

City of Los Angeles

CALIFORNIA



ERIC GARCETTI
MAYOR

OFFICE OF
CITY CLERK
Neighborhood and Business
Improvement District Division

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MIRANDA PASTER
ACTING DIVISION HEAD

March 28, 2014

Honorable Members of the City Council
City Hall, Room 395
200 North Spring Street
Los Angeles, California 90012

Council District 14

REGARDING: LITTLE TOKYO MERCHANT-BASED BUSINESS IMPROVEMENT
DISTRICT RECONFIRMATION PROCEDURE

Honorable Members:

On July 29, 2003, the City Council adopted Ordinance 175,399, which established the Little Tokyo Business Improvement District, located in Council District 14 (CF 10-1958). The City is required to conduct reconfirmation proceedings in order to levy a special assessment, which supports each year of District operations. The Little Tokyo Business Improvement District completed its tenth operating year on December 31, 2013. The Little Tokyo Business Improvement District Advisory Board has approved and submitted an Annual Report and is ready to proceed with the reconfirmation of the Little Tokyo Business Improvement District. The Annual Report for the Business Improvement District's eleventh operating year, beginning January 1, 2014 through December 31, 2014, is presented with this Report for Council consideration as "Attachment 1."

RECONFIRMATION PROCESS

The reconfirmation process consists of the adoption of an Ordinance of Intention, the approval of the Annual Report from the District's management entity and a public hearing prior to the adoption of an Ordinance, which would authorize the special assessment to fund operations for the next year of the program. We have received and reviewed the Annual Report as approved and submitted by the Little Tokyo Business Improvement District Advisory Board and as required by law (Section 36533, California Streets and Highways Code). The report includes the various programs and activities, which would be supported by assessment revenue and interest earnings.

PROPOSED BUDGET

The proposed budget for the Little Tokyo Business Improvement District's 2014 operating year is \$296,902.00. A copy of the budget is included in the Annual Report in "Attachment 1".

PROPOSED DISTRICT BOUNDARIES

The Little Tokyo Business Improvement District's boundaries for its 2014 operating year remain unchanged from the Business Improvement District's 2013 operating year and are generally described as Temple Street on the north; 3rd Street on the south; Vignes, Hewitt, and Alameda streets on the east; and Los Angeles, and San Pedro streets on the west. A map illustrating the Little Tokyo Business Improvement District's boundaries for its 2014 operating year is included in the Annual Report (Attachment 1).

PROPOSED IMPROVEMENTS AND PROGRAMS

The Little Tokyo Business Improvement District's activities and programs for the 2014 operating year include, but are not limited to: professional security program, street/sidewalk maintenance program, marketing and promotional program, and an administration program, which would be supported by assessment revenue and are described in its Annual Report (Attachment 1).

ASSESSMENT METHODOLOGY

The assessment methodology for the Little Tokyo Business Improvement District is based on annual sales of each business. The assessments range from \$89.00 to \$3,540 per business.

A full description of the assessment methodology with the classification of businesses and assessment schedule by benefit zone is included in the Annual Report (Attachment 1).

DISTRICT ADVISORY BOARD

The District will be governed by an advisory board consisting of business owners. The advisory board provides general oversight of District operations, prepares annual reports and makes recommendations to the City Council on District budget and other issues. The Advisory Board is required to be appointed by the City Council pursuant to Section 36530 of the Streets and Highways Code. The City Council may designate existing advisory boards or commissions to serve as the advisory board for the District or may create a new advisory board for that purpose. A list of the proposed District's current advisory board members is attached.

EXEMPTION UNDER PROPOSITION 26

On November 2, 2010, voters in the State of California passed Proposition 26, which broadened the definition of taxes and which require approval by two-thirds of each house of the Legislature or by local voter approval. However, Proposition 26 provides for exemptions.

Under Proposition 26, assessments for specific benefits are not defined as taxes and are exempt under Article XIII C §1(e)(1) which states "A charge imposed for a specific

benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege". For the City Council to find that the Little Tokyo Business Improvement District is exempt from Proposition 26, it must find that 1) the assessment dollars are used in a manner that creates a clear and direct link between the services provided and the benefit to the assessed business; 2) no business other than the assessed businesses will benefit from the assessment and services; and 3) the assessment imposed does not exceed the reasonable cost to the local government of conferring the benefit.

The assessments for the Little Tokyo Business Improvement District are used to provide specific benefits directly to the payor. The specific benefit to the payor are the professional security, street/sidewalk maintenance, marketing and promotion, and administration services which will be provided directly to assessed businesses within the Little Tokyo Business Improvement District. These services will in turn, provide specific benefits to the payors in the form of overall improved area aesthetics which will result in an increase in customers and visitors to the district. This will in turn, result in the increase of retail and commercial business to payors located within the District boundaries. The services are funded solely by the assessments collected and are provided only to the businesses which pay the assessments. No services are provided to businesses which do not pay the assessments or to businesses located outside of the District boundaries. Such services cannot be provided without charging the assessment. Furthermore, the assessments are calculated based on the reasonable cost of providing the services to the payor and thus, do not exceed the reasonable cost to the local government in conferring the benefit.

Government Code section 53758 was recently enacted to, among other things, clarify the definition of specific benefit. The discussion provided herein regarding the specific benefit to payors is consistent with Government Code section 53758.

CONTRACTING WITH NON-PROFIT SERVICE PROVIDER

Upon the establishment of the District, State law requires that the City enter into an agreement with an Owners' Association for the administration of the District. City policy dictates that competitive bidding requirements are to be met when contracting. However, Charter section 371(e)(10) provides an exception to the competitive bidding requirements, and states, in relevant part, that the competitive bidding process does not apply to contracts "where the contracting authority finds that the use of competitive bidding would be undesirable, impractical or impossible or where the common law otherwise excuses compliance with competitive bidding requirements."

From its first operating year, the Little Tokyo Business Improvement District has been administered by the Li'l Tokyo Businessmen's Association, a California non-profit mutual benefit corporation, which oversees expenditures and manages and implements improvements and activities related to the Business Improvement District. Through its longstanding presence in the Little Tokyo community and as administrator of the Business Improvement District during its ten years of operation, the Li'l Tokyo

Businessmen's Association possesses unique knowledge and expertise of the Little Tokyo Business Improvement District and has a vested interest in its success, therefore it would be undesirable and impractical to comply with the competitive bidding requirements or to select another entity to administer the District.

ASSESSABLE CITY PROPERTY

There are (6) City-owned properties located within the Little Tokyo Business Improvement District boundaries. Because the Little Tokyo Business Improvement District is a merchant-based Business Improvement District, there are no assessments to be paid for these City-owned properties.

FISCAL IMPACT

This is a merchant-based Business Improvement District and there are no assessments for City-owned properties within the Business Improvement District, therefore there is no impact on the General Fund.

RECOMMENDATIONS:

1. FIND that the assessments imposed by the Little Tokyo Business Improvement District for the 2014 fiscal year provide services that directly benefit each of the businesses which pay the assessments.
2. FIND that the services funded by the assessment are provided only to each of the assessed businesses within the boundaries of the District.
3. FIND that the assessment imposed does not exceed the reasonable cost of conferring the benefits.
4. Find that the proposed improvements and activities are completely separate from the day to day operations of the City of Los Angeles.
5. FIND that the assessments for the proposed business based District are not taxes and that the District qualifies for exemption from Proposition 26 under exemption 1 of Article XIII C §1(e)(1).
6. FIND that the services to be provided by the Owners' Association are in the nature of professional, expert, technical or other special services, that the services are of a temporary and occasional character, and that the use of competitive bidding would be impractical, not advantageous, undesirable or where the common law otherwise excuses compliance with competitive bidding requirements.
7. ADOPT an Ordinance of Intention confirming the Little Tokyo Business Improvement District Annual Report, levying an annual assessment for the Little

Tokyo Business Improvement District's eleventh operating year, January 1, 2014 to December 31, 2014.

8. DIRECT the City Clerk to schedule, prepare, publish, and mail the public hearing notice, as required by the provisions of Section 36500 et seq. of the California Streets and Highways Code.
9. INSTRUCT the City Clerk, subject to approval by the City Attorney as to form and legality, to prepare an enabling Ordinance levying the special assessment for the Little Tokyo Business Improvement District's eleventh operating period beginning January 1, 2014 to December 31, 2014.
10. APPROVE the Li'l Tokyo Businessmen's Association to administer the proposed services of the Little Tokyo Business Improvement District pursuant to Section 36500 et seq. of the California Streets and Highways Code and City regulations.
11. AUTHORIZE the City Clerk, subject to City Attorney approval, to prepare, execute, and administer a contract between the City and the Li'l Tokyo Businessmen's Association to administer the Little Tokyo Business Improvement District, if the Ordinance reconfirming the Business Improvement District is adopted.
12. APPOINT the attached Advisory Board.

Sincerely,



Holly L. Wolcott
Interim City Clerk

HLW:MCP:RMH:ev

Attachments: Little Tokyo Business Improvement District's 2014 Annual Report;
Ordinance of Intention



106½ Judge John Aiso Street #132 Los Angeles, CA 90012 Phone (213) 880-6875

March 17, 2014

Holly L. Wolcott, Interim City Clerk
City of Los Angeles
200 North Spring Street, Room 360
Los Angeles, CA 90012

RE: 2014 Annual Report for the Little Tokyo Business Improvement District

Dear Ms. Wolcott,

As required under our agreement with the City of Los Angeles, the Little Tokyo Advisory Board has reviewed in detail the proposed 2014 budget.

During the meeting of November 26, 2013 the Advisory Board approved the Annual Report for the renewal year 2014.

On behalf of the Advisory Board, I would like to present this Advisory Board approved 2014 Annual Report for the Little Tokyo Business Improvement District to the Office of the City Clerk and to the Los Angeles City Council for their review and approval.

Please ask me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "E. Endo", written in a cursive style.

Ellen Endo
LTBA President
LTBID Advisory Board Co-Chair

**2014 Annual Report
Little Tokyo Business Improvement District**

District Name: This report is for the Little Tokyo Business Improvement District

Fiscal Year of Report: This report covers the period from January 1, 2014 to December 31, 2014.

Improvements and Activities for 2014: The following are the improvements and activities planned for the Little Tokyo Business Improvement District:

Professional Security Program: The professional security program will consist of two security officers patrolling on bicycles the LTBD boundaries for 16 hours per day, 7 days per week.

Street/Sidewalk Maintenance Program: The street maintenance program will consist of sidewalk and street clean up to be conducted one day per week.

Marketing and Promotional Program: The marketing and promotional program will consist of activities, events, etc. geared toward strengthening the Little Tokyo commercial economy by implementing a variety of methods to promote the Little Tokyo commercial district to increase sales and develop future sales.

Administrative Program: The expenditures anticipated in this area will be for the production and distribution of the quarterly news letter, professional accounting and legal services, and related cost related for the administration of the BID.

Total Estimate of Costs for 2014: A breakdown of the total estimated 2014 budget is attached to this report as Appendix A.

Assessment Formula (Regular Members)

For the fiscal year 2014, the BID special assessment fee for regular members will be as follows:

<u>Annual Gross Sales:</u>	<u>2014 BID Special Assessment</u>
\$0 - \$50,000	\$ 89.00
\$50,001 - \$200,000	\$354.00
\$200,001 - \$400,000	\$708.00
\$400,001 - \$600,000	\$1,316.00
\$600,001 - \$800,000	\$1,723.00
\$800,001 - \$1,000,000	\$2,154.00
\$1,000,001 - \$2,000,000	\$3,540.00
Banks	\$3,540.00

Definitions

Annual Sales: The term "annual sales" shall mean the annual sales of the calendar year and is defined as follows: The total amount of the sales price of all sales, the

amount charged or received for the performance of an act, service of whatever nature it may be, whether such service, act is done as part of or in connection with the sale of goods, wares, merchandise or not, for which a charge is made or credit, including all receipts, cash, credits and property of any kind or nature, any amount for which credit is allowed by the seller to the purchaser without and deduction there from on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, losses or any other expense whatsoever; provided, that cash discounts allowed or taken on sales shall not be included. Annual sales shall also include the amount of and federal manufacturers' or importers excise tax included in the price of property sold, even though the manufacturer or importer is also a retailer thereof and whether or not the amount of such tax is stated as a separate charge. But, annual sales shall not include the amount of any federal tax imposed on or with respect to retail sales whether imposed or upon the consumer and regardless of whether or not the amount of federal tax is stated to customers as a separate charge, or any California state, City, or city and county sales or use tax by law to be included in or added to the purchase price and collected from the consumer or purchaser, or such part of the sales price of any property previously sold and returned by the purchaser to the seller which is refunded by the seller by way of cash or credit allowance given or taken as part payment on any property so accepted for resale.

Business: The term "business" shall mean any business, commercial enterprise, trade, calling, vocation, profession or any means of livelihood, whether or not carried on for gain or profit, within the Little Tokyo Business Improvement District boundaries.

Engaged in Business: The term "engaged in business" shall mean the conducting, operating, managing or carrying on of a business, whether done as an owner, or by means of an officer, agent, manager, employee, servant or lessee of any of them, within the Little Tokyo Business Improvement District boundaries.

Person or Business Entity: The term "person" or "business entity" shall mean all domestic and foreign corporations, associations, syndicates, joint stock companies, partnerships of every kind, joint ventures, clubs, societies, non-profit organizations, and individuals engaged in any kind of business as defined herein, which shall include private, public, governmental agencies or quasi governmental agencies within the Little Tokyo Business Improvement District boundaries.

Assessment Formula (Non-Profit Organizations)

For the fiscal year 2014, the BID special assessment fee for non-profit organization members will be as follows;

<u>Gross Related and Unrelated Exempt Function Income</u>	<u>2014 BID Special Assessment</u>
\$0 - \$50,000	\$89.00
\$50,001 - \$400,000	\$177.00
\$400,001 - \$600,000	\$354.00
\$600,001 - \$800,000	\$531.00
\$800,001 - \$1,000,000	\$708.00
Over \$1,000,000	\$885.00

Non-Profit Organization Defined

For the purposes of the Little Tokyo Business Improvement District, a non-profit organization is defined as an entity, corporation, organization, association, etc. that has received a "tax exempt determination letter" from both the State of California - Franchise Tax Board and the Department of Treasury - Internal Revenue Service; and has been designated as being one or more of the following type(s) of organizations:

Type of Non-Profit Organization	Internal Revenue Code Section Designation
Corporations Organized Under Act of Congress	501(c)(1)
Title Holding Corporations	501(c)(2)
Charitable, Religious, Educational, Scientific, etc Organizations	501(c)(3)
Civic Leagues and Social Welfare Organizations	501(c)(4)
Labor, Agricultural and Horticultural Organizations	501(c)(5)
Business Leagues, etc.	501(c)(6)
Social and Recreation Clubs	501(c)(7)
Fraternal Beneficiary Associations	501(c)(8) & (10)
Voluntary Employees' Beneficiary Associations	501(c)(9)
Teacher's Retirement Fund Associations	501(c)(11)
Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, etc.	501(c)(12)
Cemetery Companies	501(c)(13)
State Chartered Credit Unions, Mutual Reserve Funds	501(c)(14)
Insurance Companies or Associations Other Than Life	501(c)(15)
Cooperative Organizations To Finance Crop Operations	501(c)(16)
Supplemental Unemployment Benefit Trust	501(c)(17)
Employee Funded Pension Trusts	501(c)(18)
Organizations of Past and Present Members of the Armed Forces	501(c)(19) & (23)
Black Lung Benefit Trusts	501(c)(21)
Withdrawal Liability Payment Funds	501(c)(22)
Title Holding Corporations of Trusts	501(c)(25)
State-Sponsored Organizations Providing Health Coverage For High-Risk Individuals	501(c)(26)
State-Sponsored Workmen's Compensation and Insurance And Reinsurance Organizations	501(c)(27)
Religious and Apostolic Associations	501(d)
Cooperative Hospital Service Organizations	501(e)
Cooperative Service Organizations of Operating Educational Organizations	501(f)
Child Care Organizations	501(k)
Charitable Risk Pools	501(n)
Political Organizations	527

Gross Related and Unrelated Exempt Function Income

Related and unrelated exempt function income is defined as:

1. Gross amounts received as voluntary contributions; that is, payments, or the part of any payment, for which the payer (donor) does not receive full retail value (fair market value) from the recipient (donee) organization.
2. Gross amounts received from individuals, trust, corporations and other non-profit organizations, or raised by an outside professional fundraiser.
3. The gross value of non-cash contributions at the time of the donation. For example, the gross value of a donated property, (i.e. car, real estate, painting, stock, etc.), at the time the property was received by the organization.
4. The gross value of services donated to the organization, or items such as free use of materials, equipment or facilities.
5. Gross grants that encourage an organization to carry on programs or activities that further its exempt activities.
6. Gross membership dues and assessments that represent contributions from the public.
7. Gross government grants received as a contribution, or for fees for services, or reimbursement of an organization's expenses.
8. Gross program service revenue received by an organization. Program service revenue includes income earned by the organization for providing a government agency with a service, facility, or product that benefits that governmental agency directly rather than benefiting the public as a whole. Program service revenue also includes: tuition received by a school; revenue from admissions to a concert or other performing arts event or to a museum; royalties received as author of an educational publication distributed by a commercial publisher; interest income in loans a credit union makes to its members; payments received by an organization from participants, or employers of participants, for health and welfare coverage, insurance premiums received by a fraternal beneficiary society; and registration fees in connection with a meeting or convention. Program service also includes income from program-related investments, (i.e. real estate). Unrelated trade or business activities that generate fees and services shall be a source received as program service revenue.
9. Gross interest on savings and temporary cash investments.
10. Gross dividends and interest from securities.
11. Gross rents received from property.

12. Net gains from sale of assets other than inventory, (i.e. real estate, royalty interest, partnership interest, publicly traded securities, etc.).
13. Gross revenue from all special events, such as dinners, dances, carnivals, raffles, bingo games, other gaming activities (i.e. pull tabs, scratch offs, charitable gaming tickets, break-downs, hard cards, banded tickets, jar tickets, pickle cards, lucky seven cards, Nevada Club tickets, casino nights, “Las Vegas” nights, coin operated gambling devices, etc.), and door-to-door sales of merchandise.
14. Gross sales of inventory items.
15. Other gross revenue, whether related or unrelated, received by an organization, (i.e. interest on notes receivable not held as investments or as program-related investments; interest on loans to officers, directors, trustees, key employees, and other employees; royalties that are not investment income or program service revenue, etc.).

Separate Assessment for Each Location

Every person who engages in any business activity, whether for profit or non-profit, within the Little Tokyo Business Improvement District boundaries which is subject to the special assessment shall be deemed to be engaged in a separate business at each branch establishment or location at which he/she engages in business and must make payment of the special assessment at each location or branch establishment within the Little Tokyo Business Improvement District boundaries from which the business activities are carried on.

Imposition of Special Assessment

The Little Tokyo Business Improvement District was created and established with the assistance of the local Little Tokyo, (business and non-profit), community and is designed to exclusively benefit the local Little Tokyo community.

The annual special assessment shall be assessed to each and every person or business entity, business, non-profit organization, (private, public, governmental agency, or quasi governmental agency), engaged in any business(es), occupation(s), etc. within the described boundaries of the Little Tokyo Business Improvement District boundaries. The billing and collection of the special assessment shall be the responsibility of the City of Los Angeles – Office of the City Clerk – Special Assessments Section – BID Programs.

Due Date of Special Assessment

The annual BID Special Assessment shall be made payable to the Little Tokyo Business Improvement District. In advance, and remitted to the Office of the City Clerk – Special Assessment Section – BID Programs, and shall be due and payable when invoiced by the Office of the City Clerk.

When a business discontinues, dissolves, or otherwise terminates before the expiration of a BID Special Assessment period, any BID Assessment accrued and owing to the Little Tokyo Business Improvement District under the provisions of the Little Tokyo BID Ordinance, including any BID Special Assessment that would not otherwise be payable under the close of the BID Special Assessment period during which termination occurs, or until time for paying the BID Special Assessment for next succeeding BID Special Assessment period, shall be due on the date of termination.

When a person first becomes subject to the BID Special Assessment by reason of an amendment of the Little Tokyo BID Ordinance, or because of such an amendment, becomes subject to the BID Special Assessment under a section not previously applicable to such person, or on a basis nor previously applicable to such person, any new or additional BID Special Assessment required to be paid by reason of the Little Tokyo BID Ordinance. As so amended shall be due and payable upon the effective date of the amending Little Tokyo BID Ordinance unless an operative date different from the effective date of the amendment is specified therein.

The payment of the BID Special Assessment is not transferable upon the sale or transfer of a business to another party. Such a transfer shall not relieve the new owner from payment of the BID Special Assessment. For the purpose of sale or transfer of an existing business to another party, such acquiring party shall be treated as a "newly established business." The BID Special Assessment to the new owner shall be made in accordance with the provisions of the "newly established business" section of the Little Tokyo BID Ordinance.

Late Penalty Assessment

The City of Los Angeles – Office of the City Clerk – Special Assessment Section – BID Programs will be responsible for the billing and collection of the Little Tokyo BID Special Assessment. The payment of the BID Special Assessment shall be made on a specified due date. Should payment not be received on or before the due date, late payments will be subject to a penalty of ten percent (10%) of the amount due added per month, not to exceed one hundred percent (100%) of the assessment amount due. Every penalty imposed and accrued shall become a part of the BID Special Assessment.

Newly Established Business – Computation of BID Special Assessment

The BID Special Assessment for a newly established business, non-profit organization, etc. shall be ascertained and pay their respective special assessment in accordance with the assessment formula prescribed herein. Should a newly established business, non-profit organization, etc. is unable to determine their annual sales for the first year of operation, the special assessment for the first year of operation shall be equal to the assessment tier represented by annual gross sales of \$50,001 - \$200,000 for "regular members" and \$50,001 - \$400,000 for "non-profit organizations."

Refunds of Special Assessment

No refund shall be allowed in whole or in part of the BID Special Assessment.

Exception: Should the Little Tokyo Business Improvement District be terminated by the City of Los Angeles, City Council, any non-committed or unused BID Special Assessment funds shall be refunded to those general LT BID members existing at the time of termination on a pro-rata basis of each member's actual BID Special Assessment paid to the Little Tokyo Business Improvement District for the year prior to the year of termination. Any refunds to a particular member shall never exceed the actual BID Special Assessment paid to the Little Tokyo Business Improvement District by that particular member. Interest shall not accrue on any refund amount.

The City of Los Angeles—Office of the City Clerk—Special Assessment Section—BID Programs shall conduct a special audit of the Little Tokyo Business Improvement District to determine, if any, non-committed or unused BID Special Assessment funds. Upon the determination of non-committed or unused BID Special Assessment funds, the Office of the City Clerk—Special Assessments Section—BID Programs shall calculate, if any, each remaining members refund amount and cause, if any, to refund same to that member from the non-committed or unused BID Special Assessment funds.

Outside Sources of Revenue

The Little Tokyo Business Improvement District shall be permitted to solicit grants, voluntary contributions, fundraising, etc. for the purpose of raising additional sources of revenue to add to the member's special assessment funds to support the programs implemented by the LT BID. Funds raised through these sources shall go directly to the LT BID administrator and not through the Office of the City Clerk. Funds raised from these activities shall be for the exclusive use of the LT BID programs.

Delinquent LT BID Assessment Fee

Delinquent accounts shall be handled according to the City of Los Angeles policy.

Economic Hardship

The LT BID has established a process for those members that can demonstrate economic hardship, through a formal appeal process, seeking partial or full relief of the 2014 special assessment. All members seeking economic hardship for consideration of partial or full relief of the **2014** special assessment must submit in writing the reasons demonstrating economic hardship to the Little Tokyo Business Improvement District's Administrator.

Amount of Surplus/Deficit from previous Fiscal Year:

The surplus carried over from 2013 is estimated to be \$5,071

Amount of Contributions from other sources:

\$5,000 (DWP grant)

Boundaries: The Little Tokyo BID's boundaries for its 2014 operating year remain unchanged from the BID's 2013 operating year and are described as follows:

<u>STREET LOCATION</u>	<u>ADDRESS RANGE</u>	<u>BOUNDARIES</u>
North Alameda Street	100 through 200	East & West
South Alameda Street	100 through 300	East & West
Astronaut Onizuka Street	100 through 300	East & West
Azusa Street		
Banning Street	500 through 700	North & South
North Central Avenue	100 through 250	East & West
South Central Avenue	100 through 300	East & West
East 1 st Street	200 through 899	North & South
East 2 nd Street	200 through 699	North & South
East 3 rd Street		North Only
South Hewitt Street	100 through 299	East & West
Judge Aiso Street	100 through 199	East & West
South Los Angeles Street	100 through 299	East & West
Rose Street	100 through 200	East & West
South San Pedro Street	100 through 299	East & West
East Temple Street	300 through 699	South Only
Turner Street	400 through 415	North & South
North Vignes	100 through 199	East & West

Benefit Zones: The benefit zones for the Little Tokyo Business Improvement District will for its 2014 operating year remain unchanged from the BID's 2013 operating year. There is only one benefit zone.

2014 LTBID Advisory Board Members

Organization

Representative

Advance Investments
 Golden Globe Realty
 Robert Yasui & Associates
 Koraku Restaurant
 Kumamoto Associates
 Kurata Eye Care Center
 Manufacturers Bank
 Miyako Inn & Spa
 New Japan Travel
 Ito-Narumi-Taira, LLC
 Sho Tokyo Parking, LLC
 Voice of Sushi & Tofu
 Union Bank
 Bank of the West
 California Bank and Trust
 Hapa Consulting Services
 Takehana Real Estate Services

Andrew Lee
 Shigeko Kajiya
 Robert Yausi
 Hiroshi Yamauchi
 Joanne Kumamoto
 Dr. James Kurata
 Branch Manager
 Tatsuto Hayashi
 Yoshitaka Ena
 Cynthia H. Taira
 Wilson Liu
 David Kudo
 Branch Manager
 Branch Manager
 Branch Manager
 Ellen Endo
 Haru Takehana

APPENDIX A –LITTLE TOKYO BID 2014 BUDGET PROPOSAL

Estimated Carryover from 2013	\$5,071
Contributions from Other Sources	\$5,000
Estimated Assessment for 2014	<u>\$286,831</u>
Total Estimated 2014 Budget	\$ 296,902

Estimated Expenses for 2014	
Professional Security Program	\$230,000
Street Maintenance Program	\$ 18,000
Marketing and Promotional Program	\$ 46,000
Administration Program	<u>\$ 2,902</u>
TOTAL ESTIMATED EXPENSES	\$ 296,902



LITTLE TOKYO
BUSINESS IMPROVEMENT DISTRICT

NOT TO SCALE



B.I.D. PROPERTIES (MERCHANT BASED)
B.I.D. BOUNDARY

Maped By: DEPARTMENT OF CITY PLANNING - SYSTEMS & GIS DIVISION
 Revised with Permission Granted by THOMAS & BLOK MAPS

Council File 10-1958
 Ordinance 182461

No.	DBA	Business Address	2014 Asmt
1	Fu-Ga Restaurant	111 S San Pedro St	\$708
2	California Floral	220 E 1st St	\$354
3	Oregon Hotel	226 1/2 E 1st St	\$354
4	Redwing Shoe Store	226 E 1st St	\$354
5	Bento-Mian Japanese Restaurant	228 E 1st St	\$354
6	Nagon Sales Corp	230 E 1st St	\$89
7	S K Uyeda Department Store	230 E 1st St	\$708
8	Aid & Abet Bail Bonds	234 E 1st St	\$354
9	Mike's Deli	238 E 1st St	\$354
10	Nelly's Get-Legal Immigration	240 E 1st St #100	\$354
11	Los Angeles Immigration/Photo	242 E 1st St	\$354
12	Nail Service	244 E 1st St	\$354
13	House of Bail Bonds	246 E 1st St	\$354
14	J-Wave	248 E 1st St	\$354
15	Kajima Development Corp	250 E 1st St	\$3,540
16	California Charter Schools Association	250 E 1st St #1000	\$708
17	City Center Parking	250 E 1st St #101	\$708
18	Nagano & Morita CPA	250 E 1st St #1101	\$708
19	Yamato Travel Bureau	250 E 1st St #1112	\$354
20	Interactive Distance Learning-English	250 E 1st St #1201	\$354
21	Organized Crime Design Collective	250 E 1st St #201	\$89
22	Pacific Citizen	250 E 1st St #301	\$177
23	Kyodo News America Inc	250 E 1st St #302	\$1,316
24	Little Tokyo Lions Club	250 E 1st St #401	\$177
25	Paradise Fish	250 E 1st St #401	\$354
26	Teleport Usa	250 E 1st St #401	\$354
27	Gregory Y Kame OD	250 E 1st St #802	\$1,723
28	Japan Intl'l Tours	250 E 1st St #804	\$354
29	Nelrose Chandler Sims Chang Phd	250 E 1st St #806	\$354
30	Aihara & Associates Insurance	250 E 1st St #900	\$1,723
31	Casa 0101 Inc	262 E 1st St	\$177
32	Emmanuel \$1 DLLS & Up	263 E 1st St	\$354
33	The Little Tokyo Public Safety	307 E 1st St	\$177
34	Anzen Hardware	309 E 1st St	\$354
35	Bowls LA	311 E 1st St	\$354
36	E Tokyo Gateway LLC	312 E 1st St	\$708
37	JP Morgan Chase Bank NA	312 E 1st St	\$3,540
38	T D Wang Advertising Group LLC	312 E 1st St #200	\$1,316
39	Pain Control Acupuncture Clinic	312 E 1st St #220	\$354
40	The Liberty Documents Solutions	312 E 1st St #230	\$354
41	North South Gis LLC	312 E 1st St #300	\$354
42	Immigration Multi Service	312 E 1st St #310	\$354
43	Japanese Restaurant Assoc	312 E 1st St #340	\$354
44	Entertainment Power House Inc	312 E 1st St #342	\$354
45	Global One Management	312 E 1st St #342	\$354
46	American Holiday Travel	312 E 1st St #510	\$354
47	Brookshire Capital LLC	312 E 1st St #520	\$354
48	Sovereign Grace Church	312 E 1st St #530	\$89
49	Umai Express Inc	313 E 1st St	\$354
50	Nirvana	314 E 1st St	\$708
51	Fugetsu Do	315 E 1st St	\$708
52	Kawasaki Co	315 E 1st St	\$354
53	Mitsuru Grill	316 E 1st St	\$708
54	Little Tokyo Arts And Gifts	317 E 1st St	\$89
55	Keisuke & Ryoichi Tanaka	318 E 1st St	\$354
56	Unified Parking Service	318 E 1st St	\$354
57	Zippo	319 E 1st St	\$354
58	Churchgirl Enterprise / Rags to Riches	321 1/2 E 1st St	\$354

No.	DBA	Business Address	2014 Asmt
59	Union of Medical Cannabis Patients/Agsite	321 1/2 E 1st St #200	\$708
60	Matt Harper / Los Angeles Media	321 1/2 E 1st St #202	\$354
61	Foxworth Fine Art	321 1/2 E 1st St #203	354
62	Navarro Law Firm	321 1/2 E 1st St #205	\$708
63	JJAI Design & Packaging Inc.	321 E 1st St	\$354
64	Video Paradise	321 E 1st St	\$354
65	Han Kook BBQ	323 E 1st St	\$354
66	Rita Freeman & Robin Ludmer	323 E 1st St	\$354
67	Citibank	324 E 1st St	\$3,540
68	Keirin Tanaka Academy	324 E 1st St	\$354
69	Ustract Inc	324 E 1st St #304	\$354
70	Little Tokyo Gift Shop	325 E 1st St	\$354
71	Little Tokyo Hotel	327 1/2 E 1st St	\$354
72	Daikokuya Ramen	327 E 1st St	\$1,316
73	Advanced Parking Systems	328 E 1st St	\$354
74	Beverly Hills Publication & Exports	328 E 1st St	\$354
75	Cafe Take Five	328 E 1st St	\$354
76	Miyako Hotel (Akimasa Yoneda)	328 E 1st St	\$3,540
77	Tamon	328 E 1st St	\$354
78	Monzo	329 E 1st St	354
79	Mikado Hotel	331 1/2 E 1st St	\$354
80	Aoi Restaurant	331 E 1st St	\$708
81	Cosmos	333 E 1st St	\$354
82	Suehiro Japanese Restaurant	337 E 1st St	\$708
83	Anthony Sperl	339 1/2 E 1st St	\$354
84	Family Mart	339 E 1st St	\$354
85	Bun-Ka Do Inc	340 E 1st St	\$708
86	Mr Ramen	341 1/2 E 1st St	\$354
87	Matsumura Gifts	341 E 1st St	\$354
88	Tokyo Salon	342 1/2 E 1st St	\$89
89	Ginza-Usa	342 1/4 E 1st St	\$354
90	Koyasan Beikoku Betsuin of LA	342 E 1st St	\$89
91	Enya	343 E 1st St	\$354
92	Daimaru Hotel	345 E 1st St	\$354
93	Far Bar	347 E 1st St	\$708
94	Far East Building LP	347 E 1st St	\$177
95	Mr Pizza	350 E 1st St	\$708
96	Toshi Sushi	359 E 1st St	\$708
97	Pacific Guardian Life	361 E 1st St	\$708
98	The J Morey Co Inc	361 E 1st St	\$708
99	The Sandwich Smith	362 E 1st St	\$354
100	Advanced Parking Systems	400 E 1st St	\$354
101	Robert Volk Trust	416 E 1st St	\$354
102	Señor Fish	422 E 1st St	\$708
103	Katos Den	604 E 1st St	\$89
104	Rick's Walking Tours	606 E 1st St #206	\$89
105	Paul K Stolen	606 E 1st St #212	\$89
106	Replika Vintage	608 E 1st St	\$177
107	LA Citiproperties LLC	618 E 1st St	\$708
108	Arts District Healing Center (James Shaw)	620 E 1st St	\$708
109	Little Tokyo Car Wash	622 E 1st St	\$354
110	KC Beauty Academy	706 E 1st St	\$354
111	Akimoto Chiropractic Office	712 E 1st St	\$708
112	Hiroshima Ken-Jin Kai of So Ca	712 E 1st St	\$354
113	Parviz & Lisolette Taherpour	724 E 1st St	\$354
114	Security Defense	724 E 1st St #201	\$354
115	American Nursing Management & Consulting	724 E 1st St #203	\$354
116	Hippo Charging Inc	724 E 1st St #300	\$354

No.	DBA	Business Address	2014 Asmt
117	Los Angeles Japanese Auto Corp	810 E 1st St	\$708
118	NT Auto Repair	810 E 1st St	\$708
119	LA Homba Hongwanji Buddhist Temple	815 E 1st St	\$354
120	Nishi Hongwanji Child Development Ctr	815 E 1st St	\$177
121	Carousel Properties Inc	880 E 1st St	\$708
122	Environmental Contracting Corp	880 E 1st St	\$708
123	Tyrant King	880 E 1st St #1B	\$354
124	The Hyun 1996-2 Fam LP / Dellford LLC / Royalblue LLC	227 E 2nd St	\$1,723
125	Just The Berries	227 E 2nd St #101	\$177
126	321 Pharmacy Inc	310 E 2nd St	\$1,316
127	Kouraku Restaurant	314 E 2nd St	\$708
128	Takahashi LLC	314 E 2nd St	\$354
129	illest	316 E 2nd St	\$708
130	Sadao Kimura	316 E 2nd St	\$354
131	Little Tokyo Dental Group	316 E 2nd St #301	\$2,154
132	Tadao Fujiwara MD	316 E 2nd St 2nd Fl	\$708
133	Four Leaf	318 E 2nd St #A	\$354
134	Rodeo Place	318 E 2nd St #B	\$354
135	Little Tokyo Mall LLC	319 E 2nd St	\$1,316
136	Anime Jungle	319 E 2nd St #103	\$354
137	Fairytale Boutique	319 E 2nd St #114	\$354
138	Appleseed	319 E 2nd St #115A	\$354
139	Tokyo Bridal & Tuxedo	319 E 2nd St #115B	\$89
140	Kan-Sai Chiro Acupuncture	319 E 2nd St #116	\$354
141	Hair Salon Déjà Vu	319 E 2nd St #117	\$354
142	Elite Graphics	319 E 2nd St #120	\$354
143	Uyehara Travel	319 E 2nd St #203	\$354
144	Seven Star Realty Co	319 E 2nd St #204	\$354
145	Zencu Sushi & Grill (Lawrence Yoo)	319 E 2nd St #206	\$708
146	Thomas & Mitsuru Garzouzi / Itsuo & Fusako Tachibana	320 E 2nd St	\$354
147	The Prime Axes Corp	320 E 2nd St #311	\$354
148	Rafu California Patrol	320 E 2nd St #312A	\$708
149	John F Kaylor CPA	320 E 2nd St #312B	\$89
150	Charles Tan & Associates	320 E 2nd St #316	\$708
151	Japanese & American Career Education (Ikuto Suzuki)	320 E 2nd St #317	\$89
152	Takagi Insurance	320 E 2nd St #318	\$354
153	Shinkendo & Aikido	320 E 2nd St 2nd Fl	\$89
154	Zero Tattoo Studio	322 E 2nd St	\$354
155	Lily Yanaginuma Trust	326 E 2nd St	\$354
156	Rafu Bussan Inc	326 E 2nd St	\$1,723
157	Tokyo Beat	327 E 2nd St #205	\$354
158	Design Theory	327 E 2nd St #222	\$354
159	Tokyo Travel Service Inc	327 E 2nd St #223	\$354
160	Leadership Education For Asian-Pacifics Inc	327 E 2nd St #226	\$354
161	Cube	329 E 2nd St	\$354
162	Leonard Beidle Jr Tr & Dorothea Buxton	330 E 2nd St	\$354
163	Don Yamagishi	330 E 2nd St #201B	\$354
164	Law Office of Gary M Chang	330 E 2nd St #201B	\$354
165	KW Total Business Services	330 E 2nd St #203	\$354
166	Navitour	330 E 2nd St #203	\$354
167	Trans Mapp Inc	330 E 2nd St #203	\$354
168	Nobu Jewelry/Firefly Communications & T-shirts	330 E 2nd St #A	\$354
169	Raggedy Threads	330 E 2nd St #B	\$354
170	Fuji Cosmetics	330 E 2nd St #C	\$354
171	Pinkberry	332 E 2nd St #A	\$708
172	Du Japon Hair Club	332 E 2nd St #B	\$354
173	Kula Revolving Sushi Bar	333 E 2nd St	\$1,316
174	RIF / RIF II	334 E 2nd St #A	354

No.	DBA	Business Address	2014 Asmt
175	Japanese Village LLC	335 E 2nd St	\$3,540
176	B H Properties LLC	340 E 2nd St	\$1,723
177	Dan Fujimoto	340 E 2nd St #301	\$354
178	Japan Nat'L Tour Organization	340 E 2nd St #302	\$708
179	All American Tickets	340 E 2nd St #305	\$708
180	Poppy / Access / Tourpak / Tohan	340 E 2nd St #307	\$1,316
181	Kagawa Insurance Agency Inc	340 E 2nd St #309	\$354
182	America Family Life Assurance	340 E 2nd St #310	\$708
183	Gallant Inc	340 E 2nd St #401	\$354
184	Paul Seiji Takeda	340 E 2nd St #402	\$1,316
185	MJ Net Inc	340 E 2nd St #403	\$354
186	Affirma Solutions Inc	340 E 2nd St #404	\$354
187	MCS Sales	340 E 2nd St #405	\$354
188	Magna Systems Inc	340 E 2nd St #409	\$89
189	Little Tokyo Cosmetic	341 E 2nd St	\$354
190	Popkiller Second	343 E 2nd St	\$354
191	Teishokuya of Tokyo	345 E 2nd St	\$1,316
192	Hama Sushi	347 E 2nd St	\$1,316
193	Sho Tokyo Parking	350 E 2nd St	\$1,723
194	Komasa Restaurant	351 E 2nd St	\$1,723
195	Shabuyo	356 1/2 E 2nd St	\$354
196	Ebisu Japanese Tavern	356 E 2nd St	\$1,723
197	Brunswick Office Center LP	360 E 2nd St	\$2,154
198	Location #81692	360 E 2nd St	\$708
199	Dale K Ogawa	360 E 2nd St #360	\$354
200	Neufeld Marks & Gralnek	360 E 2nd St #703	\$2,154
201	American Apparel	363 E 2nd St	\$1,316
202	Izakaya Haru Ulala	368 E 2nd St	\$708
203	Kimski Makes	369 E 2nd St	\$708
204	Subway	370 E 2nd St	\$1,316
205	Spitz	371 E 2nd St	\$1,316
206	City Hair	372 E 2nd St	\$354
207	NoA (Alana Lobit)	374 E 2nd St	\$354
208	Hikari Apartments	375 E 2nd St	\$3,540
209	Modern Parking Inc	400 E 2nd St	\$1,316
210	Honda Plaza	400 E 2nd St #204	\$2,154
211	EZ Shiatsu	400 E 2nd St #205	\$354
212	Buna Insurance	400 E 2nd St #206	\$354
213	Kouichi Itoh DDS	400 E 2nd St #207	\$1,316
214	Anshindo American Corp	400 E 2nd St #208	\$708
215	401 E 2nd Street LLC	401 E 2nd St	\$3,540
216	Office Depot Tax Department	401 E 2nd St	\$3,540
217	Perfect Parking Inc	401 E 2nd St	\$708
218	Little Tokyo Pharmacy / LT Gift Corp	402 E 2nd St	\$1,316
219	Frances Bakery	404 E 2nd St	\$708
220	Muttropolitan	408 E 2nd St	\$354
221	Aloha Café	410 E 2nd St	\$708
222	HIS International Tours L A	414 E 2nd St	\$708
223	Kagaya Restaurant	418 E 2nd St	\$1,316
224	Sushi-Gen Restaurant	422 E 2nd St	\$1,316
225	B.O.S.	424 E 2nd St	\$708
226	Tokyo Cleaners	426 E 2nd St	\$354
227	Tapas & Wine Bar C (Wendy Wang)	428 E 2nd St	\$708
228	The Blessed Acupuncture & Herbs Clinic	430 E 2nd St	\$354
229	Yoshio J Homma Dc	430 E 2nd St	\$354
230	Xlix Pizzeria	432 E 2nd St	\$354
231	Hashi	442 E 2nd St	\$354
232	Honey	450 E 2nd St	\$354

No.	DBA	Business Address	2014 Asmt
233	Plus One Hair Studio	454 E 2nd St	\$354
234	Men Oh	456 E 2nd St	\$354
235	YNY International Inc	203 E 3rd St	\$354
236	Vision Trading	205 E 3rd St	\$354
237	Star Gift	207 E 3rd St	\$354
238	LA Cash & Carry	213 E 3rd St	\$354
239	Asian Pacific Islander Small Business Program	231 E 3rd St	\$177
240	LPE Limited Partnership	231 E 3rd St #G106	\$708
241	LTSC Community Development Corp	231 E 3rd St #G106	\$885
242	Union Church of Los Angeles	401 E 3rd St	\$177
243	Little Tokyo Towers Inc	455 E 3rd St	\$354
244	Higashi Hongwanji Temple	505 E 3rd St	\$531
245	Lumbini Child Development Cent	505 E 3rd St	\$177
246	Neptune Building	701 E 3rd St	\$3,540
247	LYA Group Inc	701 E 3rd St #100	\$354
248	David Dana Villa	701 E 3rd St #120	\$354
249	Kaori Soda Fujita	701 E 3rd St #120	\$354
250	Kazuka Shimada	701 E 3rd St #120	\$354
251	Sherri Sagalang Silva	701 E 3rd St #120	\$354
252	The Art Form Studio	701 E 3rd St #120	\$354
253	The Rafu Shimpo	701 E 3rd St #130	\$708
254	Techmedics	701 E 3rd St #215	\$354
255	John Brown & Assoc	701 E 3rd St #240	\$354
256	Pickle House LLC	701 E 3rd St #250	\$354
257	Soign Inc	701 E 3rd St #260	\$354
258	Epoxy Flooring Co	701 E 3rd St #280C	\$354
259	John Friedman / Alice Kimm Architects	701 E 3rd St #300	\$354
260	MacDonald Media LLC	701 E 3rd St #320	\$354
261	Dora L International Inc	701 E 3rd St #330	\$354
262	Ten Advertising	701 E 3rd St #380	\$354
263	Adobe Communities	701 E 3rd St #400	\$89
264	Adobe Community Housing	701 E 3rd St #400	\$89
265	Figueroa Corridor Land Co	701 E 3rd St #400	\$89
266	Glassel Park LP	701 E 3rd St #400	\$89
267	Kittridge Housing LP	701 E 3rd St #400	\$89
268	Rolland Curtis Gardens LP	701 E 3rd St #400	\$89
269	Selma Community Housing LP	701 E 3rd St #400	\$89
270	Angel City Brewery	216 S Alameda St	\$708
271	Mikiseki Gift	340 Azusa St #A	\$89
272	State Farm Insurance	340 Azusa St #B	\$354
273	U & U Graphics	340 Azusa St #C	\$354
274	Chado Tea Room	100 N Central Ave	\$354
275	Japanese American National Museum	100 N Central Ave	\$885
276	Yogurtland Little Tokyo	130 S Central Ave	\$354
277	Ozero Tea & Desserts	131 S Central Ave	\$708
278	Hakata Ramen Shin Sen Gumi	132 S Central Ave	\$708
279	Quizno's	134 S Central Ave	\$708
280	Johnny Rockets	135 S Central Ave	\$1,316
281	Green Bamboo	136 S Central Ave	\$1,316
282	Starbucks Coffee #6557	138 S Central Ave	\$1,316
283	Flying Pig Café	141 S Central Ave	\$708
284	The Museum of Contemporary Art	152 N Central Ave	\$885
285	Fedex Kinko's #1758	181 S Central Ave	\$1,723
286	Kokekokko	203 S Central Ave	\$1,316
287	Tenno Sushi	207 S Central Ave	\$1,316
288	Tokyo Spa Inc	211 S Central Ave	\$1,316
289	Miyako Gardens	223 S Central Ave	\$1,316
290	New World Investments	106 S Hewitt St	\$354

No.	DBA	Business Address	2014 Asmt
291	Zenshuji Soto Mission	123 S Hewitt St	\$89
292	Kumon - Little Tokyo	222 S Hewitt St	\$89
293	Shotokan Karate America	222 S Hewitt St	\$177
294	St Francis Xavier Chapel-Catholic Center	222 S Hewitt St	\$89
295	Voice of Sushi & Tofu	222 S Hewitt St #10	\$354
296	Oomasa Restaurant	100 Japanese Village Plaza	\$1,316
297	Footland Sports	102 Japanese Village Plaza	\$354
298	Las Galas	103 Japanese Village Plaza	\$354
299	Ki Nail Bar & Organic Spa	105 Japanese Village Plaza	\$354
300	Wakasaya	106 Japanese Village Plaza	\$354
301	Lette	107 Japanese Village Plaza	\$354
302	Kools	110 Japanese Village Plaza #A	\$354
303	Maneki Neko	111 Japanese Village Plaza	\$354
304	Tokyo Japanese Outlet	114 Japanese Village Plaza	\$354
305	Sanrio	115 Japanese Village Plaza	\$354
306	Sushi & Teri	116 Japanese Village Plaza	\$1,316
307	Mitsuru Cafe	117 Japanese Village Plaza	\$1,316
308	Mikawayaya	118 Japanese Village Plaza	\$708
309	Shinyodo Gifts	119 Japanese Village Plaza	\$354
310	Flying Fish	120 Japanese Village Plaza	\$1,316
311	Oiwake Restaurant	122 Japanese Village Plaza	\$1,316
312	Yamazaki Bakery	123 Japanese Village Plaza	\$1,316
313	Nijiya Market	124 Japanese Village Plaza	\$3,540
314	Shabu Shabu House Restaurant	127 Japanese Village Plaza	\$1,316
315	Blooming Art Gallery	129 Japanese Village Plaza	\$1,316
316	Make Asobi	130 Japanese Village Plaza	\$354
317	Monkey Pants	131 Japanese Village Plaza	\$354
318	Little Tokyo Ice Cream & Yogurt	133 Japanese Village Plaza	\$354
319	Café Dulce	134 Japanese Village Plaza	\$354
320	Korean Kitchen Bbq	135 Japanese Village Plaza #215	\$708
321	Kagura Tokyo Cuisine	137 Japanese Village Plaza	\$708
322	JK Fashion	139 Japanese Village Plaza	\$708
323	Hobnob	141 Japanese Village Plaza	\$354
324	Mark Kuwata Associates Inc	104 Judge John Aiso St	\$354
325	Ace One Stop Mail Plus	106 1/2 Judge John Aiso St	\$89
326	Law Offices of Howard Johnson	106 Judge John Aiso St	\$354
327	Mapel Immigration	108 Judge John Aiso St	\$354
328	San Pedro Firm Building Ltd	112 Judge John Aiso St	\$177
329	Imperial Barber Shop	114 Judge John Aiso St	\$354
330	Jist Café (Caroline Shin)	116 Judge John Aiso St	\$708
331	East West Players	120 Judge John Aiso St	\$885
332	Visual Communications (Linda Mabalot, Director)	120 Judge John Aiso St	\$177
333	LA Artcore	120 Judge John Aiso St #101	\$354
334	Doubletree Gift Shop #31	120 S Los Angeles St	\$354
335	DoubleTree Hotel Los Angeles Downtown	120 S Los Angeles St	\$3,540
336	Hodes Parking	120 S Los Angeles St	\$708
337	Starbucks Coffee #9973	120 S Los Angeles St	\$1,723
338	World Tours Associates Inc	120 S Los Angeles St #220	\$354
339	Jamca Global Service Inc	120 S Los Angeles St #280	\$354
340	KBNL International	251 S Los Angeles St	\$354
341	Choi Trading	252 S Los Angeles St	\$354
342	Clover Trading	253 S Los Angeles St	\$354
343	Leema Enterprise Co	257 S Los Angeles St	\$354
344	Baba Perfume	258 S Los Angeles St	\$354
345	B & B Toymaker Corp	260 S Los Angeles	\$354
346	260 La Inc	260 S Los Angeles St	\$354
347	Happy Mart	260 S Los Angeles St #A	\$354
348	Shi Tai	260 S Los Angeles St #B	\$354

No.	DBA	Business Address	2014 Asmt
349	Lem Trust	261 S Los Angeles St	\$354
350	Ana Trading Enterprises	262 S Los Angeles St	\$354
351	JC Hosiery	263 S Los Angeles St	\$354
352	The Original Candle Shop	267 S Los Angeles St	\$354
353	Doll Boutique	269 S Los Angeles St	\$354
354	Telstar Trading	270 S Los Angeles St	\$354
355	East Los Angeles Golf Academy	114 Onizuka St	89
356	Sanwa Enterprises Inc	114 Onizuka St	\$708
357	Bail Bonds	116 Onizuka St	\$708
358	Family Mart Store	118 Onizuka St	\$354
359	Bank of The West	123 Onizuka St	\$3,540
360	Vision Smart Center Inc	123 Onizuka St #101B	354
361	VSC Nutrition Inc	123 Onizuka St #101B	354
362	Kimono-Ya	123 Onizuka St #101C	\$354
363	Asahi Insurance Agency	123 Onizuka St #101D	\$354
364	Zen As Nu Décor	123 Onizuka St #102	\$354
365	Marukai Market	123 Onizuka St #105	\$3,540
366	Key Coffee	123 Onizuka St #201A	\$354
367	Kyokushin Karate of Los Angeles	123 Onizuka St #201C	\$354
368	Tangerine Chinese Restaurant	123 Onizuka St #202	354
369	Koshiji	123 Onizuka St #203	\$708
370	Curry House	123 Onizuka St #204	\$1,723
371	Kinokuniya Book Store of America	123 Onizuka St #205	\$3,540
372	Vantage Golf & Sport	123 Onizuka St #207	\$354
373	Blue Whale	123 Onizuka St #301	\$354
374	Spicy Crab Shack	123 Onizuka St #302	354
375	Orochon Ramen	123 Onizuka St #303	\$1,723
376	Hair Craft	123 Onizuka St #304	\$354
377	Kushi-Shabu	123 Onizuka St #305	\$1,316
378	Mako Sushi	123 Onizuka St #307	\$1,316
379	Japanesa Food Inc	123 Onizuka St #308	\$1,723
380	Laloo Weeks LLP	123 Onizuka St #309	354
381	Relax Acupuncture	123 Onizuka St #313	\$354
382	Select Parking	124 Onizuka St	\$354
383	Q Pop	128 Onizuka St	\$354
384	Cosmetic Gallery (Young H Hong)	134 Onizuka St	\$354
385	Metro Parking Inc	135 Onizuka St	\$354
386	Ashiya	140 Onizuka St	\$354
387	California Bank & Trust Cref #7891	101 S San Pedro St #1F	\$3,540
388	New Japan Travel	106 S San Pedro St	\$354
389	Non Factory	110 S San Pedro St	\$354
390	Union Bank of California	120 S San Pedro St	\$3,540
391	Asian Business Association	120 S San Pedro St #523	\$177
392	Latin Business Association	120 S San Pedro St #530	\$177
393	SoHo Spa & Nail	127 S San Pedro St	\$354
394	Jennifer Fine Jewelry	131 S San Pedro St	\$708
395	Demitasse Café (Bobak Roshan, CEO)	135 S San Pedro St	\$354
396	Manufacturers Bank	200 S San Pedro St	\$3,540
397	I N T	200 S San Pedro St #200	\$708
398	Mitsuoka Medical Clinic	200 S San Pedro St #302	\$354
399	Yasui & Associates	200 S San Pedro St #400	\$708
400	Ken Nakamura DDS	200 S San Pedro St #401	\$354
401	Kaoru Tamura JD	200 S San Pedro St #403	\$354
402	Northrop Grumman	200 S San Pedro St #501	\$354
403	Hiram Kwan Professional Law	200 S San Pedro St #502	\$354
404	Kurata Eye Care Center	200 S San Pedro St #B	\$354
405	Block 8 Apartments LLC	235 S San Pedro St	\$3,540
406	Sakura Crossing Apts	235 S San Pedro St	\$3,540

No.	DBA	Business Address	2014 Asmt
407	The Lazy Ox Canteen	241 S San Pedro St	\$1,723
408	Toranoko (Michael Cardenas)	243 S San Pedro St	\$1,723
409	Japanese American Cultural & Comm Ctr	244 S San Pedro St #1F	\$885
410	Japanese Community Pioneer Center	244 S San Pedro St #301	\$177
411	Nisei Week Japanese Foundation	244 S San Pedro St #303	\$354
412	Asahi Gakuen	244 S San Pedro St #308	\$89
413	Center For Cultural Innovation	244 S San Pedro St #401	\$89
414	Arc Intl	244 S San Pedro St #402	\$354
415	Fujima Kansuma Kai	244 S San Pedro St #407	\$89
416	Little Tokyo Nutrition Services	244 S San Pedro St #408	\$177
417	Japanese Chamber of Commerce	244 S San Pedro St #410	\$177
418	California Community Economic Development Assoc	244 S San Pedro St #412	\$177
419	Oh Fuji Inc	244 S San Pedro St #501	354
420	Miracle Marrow Matches	244 S San Pedro St #503	\$177
421	Consulate General of Japan	244 S San Pedro St #B1	\$89
422	Wakayagi Hisami	244 S San Pedro St #B2	\$89
423	Shizu's Beauty Salon	265 S San Pedro St	\$354
424	Focus Medical Imaging	267 S San Pedro St #261	\$354
425	Indigo Sunday	269 S San Pedro St	\$89
426	Multee Purpose / Threads Café	269 S San Pedro St	\$354
427	Temple Medical Center	124 N Vignes St	\$354

\$286,831