

# **EXHIBIT F**

Statement of Frank Scott, former Chula Vista City Council Member:

1. I served as a City of Chula Vista council member for 18 years between April 1968 and May 1986. It was a time of rapid growth. Many decisions were made that set the tone for the City for the next couple of decades.
2. I served with 12 members of the City Council during my 18-year tenure: Jack Sylvester, Bob McAllister, Dan McCorquodale, Tom Hamilton, Jim Hobel, Will Hyde, Lauren "Bud" Egdahl, Gayle McCandliss, Greg Cox, George Gillow, Len Moore and Dave Malcolm.
3. In 1970 the City Council adopted the Utility Users' Tax ("UUT") and the Telephone Users' Tax ("TUT"). The intent of the TUT was to tax the consumption of telephone services in the City.
4. Though there were many accomplishments made by the Council back then, I consider the initiation of the Utility Users' Tax as one of the most significant and important achievements during my tenure as a member of the City Council.
5. I do not recall any of my fellow council members expressing any belief that the "mobile telephone" and "marine telephone" service exclusion in the TUT was intended to apply to anything other than radio-based communication systems such as those used by police and firefighters for emergencies, maritime radio service or perhaps ham radio operators.
6. Today's modern wireless (cellular) telephones did not exist in 1970, and consequently were simply not known of or considered by the City Council at the time the TUT was enacted. Since we lacked any common knowledge or other understanding in 1970 of such future wireless technology, the City Council could not possibly have intended to exempt or exclude consumption or usage of phone service using such wireless technology not yet in existence from the TUT's scope of taxation.

This statement is true and correct to the best of my knowledge.

Dated: May 9, 2014

By: Frank A. Scott

Frank Scott