

ATTACHMENT B

STATEMENT DESCRIBING DELAY IN APPLYING FOR LUP RENEWAL

TAT maintains an internal tracker that monitors permit renewals across each TAT location. The tracker indicated that TAT staff should begin the renewal process for TAT's Contra Costa LUP in June 2025. The tracker uses the term "CUP" as that is the more commonly used term across the cities and counties where TAT operates. Based on the tracker and because TAT had not received any information from the County on how to renew or the timeline for submitting a renewal application and could not locate information on how to renew a cannabis LUP online, Mitchell Kahan from TAT's executive team sent a letter to the city.

In the letter, Mitch requested instructions on how to renew the LUP. The letter was addressed to: CONTRA COSTA COUNTY, Department of Conservation and Development, 30 Muir Road, Martinez, CA 94553. The letter contained TAT's current mailing address (4040 Vineland Ave. #204, Studio City, CA 91604) and company name. TAT did not receive a response to the letter.

On December 11, 2025 Avi Kahan received an email from Everett Louie advising him that TAT had not renewed its LUP by the November 16, 2025 expiration date. On that date, Mitchell Kahan called Everett to clarify the renewal procedure and provided details on the letter he sent to the County in June. During the call, Mitch emailed an image of TAT's renewal tracker via email, as shown on the following page.

After the phone conversation and emails from Everett detailing the renewal procedure, TAT submitted its renewal application online on December 12, 2025. TAT submitted payment for the renewal application as soon as the invoice was issued on December 15, 2025.

TAT Renewal Tracker



Mitch Kahan <mitch@theartiststree.com>
to Everett ▾

TAT OVN LLC

- 1) City – Jan, April, July, October
- 2) State - Monthly
- 3) Excise – Monthly starting in 2025
- 4) DA Agreement – Community Benefits (1%) Jan/Feb in 2024
- 5) Business License – Pay by end of September (should send in mail).

The Artist Tree V LLC

- 1) County – Jan, April, July, October
- 2) State - Monthly
- 3) Excise – Jan, April, July, October (Monthly Starting in Feb)
- 4) DA Agreement – DA 4 of Every Year
- 5) Business License – <https://www.sacramento.ca.gov/> – June
- 6) CUP – June 2025
- 7) Environmental Health – June

TAT LW LLC

- 1) City - Monthly
- 2) State - Monthly
- 3) Excise Tax – Jan, April, July, October
- 4) Business License – Dec calendar renewal. Ask Chris Mason.

TAT Hawthorne LLC

- 1) City - Monthly
- 2) State - Monthly
- 3) Excise Tax – Jan, April, July, October

TAT Fresno LLC

- 1) City - Monthly
- 2) State - Monthly

See Details See Audit Audit Pending

⋮

⋮

Mitch Kahan