

# 2011 INCOME TAX SYMPOSIUM

Hyatt Regency Monterey Hotel  
Monterey, California  
November 6 - 9, 2011



1200 Abernathy Road  
Building 600, Suite L-2  
Atlanta, Georgia 30328

Phone: 404-240-2300  
Fax: 404-240-2315  
[www.ipt.org](http://www.ipt.org)

This two-and-half day state and local income tax symposium features general presentations of timely interest to all state and local income tax professionals as well as specialized breakout sessions. The program, developed to emphasize practical applications of theories, techniques, and procedures to everyday situations, will be valuable to state and local income tax representatives from all industries at all levels of experience.

# 2011 INCOME TAX SYMPOSIUM

SUNDAY, November 6, 2011

3:00-6:00 pm

Registration

6:00-7:30 pm

Welcome Reception

MONDAY, November 7, 2011

7:45-8:15 am

Opening Welcome

Linda Falcone, CMI, IPT President

Glenn C. McCoy, Jr., Esq., Program Chair

8:30-10:00 am

## GENERAL SESSION

### *Fast & Furious*

The pace of change with respect to market conditions is occurring at both a rapid and punishing pace. How can tax professionals engaged in the day-to-day analyses required to perform their jobs merge into the fast lane and avoid being run over?

#### Learning Objectives:

- √ Understand how the economy has performed in the first three quarters of 2011
- √ Identify and assess the impact of various sectors of the economy

#### Speakers:

KC CONWAY, MAI

Colliers International  
Carlsbad, CA

10:00-10:15

BREAK

10:15-12:00 pm

## GENERAL SESSION

### *Prominence to Prison: Why Smart People do Dumb Things*

This presentation revolves around the processes and consequences of unethical behavior and how seemingly unimportant decisions can cause so much trouble in our lives. Patrick will share his life story of prominence as a Stock Broker and former Certified Financial Planner, his involvement in a bribery scheme with the Oklahoma State Treasurer's Office, and his subsequent life as an international fugitive. He will discuss business ethics, common ethical dilemmas, and why people make the ethical decisions they do.

#### Learning Objectives:

- √ Gain insight on how to control our own ethical behaviors
- √ Develop and define your own personal code of ethics
- √ Discover how to balance your pocket book with your conscience
- √ Determine how to manage ethical dilemmas in the workplace

#### Speakers:

PATRICK KUHSE

Speaking of Ethics.  
San Diego, CA

12:00-1:30 pm

Lunch

1:30-3:00 pm

## GENERAL SESSION

### *State Tax Planning*

Managing your state taxes is as much process-oriented as knowledge-oriented. Knowing how to identify your priorities, and where the opportunities lie are the

## 2011 INCOME TAX SYMPOSIUM

### MONDAY, continued

initial steps to managing your liabilities. This course will outline a general approach to managing your income tax liabilities by examining a general approach to identify areas that should be examined, and how to examine them. This course will give an overview to the state planning process that can be used to identify refunds, as well as prospective opportunities, and will set the tone for the rest of the symposium.

#### Learning Objectives:

- √ At the conclusion of this course, participants should have an overall grasp of the state planning / refund process
- √ Participants should also be able to better identify and approach opportunities regarding their liabilities for further examination
- √ Participants will also be able to see how the remaining courses fit into the overall management of their state tax liabilities

#### Speakers:

**LORIN M. ENGQUIST, ESQ.**

Health Net, Inc.  
Woodland Hills, CA

**JANETTE M. LOHMAN, CMI, CPA, ESQ.**

Thompson Coburn LLP  
St. Louis, MO

**JANE WELLS MAY, ESQ.**

McDermott Will & Emery LLP  
Chicago, IL

3:00-3:15 pm

**Break**

3:15-4:15 pm

#### GENERAL SESSION

##### **California Update**

This session, presented by the most knowledgeable and skilled California experts in state government and the private sector, will discuss the current and future state of California finances, the 2012 budget, corporate tax legislation, Franchise Tax Board initiatives and California legal updates and controversy matters.

#### Learning Objectives:

- √ Learn about the 2012 budget process
- √ Current and future state of California finances
- √ Corporate tax legislation, Franchise Tax Board initiatives
- √ California controversy matters.

#### Speakers:

**JOHN CHIANG**

State Controller  
California

**GEOFF WAY**

FTB Chief Counsel  
California

**JEFF VESELY**

Pillsbury Winthrop, Shaw, Pittman, LLP  
California

# 2011 INCOME TAX SYMPOSIUM

MONDAY, continued

4:15-5:15 pm GEN-

## GENERAL SESSION

### *Top 10 "Hot Topics" in State Income/Franchise Taxation*

This year more than ever, state income/franchise taxation seems to be a hotbed of controversy. This session will cover the most recent "hot topics" where important tax issues are brewing in legislation and litigation across the nation.

#### Learning Objectives:

- √ Identify and understand current issues and trends in state income/franchise taxation
- √ Identify and understand recent or pending litigation and legislation that will impact the practice of state income/franchise taxation

#### Speakers:

**JACK L. HARPER, CPA, ESQ.**

Wal-Mart Stores, Inc.  
Bentonville, AR

**HOLLIS L. HYANS, ESQ.**

Morrison & Foerster LLP  
New York, NY

6:00-7:00 pm

Reception

## TUESDAY, November 8, 2011

8:30-9:30 am

## GENERAL SESSION

### *Partnership Issues*

Flow-Through Entities and their Corporate Owners - the SALT Effect: With the "disincorporation" of America over the past 15 years and more and more businesses turning to flow-through entities, the state tax implications of using them has become paramount. This session will provide an overview of the big issues to consider when dealing with state taxation of flow-throughs, along with a recent developments update on the same.

#### Learning Objectives:

- √ Identify the major issues to analyze in working with multi-state flow-throughs
- √ Recognize coming trends in the flow-through arena
- √ Survey of and be familiar with the recent rulings, cases, statutory changes, etc. in the state taxation of flow-through entities

#### Speakers:

**CHRISTOPHER R. GRISSOM, ESQ.**

Bradley Arant Boult Cummings, LLP  
Birmingham, AL

**LINDA A. KLANG, ESQ.**

Lehman Brothers Holdings, Inc.  
Jersey City, NJ

9:30-10:30 am

## GENERAL SESSION

### *State Tax Ramifications of Codification of the Economic Substance Doctrine*

The speakers will address the codification of the economic substance doctrine and the more recent state tax ramifications that have occurred since enactment of this Federal law. California and Wisconsin statutes will be examined and an analysis of other state's interpretations will be review and analyzed. The penalty provisions in the Federal codifi-

## 2011 INCOME TAX SYMPOSIUM

### TUESDAY, continued

cation will be reviewed and an analysis of the State's responses to the penalty provisions will be addressed.

#### Learning Objectives:

- √ Understand the common law tests, including the economic substance doctrine, which states have used to challenge transactions and structures that are deemed to lack substance and are thus deemed invalid or void
- √ Compare the requirements imposed by the newly codified federal economic substance test and tests previously codified by states such as Wisconsin and California
- √ Understand the penalty provisions for Federal and state purposes
- √ Understand the impact that codification has on a taxpayer's ability to engage in state tax planning

#### Speakers:

**KIMBERLEY M. REEDER, ESQ.**

Morgan, Lewis & Bockius LLP  
Palo Alto, CA

**JEFFREY N. SAVIANO, ESQ.**

Ernst & Young LLP  
New York, NY

10:30-10:45 am

**Break**

10:45-12:00 pm

#### GENERAL SESSION

##### ***Apportionment: Dividing Up Your Income so There's Some Left for You***

Once you've determined your tax base, the next major step in determining your income tax liability is to calculate your apportionment. However, as many states are shifting their apportionment and revenue sourcing methodologies away from some of the traditional approaches, managing state taxable income for a multi-state company has become all the more challenging. This section will analyze some of the trends in state apportionment and the impact these trends can have on state tax liabilities.

#### Learning Objectives:

- √ Understand the concept of apportionment and recent trends in apportionment, including the migration towards a single sales factor in many states, as well as the use of market versus cost of performance sourcing as it relates to sales other than sales of tangible personal property
- √ Recognize the various constitutional challenges to apportionment and what impact, if any, these challenges have on recent trends in apportionment
- √ Understand the different approaches used for the sourcing of sales other than sales of tangible personal property including the different variations of the costs of performance approach as well as the market approach
- √ Understand the concept of alternate apportionment and how it can be both beneficial and detrimental to a taxpayer

#### Speakers:

**ANTHONY FULLER**

Alvarez & Marsal Taxand, LLC  
San Francisco, CA

**JOHN IANNOTTI**

Dixon Hughes Goodman LLP  
Charlotte, NC

# 2011 INCOME TAX SYMPOSIUM

TUESDAY, continued

12:00-1:00 pm

Lunch

1:00-2:00 pm

**Breakout Sessions:**

### ***Nexus in Texas (and Everywhere Else)***

Nexus has been a hot topic in state taxation for many years, but never so much as now. States are aggressively searching for new theories to create nexus and bring more and more taxpayers under their jurisdiction. The result is that some companies are willing to pick up operations and move away from states that pass “anti-business” laws. The panel will discuss current trends in nexus theories as put forth by the states, and will also discuss the concepts surrounding those theories. A discussion of the current status of P.L. 86-272 will be included, as well as steps you can take to help your company (or your client) resolve those issues.

#### **Learning Objectives:**

- √ To understand the latest state trends in the states’ hot pursuit of nexus theories, including economic nexus, click through nexus and others (and how corporate America is responding)
- √ To gain an understanding of the concepts surrounding nexus including economic nexus, flow through nexus, and agency or affiliate nexus
- √ To gain an understanding of the current status of P.L. 86-272 in light of the new “economic nexus” theories
- √ To learn practical steps on how to examine and resolve nexus issues

#### **Speakers:**

**LAURA A. KULWICKI, ESQ.**

Vorys, Sater, Seymour and Pease, LLP  
Akron, OH

**DAVID J. SHIPLEY, CMI, ESQ.**

McCarter & English, LLP  
Philadelphia, PA

### ***Dividends and Royalties from Foreign Operations: Reducing the State Tax Impact***

For companies with significant foreign operations, dividends and royalties from subsidiaries and others outside the United States can have a significant impact on state taxes. This session will explore ways to minimize the state tax impact of dividends and royalties.

#### **Learning Objectives:**

- √ Quantify the sometimes-hidden impact of dividends on state income taxation
- √ Learn techniques to reduce state tax liability attributable to royalties from foreign operations
- √ Learn techniques to reduce state tax liability attributable to dividends from foreign operations

#### **Speakers:**

**KYLE O. SOLLIE, CMI, ESQ.**

Reed Smith LLP  
Philadelphia, PA

2:00-3:00 pm

**Breakout Sessions:**

***Mergers & Acquisitions***

## 2011 INCOME TAX SYMPOSIUM

### TUESDAY, continued

With the current economic environment, companies are looking for ways to streamline not only their business operations but their corporate structures to find relief and to minimize the amount of their overall state tax liability. This session will present the state tax principles regarding restructuring and assist participants in understanding what considerations should be made regarding the various options which would impact their companies.

#### Learning Objectives:

- √ Understand the state tax principles of mergers and acquisitions
- √ Understand specific state income tax considerations of taxable and tax-exempt transactions, including reorganizations and liquidations, for both the buyer and seller
- √ Understand and be able to identify restructuring alternatives that lead to a more tax efficient outcome

#### Speakers:

**STEVE WLODYCHAK, ESQ.**

Ernst & Young LLP  
Los Angeles, CA

#### **Combined Reporting**

With states facing significant budget shortfalls, some state legislators are seeking to maximize tax revenues and reduce administrative costs by enacting mandatory combined reporting laws. This topic will present the pros and cons of combined reporting, analyze the differences between combined vs. consolidated reporting, and explore the when, why, and how of including an entity in a combined tax group. We will also discuss current legislation and developments related to combined reporting and how it can impact state tax planning. Emphasis will be put on states that have recently enacted or have proposed combined reporting.

#### Learning Objectives:

- √ Identify the pros and cons of combined reporting from a taxpayer's administrative and economic point of view
- √ Compare and contrast combined vs. consolidated reporting. Specifically, when is it beneficial to file as one or the other (or neither)
- √ Determine if the flow of value between related entities creates a unitary relationship
- √ Explore state tax planning strategies related to combined reporting for specific industries such as manufacturing, service, distribution, retail, and financial
- √ Discuss recently enacted and proposed legislation related to combined reporting

#### Speakers:

**MARILYN A. WETHEKAM, ESQ.**

Horwood Marcus & Berk Chartered  
Chicago, IL

3:00-3:15 pm

**Break**

3:15-4:15 pm

#### **Breakout Sessions:**

#### ***Nexus in Texas (and Everywhere Else)***

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## 2011 INCOME TAX SYMPOSIUM

### TUESDAY, continued

also discuss the concepts surrounding those theories. A discussion of the current status of P.L. 86-272 will be included, as well as steps you can take to help your company (or your client) resolve those issues.

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- √ To gain an understanding of the concepts surrounding nexus including economic nexus, flow through nexus, and agency or affiliate nexus
- √ To gain an understanding of the current status of P.L. 86-272 in light of the new "economic nexus" theories.
- √ To learn practical steps on how to examine and resolve nexus issues.

#### Speakers:

##### LAURA A. KULWICKI, ESQ.

Vorys, Sater, Seymour and Pease, LLP  
Akron, OH

##### DAVID J. SHIPLEY, CMI, ESQ.

McCarter & English, LLP  
Philadelphia, PA

#### Credits & Incentives

This session will explore the ever-changing world of state tax credits and incentives. The speakers will discuss the different types of state and local credits and incentives (including the recent trend of green incentives) and provide key information on how to research and identify the best and most valuable credits and incentives for your business, negotiate with the state and local government agencies, and properly secure and document your agreement. The speakers will also provide guidance for maintaining credits and incentives.

#### Learning Objectives:

- √ Research and identify valuable state and local tax credits and incentives
- √ Understand the different types of credits and incentives that may be available
- √ Understand the importance of proper documentation
- √ Learn tips for maintaining credits in this challenging environment

#### Speakers:

##### MARY T. BENTON, ESQ.

Alston & Bird, LLP  
Atlanta, GA

##### TERESA J. LYNCH, ESQ.

Quintiles Transnational Corp.  
Durham, NC

4:15-5:15 pm

#### Breakout Sessions:

##### Combined Reporting

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## 2011 INCOME TAX SYMPOSIUM

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### Speakers:

**MARILYN A. WETHEKAM, ESQ.**

Horwood Marcus & Berk Chartered  
Chicago, IL

### *It's a privilege, or is it?: Privilege Issues in IRS Audits and Administrative Proceedings*

The session will cover the definition and scope of the attorney client, work product and tax practitioner privileges and their application in IRS audits, administrative appeals and tax litigation. The course will also discuss waiver of privileges and how to protect privileged documents from waiver. In addition, the course will also cover recent developments on privilege issues in tax cases including the Textron and Deloitte cases, the IRS pronouncements on its "policy of restraint", and the application of privilege to tax accrual workpapers, including workpapers and schedules created in complying with the IRS's new Schedule UTP.

### Learning Objectives:

- √ Identify privileged documents
- √ Implement strategies to protect privilege documents
- √ Be aware of waiver issues and how to avoid waiving privilege for protected documents

### Speakers:

**KEVIN JOHNSON**

Chamberlain Hrdlicka  
Conshohocken, PA

5:30-6:30 pm

Reception

## WEDNESDAY, November 9, 2011

8:00-10:00 am

### GENERAL SESSION

#### *Unitary Business*

Unitary business concept principles are a complex area of state and local income taxation. This session will explain the hallmarks of unitary reporting and the states' interpretation of these hallmarks through statutory definitions and cases.

### Learning Objectives:

## 2011 INCOME TAX SYMPOSIUM

WEDNESDAY, November 9

- √ Understand the evolution of unitary business concept
- √ Recognize and understand cases attempting to exclude nonunitary income from tax
- √ Understand the application of the unitary business principles in separate company states
- √ Understand the various state statutory definitions of a unitary business

**Speakers:**

**PHILIP M. TATAROWICZ, ESQ., CPA**

Morrison & Foerster  
Washington, DC

10:00-10:15 am

**Break**

10:15-11:45 am

**GENERAL SESSION**

***The "Other" Business Taxes – Michigan, Ohio, and Texas***

Some states have experimented with unique business taxes that have created unique challenges for taxpayers and tax collectors. These challenges have caused Michigan to abandon its business tax for a more conventional income tax. This topic will explore the legislative histories, current controversies, and legislative changes in store for the business taxes in Michigan, Ohio, and Texas.

**Learning Objectives:**

- √ Identify how these taxes compare with conventional income taxes
- √ Discuss recent legislation
- √ Discuss current controversies
- √ Identify unique tax traps
- √ Identify unique planning opportunities

**Speakers:**

**EDWARD J. (TED) BERNERT, ESQ.**

Baker & Hostetler, LLP  
Columbus, OH

**GREGORY NOWAK**

Miller Canfield  
Lansing, MI

**QUENTIN (DOUG) SIGEL**

Scott, Douglass & McConnico, L.L.P.  
Austin, TX


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**PROGRAM CHAIR**

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New York, NY

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Bridgewater, NJ

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Dixon Hughes Goodman LLP  
Atlanta, GA

**R. Bruce Jacobsohn, CPA**  
Partner  
Barnwell & Company, LLC  
Atlanta, GA

## 2011 INCOME TAX SYMPOSIUM

### Registration and Fees

Any IPT member or employee of a member company/firm that has members in the Institute may register for the Symposium. The registration fee provides for the usual symposium expenses and also includes the continental breakfast, two lunches, three receptions, refreshment breaks, and symposium materials.

To encourage early registration, the fee structure is as follows for registration fees received by the IPT Office:

<b>Registration Fees:</b>	<b>Prior to October 7th</b>	<b>After October 8th</b>
IPT Member	\$575	\$600
IPT Members who hold the CMI Designation*	\$475	\$500
Non-Member - but, someone from company is a member	\$775	\$800
Non-Member—no one from company is a member	\$975	\$1,000

\* You must have a room in the IPT block at the program hotel to obtain any of the discounts listed above.

Symposium materials and registration packets may be picked up at the IPT Registration Desk in the hotel between 3:00 p.m. and 6:00 p.m. on Sunday, November 6th. Those who arrive after the desk closes may pick up registration materials after 7:30 a.m. on Monday morning.

#### Cancellation Information

\$100 for any filed registration. After October 21st, no refunds will be made.

#### Payment Information

The Institute accepts the following credit cards: American Express, Master Card, and Visa. Please carefully follow the instructions on the IPT Registration Form if paying by credit card. Also be sure to note, where indicated, the correct and complete billing address for the credit card if it differs from your registration address.

### Continuing Education Credit

The Institute for Professionals in Taxation is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org).

Twenty-One continuing education credits, including two IPT ethics credit hours, are available for full-attendance. In accordance with the standards of the National Registry of CPE Sponsors, CPE credits are granted based on a 50-minute hour. CMIs will receive hour for hour continuing education credits for actual session attendance. As required by credentialing bodies, IPT has implemented a badge scanning system for attendance verification. In order to obtain continuing education credit and/or verification of attendance, badges must be scanned at all sessions.

Prerequisites: None  
 Program Level: Intermediate to Advanced  
 Field of Study: Taxation  
 Instructional Method: Group Live  
 Advanced Preparation Required: None

### CMI Designation

The Institute for Professionals in Taxation's designation "Certified Member of the Institute" (CMI) is available to anyone who is a member of the Institute and meets all educational, experience, oral and written examination requirements. The purpose of the certification program is to further the professional development of its members. For further information, please contact the IPT Office or visit the Institute's web site ([www.ipt.org](http://www.ipt.org)).

## 2011 INCOME TAX SYMPOSIUM

### *Hotel Accommodations*

The symposium is being held at the Hyatt Regency Monterey Hotel. Reservations are to be made directly with the hotel by either by calling 888/421-1442 and mention that you are attending the Institute's program or [online](#).

The room rates are as follows:

Single/Double Occupancy: \$ 185.00 plus taxes

### *Hotel Information*

Hyatt Regency Monterey Hotel  
1 Old Golf Course Road  
Monterey, CA 93940  
Phone: 888/421-1442

The Hyatt Regency Monterey Resort & Spa on Del Monte Golf Course stands on 22 beautifully manicured acres that border the Pebble Beach Resort's 18-hole championship Del Monte Golf Course. This property is also positioned six blocks from the beach, one mile from downtown Monterey and three miles from Cannery Row.

### *Ground Transportation*

- On-site parking, fee: Complimentary
- Complimentary Shuttle to and from Monterey Airport, contact hotel (phone: 831/372-1234) for additional information
- Taxi will take approximately five minutes with a cost of approximately \$8:00 plus gratuity

### *Driving Directions*

#### **From Monterey Peninsula Airport (1 1/2 miles):**

Turn right on Garden Road, left on Mark Thomas Dr. Our Monterey CA hotel is on the left.

#### **From San Francisco or San Jose (traveling South on Highway 101):**

From 101 South, take the 156 West exit in the Prunedale area, just North of Salinas. Stay on 156 West for 6 miles until you reach Highway 1. Take Highway 1 South for 13.2 miles, then take the Monterey exit. The exit ramp drops onto Fremont Street, turn left onto Aguajito Road. At the second signal light, turn left onto Mark Thomas Drive and turn right into our driveway. Follow the driveway up the hill, then veer right towards Registration/Lobby area. Approximate distances: San Francisco - 117 miles; from SF Airport - 102 miles; from San Jose - 70 miles.

#### **From Los Angeles (traveling north on Highway 101):**

From 101 North, take the Monterey Peninsula exit at Salinas. After exiting, turn right onto Sanborn Rd. At the 5th light, turn left onto Highway 68 West/Main St. Follow Highway 68 for 15 miles to the stoplight at Olmstead Rd. Turn right towards the Monterey Peninsula Airport. Take the first left onto Garden Road. Continue to the end of Garden Road. At the traffic light, take a left at Fairground Road which turns into Mark Thomas Drive. Next, turn left at the first traffic light leading you into our driveway, then veer to the right towards Registration/Lobby area. Approximate distances: from Los Angeles city limit - 350 miles.

#### **From Other Areas:**

From Interstate 5 (either North- or Southbound) - take Highway 152 West (towards Gilroy). At Highway 101, turn South (whether you are North- or Southbound) and follow above directions as from San Francisco/San Jose. From Highway 680 or 880 (East Bay area) - take Highway 680 or 880 towards San Jose until you reach 101 South. Follow above directions as from San Francisco/San Jose.