO | TBD, Group 4 | Vice President for Community Impact | Registration as a lobbyist? | https://www.linkedin.com/in/amyholter94928/ |
| Vasquez | Angelina | Natalie Rogers | TBD | Angelina Vasquez, Healthcare Engagement and Advocacy | | NO | TBD, Group 2 | Business Owner | Registration as a lobbyist? | https://www.linkedin.com/in/angelinavas/ |
| Diaz | Ana | Eddie Alvarez | TBD | Community Action Partnership | Misc Services | YES | Group 2 | Teacher | | https://www.linkedin.com/in/ana-diaz-a6a4a111b/ |
| Knowles | Derek | Victoria Fleming | Not Likely | Red Dwarf Creative, Derek Knowles | | NO | TBD, Group 2 | Business Owner | Business Activity may be outside of the City | https://reddwarfproductions.com/about-1 |

Methodology: Organization names identified by LinkedIn profiles and biographies, then compared to the City's HdL database of Business License holders. There are many reasons an organization might not be recognized as a registered Santa Rosa business including spelling errors, subsidiary name being used for the search, errors in the database, categorically by industry type, jurisdictional nexus and more. The "HdL Business Type" found in the search results is correlated with the Groups found on the chart published on page 3 of the 24-0574 Staff Report. There is a question why board members, having been appointed by people not currently on the Council, are still serving. Further research also required concerning the City's lobbyist registration ordinance, and residency requirements.

City Contractors

Date of Search 8/3/24: [https://santarosa.hdlgov.com/Search/Search By](https://santarosa.hdlgov.com/Search/SearchBy)

DOES NOT INCLUDE CONFLICT-OF-INTEREST SEARCH

| <u>Role in City</u> | <u>Business Name</u> | <u>HdL Business Type</u> | <u>Registered</u> | <u>Group ?</u> | <u>Comments</u> | <u>Further Research</u> | <u>Source Materials</u> |
|--|---------------------------------|--------------------------|-------------------|----------------|---|----------------------------------|-------------------------|
| Business Tax Admin & Consultants | HdL Software | Retail - Misc | YES | Group 1 | Should be classified in the highest Group 4 ? | | City Records |
| Tax Campaign Strategists & Consultants | Teamcivx | | NO | TBD, Group 4 | | | City Records |
| Survey and Polling Consultants | Godbe Research | | NO | TBD, Group 4 | | | City Records |
| Technology Providers, Consultants | Granicus | | NO | TBD, Group 4 | | | City Records |
| Program Administrators, Consultants, Advisors, Political Operatives | Santa Rosa Metro Chamber | | NO | TBD, Group 4 | Influential lobbying group, PAC, and taxpayer-funded program administrator. Should they be registered as lobbyists too? | (See tab on Metro Chamber Board) | City Records |
| Program Administrators, Consultants, Advisors, Political Operatives | Generation Housing | | NO | TBD, Group 4 | Influential lobbying group, PAC, and taxpayer-funded program administrator. Should they be registered as lobbyists too? | | City Records |
| <p>Methodology: Organization names identified by City records, then compared to the City's HdL database of Business License holders. There are many reasons an organization might not be recognized as a registered Santa Rosa business including spelling errors, subsidiary name being used for the search, errors in the database, categorically by industry type, jurisdictional nexus and more. The "HdL Business Type" found in the search results is correlated with the Groups found on the chart published on page 3 of the 24-0574 Staff Report. This list is a sampling, with potentially thousands of businesses to be examined.</p> | | | | | | | |

Santa Rosa City Council

Date of Search 8/3/24: <https://santarosa.hdlgov.com/Search/Search By>
DOES NOT INCLUDE REAL ESTATE HOLDINGS.

| Last Name | First Name | Role in City | Business or Organization Name | HdL Business Type | Registered | Group ? | Comments | Further Research | Source Materials |
|-----------|------------|----------------------------|---|-------------------------------|------------|--------------|------------------------|---|---|
| MacDonald | Dianna | Council Member, District 3 | North Bay Commercial Services Inc. | | NO | TBD, Group 3 | Business Owner | | https://www.linkedin.com/in/dianna-macdonald-2465bb134/ |
| Fleming | Victoria | Council Member, District 4 | Victoria Fleming Consulting | | NO | TBD, Group 4 | Business Owner | Does she still reside in Santa Rosa? | https://www.linkedin.com/in/victoria-fleming-940aa58/details/experience/ |
| Fleming | Victoria | Council Member, District 4 | Victoria Fleming Psychotherapy | | NO | TBD, Group 2 | Business Owner | | https://www.linkedin.com/in/victoria-fleming-940aa58/details/experience/ |
| Fleming | Victoria | Council Member, District 4 | Emerge California | | NO | TBD, Group 2 | Regional Manager | | https://www.linkedin.com/in/victoria-fleming-940aa58/details/experience/ |
| Rogers | Chris | Council Member, District 5 | Sonoma County Conservation Action | | NO | TBD, Group 4 | Executive Director | Lobbying and political action organization | https://www.linkedin.com/in/chrisrogersforassembly/ |
| Okrepke | Jeff | Council Member, District 6 | George Petersen Insurance Agency | Insurance Adjustors & Brokers | YES | Group 4 | Commercial Lines Agent | | https://www.linkedin.com/in/jeffokrepke/ |
| Rogers | Natalie | Council Member, District 7 | Natalie Rogers, LMFT | Counseling | YES | Group 2 | Business Owner | | https://www.linkedin.com/in/natalie-rogers-2294a9186/ |
| Alvarez | Eddie | Council Member, District 1 | The Hook | Retail - Misc | YES | Group 1 | Business Owner | As a cannabis Business, they may be exempt from the Business License requirement, according to Alton* | |
| Stapp | Mark | Council Member, District 2 | (none found) | | | | | | |

Methodology: Organization names identified by LinkedIn profiles and biographies, then compared to the City's HdL database of Business License holders. There are many reasons an organization might not be recognized as a registered Santa Rosa business including spelling errors, subsidiary name being used for the search, errors in the database, categorically by industry type, jurisdictional nexus and more. The "HdL Business Type" found in the search results is correlated with the Groups found on the chart published on page 3 of the 24-0574 Staff Report. *Mr. Alton comments at the 6-26-24 Community Advisory Board.

Metro Chamber Board

Date of Search 8/3/24: <https://www.santarosametrochamber.com/about-us/board-and-committees/board-of-directors/>

Date of Search 8/3/24: <https://santarosa.hdlgov.com/Search/Search By>

DOES NOT INCLUDE REAL ESTATE HOLDINGS

| Last Name | First Name | Business Name | Hdl Business Type | Registered | Group ? | Comments | Further Research | Source Materials |
|---------------------|------------|--|---|------------|---------|---|---|---|
| Wittke Schaffner | Lisa | North Coast Builders Exchange | Property Rental - Commercial | YES | Group 2 | | | https://www.linkedin.com/in/lisa-wittke-schaffner-606b29b/ |
| Wittke Schaffner | Lisa | Sonoma County Fairgrounds and Exposition, Inc. | | NO | TBD | | | https://www.linkedin.com/in/lisa-wittke-schaffner-606b29b/ |
| Wittke Schaffner | Lisa | Redwood Credit Union | | NO | TBD | | | https://www.linkedin.com/in/lisa-wittke-schaffner-606b29b/ |
| Edwards Herry | Michelle | Boys & Girls Club of Sonoma-Marin | | NO | TBD | | | https://www.linkedin.com/in/michelleheery/ |
| Benson | Alicia | Keysight Technologies | Wholesale | YES | Group 1 | | | https://www.linkedin.com/in/alicia-benson-0aa97720/ |
| Carrillo | Blythe | TIV Branding | Graphic Art & Design | YES | Group 2 | | | https://www.linkedin.com/in/blythehoekengacarrillo/ |
| Chieffo | Elisa | Redi Construction | | NO | Group 3 | | | https://www.linkedin.com/in/elisa-chieffo-08744615/ |
| Davis | Brad | Santa Rosa Junior College | | NO | TBD | | | https://www.linkedin.com/in/brad-davis-6405888/ |
| Evans | Laniakea | 365 Recreational Cannabis | Retail - Misc | YES | Group 1 | | As a cannabis Business, they may be exempt from the Business License requirement, according to Alton* | https://www.linkedin.com/in/laniakea-evans-7940a0148/ |
| Furber | Celia | Recology Sonoma Marin | Misc Service | YES | Group 2 | | | https://www.linkedin.com/in/celia-furber-92906743/ |
| Futrell | Hugh | Hugh Futrell Corporation | (See separate tab) | YES \$ NO | | | | https://www.linkedin.com/in/hugh-futrell-78b06a182/ |
| Gilbert | Kellin | Pisenti & Brinker LLP | | NO | TBD | From LinkedIn: "Partner - Assurance Services" | Do they perform "independent audits" for government? | https://www.linkedin.com/in/kellin-gilbert-cpa-bb3b6943/ |
| Kalia | Akash | Palms Inn | | NO | TBD | | | https://www.linkedin.com/in/akash-kalia-8b18a14a/ |
| Kalia | Akash | Functional Zero Partners | | NO | TBD | | | https://www.linkedin.com/in/akash-kalia-8b18a14a/ |
| Martin | Jim | BPM LLP | Accountants | YES | Group 4 | | | https://www.linkedin.com/in/james-a-martin-cpa-414a7829/ |
| Mendoza | Todd | Coldwell Banker (8/4/24 LinkedIn says W Real Estate - searched) | Real Estate | YES | ? | | Regional Manager at W Real Estate | https://www.linkedin.com/in/toddmendoza/ |
| Michaud | Collette | Children's Museum of Sonoma County | Non-Profit Organization | YES | ? | | | https://www.linkedin.com/in/collettemichaud/ |
| Nazario | Xavier | C4C, Inc. (Case4Cannabis) | Consultant | YES | Group 4 | | | https://www.linkedin.com/in/xavier-nazario/ |
| Nazario | Xavier | Workforce Innovation Labs | Consultant | YES | Group 4 | | | https://www.linkedin.com/in/xavier-nazario/ |
| Niday | Troy | The Press Democrat | (See separate tab for Sonoma Media Investments) | NO | TBD | | | https://www.linkedin.com/in/troyniday/ |
| Pungprakearti | Samantha | Carie, Mackie, Power & Ross LLP | | NO | TBD | | | https://www.linkedin.com/in/samantha-pungprakearti-6565a6b/ |
| Sedgwick | Tyffani | Suited Hospitality (8/4/24 LinkedIn says Redwood Credit Union - searched) | | NO | TBD | | | https://www.linkedin.com/in/tyffani-sedgwick/ |

| | | | | | | | | |
|-------------|---------|---|--|----|-----|-----------------------|--|---|
| Sedgwick | Tyffani | Tyffani Sedgwick Communications | | | | May not be applicable | | https://www.linkedin.com/in/tyffani-sedgwick/ |
| Smith | Jessica | Redwood Credit Union | | NO | TBD | | | https://www.linkedin.com/in/jessica-smith-b4460371/ |
| Spitzer | Allison | Exchange Bank | | NO | TBD | | | https://www.linkedin.com/in/allison-s-8942b77/ |
| Velazquez | Hector | Nexo Media LLC | | NO | TBD | | | https://www.linkedin.com/in/hectorjelazquez/ |
| Velazquez | Hector | Red LatinX The Hub | | NO | TBD | | | https://www.linkedin.com/in/hectorjelazquez/ |
| Velazquez | Hector | LatinX Radio | | NO | TBD | | | https://www.linkedin.com/in/hectorjelazquez/ |
| Velazquez | Hector | Nexo Radio | | NO | TBD | | | https://www.linkedin.com/in/hectorjelazquez/ |
| Wiglesworth | Anita | Luther Burbank Center for the Arts | | NO | TBD | | | https://www.linkedin.com/in/anitawiglesworth/ |

Methodology: Organization names identified by LinkedIn profiles and biographies, then compared to the City's HdL database of Business License holders. There are many reasons an organization might not be recognized as a registered Santa Rosa business including spelling errors, subsidiary name being used for the search, errors in the database, categorically by industry type, jurisdictional nexus and more. The "HdL Business Type" found in the search results is correlated with the Groups found on the chart published on page 3 of the 24-0574 Staff Report. *Mr. Alton comments at the 6-26-24 Community Advisory Board.

STR Managers of 4 units or more

Date of Search 8/3/24: <https://santarosa.hdlgov.com/Search/Search> By
STR Managers of 4 units or more

| <u>Business Name</u> | <u>HdL Business Type</u> | <u>Registered</u> | <u>Group ?</u> | <u>Comments</u> | <u>Further Research</u> | <u>Source Materials</u> |
|------------------------|-------------------------------|-------------------|----------------|----------------------------------|-------------------------|-------------------------|
| AvantStay | | NO | Group 2 | | | |
| Vacasa LLC | Property Rental - Residential | YES | Group 2 | | | |
| Vacasa Seasonals Inc | Property Management | YES | Group 2 | | | |
| Happy Hermosillo Homes | Consultant | YES | Group 4 | Should be classified as Group 2? | | |

Methodology: Organization names identified by google search. There are many reasons an organization might not be recognized as a registered Santa Rosa business including spelling errors, subsidiary name being used for the search, errors in the database, categorically by industry type, jurisdictional nexus and more. The "HdL Business Type" found in the search results is correlated with the Groups found on the chart published on page 3 of the 24-0574 Staff Report.

From: [Peter Rumble](#)
To: [Alvarez, Eddie](#); [Stapp, Mark](#); [MacDonald, Dianna](#); [Fleming, Victoria](#); [Rogers, Chris](#); [Okrepkie, Jeff](#); [Rogers, Natalie](#)
Cc: [CityCouncilListPublic](#); [Smith, Maraskeshia](#); [Ananda Sweet](#)
Subject: [EXTERNAL] Item 15.2 - Business Tax
Date: Monday, August 5, 2024 10:12:27 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)

Council,

While the Santa Rosa Metro Chamber is unable to take a formal position due to the lack of time to take this proposal through our process, I want to share some of our observations of the proposal coming to you this Tuesday. I also want to express my sincere gratitude to the City Manager for her dedication to meeting with stakeholders on this issue.

It is certain, the health of our local economy requires a financially sound and stable local government, and the Santa Rosa Metro Chamber supports your efforts in finding ways to grow revenue while cutting expenditures. We look forward to working with you on both of these things. Reviewing and updating the business license/tax, that has remained unchanged for approximately 30 years, makes sense. It also makes sense for larger, high revenue, businesses to pay more compared to a small business.

Increasing the cap from \$3,000 to \$10,000 is a meaningful increase for our local businesses. This increase is also approximate to the growth of the original fee had a CPI been applied to it over the last 30 years. Approaching the cap in this way has a sound logic supporting it, and provides the cost certainty our businesses need.

Establishing a higher minimum fee and several tiers of smaller business minimums also makes sense. These increases are not significant enough, in our opinion, to prevent a business from opening or operating.

The Santa Rosa Metro Chamber may still take a formal position should you place it on the ballot. Until then, thank you for seeking and incorporating our input.

Respectfully,

PETER RUMBLE | CEO
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