

1 STATE OF NEW MEXICO
2 ADMINISTRATIVE HEARINGS OFFICE
3 TAX ADMINISTRATION ACT

4 IN THE MATTER OF THE PROTEST OF
5 EMMETT D MCINTYRE
6 HIGH ROLLS HOME FURNISHINGS
7 TO ASSESSMENT ISSUED UNDER
8 LETTER ID NO. L0221491888

9 v.

Case Number 20.08-104A, D&O 22-13

10 NEW MEXICO TAXATION AND REVENUE DEPARTMENT

11 DECISION AND ORDER

12 On December 13, 2021, Hearing Officer Chris Romero, Esq., conducted a telephonic
13 hearing on the merits in the matter of the protest of High Rolls Home Furnishings (“Taxpayer”).
14 Ms. Paula S. Gutierrez, CPA appeared representing Taxpayer accompanied by Mr. Emmett D.
15 McIntyre. Staff Attorney, Mr. Peter Breen, appeared on behalf of the Taxation and Revenue
16 Department (“Department”) accompanied by Ms. Angelica Rodriguez, protest auditor. All
17 hearing participants agreed to appear by telephone.

18 Department Exhibits A – D and Ms. Rodriguez’ pre-filed testimony and Taxpayer Exhibits
19 1 – 5 and Mr. McIntyre’s pre-filed testimony were admitted as evidentiary exhibits and
20 Administrative Notice was taken of the Administrative File.

21 The primary issue in dispute is factual and concentrates on the location where Taxpayer sold
22 tangible personal property. Because out-of-state sales of tangible personal property are not taxable
23 as gross receipts under NMSA 1978, Section 7-9-3.5 (2007, Amended 2019), determination of that
24 fact is dispositive. In this case, the Hearing Officer was persuaded by Taxpayer’s credible testimony
25 that all sales of tangible personal property occurred outside of New Mexico. Therefore, Taxpayer
26 established entitlement to a full abatement of the assessment underlying the protest. IT IS

27 DECIDED AND ORDERED AS FOLLOWS:

1 **FINDINGS OF FACT**

2 *Background*

3 1. High Rolls Home Furnishings did not exist during the periods relevant to
4 the protest. Between 2013 and 2016, Mr. McIntyre engaged in business as a sole
5 proprietor. [Direct Examination of Mr. McIntyre; Cross Examination of Mr. McIntyre]

6 2. From 2013 to 2016, Mr. McIntyre built furniture, specifically rocking
7 chairs, which he then sold exclusively outside of New Mexico, in Texas. [Direct
8 Examination of Ms. Gutierrez; Direct Examination of Mr. McIntyre]

9 3. Mr. McIntyre constructed the furniture at his residence and shop in High
10 Rolls, New Mexico. [Direct Examination of Mr. McIntyre]

11 4. When construction was completed and the rocking chairs were ready for
12 market, Mr. McIntyre loaded his rocking chairs onto a trailer and personally drove them
13 to Texas where he would sell them. [Direct Examination of Mr. McIntyre; Cross
14 Examination of Mr. McIntyre]

15 5. Destinations in Texas included Wichita Falls, San Antonio, and El Paso.
16 [Taxpayer Ex. 4.1 – 4.3; Direct Examination of Mr. McIntyre; Direct Examination of Ms.
17 Gutierrez]

18 6. High Rolls, New Mexico is located in Otero County. It is approximately
19 101 highway miles northeast of El Paso, Texas. [Pre-Filed Testimony of Mr. McIntyre
20 (Pages 2 – 3, Response to Para. 3); Administrative Notice¹]

21 7. In addition to traveling to El Paso, Mr. McIntyre also made sales to

¹ <https://www.google.com/maps/dir/El+Paso,+Texas/High+Rolls,+NM+88310/@32.3605831,-106.7215122,9z/data=!3m1!4b1!4m14!4m13!1m5!1m1!1s0x86e73f8bc5fe3b69:0xe39184e3ab9d0222!2m2!1d-106.4850217!2d31.7618778!1m5!1m1!1s0x86e0527948c76323:0x7312e022e4bda6e8!2m2!1d-105.8355422!2d32.950923!3e0>

1 establishments in other parts of Texas. [Taxpayer Ex. 4.2 – 4.3]

2 8. Pecan Shed is a retail establishment situated in Wichita Falls, TX which is
3 approximately 141 highway miles northwest of Dallas, TX. [Taxpayer Ex. 4.2 – 4.3;
4 Administrative Notice²]

5 9. Pecan Shed’s corporate secretary and store manager estimated that from 2013 to
6 2016, it acquired approximately \$50,000 in goods from Mr. McIntyre. [Direct Examination of
7 Ms. Gutierrez; Taxpayer Ex. 4.2 – 4.3]

8 10. The Look is a retail establishment situated in San Antonio, TX. By and through its
9 representative, it verified that it purchased tangible personal property from Taxpayer between
10 2012 and 2016, which it described as “[f]ull loads and partial loads on a regular basis for our
11 store company[,]” but could not specify any amounts paid because it no longer maintained
12 records of its purchases. [Direct Examination of Ms. Gutierrez; Taxpayer Ex. 4.1]

13 11. In addition to visiting retail establishments such as The Look and Pecan Shed, Mr.
14 McIntyre also succeeded in making roadside sales to individuals who would observe his rocking
15 chairs in his trailer when he would park to rest, often sleeping in his truck. [Pre-Filed Testimony
16 of Mr. McIntyre (Pages 1 – 2, Response to Para. 4)]

17 12. All merchandise was sold onsite in Texas. [Pre-Filed Testimony of Mr. McIntyre
18 (Pages 2, Response to Para. 6)]

19 13. Mr. McIntyre did not utilize sales brochures or other types of advertising to
20 promote the sale of his rocking chairs. [Pre-Filed Testimony of Mr. McIntyre (Page 2, Response
21 to Para. 5)]

² <https://www.google.com/maps/place/Wichita+Falls,+TX/@33.9161526,-98.5893987,12z/data=!3m1!4b1!4m5!3m4!1s0x865320927062daf5:0x1d06facbefea5200!8m2!3d33.9137085!4d-98.4933873>

1 14. Mr. McIntyre did not make sales through a retail furniture store in New
2 Mexico. [Pre-Filed Testimony of Mr. McIntyre (Page 2, Response to Para. 2); Taxpayer
3 Ex. 5 (regarding 2013 and 2014)]

4 15. During the relevant periods of time, Mr. McIntyre “owned multiple trailers
5 and pickup [t]rucks that he would use to load and transport his manufactured rocking
6 chairs to sell at various locations in Texas. These vehicles were owned and registered to
7 Mr. McIntyre in New Mexico.” [Pre-Filed Testimony of Mr. McIntyre (Page 1, Response
8 to Para. 1); Taxpayer Ex. 1]

9 16. Mr. McIntyre limited his sales to out-of-state because he believed it would
10 be unethical to compete with a third party to whom Taxpayer hoped to sell his business,
11 including his designs, and who was, during the relevant periods of time, also selling
12 furniture in New Mexico. [Direct Examination of Ms. Gutierrez; Direct Examination of
13 Mr. McIntyre; Pre-Filed Testimony of Mr. McIntyre (Page 1, Response to Para. 2);
14 Taxpayer Ex. 2]

15 17. Taxpayer did not file CRS-1 returns reporting gross receipts derived from
16 the out-of-state sales of his rocking chairs under the belief that such reports were not
17 required. [Direct Examination of Ms. Gutierrez; Pre-Filed Testimony of Mr. McIntyre
18 (Page 2, Response to Para. 1)]

19 18. In approximately 2016, the sale of Mr. McIntyre’s business failed. Even
20 so, Mr. McIntyre did not immediately resume selling rocking chairs in New Mexico
21 because existing contacts he had developed in Texas continued to purchase his goods.
22 [Pre-Filed Testimony of Mr. McIntyre (Page 1, Response to Para. 2)]

23 19. High Rolls Home Furnishings was not established until a couple of years

1 after the sale Mr. McIntyre contemplated to the third party had failed, in or about 2016, meaning
2 that High Rolls Home Furnishing was established about 2018. [Cross Examination of Mr.
3 McIntyre]

4 20. Well after the events giving rise to the protest, Taxpayer resumed selling furniture
5 in New Mexico.³ [Direct Examination of Mr. McIntyre].

6 21. On November 20, 2019, the Department issued a Notice of Assessment of Taxes
7 and Demand for Payment under Letter ID No. L0221491888 in the amount of \$16,450.19 for
8 the periods from January 1, 2013 to December 31, 2016 (“Assessment”). The total sum due
9 under the Assessment was comprised of \$11,869.29 in gross receipts tax, penalty in the amount
10 of \$2,373.85, interest in the amount of \$2,339.78, and a credit in the amount of \$132.73.

11 [Administrative File]

12 22. The Assessment underlying this protest arose from a mismatch of income
13 reported to the IRS on Mr. McIntyre’s Form Schedule C and income that was never reported to
14 the state. [Pre-Filed Testimony of Ms. Rodriguez (adopted under oath at hearing)]

15 23. On February 4, 2020, Mr. McIntyre filed a Formal Protest. [Administrative File]

16 24. On February 26, 2020, the Department acknowledged the Formal Protest under
17 Letter ID No. L0165616304. [Administrative File]

18 25. On March 2, 2020, the Department made a Request for Additional Information
19 under Letter ID No. L0092691120. [Administrative File]

20 26. On August 3, 2020, the Department filed a Request for Hearing in which the
21 Department requested that Taxpayer’s protest be set for a scheduling hearing. The Request for
22 Hearing was accompanied by New Mexico Taxation and Revenue Department’s Answer to

³ Those sales are not relevant to the protest.

1 Protest and a Notice of Filing of Department’s First Set of Discovery and Request for
2 Production and Interrogatories. [Administrative File]

3 27. On August 3, 2020, the Administrative Hearings Office entered a Notice
4 of Telephonic Scheduling Hearing which set an initial hearing on the protest for
5 September 4, 2020. [Administrative File]

6 28. An initial telephonic scheduling hearing occurred on September 4, 2020.
7 Neither party objected that the hearing would satisfy the 90-day hearing requirement of
8 NMSA 1978, Section 7-1B-8 (F). [Record of Hearing – 9/4/2020]

9 29. On September 10, 2020, the Administrative Hearings Office entered a
10 Scheduling Order and Notice of Telephonic Administrative Hearing. Among various
11 other deadlines, the notice set a hearing on the merits of the protest to occur on
12 November 18, 2020. [Administrative File]

13 30. Mr. McIntyre failed to appear for the scheduled hearing on November 18,
14 2020. Consequently, the Administrative Hearings Office entered a Decision and Order on
15 November 19, 2020 denying Taxpayer’s protest for the reason that he failed to appear.
16 [Administrative File]

17 31. On December 18, 2020, Ms. Gutierrez submitted correspondence to the
18 Administrative Hearings Office which notified it of her entry of appearance and
19 requested that the Decision and Order entered on November 19, 2020 be reconsidered.
20 The correspondence stated that Ms. Gutierrez “faxed a notice of appeal yesterday evening
21 to the New Mexico Court of Appeals[.]” [Administrative File]

22 32. On December 21, 2020, the Department filed a response to Taxpayer’s
23 request for reconsideration in a document it titled The Department Opposes the Motion

1 for Reconsideration. [Administrative File]

2 33. On January 7, 2021, the Administrative Hearings Office entered an Order
3 Reconsidering and Setting Aside Decision and Order. The Hearing Officer observed that despite
4 Ms. Gutierrez' representation that a notice of appeal was faxed to the New Mexico Court of
5 Appeals on or about December 17, 2020, there was no indication that an appeal had actually
6 been filed as of January 7, 2021 because the Administrative Hearings Office had not received a
7 copy of a notice of appeal nor had a review of online court records on that date revealed the
8 pendency of any appeal under a name associated with the protest. [Administrative File]

9 34. On January 7, 2021, the Administrative Hearings Office entered a Notice of
10 Telephonic Scheduling Hearing which set a telephonic scheduling hearing on January 22, 2021.
11 [Administrative File]

12 35. On February 10, 2021, the Administrative Hearings Office entered an Order
13 Staying Proceedings Pending Determination of Appeal in Case No. A-1-CA-39442. The Hearing
14 Officer observed that after the date upon which the scheduling hearing was set, online court
15 records were updated to reflect an appeal was indeed pending in the above-captioned matter
16 contrary to previous observations made on January 7, 2021. [Administrative File]

17 36. On August 19, 2021, the New Mexico Court of Appeals entered an Order
18 Remanding to Administrative Hearings Office⁴ which remanded the case back to the Hearing
19 Officer for further proceedings. [Administrative File; NMCA No. A-1-CA-39442]

20 37. On September 2, 2021, the Administrative Hearings Office entered a Notice of
21 Telephonic Scheduling Hearing which set a scheduling hearing for September 17, 2021.

⁴ The procedural history summarized in these finding excludes all events in the New Mexico Court of Appeals after Taxpayer filed his Notice of Appeal until the protest was remanded to the Administrative Hearings Office for further proceedings. More detailed information regarding the proceedings in the Court of Appeals may be obtained from NMCA No. A-1-CA-39442.

1 [Administrative File]

2 38. On September 17, 2021, the Administrative Hearings Office entered a Scheduling
3 Order and Notice of Administrative Hearing which among other deadlines, set a hearing on the
4 merits of Taxpayer’s protest to occur on December 13, 2021. [Administrative File]

5 39. Documentary evidence of out-of-state sales of tangible personal property
6 has been nearly impossible to provide due to a fire which destroyed Taxpayer’s shop and
7 caused significant damage to his home on February 9, 2018. [Direct Examination of Ms.
8 Gutierrez; Pre-Filed Testimony of Mr. McIntyre (Pages 1 – 2, Response to Para. 4);
9 Taxpayer Ex. 3]

10 40. Given the destruction of Taxpayer’s records, in addition to his home, the
11 Department suggested that Taxpayer may be able to reconstruct his gross receipts from
12 selling rocking chairs from other sources. However, “[Mr. McIntyre] seemed to be at a loss
13 as to how to reconstruct his records under the circumstances[,]” and Ms. Rodriguez
14 acknowledged that she “did not have any useful suggestions[.]” [Pre-Filed Testimony of Ms.
15 Rodriguez (adopted under oath at hearing)]

16 **DISCUSSION**

17 The law is not in dispute. “Gross receipts” do not include money derived from selling
18 property outside of New Mexico. *See* NMSA 1978, Section 7-9-3.5 (A) (1) (2007, Amended
19 2019); *Kmart Corp. v. Taxation & Revenue Dept.*, 2006-NMSC-006, ¶18, 139 N.M. 172, 176, 131
20 P.3d 22, 26 (“The language ‘selling property in New Mexico’ means that the property as defined
21 in the tax code must be sold in New Mexico for it to be taxed[.]”

22 Therefore, the critical issue in dispute centers on a question of fact - that is, determination
23 of the location where Taxpayer sold his tangible personal property. If the evidence establishes that
24 the sales were made outside of New Mexico, then the receipts derived from those sales are not

1 “gross receipts” under the Gross Receipts and Compensating Tax Act and Taxpayer is entitled to a
2 full abatement of the Assessment. On the other hand, if the sales were made inside of New Mexico,
3 then the receipts derived from those sales are “gross receipts” and taxable.

4 **Burden of Proof**

5 Under NMSA 1978, Section 7-1-17 (C) (2007), the Assessment issued in this case is
6 presumed correct. Unless otherwise specified, for the purposes of the Tax Administration Act,
7 “tax” includes interest and civil penalty. *See* NMSA 1978, Section 7-1-3 (X) (2013). Therefore,
8 under Regulation 3.1.6.13 NMAC, the presumption of correctness under Section 7-1-17 (C) also
9 extends to the Department’s assessment of penalty and interest. *See Chevron U.S.A., Inc. v. State*
10 *ex rel. Dep’t of Taxation & Revenue*, 2006-NMCA-050, ¶16, 139 N.M. 498, 134 P.3d 785 (agency
11 regulations interpreting a statute are presumed proper and are to be given substantial weight).

12 For that reason, the presumption in favor of the Department requires that Taxpayer carry
13 the burden to present countervailing evidence or legal argument to show that he is entitled to an
14 abatement of the Assessment. *See N.M. Taxation & Revenue Dep’t v. Casias Trucking*, 2014-
15 NMCA-099, ¶8, 336 P.3d 436. “Unsubstantiated statements that the assessment is incorrect
16 cannot overcome the presumption of correctness.” *See MPC Ltd. v. N.M. Taxation & Revenue*
17 *Dep’t*, 2003-NMCA-021, ¶13, 133 N.M. 217, 62 P.3d 308; *See also* Regulation 3.1.6.12 NMAC.
18 If a taxpayer presents sufficient evidence to rebut the presumption, then the burden shifts to the
19 Department to re-establish the correctness of the assessment. *See MPC Ltd.*, 2003-NMCA-021,
20 ¶13.

21 **Gross Receipts Tax**

22 For the privilege of engaging in business, New Mexico imposes a gross receipts tax on the
23 receipts of any person engaged in business. *See* NMSA 1978, Section 7-9-4 (2002). Under

1 NMSA 1978, Section 7-9-3.5 (A) (1) (2007, Amended 2019), “gross receipts” is defined to mean:

2 *the total amount of money* or the value of other consideration
3 *received from selling property in New Mexico*, from leasing or
4 licensing property employed in New Mexico, from granting a right to
5 use a franchise employed in New Mexico, from selling services
6 performed outside New Mexico, the product of which is initially
7 used in New Mexico, or from performing services in New Mexico.

8 (Emphases Added)

9 Under the Gross Receipts and Compensating Tax Act, all gross receipts of a person engaged
10 in business are presumed taxable. *See* NMSA 1978, Section 7-9-5 (2002). Despite the general
11 presumption of taxability, taxpayers may also avail themselves of the benefits of various deductions
12 or exemptions, if applicable, or even assert that its receipts are entirely excludable from taxation
13 under NMSA 1978, Section 7-9-3.5, because they do not come within the definition of “gross
14 receipts,” as Taxpayer claims in the present matter.

15 **Location of Sales**

16 The facts are simple and although documentary evidence was minimal, Taxpayer’s
17 testimony was extremely credible and persuasive when corroborated with what documentary
18 evidence he could provide. In the years relevant to the Assessment, Taxpayer constructed rocking
19 chairs at his home and shop in High Rolls, New Mexico. He would then load them onto a trailer and
20 drive them to Texas where he would sell them to merchants for resale, or to individuals who
21 happened to come across this trailer and admire his work, sometimes as he slept in his vehicle along
22 side a road during breaks from the drive.

23 Taxpayer credibly testified that he made no sales in New Mexico during this period of time.
24 He explained that he was in the process of selling his business, along with his copyrighted designs
25 to a buyer in New Mexico. For that reason, Taxpayer explained it would have been improper and
26 unethical for him to compete with the buyer who was selling furniture in New Mexico based on

1 Taxpayer's designs. Instead, Taxpayer drove his rocking chairs to El Paso, San Antonio, and
2 Wichita Falls, Texas, among other locations in Texas, where he sold them from his trailer,
3 sometimes individually (in the case of a roadside or rest-stop transaction) and sometimes by the load
4 (See Taxpayer Ex. 4 in reference to transactions with The Look and Pecan Shed).

5 Taxpayer's documentary records were minimal, at best, for unfortunate circumstances
6 beyond his control. His workshop and home sustained heavy damage in a fire on February 9, 2018
7 in which all of his records were destroyed. The events were documented in Taxpayer Ex. 3. This
8 event, however, did not leave Taxpayer without any evidence at all. The Hearing Officer found
9 Taxpayer's testimony to be beyond reproach.

10 Credible witness testimony can have as much weight as documentary exhibits. In fact, it is
11 not unusual in cases having even higher stakes and steeper burdens of proof, such as in criminal
12 cases, that pivotal facts are established solely by testimonial evidence. *See e.g. State v. Singleton*,
13 2001-NMCA-054, 130 N.M. 583, 28 P.3d 1124; *State v. Nichols*, 2006-NMCA-017, 139 N.M. 72,
14 128 P.3d 500; *State v. Tapia*, 2015-NMCA-048, 347 P.3d 738; *State v. Landlee*, 1973-NMCA-143,
15 85 N.M. 726, 516 P.2d 697; *State v. Phillips*, 1971-NMCA-114, 83 N.M. 5, 487 P.2d 915; *State v.*
16 *Estrada*, 2001-NMCA-034, 130 N.M. 358, 24 P.3d 793; *State v. Coffin*, 1999-NMSC-038, 128
17 N.M. 192, 991 P.2d 477; *State v. Granillo-Macias*, 2008-NMCA-021, 143 N.M. 455, 176 P.3d
18 1187.

19 In this case, Taxpayer: (1) credibly testified why he refused to sell rocking chairs in New
20 Mexico; (2) credibly testified that all of his sales were made in Texas; (3) presented documentary
21 evidence corroborating his already credible testimony regarding sales in Texas. The Hearing Officer
22 also observed from a review of the entire record of the hearing that there was no evidence upon
23 which to even infer sales occurring in New Mexico.

1 While *MPC Ltd.*, ¶13, and Regulation 3.1.6.12 (A) NMAC do not allow a taxpayer to
2 overcome the presumption of correctness with mere conclusory statements that the assessment is
3 not correct, that is not what Taxpayer did in this protest. He proffered admissible and credible
4 testimony that all of his sales were made outside of New Mexico as well as statements from
5 uninterested third parties that were consistent with his testimony. In other words, Taxpayer did
6 not rely merely on conclusory statements that the assessment was wrong, but provided credible,
7 trustworthy, and reliable evidence showing why the Assessment was factually and legally
8 incorrect.

9 For these reasons, the Hearing Officer was persuaded that Taxpayer’s receipts from selling
10 rocking chairs during the relevant periods of time derived from sales outside of New Mexico and
11 are not “gross receipts” as the term is defined by the New Mexico Gross Receipts and
12 Compensating Tax Act. Taxpayer’s protest should be granted in full and the Assessment should be
13 abated in its entirety because out-of-state sales of property are not “gross receipts.”

14 CONCLUSIONS OF LAW

15 A. Taxpayer filed a timely, written protest to the Assessment. Jurisdiction lies over the
16 parties and the subject matter of this protest.

17 B. The Department made a timely request for hearing and the Administrative Hearings
18 Office conducted a hearing within 90 days of Taxpayer’s protest under NMSA 1978, Section 7-1B-
19 8 (2019).

20 C. Taxpayer carries the burden to present countervailing evidence or legal argument
21 to show entitlement to an abatement of an assessment. *See Casias Trucking*, 2014-NMCA-099,
22 ¶8.

23 D. If a taxpayer presents sufficient evidence to rebut the presumption, then the

1 burden shifts to the Department to re-establish the correctness of the assessment. *See MPC Ltd.*,
2 2003-NMCA-021, ¶13.

3 E. “Gross receipts” do not include money derived from selling property outside of
4 New Mexico. *See* NMSA 1978, Section 7-9-3.5 (A) (1) (2007, Amended 2019); *Kmart Corp. v.*
5 *Taxation & Revenue Dept.*, 2006-NMSC-006, ¶18, 139 N.M. 172, 176, 131 P.3d 22, 26 (“The
6 language ‘selling property in New Mexico’ means that the property as defined in the tax code
7 must be sold in New Mexico for it to be taxed[.]”

8 F. Taxpayer overcame the presumption of correctness by establishing that all relevant
9 receipts derived from the out-of-state sale of tangible personal property. *See* Section 7-1-17(C).

10 For the reasons stated, Taxpayer’s protest is GRANTED. Taxpayer is entitled to a full
11 abatement of the Assessment.

12 DATED: April 29, 2022

13 

14 Chris Romero
15 Hearing Officer
16 Administrative Hearings Office
17 P.O. Box 6400
18 Santa Fe, NM 87502

19 **NOTICE OF RIGHT TO APPEAL**

20 Pursuant to NMSA 1978, Section 7-1-25 (2015), the parties have the right to appeal this
21 decision by *filing a notice of appeal with the New Mexico Court of Appeals* within 30 days of the
22 date shown above. If an appeal is not timely filed with the Court of Appeals within 30 days, this
23 Decision and Order will become final. Rule of Appellate Procedure 12-601 NMRA articulates
24 the requirements of perfecting an appeal of an administrative decision with the Court of Appeals.
25 Either party filing an appeal shall file a courtesy copy of the appeal with the Administrative

1 Hearings Office contemporaneous with the Court of Appeals filing so that the Administrative
2 Hearings Office may begin preparing the record proper. The parties will each be provided with a
3 copy of the record proper at the time of the filing of the record proper with the Court of Appeals,
4 which occurs within 14 days of the Administrative Hearings Office receipt of the docketing
5 statement from the appealing party. *See* Rule 12-209 NMRA.

6

1 **CERTIFICATE OF SERVICE**

2 I hereby certify that I served the foregoing on the parties listed below this 29th day of April,

3 2022 in the following manner:

4 *First Class Mail*

E- Mail

5
6 *INTENTIONALLY BLANK*