



# LEGISLATIVE RESEARCH SERVICES

Alaska State Legislature  
Division of Legal and Research Services  
State Capitol, Juneau, AK 99801

(907) 465-3991 phone  
(907) 465-3908 fax  
[research@legis.state.ak.us](mailto:research@legis.state.ak.us)

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## Research Brief

TO:  
FROM: Chuck Burnham, Legislative Analyst  
DATE: March 12, 2014  
RE: Licensing Status of Mako Strategies, Inc.  
*LRS Report 14.311*

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### *You asked us to review the business licensing status of Mako Strategies, Inc.*

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As you know, Dennis M. Mandell has been appointed to the Alaska Assessment Review Board by Governor Parnell, pending approval by the Legislature. In documentation associated with the appointment process, Mr. Mandell indicates that his most recent employment is as the managing director of Mako Strategies, Inc.—a financial consultancy based in Carmel, California, that he founded.<sup>1</sup> You asked us to review the licensing status of that firm.

Corporate records in California are administered by the Business Programs section of the Office of the Secretary of State (CSOS). The CSOS maintains an online “Business Search” database that provides basic information on corporations and limited liability companies/partnerships licensed in the state.<sup>2</sup> According to that database, Mako Strategies was licensed in October 2006 under entity number C2932105. The status of the license associated with the firm reads “suspended.” The status definitions section of the CSOS website indicates that a suspended license indicates that the associated

business entity's powers, rights and privileges were suspended or forfeited in California 1) by the Franchise Tax Board for failure to file a return and/or failure to pay taxes, penalties, or interest; and/or 2) by the Secretary of State for failure to file the required Statement of Information.<sup>3</sup>

The CSOS does not provide additional information by phone, email, or fax. Online records indicate that the last filing of the required Statement of Information occurred in March 2007.<sup>4</sup>

We contacted the California Franchise Tax Board (CFTB), staff of which informed us that the license of Mako Strategies was suspended by that agency on September 1, 2009, for failure to pay state corporate income taxes, and the suspension remains in place today.<sup>5</sup> The CFTB is not permitted to release any further information.

Mako Strategies has also held a business license in Nevada since October 2006. Information published online by the Nevada Secretary of State indicates that license is active and Mr. Mandell is listed as the director, president, secretary, and treasurer. The most recent Nevada filings were made by the company in October 2013.<sup>6</sup>

We hope this is helpful. If you have questions or need additional information, please let us know.

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<sup>1</sup> Mako Strategies, Inc., has a website at <http://www.makostrategies.com/index.html>.

<sup>2</sup> The Business Search database interface is available online at <http://kepler.sos.ca.gov/>.

<sup>3</sup> Status definitions are available online at <http://www.sos.ca.gov/business/be/cbs-field-status-definitions.htm#status>.

<sup>4</sup> It appears that the suspension by the Secretary of State took place on August 27, 2009. Statements of Information are annual filings with the CSOS that delineate basic corporate information including names and addresses of the business, its officers, directors, and the agent for service of process. A copy of the associated form is available at [http://www.sos.ca.gov/business/corp/pdf/so/corp\\_so200.pdf](http://www.sos.ca.gov/business/corp/pdf/so/corp_so200.pdf). This office is in the process of obtaining additional information and confirmation of the nature and timing of the suspension by the CSOS; however, that process is conducted only in writing, initiated by a hard-copy form delivered by hand or mail to the CSOS in Sacramento. We expect this process may require up to several weeks.

<sup>5</sup> Personal communication with CFTB staff, March 11, 2014. The Board maintains a website at <https://www.ftb.ca.gov/index.shtml?disabled=true>.

<sup>6</sup> Mako Strategies information for Nevada is available at <http://nvsos.gov/sosentitlysearch/CorpDetails.aspx?lx8nvq=SSPpVHEncv6DFJVAqEmdOw%253d%253d>.