
From: Tina Desuacido [tina500@juno.com]
Sent: Friday, February 04, 2011 11:46 AM
To: ERBtestimony
Subject: Tax Foundation Testimony
Attachments: h0848-11.pdf; h1642-11.pdf; h0364-11.pdf

TRANSMISSION OF TESTIMONY

DATE: Friday, February 4, 2011

TO: House Committee on Economic Revitalization & Business

FROM: Tax Foundation of Hawaii

Total Pages 6

FOR: Rep. Angus McKelvey, Chair

Testifier: Lowell L. Kalapa, President - Tax Foundation of Hawaii

(Mr. Kalapa will not appear in person at the hearing.)

Date of Hearing - Tuesday, February 8, 2011

Position: Comments

Time of Hearing - 8:00 am

HB 848 - Relating to the General Excise Tax (2 pages)

HB 364 - Relating to Economic Development (2 pages)

HB 1642 - Relating to High Technology (2 pages)

Number of copies - 4

Thank you.

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, Expand common paymaster exemption

BILL NUMBER: HB 848

INTRODUCED BY: Say

BRIEF SUMMARY: Amends HRS section 237-23.5 to provide that the general excise tax shall not be applicable to amounts received by one related entity under IRC section 267 to another IRC section 267 entity. The chapter shall not apply to amounts received by a common paymaster that are disbursed as remuneration to employees of two or more related persons where the common paymaster is making such remunerations on behalf of the related persons. Such amounts received or disbursed by the common paymaster shall include payments of payroll taxes and employee benefits that the common paymaster is making on behalf of the related persons and are payments which the for the employees are being remunerated.

Requires each related person using a common paymaster or multiple common paymaster to keep separate payroll records and other documentation required to prove the existence of concurrent employment. The records and documents shall be available for inspection by the director of taxation during normal business hours.

Defines “common paymaster” and “related persons” for purposes of the measure.

EFFECTIVE DATE: July 1, 2011

STAFF COMMENTS: Currently the common paymaster general excise tax exemption is applicable to: (1) an affiliated group of corporations within the meaning of section 1504 (with respect to affiliated group defined) of the federal Internal Revenue Code of 1986, as amended; (2) a controlled group of corporations within the meaning of section 1563 (with respect to definitions and special rules) of the federal Internal Revenue Code of 1986, as amended; (3) those entities connected through ownership of at least **eighty** percent of the total value and at least **eighty** percent of the total voting power of each such entity (or combination thereof), including partnerships, associations, trusts, S corporations, nonprofit corporations, limited liability partnerships, or limited liability companies; and (4) any group or combination of the entities described in paragraph (3) constituting a unitary business for income tax purposes.

The proposed measure expands the common paymaster provisions to include IRC section 267 entities. While section 267 entities are entities connected through ownership of at least **fifty** rather than **eighty** percent of the total value and at least **fifty** rather than **eighty** percent of the total voting power of each such entity (or combination thereof), if this measure is adopted and expands the common paymaster general excise tax exemption, such transactions should be examined to ensure that only those common paymaster transactions are exempt. Further, as drafted, the changes being proposed in this bill may have unintended consequences for those companies that meet the eighty percent test insofar as the application

of Code sections 1504 and 1563. Instead of tagging the Section 267 entities onto the common paymaster provisions, consideration might be given to adding a new paragraph to HRS section 237-24.7 where the reimbursement of payroll and employee benefits by a related company is addressed. It should be noted that when the common paymaster provisions were established by Sections 1504 and 1563 in 1988, the eighty percent ownership was a critical test as to the applicability of the exemption. To now dilute that test raises questions about the appropriateness of the exemption.

If, in fact, this is a simple reimbursement of costs for payroll and employee benefits without any additional consideration, then the transaction is already exempt under HRS Sec. 237-20, provided there is no additional fee or remuneration for the disbursing paymaster for providing that service. Therefore, it appears that these particular related companies are indeed compensating the paymaster for this service and, therefore, are seeking this special treatment.

Digested 2/4/11

Palama Holdings LLC
2029 Lauwiliwili Street, Kapolei, HI 96707



February 4, 2011

VIA WEB

Honorable Representative Angus L. K. McKelvey, Chair
Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
Members of the House Committee on Economic, Revitalization & Business

**RE: HOUSE BILL HB848 - RELATING TO THE GENERAL EXCISE TAX
HEARING SCHEDULED FOR TUESDAY, FEBRUARY 8, 2011, AT
8:00 A.M., HAWAII STATE CAPITOL, CONFERENCE ROOM 312**

Dear Honorable Angus McKelvey, Chair and Members of the House Committee on Economic Revitalization & Business:

I support passage of House Bill HB848 which is a bill to expand the general excise tax exemption for a common paymaster. We currently own multiple related companies which, for efficiency purposes, are serviced by our employees which are housed out of one company. Splitting the employees out to the multiple companies would needlessly increase our costs and dilute the expertise needed to maintain all of our companies. Hawaii is already a high cost of business state and we compete directly with products and companies from out of state who do not bear these extra costs. Each time an additional cost is levied on our company we become a little more uncompetitive and end up losing a little more business to out of state competitors which ends up in our company and our state employing a few less people.

Requiring GET on common paymaster reimbursements makes no sense in practical business terms and continues to make us less competitive.

Please approve House Bill HB848

Aloha,

William Loose
CEO & President

JAMES W. Y. WONG

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February 4, 2011

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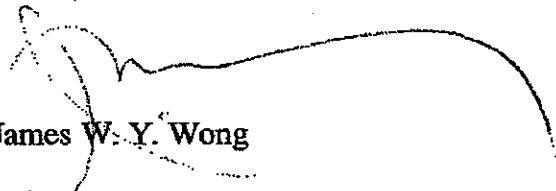
Dear Honorable Angus McKelvey, Chair and Members of the House Committee on Economic Revitalization & Business:

I support passage of House Bill HB848 which is a bill to expand the general excise tax exemption for a common paymaster. As the owner of numerous related business entities I currently have my employees paid under one common employer. The cost of administering and handling payroll is done through a single common paymaster. The high cost of doing business in Hawaii, the high cost of insurance and the cost of administering and handling multiple payroll requires me to operate more efficiently.

Those the common paymaster business entity should not be required to report the reimbursable expenses for the purposes of general excise tax reporting since the related business entities are already paying the taxes associated with the payroll costs incurred.

Please approve House Bill HB848

Aloha,


James W. Y. Wong

Darryl P. Wong

1836 Punahou Street, Honolulu, Hawaii 96822 - (808) 943-3106

February 4, 2011

VIA WEB

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Dear Honorable Angus McKelvey, Chair and Members of the House Committee on Economic Revitalization & Business:

I am in support of House Bill HB848 to expand the general excise tax exemption for a common paymaster. As part owner of numerous related business entities I currently have my employees paid under one common employer. The cost of administering and handling payroll is done through a single common related paymaster. The high cost of doing business in Hawaii, the high cost of insurance and the cost of administering and handling multiple payrolls requires me to operate as efficiently as possible and use a single related entity to handle the entire payroll for my affiliates.

There seems to be confusion in the interpretation of the Hawaii tax law in place and I believe the amendment proposed by HB848 more specifically under the definition of "Services" to include legal and accounting services, maintenance services, reimbursable repairs and maintenance expenses paid on behalf of affiliates... be added to section 237-23.5.

Please approve House Bill HB848

Sincerely,

Darryl P. Wong

February 4, 2011

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Members of the House Committee on Economic Revitalization & Business
House Committee on Economic Revitalization & Business

RE: **House Bill HB848**


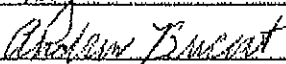
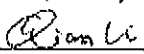

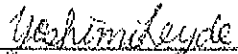
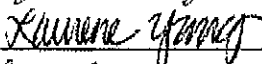
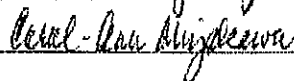
Dear Honorable Angus McKelvey, Chair and Members of the House Committee on Economic Revitalization & Business:

PETITION:

We wish to support passage of House Bill HB848 which is a bill to expand the general excise tax exemption for a common paymaster. The bill will help to stabilize our economy. Our current tax laws are unclear on how to treat related companies and transactions that take place between related companies. Under the current law the State has sometimes taken the position to tax some related party transaction and this reformation will eliminate the inconsistent treatment of related party transactions.

The bill if passed would allow a common paymaster business entity to not be required to report the reimbursable expenses for the purposes of general excise tax reporting since the related business entities are already paying the taxes associated with the payroll costs incurred.

We urge your approval of this bill.

Print Name	Signature	Address
RAYMOND LUM		1585 KAPIOLANI BLVD #1240 HONOLULU HI 96814
ANDREW BUCCAT		1585 KAPIOLANI BLVD #1240 HONOLULU, HI 96814
Qian Li		1585 Kapiolani Blvd #1240 Honolulu, HI 96814
Esther Kwan		1585 Kapiolani Blvd #1240 Honolulu, HI 96814
Yeshimi Leyde		1585 Kapiolani Blvd #1240, Hon, HI 96814
Laurene Young		1585 KAPIOLANI Blvd. #1240, Hon, HI 96814
CAROL-ANN MIYAKAWA		1585 KAPIOLANI BLVD, #1240, HONOLULU, HI 96814

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February 4, 2011

Honorable Representative Marcus R. Oshiro, Chair
Honorable Representative Marilyn B. Lee, Vice Chair
Members of the House Committee on Finance

**RE: HOUSE BILL HB848 - RELATING TO THE GENERAL EXCISE TAX
HEARING DATE/TIME/LOCATION: Tuesday, 02/08/2011. @ 8:00 a.m.**

Dear Honorable Marcus Oshiro, Chair and Members of the House Committee on Finance:

I support passage of House Bill HB848 which is a bill to expand the general excise tax exemption for a common paymaster. It is not uncommon for many companies in Hawaii to have multiple related entities and with the high cost of doing business in Hawaii, the high cost of insurance and the cost of administering and handling payroll, it is common for such companies to process all its employees under one common paymaster.

The current tax laws are unclear on how to treat related companies and transactions that take place between related companies. Under the current law the State has sometimes taken the position to tax some related party transaction and this reformation will eliminate the inconsistent treatment of related party transactions.

I urge your approving House Bill HB848

Aloha,

Qian Li

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I urge your approving House Bill HB848

Aloha,

Esther Kawan

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Aloha,

Yoshimi Leyle

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Aloha,

Carol Ann Mizukawa

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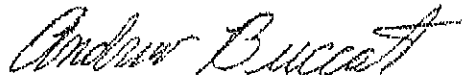
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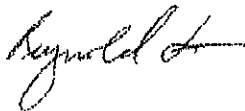
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The passage of HB848 will allow companies to have a common paymaster to pay employees of two or more related businesses, and be exempt from general excise tax, on behalf of the related businesses, where the applicable relationship is defined under Section 267(b) of the IRC Code

I urge your approving House Bill HB848

Aloha,



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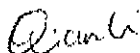
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Aloha,

Ethan Kawan

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Aloha,

Yoshimi Leyde

SHEA & CO., CPA'S, INC.

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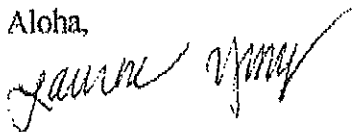
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The passage of HB848 will allow companies to have a common paymaster to pay employees of two or more related businesses, and be exempt from general excise tax, on behalf of the related businesses, where the applicable relationship is defined under Section 267(b) of the IRC Code

I urge your approving House Bill HB848

Aloha,



SHEA & CO., CPA'S, INC.

1585 KAPIOLANI BOULEVARD
SUITE 1240
HONOLULU, HAWAII 96814-4527

(808) 942-1209
FAX (808) 942-9576
E-MAIL ~~shea@shea.net~~
shea_and_co@hawaiiantel.net

February 4, 2011

Honorable Representative Angus L. K. McKelvey, Chair
Honorable Representative Isaac W. Choy, Vice Chair
Members of the House Committee on Economic, Revitalization & Business

**RE: HOUSE BILL HB848 - RELATING TO THE GENERAL EXCISE TAX
HEARING DATE/TIME/LOCATION: Tuesday, 02/08/2011 @ 8:00a.m.**

Dear Honorable Angus McKelvey, Chair and Members of the House Committee on Economic, Revitalization & Business:

I support passage of House Bill HB848 which is a bill to expand the general excise tax exemption for a common paymaster. With the high cost of doing business in Hawaii, the high cost of insurance and the cost of administering and handling payroll, it is not uncommon for a company with multiple different but related entities to put its employees under one common paymaster.

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I urge your approving House Bill HB848

Aloha,

Carol - Kim Mizukawa

SHEA & CO., CPA'S, INC.

1585 KAPIOLANI BOULEVARD
SUITE 1240
HONOLULU, HAWAII 96814-4527

(808) 949-4209
FAX (808) 942-9576
E-MAIL pshea@gte.net
shea_and_co@hawaiiantel.net

February 4, 2011

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Honorable Representative Isaac W. Choy, Vice Chair
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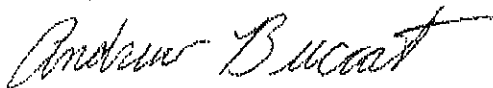
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(808) 942-1200
FAX (808) 942-9576
E-MAIL ~~pshea@gte.net~~
shea_and_cc@hawaiiantel.net

February 4, 2011

Honorable Representative Marcus R. Oshiro, Chair
Honorable Representative Marilyn B. Lee, Vice Chair
Members of the House Committee on Finance

**RE: HOUSE BILL HB848 - RELATING TO THE GENERAL EXCISE TAX
HEARING DATE/TIME/LOCATION: Tuesday, 02/08/2011 @ 8:00 a.m.**

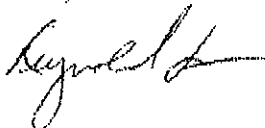
Dear Honorable Marcus Oshiro, Chair and Members of the House Committee on Finance:

I support passage of House Bill HB848 which is a bill to expand the general excise tax exemption for a common paymaster. It is not uncommon for many companies in Hawaii to have multiple related entities and with the high cost of doing business in Hawaii, the high cost of insurance and the cost of administering and handling payroll, it is common for such companies to process all its employees under one common paymaster.

The current tax laws are unclear on how to treat related companies and transactions that take place between related companies. Under the current law the State has sometimes taken the position to tax some related party transaction and this reformation will eliminate the inconsistent treatment of related party transactions.

I urge your approving House Bill HB848

Aloha,



ROY NAKAGAWA

Phone: (808) 371-3595

February 5, 2011

VIA WEB

VIA EMAIL: ERBtestimony@Capitol.hawaii.gov

Honorable Representative Angus L. K. McKelvey, Chair
Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
Members of the House Committee on Economic, Revitalization & Business

**RE: HOUSE BILL HB848 - RELATING TO THE GENERAL EXCISE TAX
HEARING SCHEDULED FOR TUESDAY, FEBRUARY 8, 2011, AT
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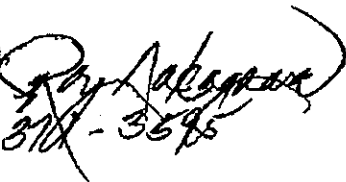
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I urge your approving House Bill HB848

Aloha



ALLEN MARUTANI

1722 Kumakani Loop, Honolulu, Hawaii 96821
Phone: (808) 225-8619

February 5, 2011

VIA WEB

VIA EMAIL: ERBtestimony@Capitol.hawaii.gov

Honorable Representative Angus L. K. McKelvey, Chair
Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
Members of the House Committee on Economic, Revitalization & Business

**RE: HOUSE BILL HB848 - RELATING TO THE GENERAL EXCISE TAX
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I urge your approving House Bill HB848

Aloha,


225-8619

February 5, 2011

VIA WEB

VIA EMAIL: ERBtestimony@Capitol.hawaii.gov

Honorable Representative Angus L. K. McKelvey, Chair
Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
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I urge your approving House Bill HB848

Aloha,

Patricia Lau 2/7/11
PATRICIA LAU
635 POKAHI ST., HONOLULU, HI 96816

Petition

Honorable Representative Angus L. K. McKelvey, Chair
Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
Members of the House Committee on Economic, Revitalization & Business

**RE: HOUSE BILL HB848 - RELATING TO THE GENERAL EXCISE TAX
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We are in support of House Bill HB848 to expand the general excise tax exemption for a common paymaster. In the case of a common pay master such as Altres Staffing, they provide services for unrelated entities and charge them a fee for handling the payroll for those unrelated companies. They pay general excise tax only on the fee they charge to the unrelated entities and not on the payroll they handle for the unrelated company.

In the case of a related entity, under the statute, it states services between related parties are exempt from general excise tax. What we are proposing is a clarification in the interpretation of the Hawaii tax law in place and believe the amendment proposed by HB848 more specifically under the definition of "Services" to include legal and accounting services, maintenance services, reimbursable repairs and maintenance expenses paid on behalf of affiliates... be added to section 237-23.5.

By allowing this change, we can be assured *related common paymaster* companies are not penalized with additional general excise taxes when they are reimbursed from their affiliate companies.

Please approve House Bill HB848

Sincerely,

Print Name

Signature

Address

ROSALIND MOORE

Rosalind Moore

3358 ALOHEA AVE. HON., HI 96816

Petition

Honorable Representative Angus L. K. McKelvey, Chair
Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
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Please approve House Bill HB848

Sincerely,
Print Name

Signature

Address

June A. AKINA

June A. Akina

98-379 Pono St Aiea, HI 96701

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House Committee on Economic, Revitalization & Business
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Sincerely,

Print Name

Signature

Address

Misty Torres



PO Box 25843, HNL 96825

Petition

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Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
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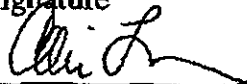
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Sincerely,
Print Name

Colin Lau

Signature



Address

47-695 Hui Ulili St, Kaneohe
HI 96744

Petition

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Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
Members of the House Committee on Economic, Revitalization & Business

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Please approve House Bill HB848

Sincerely,
Print Name

Signature

Address

Lori Lee

Lori Lee

906 6th Avenue Honolulu, HI 96816

February 5, 2011

VIA WEB

VIA EMAIL: ERBtestimony@Capitol.hawaii.gov

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I urge your approving House Bill HB848

Aloha,

Mignon Rhee
MIGNON RHEE
1729 Nalulu Pl,
Hon. HI 96821

February 5, 2011

VIA WEB

VIA EMAIL: ERBtestimony@Capitol.hawaii.gov

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Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
Members of the House Committee on Economic, Revitalization & Business

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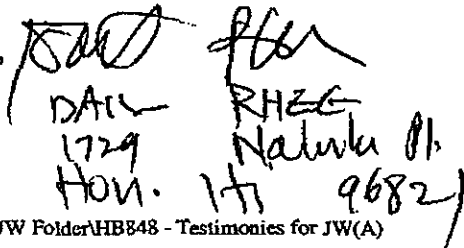
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Aloha,

Handwritten signatures and notes. On the left, a signature is written over the word "DALE". Below it, "1729" and "HON." are written. On the right, a signature is written over the word "RHEG". Below it, "Naiuku" and "9682" are written. The number "171" is written between the two columns of notes.

Petition

Honorable Representative Angus L. K. McKelvey, Chair
Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
Members of the House Committee on Economic, Revitalization & Business

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Please approve House Bill HB848

Sincerely,

Print Name

Erail Sugita

Signature

Erail Sugita

Address

1044 12th Ave. Honolulu



February 7, 2011

VIA WEB

Honorable Representative Angus L. K. McKelvey, Chair
Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
Members of the House Committee on Economic, Revitalization & Business

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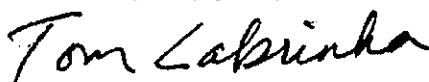
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I urge your approving House Bill HB848. Thank you for your time.

Very truly yours,



Thomas G. Cabrinha

ECA LLP • FKA ERWIN CABRINHA & AU LLP • 598 HALEKAUWILA STREET • HONOLULU, HAWAII 96813
(808) 533-4244 • FAX (808) 599-2505 • TOLL FREE (888) 533-4244 • WWW.ECA-ADVISORS.COM



February 7, 2011

VIA WEB

Honorable Representative Angus L. K. McKelvey, Chair
Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
Members of the House Committee on Economic, Revitalization & Business

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Very truly yours,



Charles K.H. Au

ECA LLP · FKA ERWIN CABRINHA & AU LLP · 598 HALEKAUWILA STREET · HONOLULU, HAWAII 96813
(808) 533-4244 · FAX (808) 599-2505 · TOLL FREE (888) 533-4244 · WWW.ECA-ADVISORS.COM

Anthony Martyak
520 Lunalilo Home Road, #115
Honolulu, HI 96825

February 5, 2011

VIA WEB

VIA EMAIL: ERBtestimony@Capitol.hawaii.gov

Honorable Representative Angus L. K. McKelvey, Chair
Honorable Representative Isaac W. Choy, Vice Chair
House Committee on Economic, Revitalization & Business
Members of the House Committee on Economic, Revitalization & Business

**RE: HOUSE BILL HB848 - RELATING TO THE GENERAL EXCISE TAX
HEARING SCHEDULED FOR TUESDAY, FEBRUARY 8, 2011, AT
8:00 A.M., HAWAII STATE CAPITOL, CONFERENCE ROOM 312**

Dear Honorable Angus McKelvey, Chair and Members of the House Committee on Economic Revitalization & Business:

I support passage of House Bill HB848 which is a bill to expand the general excise tax exemption for a common paymaster. With the high cost of doing business in Hawaii, the high cost of insurance and the cost of administering and handling payroll, it is not uncommon for a company with multiple different but related entities to put its employees under one common paymaster.

The current tax laws are unclear on how to treat related companies and transactions that take place between related companies. Through the adoption of section 267 of the IRC Code into the HRS section 237-23 as it relates to general excise tax law, related parties will not have to pay general excise tax between related parties as it relates to reimbursable expenses. Under the current law the State has sometimes taken the position to tax some related party transaction and this reformation will eliminate the inconsistent treatment of related party transactions.

The passage of HB848 will allow companies to have a common paymaster to pay employees of two or more related businesses, and be exempt from general excise tax, on behalf of the related businesses, where the applicable relationship is defined under Section 267(b) of the IRC Code

I urge your approving House Bill HB848

Aloha,

A. Martyak m.d.

2/7/11

ANTHONY P. MARTYAK

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Donald Lau
535 Paikau Street
Honolulu, HI 96816

February 5, 2011 .

VIA WEB

VIA EMAIL: ERBtestimony@Capitol.hawaii.gov

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Aloha



Donald Lau

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February 5, 2011

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I urge your approving House Bill HB848

Aloha,



Greg Wittman
3651 Puukū Māfai
a1.212

F:\data\HJW Folder\HB848 - Testimonies for JW(A)

JAMES W. Y. WONG
3737 Manoa Road
Honolulu, Hawaii 96822
Phone: (808) 946-2966 Fax: (808) 943-3140

February 5, 2011

VIA WEB

VIA EMAIL: ERBtestimony@Capitol.hawaii.gov

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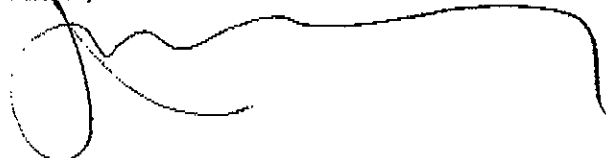
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Aloha,



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Petition

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By allowing this change, we can be assured *related common paymaster* companies are not penalized with additional general excise taxes when they are reimbursed from their affiliate companies.

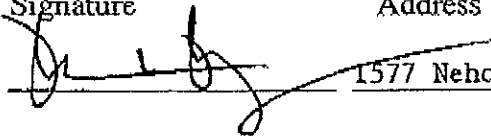
Please approve House Bill HB848

Sincerely,
Print Name

Signature

Address

Warren M. Wong



1577 Nehoa Street, Honolulu, HI 96822

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Honorable Representative Isaac W. Choy, Vice Chair
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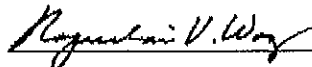
Sincerely,

Print Name

Signature

Address

Napualani V. Wong



1577 Nehoa Street, Honolulu, HI 96822

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Please approve House Bill HB848

Sincerely,

Print Name

Signature

Address

Jordan Wong
Alyssa Oao
Kiana Iwado

Jordan Wong
Alyssa Oao
Kiana Iwado

1836 Punahou St. Honolulu, HI
2341 Round Top Dr. Honolulu HI 96822
1212 Punahou St. Honolulu, HI 96826

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Please approve House Bill HB848

Sincerely,

Print Name

Signature

Address

MARTIN LEE

Martin Lee

204 Kalalan St Hon HI 96825

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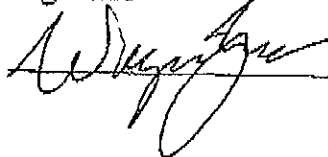
Sincerely,

Print Name

Signature

Address

Wayne Yamamoto



157 N. W. I. K.

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Sincerely,

Print Name

Ba Ho

Signature

[Handwritten Signature]

Address

847 18th Ave

Petition

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Sincerely,
Print Name

Signature

Address

Sean Lum



2001 Lanikulu Dr.
Hon, HI 96822

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Sincerely,
Print Name

Paul Hove

Signature

Paul Hove

Address

828 1st Ave Honolulu

Petition

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Print Name

Signature

Address

Keith Kuboyama [Signature] 1145A 8th Ave
Hon HI 96816

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Print Name

Signature

Address

Ronald Tanichan Ronald J 836 Lawelawe St

From: mailinglist@capitol.hawaii.gov
Sent: Friday, February 04, 2011 11:28 AM
To: ERBtestimony
Cc: bill@tikisgrill.com
Subject: Testimony for HB848 on 2/8/2011 8:00:00 AM

Testimony for ERB 2/8/2011 8:00:00 AM HB848

Conference room: 312
Testifier position: support
Testifier will be present: No
Submitted by: William Tobin
Organization: Individual
Address: 1940 ALAWEO ST Honolulu, HI
Phone: 8083713440
E-mail: bill@tikisgrill.com
Submitted on: 2/4/2011

Comments: