

ALERT

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CalChamber Sponsors Bill to Give Employers Certainty



SUPPORT

The California Chamber of Commerce is **sponsoring** a bill that will help provide certainty for California employers that rely in good faith upon

written guidance from a state agency on how to comply with the law. The bill has bipartisan and bicameral support.

SB 1374 (Harman; R-Huntington Beach) provides employers with protection from abusive litigation if the employer can prove its actions or omissions were based upon its good faith

reliance on the written advice or opinion of a state agency.

Senator Lou Correa (D-Santa Ana) and Assemblymember Donald Wagner (R-Irvine) have agreed to sign on as principal co-authors.

SB 1374 is similar to Senator Correa's SB 883 from 2011, which provided employers who relied in good faith upon and in conformity with the opinions, interpretations, guidance, advice, or orders of the Division of Labor Standards Enforcement (DLSE) with an affirmative defense against claims challenging the validity of the employer's wage-and-hour practices on such issues.

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State Stepping Up Enforcement to Prevent 'Wage Theft'

"Wage theft" prevention has been one focus of the state Labor Commissioner in recent months.

The Labor Commissioner announced on February 27 the creation of a Criminal Investigation Unit (CIU) to target employers who perpetrate "wage theft."

Generally, "wage theft" refers to California Labor Code violations involving the payment of wages to workers. Wage theft might refer to employers who fail to pay for all hours worked, fail to pay nonexempt employees overtime, fail to pay minimum wage or fail to properly classify workers as employees and report them to the various state and federal agencies.

On March 6, the Labor Commissioner announced filing two lawsuits against three Los Angeles carwash businesses alleging multiple wage theft violations and seeking more than \$2 million in unpaid wages, penalties and damages.

In addition, the interagency Labor Enforcement Task Force (LETF) launched by the state Department of Industrial Relations (DIR) on January 1, aims to "combat the underground economy" by cracking down on businesses that do not follow the state's labor laws, including hiring employees off the books and paying them under the table.

Criminal Investigation Unit

Labor Commissioner Julie Su said the new criminal unit "will be tasked with

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CalChamber Recaps Priority Business Issues



Marc Burgat, CalChamber vice president of government relations, gives an overview of top issues to Ventura County Leadership Program attendees on March 5. Issue summaries by CalChamber policy advocates are available at calchamber.com/businessissues.

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Labor Law Corner

Law Not Always Clear on Employee Actions Involving Social Media



Dana Leisinger
HR Adviser

We think one of our employees is posting negative remarks about the company on his Facebook page. Is this information considered private?

One of the fastest-developing areas of employment law is the use of the social media. Employers face a series of challenges when navigating the various social media websites.

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*E-mail: alert@calchamber.com.
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When an employee admits to wrongdoing on a nonprivate service, he/she has put that information out for anyone to view, and it can be actionable.

For example, a pizza franchise had two employees who posted an online video of themselves engaging in behavior that resulted, not only in their termination, but charges of felony food-tampering.

Expressing Opinions

Murkier areas stem from postings of opinions, or complaints about the workplace, however. "I hate my boss," is not an actionable statement; and comments about working conditions can be considered protected and/or concerted activities protected by the National Labor Relations Act (NLRA).

Indeed, the National Labor Relations Board (NLRB) has evaluated an employer's rule prohibiting making disparaging comments about the company through any media, including online blogs, other electronic media or through the media.

The NLRB found that this policy was unlawful on the basis that it would "reasonably be construed to restrict Section 7 activity, such as statements that the Employer is, for example, not treating employees fairly or paying them sufficiently." The NLRB has made it clear that it is monitoring employers' policies in this area.

Company Equipment

Additional problems arise when employers monitor emails and Internet activity, even on company-provided equipment. Before, if the employer had a clear policy advising employees that their company computers would be monitored, the law held that employees had little or no expectation of privacy.

More and more, however, courts are increasingly reluctant to support the employer's position of unrestrained monitoring of electronic information sent/posted even when using the employer's computer system.

In addition, it is imperative that employers are clear and precise on any monitoring, and that they inform their employees of the potential lack of privacy.

Password-Protected Sites

If an employee restricts access to social networking posts such as Facebook or MySpace by requiring use of a private password, the situation changes. If an employer accesses this information without the employee's permission, that employer could face a claim of violation of privacy, even if the employee is using the company computer.

Employers have even accessed employees' password-protected websites by posing as another individual. Accessing the information without permission could violate the Stored Communications Act (SCA).

In one case, an employee gave her password to a supervisor and when the supervisor viewed postings on MySpace where other employees had made negative comments about the company, those employees were then terminated. That court held that the employee giving the password was coerced and there was a verdict against the employer for violating the SCA.

As social networking continues to grow at rapid speeds, it is increasingly important for employers to consult with legal counsel to keep informed about current developments in the law and to develop the best policies and practices.

The Labor Law Helpline is a service to California Chamber of Commerce preferred and executive members. For expert explanations of labor laws and Cal/OSHA regulations, not legal counsel for specific situations, call (800) 348-2262, or submit your question at www.hrcalifornia.com.

Labor law answers
online HRCalifornia.com



Federal Court Issues Split Decision on NLRB Poster Requirement



A federal district court has upheld the National Labor Relations Board (NLRB) requirement for employers to post a notice of employee rights.

However, while not overturning

the mandatory nature of the poster requirement, the court did limit some of the enforcement mechanisms.

The March 2 decision by the federal district court for the District of Columbia was issued in a lawsuit by the National Association of Manufacturers (NAM) challenging the new National Labor Relations Act (NLRA) posting requirement.

As previously reported, the NLRB decided to require most private-sector employers to post a new notice entitled “Employee Rights Under the National Labor Relations Act” beginning April 30.

NAM challenged the posting requirement on multiple legal grounds, including arguing that the posting requirement exceeded the NLRB’s authority under the NLRA and that the requirement violated employers’ First Amendment free speech rights.

Court Ruling

In the first decision on this issue, the federal court upheld part of the new rule, while overturning other provisions. The court ruled that:

- **The notice posting requirement is legally valid:** The NLRB “lawfully promulgated” its rule requiring employers to post a notice of employee rights. The court did not find that Congress intended to preclude the NLRB from promulgating a rule that requires employers to post a notice informing employees of their rights under the NLRA. Moreover, the workplace notice does not violate employers’ free speech rights.

- **Two enforcement provisions of the new rule are “invalid as a matter of law”:** (1) The provision stating that a failure to post the notice is an unfair labor practice; and (2) the provision that extends the period during which unfair labor practice charges may be filed against employers who failed to post the notice.

The court ruled that failure to post the notice is not by itself an act of interference or obstruction by the employer and, thus, is not alone an unfair labor practice violation. However, the court did not rule out the possibility that failure to post could be considered and used as evidence of an unfair labor practice:

“[N]othing in this decision prevents the Board from finding that a failure to post constitutes an unfair labor practice in any individual case brought before it. But the ruling does mean that the Board must make a specific finding based on the facts and circumstances in the individual case before it that the failure to post interfered with the employee’s exercise of his or her rights.”

On March 5, NAM filed a notice of appeal challenging the adverse decisions

on the posting requirement and seeking to postpone enforcement of the rule while the appeal is pending.

Moreover, there remains a pending legal challenge brought by the U.S. Chamber of Commerce in a federal district court in South Carolina. That case was heard on February 6, and a decision is expected shortly.

Posting Requirement

The California Chamber of Commerce is advising employers that the requirement to post the new employee rights notice is still valid. The decision has not halted the current requirement to post the notice by April 30, 2012.

As noted in the *HRWatchdog* blog, “Though this decision knocked some teeth out of the NLRB’s enforcement mechanism, failure to post can still be evidence in an unfair labor practice charge.”

Q&A Document

The CalChamber has prepared a *National Labor Relations Act (NLRA) Poster Questions and Answers Document* to address many anticipated questions regarding the scope of the rule. The document is available at calchamber.com/requiredposting.

More information on purchasing the poster as part of the CalChamber *Required Notices Kit*, is available at the CalChamber Store.

Staff Contact: Gail Cecchetti Whaley

CalChamber-Sponsored Seminars/Trade Shows

More information at
www.calchamber.com/events.

Business Resources

21st Century Marketing: How to Grow Your Business. Institute for Women Entrepreneurs. March 22–23, Anaheim. (714) 480-7455.

REACH Workshop. Tetra Tech. March 27, Los Angeles. (734) 213-5057.

Labor Law

Recordkeeping 101 Webinar. CalChamber. March 15. (800) 331-8877.

HR 101: Intro to HR Administration

Seminar. CalChamber. April 11, Sacramento. (800) 331-8877.

Hiring, Onboarding and Recordkeeping 101. CalChamber. April 12, Sacramento. (800) 331-8877.

Performance Evaluations, Discipline and Termination. CalChamber. April 12, Sacramento. (800) 331-8877.

Paying and Scheduling Non-Exempt Employees Webinar. CalChamber. April 19. (800) 331-8877.

Pregnancy Disability Leave & Baby Bonding Webinar. CalChamber.

May 17. (800) 331-8877.

International Trade

GLOBE 2012. GLOBE. March 14–16, Vancouver, Canada. (800) 274-6097.

WorldBEX. California State Trade and Export Promotion (STEP) and Northern California Regional Center for International Trade Development. March 14–18, Manila, Philippines and Singapore. (916) 563-3222.

Basics of Exporting—Webinars. U.S. Department of Commerce.

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California Employer UI Taxes Set for Steady Annual Increases

\$10.7 Billion Unemployment Insurance Fund Deficit Forecast by End of Year

Persistent high unemployment in California and the continuing insolvency of its unemployment insurance (UI) fund mean employers in California will be paying ever-increasing federal taxes for years to come—unless there is corrective action.

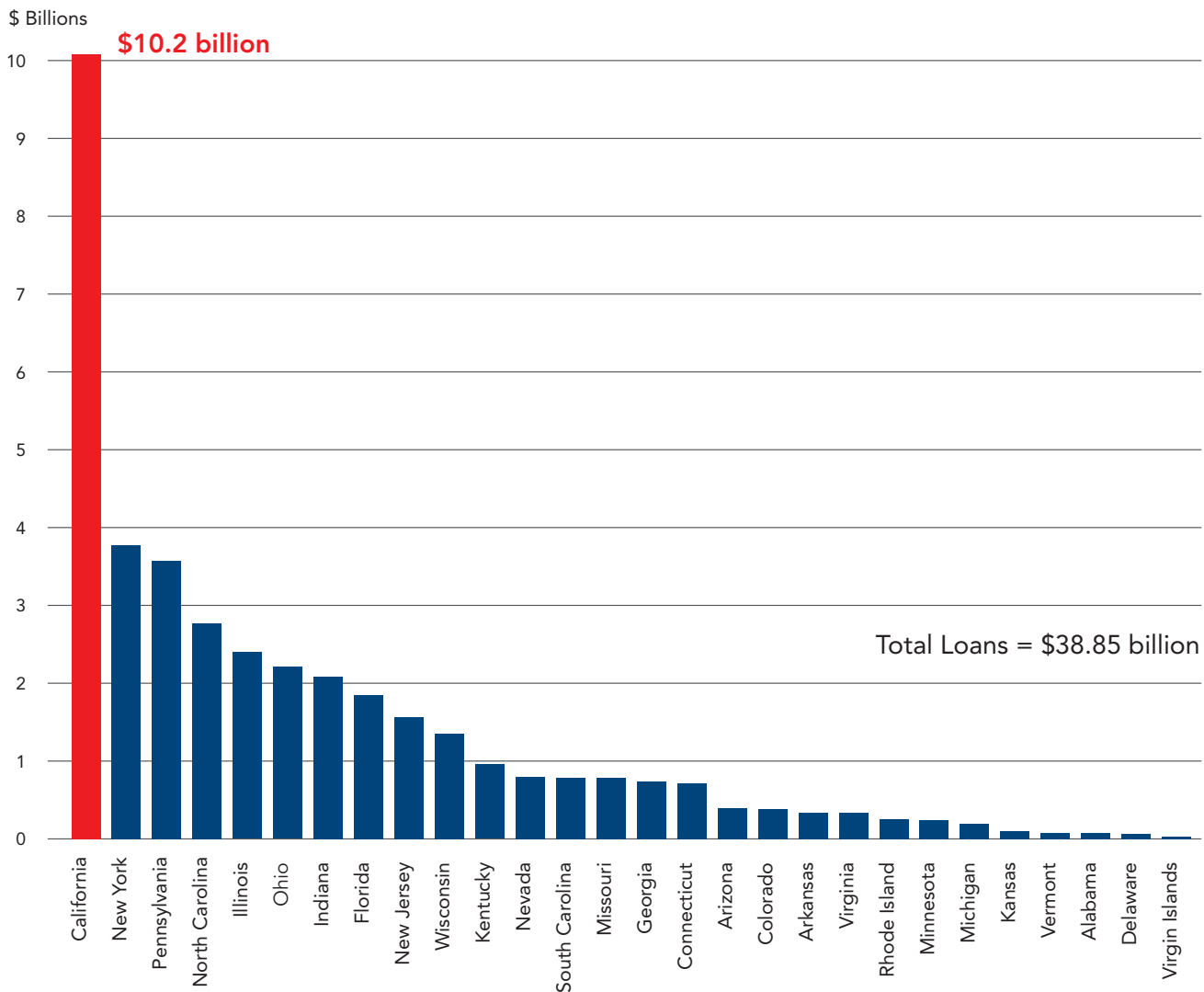
California is one of 28 states listed on the U.S. Department of Labor website as having an outstanding loan from the Federal Unemployment Account (FUA), accounting for 26% of the total \$38.85 billion owed as of February 29.

California's outstanding loan balance

of more than \$10.2 billion is close to triple (2.75 times greater than) that of the state with the next highest balance (New York, which owes more than \$3.7 billion).

California's UI Trust Fund became insolvent in January 2009. Absent any
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Federal Unemployment Loan Balance (as of February 29, 2012)



Source: U.S. Department of Labor

California Employer UI Taxes Set for Steady Annual Increases

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corrective action borrowing for the rest of the decade, according to the state Legislative Analyst's Office.

Continual borrowing has serious consequences for the state, particularly in the form of ongoing interest payments and increases in the federal unemployment tax rate on California employers.

Insolvency Factor

California's current UI fund insolvency is not caused only by significant unemployment, but also can be traced back to the UI benefit increases imposed in 2001. The California Chamber of Commerce opposed the increase in benefits because it was not coupled with cost savings.

Benefit increases along with high unemployment have led to insolvency for the UI Trust Fund. Further exacerbating the situation, as unemployment and duration of benefits increase, the state is collecting fewer tax revenues and paying more benefits to unemployed Californians.

With annual UI benefit obligations projected to be around \$7 billion this year, California can expect its UI Trust Fund to be in debt by \$10.7 billion to the FUA by the end of the year.

If California does not have sufficient UI tax receipts to both pay ongoing benefits and repay the FUA loan, the principal debt will remain outstanding and the state will continue to pay interest on the balance.

The first annual interest payment on the FUA loan was slightly more than \$303.4 million, which was paid in September 2011. Federal law prohibits paying interest from the UI Trust Fund. Therefore, given the dire state of California's budget, the interest payment was paid for with a loan from the State Disability Insurance account, and will be paid back with interest from the General Fund.

Computing Employers' Federal Unemployment Tax

Since July 1, 2011, the base Federal Unemployment Tax Act (FUTA) rate has been 6%. Until June 30, 2011, the base rate was 6.2% due to a 0.2% insolvency surcharge.

This federal tax, paid by employers, applies to the first \$7,000 paid to each employee as wages during the year. The \$7,000 is the federal wage base. California's state wage base also is \$7,000

UI Taxes Will Escalate as Long as California Owes Federal Unemployment Debt

Tax Year	Base FUTA Rate	FUTA Offset Credit (offset credit loss beginning tax year 2011)	Annual Total FUTA Paid	Employers Will Pay
			Percent (+ 0.3% per year)	Total Federal Tax Per Employee/Year (+\$21 per year)
2010	6.2%	5.4%	0.8%	\$56
2011	6.2% (until 6/30) 6% (7/1-12/31)	5.1%	1.1% (through 6/30) 0.9% (7/1-12/31)	\$77 (through 6/30) \$63 (7/1-12/31)
2012	6%	4.8%	1.2%	\$84
2013	6%	4.5%	1.5%	\$105
2014	6%	4.2%	1.8%	\$126
2015	6%	3.9%	2.1%	\$147
2016	6%	3.6%	2.4%	\$168
2017	6%	3.3%	2.7%	\$189
2018	6%	3%	3%	\$210
2019	6%	2.7%	3.3%	\$231
2020	6%	2.4%	3.6%	\$252
Continuing until 2028	6%	0%	6%	\$420

and is subject to state unemployment taxes.

Each employer pays a tax rate based in part on the amount of benefits that have been paid to former employees. During good economic times, employers that have fewer claims are rewarded with a lower tax rate.

Because of the continuing financial difficulties facing the UI Trust Fund, all employers in California are paying state taxes under the highest schedule rate allowable under state law, plus a 15% insolvency surcharge.

Generally, employers are eligible to take a credit against the FUTA federal tax rate. The credit may be as much as 5.4% of FUTA taxable wages. Employers entitled to the maximum 5.4% credit are subject to a FUTA tax rate of 0.6% after the credit.

Employers are entitled to the maximum credit if their state unemployment taxes on wages subject to the FUTA tax are paid in full and on time, and the state is not subject to a credit reduction due to a long-term outstanding loan from the FUA.

Currently, however, California employers are subject to a credit reduction

as a result of an outstanding FUA loan.

Starting in tax year 2011 (paid in the first quarter of 2012) and continuing for each year the state's loan remains unpaid, employers' federal tax offset credit is reduced by 0.3%. The table above illustrates the cumulative impact on California employers.

Each 0.3% of offset credit lost is equal to approximately \$21 more in federal tax paid per employee per year.

The base FUTA tax rate for employers was 6.2% until June 30, 2011 and is 6% now. The table above assumes the rate remains at 6%.

Note: It is possible—but unlikely—that California employers could be subject to losing the federal offset credit at an increased rate beginning in tax year 2014. If California did meet the requirement for the increased credit rate reduction, the state can apply to the U.S. Department of Labor for a waiver, which could be granted as long as the state Legislature did not increase benefits or decrease revenue.

Staff Contact: Marti Fisher

CalChamber Sponsors Bill to Give Employers Certainty

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California has numerous state agencies that are given the authority to interpret and enforce various laws. California employers are expected and encouraged to seek out information from these state agencies regarding how to comply with the law.

Legal Predicament

If a state agency's interpretation or enforcement of a law is challenged in court and the court ultimately determines the state agency was wrong, however, the employer who relied upon the state agency's advice generally is held liable, even though the employer was simply following the agency's instructions.

Examples of the type of legal predicament in which residents can be caught include:

- Employers that rely upon the advice or written opinion of agencies within the state Department of Industrial Relations regarding how to comply with laws concerning wage, hour and working conditions generally are provided no benefit for relying upon what the state said to do if litigation is filed, and the

court disagrees with the state agency's interpretation.

- Insurance companies that comply with the process to obtain an approved rate from the Insurance Commissioner ultimately can be held liable for charging that rate if it is challenged and the court determines the approved rate is unfair, excessive or discriminatory. The insurance company receives no benefit from the fact that it was required to charge the rate determined by the Insurance Commissioner.

Federal Law Allows Defense

Notably, the federal government allows an affirmative defense for employers that in good faith act upon the advice, opinion letters and guidance of the U.S. Department of Labor regarding the Fair Labor Standards Act.

In its findings and declaration of policy regarding the Portal-to-Portal Act, in which this affirmative defense is found, Congress recognized that "uncertainty on the part of industry," as well as the "difficulties in the sound and orderly conduct of business and industry" could

have a negative impact on commerce. Accordingly, Congress enacted the Portal-to-Portal Act, which included this affirmative defense for employers that rely upon the interpretations and opinions of the Wage and Hour Division of the U.S. Department of Labor.

In addition, California's Revenue and Taxation Code provides that if taxpayers can prove their failure to file a timely tax return was based upon their good faith reliance on the written advice or ruling of the chief counsel, the taxpayer may be relieved of the taxes assessed, interest and penalties

CalChamber Support

The CalChamber believes employers should be able to rely upon the written advice and guidance they receive from state agencies that are created for the very purpose of interpreting and enforcing the laws of the state. Employers should not be held liable and punished for believing and trusting what the state instructs them to do.

Staff Contact: Jennifer Barrera

State Stepping Up Enforcement to Prevent 'Wage Theft'

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leveling the playing field for California employers by raising the stakes for those who underpay, underbid and under-report in violation of the law."

The goal is to protect workers and to allow companies that follow the law to compete. Cases to be handled by the CIU include:

- Workers' compensation violations;
- Theft of labor (felony or misdemeanor);
- Payment of wages with bounced checks or insufficient funds;
- Unlicensed farm labor contractors and garment manufacturers;
- Kickbacks on public works projects;
- Violations involving minors on the job.

The CIU will conduct investigations, make arrests for Labor Code violations, file criminal charges and serve subpoenas

and inspection warrants. The CIU will be made up of sworn peace officers who have completed the police academy and who qualify to carry firearms.

Labor Enforcement

The LETF combines efforts of DIR, the Employment Development Department, Contractors State License Board, Board of Equalization and the Bureau of Automotive Repair. When targeting labor law violators, the task force also will work with the Department of Insurance, the Attorney General and local district attorneys.

Typical violations of businesses operating underground include not paying income taxes, unemployment insurance or disability insurance; not carrying workers' compensation coverage; not paying proper wages; and not registering for required licenses or permits,

according to DIR's December 28, 2011 release announcing the creation of the task force.

The Wage Theft Protection Act (AB 469) took effect on January 1. Under AB 469, employers must provide nonexempt employees with a notice at the time of hire specifying certain wage and employment information.

Free White Paper

A free white paper with information about the wage notice is available from the California Chamber of Commerce at *HRCalifornia*. The CalChamber also provides a sample wage notice for download.

Regular updates on legal developments in human resources and labor law are available from the *HRWatchdog* blog.

Staff Contact: Gail Cecchetti Whaley

CalChamber Backs Permanent Normalizing of U.S. Trade Relationship with Russia



The California Chamber of Commerce is encouraging Congress to support permanent normalizing of the U.S. trade relationship with Russia so that U.S. firms can enjoy the

full benefits of Russia's accession to the World Trade Organization (WTO).

U.S. Senate Finance Committee hearings already have begun in a process that ultimately will require a vote in both houses of Congress.

At stake is the access of U.S. companies to trade with Russia, which is the 11th largest market in the world and has a growing middle class that values high-quality goods, according to the Coalition for U.S.-Russia Trade, of which the CalChamber is a member.

Russia imported \$310 billion in goods in 2011, yet the United States accounted for only 4% of those imports. Clearly there is room for growth.

Lifting 1974 Law

One barrier to U.S. firms being able to compete with other countries that trade with Russia is a 1974 provision in U.S. law, known as the Jackson-Vanik amendment. The amendment prevents the United States from extending permanent normal trade relations (PNTR) to any non-market economy that restricts emigration.

When the amendment was enacted, Jews were prevented from leaving the Soviet Union unless they paid large indemnities for the cost of their education. The Soviet Union is history, and Russia now has a visa-free travel regime with Israel.

Since 1994, the United States has granted Russia annual waivers from the Jackson-Vanik amendment. Now that Russia is about to join the WTO, however, the United States must either extend PNTR or issue formal notification of its intent not to do so.

All other WTO members have unconditional free trade with Russia, and those countries would benefit immediately from

the lowering of Russian tariffs and other market-liberalizing measures Russia adopts as part of its accession.

Presidents Barack Obama, George W. Bush and Bill Clinton are on record as supporting the permanent lifting of the Jackson-Vanik amendment as it pertains to Russia.

Russia: WTO Accession

WTO ministers formally invited Russia to become a member of the WTO at the Eighth Annual Ministerial Conference in Geneva in December 2011. The Russian Federation is expected to ratify its accession package and become a full-fledged member by mid-2012.

When Russia joins the WTO, it will reduce trade barriers and increase transparency and accountability. The President's Export Council estimates that U.S. exports could double over the next five years, adding manufacturing jobs from the aircraft sector to medical equipment.

U.S. Export Opportunities

About 60% of U.S. exports to Russia fall into three main categories: aircraft, machinery (mostly parts for oil and gas production equipment), and meat, according to the U.S.-Russia Business Council, which also compiled the following statistics:

Russia's demand for aircraft is strong.

Russia and the Commonwealth of Independent States (most former Soviet states) will require more than 1,000 new planes valued at approximately \$110 billion over the next two decades.

Russia has the world's second longest railway network—and 85% of freight is transported by rail in Russia. A significant amount of Russia's railcars and locomotives are aging and will require replacement in the next few years.

The United States exported approximately \$275 million of oil and gas equipment to Russia in 2010. Opportunities will grow as Russia seeks modern technologies and introduces greater efficiencies in its extraction techniques.

Russia is a large net importer of agricultural products, creating export opportunities for U.S. meat, processed products, fruits and vegetables.

Russia imported 73% of its \$6 billion medical equipment and supplies market in 2011.

Russia's information technology market grew 14.6% in 2011, and its Ministry of Economic Development projects additional growth of 15.8% in 2012 and 18.1% in 2013. This signifies real export opportunities for U.S. chip makers and other U.S. information technology industries.

Staff Contact: Susanne Stirling

CalChamber-Sponsored Seminars/Trade Shows

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March 21—Understanding Free Trade Agreements; April 4—How to Find HS Codes, Duties and Taxes; April 18—Understanding Export Controls; May 2—Duty Drawbacks; May 16—Taking Advantage of NAFTA; May 30—Completing Certificates of Origin. (800) 872-8723.
Global Cities Forum. Brookings and JPMorgan Chase. March 21, Los Angeles. (202) 797-6480.
Export Training Assistance Program (ETAP). Riverside County Economic Development Agency. March 21,

Palm Springs; April 4, Riverside. (714) 564-5414.

China Trade Mission and Import Expo. California Asian Pacific Chamber and CalChamber. March 25–April 1, Kunshan, China. (916) 446-7883.

Sri Lanka Expo 2012. Sri Lanka Consulate. March 28–30, Colombo, Sri Lanka. (213) 387-0214.

AgTrade Mission to Asia. California STEP and Fresno Center for International Trade Development. April 21–28, China and South Korea. (559) 324-6401.



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