

**EXHIBITS TO MOTION AND MEMORANDUM FOR  
PRELIMINARY INJUNCTION**

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**EXHIBIT 1**  
**FREQUENTLY ASKED QUESTIONS NOTICE**



# Frequently Asked Questions & Answers

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## ***Looking the Board up on the Internet:***

When looking up the Oregon Board of Tax Practitioners in an internet search, the page that comes up shows the boards old information on the right-hand side. Please note that the board is working to update this information but this information is not associated with the Board itself this information is provided by Google. All of the Boards information is up to date on the Boards main website so please always go to the Boards main page for any information that you need.

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## ***Do I need to be licensed to do Oregon returns in another state? What if it's only 1 or 2 returns?***

Anyone residing within the State of Oregon or outside of the State must be licensed to prepare any Oregon personal returns.

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## ***Do I need to be licensed to do Oregon returns if I am an Enrolled Agent?***

Enrolled Agents are not exempt from Oregon licensure, but as an EA you are able to take the Oregon only exam to become qualified as a Licensed Tax Consultant (LTC). This is a 50-question, 1.5-hour exam. Please see the general information booklet on our website for more information.

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## ***Do I need to be supervised to do Oregon returns if I live in another state? What if I am already a preparer in my state?***

To complete an Oregon, return without supervision you must be an LTC. To find out if you qualify to become an LTC please reference the General Information Booklet. If you are a Preparer, you must be supervised by an LTC.

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## ***If someone (unlicensed in Oregon) prepares the federal part of the return, can I preparer the State portion of the Oregon?***

The Federal and Oregon pieces of the return must be filed together and must be completed by the same Oregon Licensed practitioner.

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## ***I got my LTC license after my last LTP renewal, do I need to complete continuing education for my next renewal?***

For the first-year renewal exception: This only counts for your **very first** renewal. If you are a Preparer who has upgraded their license to a Consultant, you will need to complete 30 hours of CE on your first LTC renewal. The time frame for earning that Continuing Education is from the last certificates used in September when the Preparers license was renewed.

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**Licensee Lookup Tool:**

If you are using our licensee look-up tool, I use the terminology less is more. When searching the best way is to use either your license number or your name. Don't enter the License Type, License Status, Expiration Information or City.

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**Please note the following Status types:**

- Active - This is when all requirements are met, and your license is valid.
  - Pending - This is the status all licenses turn to when they are in the renewal period until all requirements have been met. Your license is still Active during this period.
  - Inactive - This is a status you can choose when you have not been able to meet all necessary requirements, or you are not using your license. You can remain Inactive for 3 years but need to renew on the 3rd renewal cycle.
  - Lapsed - This is when you have not renewed your license in the prior year/years. You can remain Lapsed for 3 years but need to renew on the 3rd renewal cycle.
- 

**Approved Continuing Education Courses:**

If you are looking for Continuing Education courses, the Board accepts any providers who offer tax related CE from the following approving bodies:

IRS - <https://www.ceprovider.us/public/default/listing>

CTECH - <https://www.ctec.org/ApprovedEducationProviders?nav=tax-professionals>

NASBA - <https://www.nasbaregistry.org/sponsor-list&azletter=P&searchgroup=2099EC2E> exhibitors

You can log onto these websites for a full list of their CE providers.

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**Approved Continuing Education Types:**

Please note that any Continuing Education that is Tax or Accounting related will count toward your renewal. However, any classes dealing with computer programs, even if it's a program you use to complete taxes, do not count. The Board does not accept CE pertaining to managerial topics.

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**College Credits:**

We accept college credits if the credits are awarded in the same year and in taxation or accounting. Please contact the licensing specialist at [Gretchen.a.boyer@tax.oregon.gov](mailto:Gretchen.a.boyer@tax.oregon.gov) to review your coursework if you need assistance with understanding how much credit can be applied to your renewal.

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**Continuing Education can be earned within the following dates for Renewal:**

Consultants - From May of the prior year to May of the current year. Preparers - From September of the prior year to September of the current year.

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**EXHIBIT 2**  
CALCULATION OF ~\$60,000 OUT-OF-STATE PREPARER  
BURDEN

**Source:** Publicly available YouTube video titled “Board of Tax Practitioners Emergency Public Meeting 01/17/2025 Recording” published by “Oregon Board of Tax Practitioners” on January 18, 2025.

**Direct link:**

[https://www.youtube.com/watch?v=7WYmXFU2e\\_I&t=1846s&ab\\_channel=OregonBoardofTaxPractitioners](https://www.youtube.com/watch?v=7WYmXFU2e_I&t=1846s&ab_channel=OregonBoardofTaxPractitioners)

**Timestamp:** [17:54 – 18:00]

*Statement by Laura Kardokus, OBTP Executive Director:*

“Consultants were actually up 207. A lot of that, is due to out-of-state numbers.”

**Calculation of ~\$60,000 in fees:**

(Pursuant to OAR 800-020-0025)

- The examination fee per consultant is \$60
- The examination proctor fee per consultant is \$85
- The licensing fee per consultant is \$125
- **207 consultants × \$270 fee = \$55,890** in licensing and exam-related fees.

*A true and correct copy of this transcript is provided by the Plaintiff for evidentiary purposes.*

**EXHIBIT 3**  
IRS STATISTICS SUPPORTING MORE THAN 768,000 ACTIVE  
PTIN HOLDERS





## Return Preparer Office federal tax return preparer statistics

### Enrolled agents

#### Annual Filing Season Program participants

#### Enrolled retirement plan agents

#### Certified Professional Employer Organization (CPEO)

#### Enrolled actuaries

#### E-file providers

#### Modernized e-File

Data current as of 2/4/2025

### Individuals with current preparer tax identification numbers (PTINs) for 2025

- 768,025

### Cumulative number of individuals issued PTINs since 9/28/2010

- 2,135,793

### Professional credentials\* and other qualifications

Professional credentials/other qualifications	Total
Attorneys*	23,745
Certified public accountants*	195,573
Enrolled actuaries*	168
Enrolled agents*	63,621
Enrolled retirement plan agents*	448
2024 Annual Filing Season Program Records of Completion Issued	78,397
2025 Annual Filing Season Program Records of Completion Issued	68,827

Some preparers have multiple professional credentials and qualifications.

**EXHIBIT 4**  
[INTENTIONALLY OMITTED]









**EXHIBIT 7**  
**DEFENDANT'S PRR DENIAL FOR EXEMPT PUBLIC RECORDS**



**Records Request for the Oregon Board of Tax Practitioners Proposed Rules**

**KARDOKUS Laura \* TAX** <Laura.KARDOKUS@tax.oregon.gov>  
To:

Wed, Feb 19, 2025 at 5:12 PM

Dear Mr. Mangum

The Oregon Board of Tax Practitioners (OBTP/Board) received your Public Records Request (PRR), dated February 14, 2025, in an email on February 14, 2025. Your PRR requests a copy of the following document:

**2**

**INDICATE TYPE OF PUBLIC RECORDS REQUEST**

Detailed explanation of your public records request: A copy of the proposed rules, as approved by the Board on January 17, 2025, for submission to the Oregon Bulletin (*sic*)

I am writing to you within five business days (ORS 192.311(1)) of the receipt of your Public Records Request. ORS 192.324(2). The Board is the custodian of the above requested document. The Board currently has a staff of two FTE. This is legislative season in Oregon and the Board is tracking its own bill through the legislative process (HB2141) which leaves staff very little time to respond to PRRs at this time but will respond as soon as practicable and without unreasonable delay. ORS 192.329(1), (5) and (6)(a)-(b), (7) and (8).

The Board is permitted to charge for copies of its records. Those charges may include the actual costs of copying and also obtaining legal advice related to the request, reviewing the records in order to delete exempt material and delivery of the records. ORS 192.324(4)(a)-(d); ORS 192.338; and OAR 800-030-0050(4) and (10). The estimated cost for production of the document is:

57 pages x 0.50 cents per page (\$28.50)

agency redaction time 2 x \$25 (\$50.00) **[Please note that redaction would take the document back to its current form as it appears on the Secretary of State website under OAR Chapter 800 which is freely available to the public.]**

cost of attorney advice 1 x \$275 (\$275.00)

cost of delivery 1 x \$2.50 (\$2.50)

for an estimated total of **\$356.00**

Any fee estimate provided must be paid by you in full before production of any records to you by the Board. ORS 192.329(3)(a) and (b); OAR 800-030-0050(6). If the fee estimate proves to be in excess of the actual cost of production of documents, then excess funds paid by you will be reimbursed by the Board. If the fee estimate proves to be less than the actual cost of production, then additional fees will be requested and the total fee cost must be paid by you before any documents will be disclosed.



In addition to the above information, the board is hereby providing you with a list of exemptions that will apply to your request for records. ORS 192.329(2)(b). The Board will disclose any records, or parts of records, to which those exemptions do not apply. The exemptions from disclosure that apply to the requested document are as follows:

**192.345 Public records conditionally exempt from disclosure.** The following public records are exempt from disclosure under ORS 192.311 to 192.478 unless the public interest requires disclosure in the particular instance:

(1) Records of a public body pertaining to litigation to which the public body is a party if the complaint has been filed, or if the complaint has not been filed, if the public body shows that such litigation is reasonably likely to occur. This exemption does not apply to litigation which has been concluded, and nothing in this subsection shall limit any right or opportunity granted by discovery or deposition statutes to a party to litigation or potential litigation.

**192.355 Public records exempt from disclosure.** The following public records are exempt from disclosure under ORS 192.311 to 192.478:

(1) Communications within a public body or between public bodies of an advisory nature to the extent that they cover other than purely factual materials and are preliminary to any final agency determination of policy or action. This exemption shall not apply unless the public body shows that in the particular instance the public interest in encouraging frank communication between officials and employees of public bodies clearly outweighs the public interest in disclosure.

(9)(a) Public records or information the disclosure of which is prohibited or restricted or otherwise made confidential or privileged under Oregon law.

(b) Subject to ORS 192.360, paragraph (a) of this subsection does not apply to factual information compiled in a public record when:

(A) The basis for the claim of exemption is ORS 40.225;

(B) The factual information is not prohibited from disclosure under any applicable state or federal law, regulation or court order and is not otherwise exempt from disclosure under ORS 192.311 to 192.478;

(C) The factual information was compiled by or at the direction of an attorney as part of an investigation on behalf of the public body in response to information of possible wrongdoing by the public body;

(D) The factual information was not compiled in preparation for litigation, arbitration or an administrative proceeding that was reasonably likely to be initiated or that has been initiated by or against the public body; and

(E) The holder of the privilege under ORS 40.225 has made or authorized a public statement characterizing or partially disclosing the factual information compiled by or at the attorney's direction.

If you wish to continue to pursue your request, notwithstanding the potential cost, please let me know.

You may seek review of this withholding pursuant to: ORS 192.324(6); 192.411, 192.418, 192.422, 192.427, and 192.431.

Given our limited staff time, and that some of the records will require attorney review, we anticipate not being able to provide these documents to you within 10 business days of today's date but will produce them to you as soon as practicable and without unreasonable delay. ORS 192.329(1). ORS 192.329(5) and (6).

It appears that your request for records was not accompanied by a request for waiver of fees. If the Board is mistaken in that regard, please contact me immediately and let me know. Please know it is likely the Board would deny any request for fee waiver because of the only strong and only personal interest you have exhibited in this matter as opposed to the request being to primarily benefit the general public who have expressed no interest in reviewing the proposed rules before their publication in the Secretary of State Bulletin. ORS 192.324(5); See *In Defense of Animals*, 199 Or App 160, 189 (2005). And because, even if waiving or reducing a fee is in the public interest, agencies have discretion whether or

3/2/25, 11:16 PM

Gmail - Records Request for the Oregon Board of Tax Practitioners Proposed Rules

not to grant such a waiver or reduction. *In Defense of Animals v. OHSU*, 199 Or App 160, 189 (2005) so long as the agency's decision is reasonable under the totality of the circumstances, and the Board believes it would be. The Board thinks any public interest in the particular materials you seek, is significantly diminished, and the marginal value of disclosing the information would not justify the significant burden the Board would incur if it waived its fees for producing the requested records.

Best,

Laura Kardokus 🌻

**Executive Director**

Oregon Board of Tax Practitioners

Monday thru Friday 8am to 5pm

**IN THE OFFICE TUESDAY & WEDNESDAY OR BY APPOINTMENT**

Address: 200 Hawthorne Ave. SE, Suite D450, Salem, OR 97301

Cell: (971) 701-1139

Licensing Specialist Cell: (971) 701-1544

Fax: (503) 585-5797

[Oregon Board of Tax Practitioners : Welcome Page : State of Oregon](#)



**EXHIBIT 8**  
DEFENDANTS DEMAND OF \$6,000 TO PROVIDE  
AUTHORITATIVE STANCE ON OUT-OF-STATE LICENSING



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**Records Requests Information**

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**KARDOKUS Laura \* TAX** <Laura.KARDOKUS@tax.oregon.gov>  
To:

Mon, Nov 25, 2024 at 5:23 PM

Dear Mr. Mangum:

The Board has continued to gather up records relevant to your three requests for records so that it may give you a more accurate estimated cost statement and also, a more accurate statement of time to completion. Given the volume of work that the Board's two staff members are currently handling, the volume of work being handled by our attorney on our behalf and on behalf of her other agency clients, the upcoming Thanksgiving and then winter holidays, and the commencement of the Legislative Session, the Board anticipates that the window for completion of review, redaction by our attorney, and disclosure of records to you in response to your three Public Records Requests is: **February 28, 2025 through March 14, 2025** (a window to allow the Board to also deal with any emergencies or receipt of other PRRs). The Estimated Cost to Complete the Board's Response to your three Public Records Requests is:

**For the Agency**

**Eight days x 8 hours per day at \$ 25 per hour = \$1,600.00**

**For the Agency Attorney**

**Two days x 8 hours per day at \$275 per hour = \$ 4,400.00**

**TOTAL Estimated Cost \$6,000.00**

As previously stated, the cost to provide the documents to you **must be paid in advance** of the agency continuing to do work in preparation of disclosure of the requested documents to you.

Please advise the Board, at your earliest convenience, whether you wish for the Board to continue processing all three of your Requests For Public Records.

Thank you.

Happy Thanksgiving to you and your family,

**EXHIBIT 9**  
DEFENDANT PREMATURELY CLOSING PRR; STATUTORY  
VIOLATION



**Public Records Request Numbers 1 and 2 - Reminder of need of payment for estimated cost**

BD \* TAX <tax.bd@tax.oregon.gov>

Fri, Dec 20, 2024 at 1:01 PM

Mr. Mangum:

As counsel for the Board previously advised would result from nonpayment of the estimated cost, the Board now considers your second public records request to be closed due to lack of payment. I note that you were in addition required to make the estimated payment for your first public records request on the same date - December 12, 2024. To date the Board has received no payment from you for your first public records request. Please be aware, that the Board will not be able to produce the records responsive to your public request number 1, on or before February 28, 2025, if the Board has not received payment for the estimated cost on or before January 1, 2025. On January 1, 2025, if the Board has not received the necessary payment your public records request number 1 will be closed for lack of payment.

Best,

Laura Kardokus 

Executive Director

Oregon Board of Tax Practitioners

Monday thru Friday 8am to 5pm

IN THE OFFICE TUESDAY & WEDNESDAY OR BY APPOINTMENT

Address: 200 Hawthorne Ave., Suite D450, Salem, OR 97301

Cell: (971) 701-1139

Gretchen's Cell: (971) 701-1544

Fax: (503) 585-5797

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From: McCracken Catriona <Catriona.McCracken@doj.oregon.gov>

Sent: Tuesday, December 10, 2024 3:43 PM

**EXHIBIT 10**  
**PLAINTIFF, IN GOOD FAITH, INFORMED DEFENDANT OF ITS**  
**STATUTORY OBLIGATIONS**



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## Records Requests Receipt and Information

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**Chad Mangum**

Mon, Oct 7, 2024 at 6:17 PM

To: KARDOKUS Laura - TAX <Laura.KARDOKUS@tax.oregon.gov>

Hi Laura,

As stated in the accompanying requests to the document records form, please proceed despite the fee waiver denial.

Just because few people have requested the records doesn't mean your office still potentially is trying to impact every PTIN holder. The benefit to the general public is evident. Citing of 'limited budget' is also not within the bounds of denial outlined in 192.324(5) "The public body may reduce or waive fees if the public body determines that making the record available **primarily benefits the general public.**" (bolded for emphasis). All that is encompassed in the statute is the primary benefit of the general public, not departmental budgets.

I will be pursuing an overturn of the fee waiver denial under 192.324(6).

In the meantime, I look forward to cost estimates and the "reasonable estimated date" within the prescribed 10 business day response window.

-Chad Mangum  
[Quoted text hidden]



**EXHIBIT 11**  
APPEAL TO ATTORNEY GENERAL, DEFENDANT FOUND TO  
HAVE VIOLATED STATUTE

timeframes being contingent upon the Board's receipt of the estimated processing costs. *See* ORS 192.329(3).

We discussed your petition with Laura Kardokus, the Board's Executive Director and Catriona McCracken, the Board's DOJ-assigned contact counsel. They acknowledged that the Board did not provide you with an estimated completion date within 15 business days of either of your requests. However, they expressed the Board's position that compliance with ORS 192.329(5) was not required in this instance because it was impracticable to provide you with fee estimates or estimated completion dates by October 24<sup>th</sup> and 25<sup>th</sup>. ORS 192.407(1)(a). As support, they noted that both requests are extensive and seek records that have been difficult to locate and that will require considerable review time by legal counsel. And because the Board has only two staff members, they explained, it lacked the staff necessary to complete its responses to your requests, or to accurately calculate estimated costs and completion dates by the statutory deadlines. *See* ORS 192.329(6)(a). Ms. Kardokus and Ms. McCracken also explained that during that period, staff and legal counsel expended more than 25 hours responding to multiple requests for information from you, locating responsive records, and responding to your appeal of the Board's denial of your request for a fee waiver. *See* Public Records Order, Oct 15, 2024, Mangum. Therefore, they argued, it was not practicable for the Board to comply with the deadlines without demonstrably impeding the staff's ability to perform other necessary services, including responding to other records requests and to the petition you filed during that timeframe. *See* ORS 192.329(6)(b)-(c). Finally, they expressed the Board's position that its failure to comply with the notice requirement in ORS 192.329(5) has not resulted in any undue delay in the processing of your requests. They explained that the Board has continued to work on your requests throughout this period and noted that the Board's fee estimate does not seek reimbursement for the costs that the Board has incurred to date in processing those requests, which consist of approximately 20 hours of staff and attorney time.

The record demonstrates that the Board failed to provide the responses required by ORS 192.329(5) within the prescribed timeframe – specifically, it did not provide you with “a reasonable estimated date by which [the Board] expects to complete its response based on the information currently available” within 15 business days of receiving either of your requests. *Id.* We are required to treat this failure as a denial of your request unless the Board demonstrates that compliance was not required under ORS 192.329. ORS 192.407(1)(a).

Although the Board argues that compliance was not required in this instance, we need not resolve that issue. Assuming compliance was required, we conclude that the relief you seek is not warranted in this instance. The Board has not actually denied your requests, and it represents that it has expended significant time in its ongoing efforts to process them. Based on the available record, we have no reason to conclude that the Board's failure to timely notify you of its estimated completion dates resulted in any undue delay in the processing of your requests. And the Board's estimated completion timeframes appear reasonable to us given the Board's small size, the broad scope of your requests, and the amount of time that staff and legal counsel

**EXHIBIT 12**  
**DEFENDANT’S EMAIL EXCLUDING PLAINTIFF**



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**Fw: New and Amended Rules Proposed for the Oregon Board of Tax Practitioners**

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**Michelle McCaughey**

Sat, Mar 1, 2025 at 7:38 AM

To

Hi Chad,  
Thought this would interest you.  
Thanks for your message last night as well.  
Best,  
Michelle McCaughey

Get [Outlook for IOS](#)

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**From:** Megan Killian

**Sent:** Saturday, March 1, 2025 8:37 AM

**To:** Michelle McCaughey

**Subject:** Fw: New and Amended Rules Proposed for the Oregon Board of Tax Practitioners

Megan Killian, CAE

*Executive Vice President*

**National Association of Enrolled Agents – Powering America's Tax Experts®**

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**From:** KARDOKUS Laura \* TAX <[Laura.KARDOKUS@tax.oregon.gov](mailto:Laura.KARDOKUS@tax.oregon.gov)>

**Sent:** Friday, February 28, 2025 9:06:51 PM

Dear Testifying Members on HB 2338,

Please note that tomorrow in the Secretary of State March Bulletin the Board of Tax Practitioners is releasing some New and Amended Rules. I am attaching the Notice to this e-mail for your convenience.

The period for receiving comments on these new and amended rules will be open through May 5, 2025, close of business. Please send any comments to [tax.bd@tax.oregon.gov](mailto:tax.bd@tax.oregon.gov).

3/2/25, 11:48 PM

Gmail - Fw: New and Amended Rules Proposed for the Oregon Board of Tax Practitioners

The public hearing for these new and amended rules will be held on April 30, 2025, from 9am till 12pm (Noon).

This public hearing will be open to both in person and online comments.

The in-person meeting will be held at the: Oregon Board of Accountancy Office located at [200 Hawthorne Ave. SE, Suite D450 Salem, OR 97301](#).

The Online Link has a direct (join meeting) in the Filing Notice but for your convenience it is:

[https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_MzcxYmY0MWYtZWYyNi00NTE1LTgyYmYtNDg1OTU2MjEzODBk%40thread.v2/0?context=%7b%22Tid%22%3a%22aa3f6932-fa7c-47b4-a0ce-a598cad161cf%22%2c%22Oid%22%3a%22cacee6ce-e89e-470a-a371-2fddc84973bd%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_MzcxYmY0MWYtZWYyNi00NTE1LTgyYmYtNDg1OTU2MjEzODBk%40thread.v2/0?context=%7b%22Tid%22%3a%22aa3f6932-fa7c-47b4-a0ce-a598cad161cf%22%2c%22Oid%22%3a%22cacee6ce-e89e-470a-a371-2fddc84973bd%22%7d)

The Call in Number is also listed on the Filing Notice but for your convenience is: [503-446-4951](tel:503-446-4951) – Conference ID 472-286-234#

I recognize we are in the midst of tax season and therefore you are all extremely busy. However, these rules were voted upon by the Board in the January meeting and need to be posted in a timely manner. I have delayed posting them until now and provided over 60 days for the comment window, so it will be over two weeks past the filing deadline for taxes. Hopefully this enables everyone to focus on tax preparation first and still have adequate time to review and comment on these rules.

I appreciate you taking the time to review these new and amended rules at your convenience and I am available for any questions or concerns that you may have.

Thank you for all you do!

Best,

**Laura Kardokus** 

**Executive Director**

Oregon Board of Tax Practitioners

Monday thru Friday 8am to 5pm

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Licensing Specialist Cell: (971) 701-1544

Fax: (503) 585-5797

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 **NoticeFilingTrackedChanges.pdf**  
751K

**EXHIBIT 13**  
**FACEBOOK SURVEY CONDUCTED BY PLAINTIFF**

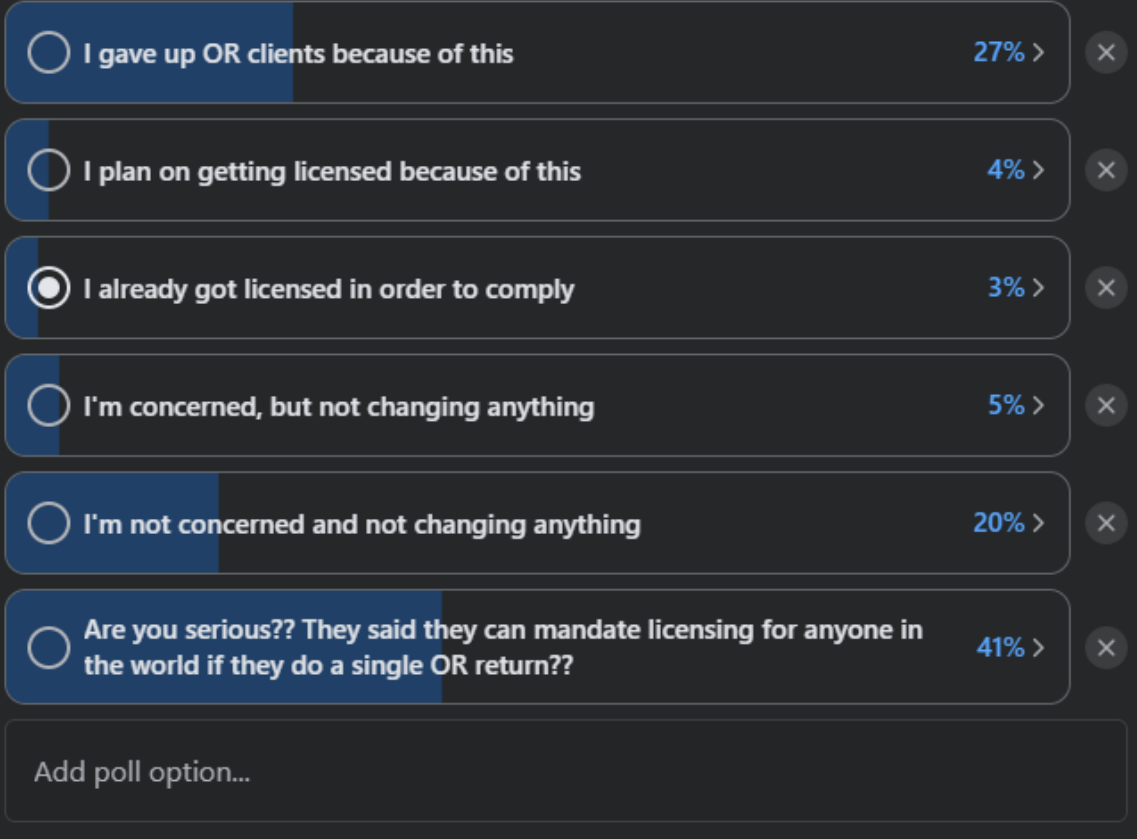


Chad Mangum EA

Top contributor · February 15 at 6:39 PM · 🌐



This is for statistical purposes. Please humor me 😬. In response to the Oregon Board of Tax Practitioners stance that ALL preparers have to be OR-licensed to do even a single OR return:



👍 You and 3 others

184 Votes

👍 Like

📄 Send

You turned off commenting for this post.

**EXHIBIT 14**  
**DECLARATION OF PLAINTIFF IN SUPPORT OF EXHIBIT 13**



**IN THE CIRCUIT COURT OF THE STATE OF OREGON  
FOR THE COUNTY OF MARION**

	)	Case No. 25CV08937
Chad Mangum,	)	
_____	)	
Plaintiff,	)	
	)	
-v-	)	<b>DECLARATION OF CHAD MANGUM IN</b>
	)	<b>SUPPORT OF EXHIBIT 13</b>
	)	
State of Oregon, acting by and through the	)	
State Board of Tax Practitioners,	)	
_____	)	
Defendant.	)	
	)	
	)	

I, Chad Mangum, declare that the following is true and correct:

- I conducted a survey in the private Facebook group "Tax Professionals of America", which has approximately 11,800 members, on February 15, 2025.
- The purpose of this survey was to gather data regarding tax professionals' responses to the Oregon Board of Tax Practitioners' licensing stance on out-of-state tax preparers.
- The survey received 184 votes, and respondents selected one of six available options regarding how the Oregon licensing policy affected their tax practices.
- Attached as Exhibit 13 is a true and correct screenshot of the survey results as they appeared on Facebook, posted on February 15, 2025.
- The responses indicate that 27% of participants gave up Oregon clients, 4% planned on getting licensed, 3% got licensed to comply, and 41% expressed surprise at the Board's position on out-of-state licensing.
- This exhibit accurately represents the survey responses and has not been altered except for formatting necessary for submission.

I hereby declare that the above statement is true to the best of my knowledge and belief, and that I understand it is made for use as evidence in court and is subject to penalty for perjury.

/s/ Chad Mangum  
Signature  
  
Date: 03/03/2025  
  
Name: Chad Mangum