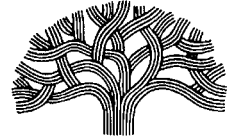


CITY OF OAKLAND



FINANCE AND MANAGEMENT AGENCY • 150 FRANK H. OGAWA PLAZA, SUITE 5342 • OAKLAND, CALIFORNIA 94612-2093

Revenue Division

April 26, 2016

(510) 238-2245

FAX (510) 238-6431

TDD (510) 238-3254

Morrison & Foerster
Attn.: Mr. Peter Kanter
425 Market Street
San Francisco, CA 94105

**Subject: Request for Records Pursuant to the California Public Records Act dated
December 4, 2015**

Dear Mr. Kanter,

The enclosed material is provided pursuant to your request for records relating to the City of Oakland's Business Tax. I have organized, bundled and numbered the documents according to the documents requested list.

Item #1 through #6 (List):

A list stating the names of all businesses classified by the City of Oakland as industry code "U" businesses engaged /described as "Public Utility". Please see Excel file titled "PRR from MOFO, P. Kanter (Utilities).xlsx. Delivered electronically.

Items #7 through #23:

There are no records available to the requests. If there are any, those records would be protected as protected as confidential. The City of Oakland's Revenue Division adheres to the confidentiality policy established for the division as well as Oakland Municipal Code, Chapter 5.04, "Business Taxes Generally," and state laws covering confidentiality.

Sincerely,

A handwritten signature in black ink that reads "Keith Pryor". The signature is written in a cursive, flowing style.

Keith Pryor
Tax Auditor III

Encl: Revenue Division, Policy on confidentiality
OMC 5.04 – Business Taxes Generally

cc: Winnie Woo, Finance and Management Agency
Shahla Azimi, Revenue Bureau
Public Records Request File

**City of Oakland
Revenue Department
Policy on Confidentiality**

The City of Oakland Department of Revenue ("Revenue") Policy on Confidentiality was created to protect the confidential information of City of Oakland ("City") taxpayers. "Confidential information" means all business and personal information, electronic and non-electronic, that is furnished to or obtained by Revenue in connection with collection of taxes or administrative proceedings related to the determination and assessment of any taxes, penalties and interest, including, but not limited to,

- (a) Information and documents furnished to or secured by Revenue, or contained in any audit report or findings made in connection with the Revenue's determination and assessment of any City taxes, penalties and interest;
- (b) Notes, analysis, memoranda or other documents and writings prepared by Revenue relating to the administrative proceeding, which contain, reflect or are based upon, in whole or in part, any information furnished to Revenue by taxpayer in writing or orally;
- (c) Any data or information that is competitively sensitive material, and not generally known to the public, including, but not limited to, the amount or source of income, profits, losses, and expenditures of taxpayer, product or service information, planning information, marketing strategies, strategic plans, contracts, pricing, earnings, costs, expense and other financial, managerial or operational data, symbols, trademarks, trade names, trade secrets, customer/client transactions, customer/client lists, customer/client profiles, employee lists, employee profiles, lender lists, lender information, business plans, business operations and business relationships; and
- (d) All nonpublic personal information.

Notwithstanding any provision to the contrary in the above paragraphs, Revenue's Policy on Confidentiality shall not restrict or prohibit, nor be construed to restrict or prohibit: (1) any disclosures to, or the examination of records by, any city officials, employees, agents, attorneys or consultants made for the purpose of administering or enforcing any provisions of City of Oakland tax ordinances, or collecting taxes imposed thereby; (2) any disclosures made in connection with any hearing, appeal, or any court action or proceeding relating to the determination or recovery of a tax; nor (3) any disclosure of information which disclosure is compelled by an order of court or other judicial process.

A City employee is required to protect confidential information by:

- Accessing or modifying information only for the purpose of performing official duties.
- Never accessing or inspecting information for curiosity or personal reasons.
- Never showing or discussing confidential information to or with anyone, including City employees, who do not have the need for such information for purposes of administering or enforcing City of Oakland tax ordinances.
- Placing confidential information only in approved locations.
- Never removing confidential information from work sites without authorization.