

ADDENDUM TO FINAL STATEMENT OF REASONS  
FOR PROPOSED AMENDMENTS TO CALIFORNIA CODE OF REGULATIONS,  
TITLE 18, SECTION 25136

The following items are for clarification purposes:

The Staff Summary and Response to Comments included in Tab 13 of the rulemaking file refers to four comments submitted by one party, not four comments submitted by four separate parties.

The September 2007 Franchise Tax Board public meeting referred to in the Final Statement of Reasons under item 4 constituted the initial notice substantially describing the expected contents of the regulation. Notice of the Franchise Tax Board public meeting was posted on the Franchise Tax Board website and mailed to the rulemaking mailing list on August 24, 2007.

Regarding the approval of the final version of this regulation as discussed on page 2 of the Final Statement of Reasons: The Board approved the regulation by a vote of 3-0. A transcript of that meeting is included in the rulemaking file as Tab 13.

The Staff Summary and Response to Comments included in Tab 13 is attached to this Addendum.

Reference listed under "Technical, Theoretical, and/or Empirical Studies, Reports, or Documents" in the Initial Statement of Reasons, are all contained in the Background Information Documents of the Table of Contents, Tab 1, A., B., C., and D.