nn Hughes Hargrove 1827 Belm[illegible] Road, N.W. Washington, D.C. [illegible]009
'oice: 202-332-6320 Fax: 328-1[illegible]2 E-mail: ahhjlhdc@worldnet.att.net

August 23, 2003

Ms. Jerrily R. Kress, FAIA, Director
Office of Zoning
441 4th Street, N.W. Suite 210-S
Washington, D.C. 20001 **VIA FAX:** 727-6072

Re: BZA Case #17044

Dear Ms. Kress:

Attached please find a corrected copy of the submission placed into the record on August 22nd by the Kalorama Citizens Association pursuant to a request from the Board of Zoning Adjustment. The corrections are of typographic errors and are not substantive.

I hand delivered the original submission and the attached corrected submission to the Applicants' 2005 Columbia Road, N.W, address. A copy of the corrected submission was mailed to that address as well.

I would appreciate your making the corrected submission available for the record. Thank you for your attention to this matter.

Sincerely,

Ann Hughes Hargrove

RECEIVED
D.C. OFFICE OF ZONING
2003 AUG 25 AM 9:06

BZA
Case No. 17044
Exhibit No. 43

Board of Zoning Adjustment
District of Columbia
CASE NO. 17044
EXHIBIT NO. 43

FACSIMILE COVER PAGE

To : Ms. Jerrily Kress
From : Ann and Larry Hargrove
Sent : 8/25/03 at 7:48:30 AM
Pages : 2 (including Cover)
Subject :

TO WHOM IT MAY CONCERN:

Please accept this letter as a replacement for the letter earlier sent that lacked a signature. The attached copy is the same letter with a scanned signature.
Sorry about the inconvenience. Ann Hargrove

RECEIVED
D.C. OFFICE OF ZONING
2003 AUG 25 AM 9:05

FACSIMILE COVER PAGE

To :	Ms. Jerrily Kress	**From :**	Ann and Larry Hargrove
Sent :	8/25/03 at 7:17:58 AM	**Pages :**	10 (including Cover)
Subject :			

KCA Attachment to letter. Thanks. Ann Hargrove

RECEIVED
D.C. OFFICE OF ZONING
2003 AUG 25 AM 9:07

Ann Hughes Hargrove 1827 Belmont Road, N.W. Washington, D.C. 20009-5164
Voice: 202-332-6320 Fax: 202-328-1522 E-mail: ahhjlhdc@worldnet.att.net

Mr. Geoffrey H. Griffis, Chairman
Board of Zoning Adjustment
441 4th Street, N.W.
Washington, D.C. 20001

Corrected copy

RECEIVED
D.C. OFFICE OF ZONING
2003 AUG 25 AM 9:08

Re: BZA Case # 17044

Dear Chairman Griffis and Board Members:

I was asked by the Board, as the representative of the Kalorama Citizens Association, to comment on the issues arising out of a claim by Applicants in this case of grandfathered rights to operate an inn in a residential district. These include issues of non-conformance of use, discontinuance of use, and the lawfulness or unlawfulness of the exercise of the use (otherwise than in respect of its non-conformance under the Zoning Regulations). The previous owner was a Mr. Bird, sole-proprietor and owner-occupant. The new owners, who have filed the case, are a Mr. and Mrs. Rosen, who reside in Virginia.

SUMMARY OF CONCLUSIONS

1. As a preliminary matter, we observe that consideration of alleged grandfathered rights to a non-conforming use is not appropriate in this case, inasmuch as the Applicants did not appeal the Zoning Administrator's determination that a use variance would be required for them to operate an inn of 15 rooms, but instead initiated the present case seeking a use variance in accordance with the Zoning Administrator's determination. In such a case the only appropriate issue is whether the standards for a use variance are met. The opponents put forward a case based on the use variance issue.

2. As to the claim of grandfathered rights, there can be no question of such a claim to the right to operate an "inn", inasmuch as the previous owner never had a Certificate of Occupancy for any use other than a "rooming house" for eight rooms (which at the time of issuance of the C. of O. could have included transient accommodations).

3. As to the claim of grandfathered rights to operate a rooming house with eight rooms, for transient accommodation purposes—now a nonconforming use in a residential district—the applicants have not thus far discharged their burden to demonstrate a lawful operation of such a facility by the previous owner, without fatal interruption. Evidence of such lawful operation, in addition to the Certificate of Occupancy, would include payment of applicable taxes related to transience, particularly the sales and use tax including the gross receipts tax, and the hotel accommodation tax over a period of years for each of the years they applied. (An interruption of these payments or a lack of these payments during the time period required would suggest that the business was also not operating during these

periods and therefore no longer a valid non-conforming use for future years.) While we were not granted access to the previous owner's tax payment records, (1) OTR did provide sufficient evidence tending to show that because of unpaid balances in the gross receipts tax for tax years 2000 and 2001, followed by his death in early 2002, the lawful operation of his enterprise was interrupted for a period of over three years (his death was in early 2002); and (2) according to two officials of the Office of Tax and Revenue, there is no indication on that office's computerized records that the previous owner ever paid the Hotel Occupancy tax (although it is possible that the estate or the new owners may have done so after his death). Such payment after the decease of Mr. Bird should not be taken into account as a valid measure of whether the business during the time of his life was operating properly as a transient facility within a rooming house. Therefore, as the record now stands, evidence that his operation even before the last three years of his operation as reflected in these taxes was a lawful transient operation, is lacking. The previous owner died in early 2002, and the new owner's certificate of occupancy for an 8 room rooming house was granted in March of 2003.

4. Even if a grandfathered right to operate a non-conforming transient facility of eight rooms as a rooming house were to be established to the Board's satisfaction, expanding that nonconforming use to additional rooms would be prohibited by the general restriction on expansion or enlargement of nonconforming uses (DCMR Chapter 20, Section 2000.2), and the structural alterations for that purpose now underway by the Applicants, or extension of the uses to parts of the structure not previously so used, are specifically prohibited (DCMR Chapter 20, Section 2002.3 and 2002.4). This structural alteration could be sustained only if it were for the purpose of the operation of a rooming house with no transient accommodation and in accordance with all applicable law, including the Building Codes. (A mix of transient and non-transient uses in a rooming house, according to present regulations, is not allowable.)

DISCUSSION

I. A preliminary point: the nature of the Case

A. Variance case. The published advertisement for this case was for a use variance to establish an inn/tourist home. The Zoning Administrator's opinion sent to the applicants in response to their application for a Certificate of Occupancy for an inn stated: *"The property for purposes of zoning is classified as R-5-D which does not allow your proposed use. You may however, request a variance from the use provisions (DCMR Title 11, Section 350.4) of the R-5-D Zone."* Thereupon the applicants failed to exercise their right to appeal this determination and instead applied to the Board for a use variance, and the published Board's advertisement for the case characterized it as an application for a variance. Opposing parties and interested individuals responded accordingly, treating the case as a *use* variance case based on the standards in the law (DCMR Title 11, Section 3103.2, and D.C. Code, Section 5-424(g)(3)) for the granting of variances. Argument and evidence opposing the variance were introduced by the

ANC1C, the Kalorama Citizens Association, other parties, expert witnesses and other persons. Opponents contend that the case was amply made that the variance standards would not permit the use variance. There is ample evidence in the record that there is nothing unusual about the physical aspects of the property that would prevent its residential use, and that approval of such a variance "would impair the intent, purpose and integrity of the zone plan" (DCMR Title 11, Section 3103.2) and the Comprehensive Plan. Additionally, any claim of hardship would be self-imposed, as the purchase of the property and its conversion to a use not allowed in the R-5-D zone would be purely speculative, and the house can be sold for residential use if this variance is not approved.

B. Applicants' failure to appeal Zoning Administrator's ruling. It appears from the applicant's presentation of their case that they are claiming an inherited grandfathered right to a non-conforming use as an inn, which they seek permission to expand from the 8 rooming units reflected in the previous owner's certificate of Occupancy and in their own recently acquired Certificate of Occupancy. In order to press a claim to a grandfathered right to a non-conforming use, however, the Applicants were required to appeal the Zoning Administrator's determination that a variance is required, under the provision for a "timely appeal" of any such determination to the Board. This they declined to do. The only issues raised by the advertised case are those having to do with the applicability of the variance standard, not the alleged grandfathered rights. Accordingly, we submit that it would be inappropriate for the Board formally to entertain the question of grandfathered rights to a non-conforming use in this use variance case and that the case was properly advertised as a use variance case.

II. Is there a basis for a claim of grandfathered rights to operate an inn?

The Applicants' claim, notwithstanding the lack of filing an appeal of the Zoning Administrator's decision, that there is an inherited non-conforming entitlement to operate the building as an inn, and the Board requested that we respond on this point. Leaving aside the question whether the Applicant's claim can properly be entertained, it raises two issues: (1) whether there was a non-conforming use affording grandfathered rights to the applicants for the use of eight rooming units for transient accommodation, and (2) whether, if so, that non-conforming use can be expanded. We will address both of these issues.

In order to establish their claim to a grandfathered right to operate a transient accommodation facility, the burden is on the Applicants to show that the previous owner lawfully operated such a transient facility from a date on which the use was conforming to a date of a new certificate of occupancy by the new owner after the time that the use became non-conforming, and that the operation was not interrupted for any period of this time greater than three years. (See DCMR Chapter 20, Section 2000 through 2005).

Note that the Applicants apparently claim a grandfathered right to operate an "inn". This claim may be quickly dismissed, inasmuch as there never existed any certificate of occupancy for anything other than a "rooming house" for eight rooms, and so there could not have been a lawful operation of an inn since uses must conform to the

Certificate of Occupancy. At most the Applicants can hope to establish a grandfathered right to eight transient rooms in a rooming house, regardless of whatever name was used in marketing the rooms.

Evidence of such lawful operation, in addition to the Certificate of Occupancy, would include payment of applicable taxes, particularly sales and use tax including the gross receipts tax, and the hotel accommodation tax, since they are required of transient accommodation businesses and would provide the most direct tax-related evidence of a continuous lawful operation of such a business. This is because the Certificate of Occupancy and the license for the premises merely carried the name of "rooming house" and afforded no information as to whether the use was transient or not.

A. Provisions of law having to do with transient usage in residential zones The previous owner received an occupancy permit for 8 rooming units in 1969 for a rooming house in a residential district (now R5-D). A rooming house was a permitted use in that district, as it is now, but it could include transient accommodations, which, as a result of changes made related to the Hotel Case (ZC Case 79-2, ZC Order 314) is not the case now. Transient accommodations are allowed in all residential districts at present in the form of a "bed-and-breakfast" home occupation, as a result of the Home Occupations case (ZC Case 86-29, ZC Order 557). In this situation, up to 6 transients would be allowed in a historic district, and the property is in the Kalorama Triangle Historic District. Applicable Zoning Regulations definitions in force in 1969 and 2003 respectively are set forth in Attachment 1. (The applicants have asserted that operating an eight room "inn" would be unacceptable because of economic hardship. They have recently asserted that operating a six room, owner-occupied "bed and breakfast" in this historic district would be unacceptable as well, notwithstanding representations made to an ANC committee meeting to the contrary.)

B. History of Usage by previous owner before and after the revised regulations on transience were adopted. This review includes three features: (1) evidence of usage in relation to other codes, and (2) whether the use was being exercised lawfully in relation to these other codes, and (3) history of usage before and after the death of the previous owner.

1. Certificate of Occupancy: The most recent occupancy permit for the previous owner was granted on September 5, 1969 for an 8-unit rooming house prior to the change in the Zoning Regulations regarding transience of occupants or guests. It was inspected fully at that time and all required signoffs were accomplished.

2. Business tax registration. The prior owner paid business taxes as an Unincorporated sole proprietary business. Attachment 2 indicates that he was registered for the following business-related taxes at the time of his death: (1) unincorporated franchise tax (to be paid annually), (2) withholding (to be paid monthly), (3) sales and use tax (to be paid monthly), and (4) the personal property tax (to be paid annually). The sales and use tax, specifically the gross receipts tax for transient accommodations

businesses[1], is relevant as is the now repealed hotel occupancy tax[2], to which he would have been subject until its repeal. These two taxes should be reviewed for each year they were applicable to determine whether he operated as a transient accommodations business.

3. Business taxes: analysis of payments.[3] It is our understanding that the Applicants have received permission from the estate to review the tax records and have received material from the Office of Tax and Revenue, although we have no information as to its completeness. The required data on the relevant taxes should include billing dates, payment dates, and person who made the payments for each year following the decision regarding rooming house transience in 1980. In this manner we could ascertain if the previous owner paid the hotel tax for each of the intervening years the tax was required as well as the gross receipts tax applicable to transient accommodations for the period of the previous owner's operation. As detailed below, OTR tax authorities indicated to me that there were outstanding tax liabilities at the time of Mr. Bird's death, and asserted that the hotel taxes were not paid during the period they should have been paid.

a. Sales and Use Taxes (gross receipts applicable to transient businesses), and discontinuance of use: Attachment 3 details liabilities on the sales and use taxes, dated August 8, 2003, indicating a balance required for the sales and use tax (gross receipts tax). The balances are: $167.69 for the year 2000, and a further balance of $685.83 for the same year; and a balance of $702.55 for the year 2001, and a further balance of $544.48 for the same year, for a total of $2,100.55. Mr. Bird's business was not continued as of March or April in 2002, since he was deceased and it was a sole proprietary business. Whether the estate or the new owners may have paid up any of his liability on this tax category, the fact remains that their was a balance for the years 2000 and 2001 which were not paid up before Mr. Bird's death in 2003. There does not appear to be a tax bill for 2002 in recognition of his death, or, if there was a bill for this tax relating to the first 2 or 3 months of operation and the liability from previous years, the new owners or the estate presumably have paid it by now, a situation which should be clarified. The foregoing is evidence tending to show that Mr. Bird did not operate a lawful transient facility for at least a three-year period prior to the new owners' purchasing the property.

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[1] D.C. Code Section 47-2002, 47-2002.02, and 47-2002.03.

[2] D.C. Code Title 47, Chapter 32 (now repealed).

[3] We were not allowed access to all these billing and payment records, even when the request was limited to ascertaining only information on whether payments were made, when they were made and for which period, and whether by Mr. Bird or his estate or the new owners. In our view, the non-disclosure provisions of the Code cited to us by the Office of Tax and Revenue are being given an unwarrantedly broad interpretation, for the provisions have to do with protection of individual taxpayer's interests regarding privacy of information regarding the amount of a taxpayer's income, not with the fact of payment of specific taxes or who paid them, which need involve no release of information about amounts of income. In the present case the true picture of this payment history should be made available by the Applicants as to date of billing, date of payment, and as to whether the estate or new owners paid overdue back taxes.

b. Hotel Occupancy Taxes: According to oral statements by two officials of the Office of Tax and Revenue, no hotel occupancy taxes under the now-repealed hotel occupancy tax law were paid by Mr. Bird. The applicants claimed at the hearing that Mr. Bird paid these taxes during the relevant years. The applicant's exhibit for the hearing regarding hotel occupancy tax returns, which appears to be a photocopy of a tax form labeled "Hotel Occupancy Tax Returns, 199," is not evidence of a billing or receipt for payment during the time of his business operation. If this use was thus unlawful during the years when this tax was required, it cannot be asserted that the use was lawful after the tax was no longer required.

4. Business license and rental accommodations exemption

a. Business license history: Mr. Bird's business license was granted under the category "rooming house". The license for this unincorporated enterprise went with the owner of the business (see exhibit in case file). His last license was for the period 2000 through 2002 for 15 units, although there was no modification of the Certificate of Occupancy to allow alteration and conversion of from 8 to 15 units. Because the Business License was improperly issued as not in conformity with the Certificate of Occupancy, it constitutes no reliable evidence of the viability of 15 units for a rooming house, which, of course, was likely impossible just in terms of the number of rooms available for that purpose during the time of Mr. Bird's residence and operation of a rooming house business. Nor does this license afford any evidence as to whether the use of the building was for transients rather than residents.

b. Registration/Claim for Rental Accommodations Exemption: Mr. Bird filed a claim of exemption from the rental accommodations act in 1991 for mixed rooming and transient usage, entailing 15 beds, 3 residential rooms or less and 4 transient rooms or more (see exhibit in case file). The number of rooms roughly complied with his original Certificate of Occupancy for 8 rooming units, for he did not indicate 15 rooms in this application as distinguished from persons. This combination use of transients and non-transients is not allowable under current law. It is significant that he did not try to claim additional *rooms* for his operation, but only additional beds—i.e., occupants. If the Applicants were to attempt to declare this piece of information as relevant for grandfathered rights purposes, then the number of grandfathered rooms out of a total of 8 would be 5.

5. Cessation of operations. Mr. Bird died in March of 2002, and a sign was placed in the window immediately after he died that says, "CLOSED". The building was closed until the building was sold, and the sign remains in the window as the business is still closed while the new buyer changes the internal configuration of the house. At some point in 2002, a former tenant who had helped with the operation of the building broke into the building to live there. During this period there were multiple complaints from the neighbors about noise from the building. There was no business operation during this period, and the legal representative of the estate engaged in an attempt to have the person leave.

III. If a grandfathered right to an eight-room transient accommodation should be established, can that non-conforming use be expanded to more than eight rooms?

The answer to this question is clearly "no", and the reasons why this is so raise grave doubts, to say the least, about the lawfulness of the construction now underway at the building. In general, the Zoning Regulations prohibit enlarging, expanding, or extending non-conforming uses (DCMR Chapter 20, Section 2000.2). An expansion to more than eight rooms with the intention of using them for transient occupancy, on the theory of a grandfathered right to such use, is flatly at odds with this prohibition. Moreover, the structural alterations for that purpose now underway by the Applicants, or extension of the use to parts of the structure not previously so used, are specifically prohibited (DCMR Chapter 20, Section 2002.3 and 2002.4). These provisions state: *"2002.3 A nonconforming use shall not be extended to portions of a structure not devoted to that nonconforming use at the time of enactment or amendment of this title, or to another structure. 2002.4. Ordinary repairs, alterations, or modernizations may be made to a structure or portion of a structure devoted to a nonconforming use. Structural alterations shall not be allowed, except those required by other municipal law or regulation; . . . ."* Mr. Bird's Certificate of Occupancy was for an 8 room rooming house (as is that of the new owners). Expansion of 8 transient sleeping rooms to more than 8 sleeping rooms is not permissible, even by variance.

Specifically, the applicants have a building permit to expand the number of habitable rooms in their house along with bathrooms "for interior work as per plans" (the plans filed by the Applicants depict only 12 rooming units in addition to the living room, now labeled a conference room, and the dining room -- a quantifiable difference from the variance application.) If the alleged transience is regarded as grandfathered for the eight rooms, then the nonconforming use is being extended through modifications to the house (the Applicants' intention in this respect is clear from the entire record of this case). If it is not grandfathered, then it would be lawful under zoning, assuming that building code and other requirements are met for the extension, however undesirable for the physical layout of the house inside—*but only for non-transient accommodations.*

And there are other problems. First, as a result of cutting the house into cubicles, it appears that there is no access to the fire escape from some of the partitioned rooms of the upper stories without traversing another habitable room, thus putting the expansion at odds with the requirements for each habitable room to have access to an acceptable second means of egress in case of fire. Finally, there is a parking issue. We would contend that where an intensification of a non-conforming use is contemplated in a historic district, where parking is not an issue for standard uses, parking would have to be provided for the expanded portion. If it is an intensification of a rooming house grandfathered for transient use, then for the additional 7 rooms one would need 2 parking spaces (1 plus 1 for each five rooming units). Not even 1 space is possible with this property, as it has no alley access to its rear.

Attachment 1

1. 1969 Zoning Regulations definitions related to transience issue

a. ***"Rooming house***: a rooming house as a building or part thereof, other than a motel, hotel, or private club, which provides sleeping accommodations for three or more persons who are not members of the immediate family of the operator or manager, and such accommodations are not under the exclusive control of the occupants thereof."

b. ***"Rooming unit***: one or more *habitable rooms* forming a single habitable unit used or intended to be used for living or sleeping purposes, but not for the preparation of meals. The term rooming unit shall not include a tenement or a bachelor apartment."

c. ***"Habitable room***: an undivided enclosed space used for living, sleeping, or kitchen facilities. The term habitable room shall not include attics, cellars, corridors, hallways, laundries, serving or storage pantries, bathrooms, or similar space; neither shall it include mechanically ventilated interior kitchens less than 100 square feet in area, nor kitchens in commercial establishments." The definition of ***habitable rooms*** has not been changed in subsequent versions of the Zoning Regulations.

d. ***"Hotel***: a building or part thereof in which not less than 30 habitable rooms or suites are reserved exclusively for transient guests and where meals, prepared in a kitchen on the premises by the management or a concessionaire of the management, may be eaten in a dining room accommodating simultaneously not less than 30 persons. Such dining room shall be communicating with the lobby. The term hotel shall not be interpreted to include a private club or a motel."

e. ***"Motel:*** a building containing nonconnecting habitable rooms, suites, or combinations of both, reserved exclusively for transient guests, each such room or suite having a private bath and at least one private parking space. The term motel shall include motor courts, tourist courts and motor lodges."

f. ***"Home occupation***: an occupation in connection with which there is: used no more than one sign or display which does not exceed 144 square inches in area; no stock in trade is kept nor any commodity sold upon the premises; no person employed other than a member of the immediate family residing on the premises; and, no mechanical equipment used except such as is permissible for purely domestic or household purposes."

2. 2003 Zoning Regulations Definitions Related to transience issue

a. ***"Hotel...*** The term *'hotel'* shall not be interpreted to include an apartment house, rooming house, boarding house, tenement house, or private club". (A hotel cannot be a rooming house.)

b. ***"Inn***: A building or part of a building in which habitable rooms or suites are reserved primarily for transient guests who rent the rooms or suites on a daily basis. Guestrooms or suites may include kitchens, but central dining, other than breakfast for guests, is not allowed. The term "inn" may be interpreted to include an establishment known as a bed and breakfast, hostel, or tourist home, but shall not be interpreted to

include a hotel, motel, private club, rooming house, boarding house, tenement house, or apartment house." (An inn cannot be a rooming house.)

c. "***Rooming house***: A building or part thereof that provides sleeping accommodations for three (3) or more persons who are not members of the immediate family of the resident operator or manager, and in which accommodations are not under the exclusive control of the occupants. A rooming house provides accommodations on a monthly or longer basis. The term 'rooming house' shall not be interpreted to include an establishment known as a hotel, motel, inn, bed and breakfast, private club, tourist home, guest house, or other transient accommodation." (No rentals can be for less than a month, and no daily rentals or allowed. Additionally, there can be no *combined* rooming house and hotel, motel, inn, bed and breakfast, private club, tourist home, guest house, or other transient accommodation)

d. "***Rooming unit***: One or more habitable rooms forming a single habitable unit used or intended to be used for living or sleeping purposes, but not for the preparation or eating of meals. The term rooming unit shall not include a tenement or a bachelor apartment."

e. "***Habitable room***": no changes in definition.

f. "***Motel***": the only change was to provide an exclusion of one parking space per room or suites for the CR and Waterfront Districts as per the appropriate regulations.

g. "***Home occupation***: For purposes of this section, a home occupation is a business, profession, or other economic activity conducted full-time or part time in a dwelling unit that serves as the principal residence of the practitioner of the home occupation." Section 203.8 allows an owner to "operate a bed and breakfast facility, offering rooms and breakfast to guests on a daily basis", subject to a number of provisions. (This definition is not in the Definitions section, but rather in Section 203.)

Attachment 2

NOTICE OF BUSINESS TAX REGISTRATION

RECEIVED
D.C. OFFICE OF ZONING
2003 AUG 25 PM 3:28

Date of Notice: August 8, 2003

Notice Number: 1091334030801

BIRD RICHARD
2005 COLUMBIA RD NW
WASHINGTON, DC 20009-1310

SSN: 003-16-5879

You have been registered for the tax(es) shown below. Your filing basis has been determined as shown. It is important that the Employer Identification Number referenced above be used on all correspondence and returns.

TAX TYPE	ACCOUNT ID	FILING FREQUENCY	TAX YEAR END
UNINCORPORATED FRANCHISE TAX	-	ANNUAL	FY12
WITHHOLDING	300000044078	MONTHLY	FY12
SALES AND USE TAX	350000005172	MONTHLY	FY12
PERSONAL PROPERTY TAX	-	ANNUAL	FY06

Any tax returns currently due are enclosed with this notice. Tax returns that are due in the future will be mailed separately to you prior to the due date. If you have tax returns that are delinquent, you will be notified by the Office of Tax and Revenue.

If applicable you will also be registered for Unemployment Compensation Taxes and will be contacted by the Office of Unemployment Compensation regarding your filing requirements. Any questions concerning your liability for Unemployment Compensation may be answered by calling (202) 724-7457.

A Declaration of Estimated Franchise Tax (Form D-20 ES or D-30 ES) must be filed by every corporation and unincorporated business whose franchise tax may reasonably be expected to exceed $1,000 for the taxable year.

Should you have any questions please call (202) 727-4TAX (4829) or send correspondence to:

Customer Service Administration
Business Tax Registration Section
P.O. Box 470
Washington, DC 20044

Attachment 3

STATEMENT OF ACCOUNT

ate of Notice: August 8th, 2003

Notice Number: 1091349030801

BIRD RICHARD
2005 COLUMBIA RD NW
WASHINGTON, DC 20009-1310

SSN: 003-16-5879

RECEIVED
D.C. OFFICE OF ZONING
2003 AUG 25 PM 3:34

his notice is to inform you of your current liabilities.

f you have any questions, please contact our customer service at (202) 727-4TAX (4829). Please have your otice number and other information available to discuss your case.

TYPE OF TAX	ASMT TYPE	ACCT NUM	PER. END DATE	TAX	PENALTY	INTEREST	PAYMENTS	BALANCE
ALES AND USE TAX	ORIG RTN	350000005172	10/31/2000	$622.63	$0.00	$173.92	- $628.86	$167.69
ALES AND USE TAX	ORIG RTN	350000005172	12/31/2000	$487.64	$0.00	$207.90	- $9.71	$685.83
ALES AND USE TAX	ORIG RTN	350000005172	1/31/2001	$555.64	$0.00	$157.97	- $11.06	$702.55
ALES AND USE TAX		350000005172	2/28/2001	$432.83	$1.13	$119.14	- $8.62	$544.48
TOTALS:				$2,098.74	$1.13	$658.93	- $658.25	$2,100.55