Date of Hearing: April 27, 2026

ASSEMBLY COMMITTEE ON REVENUE AND TAXATION
Mike Gipson, Chair

AB 2403 (Elhawary) – As Amended April 13, 2026

SUSPENSE

Majority vote. Tax levy. Fiscal committee.

SUBJECT: Income tax: credits: commercial production

SUMMARY: Allows, under the Personal Income Tax (PIT) Law and Corporation Tax (CT) Law, a credit to a "qualified commercial production company" that produces a "qualified commercial" in the state, is allocated a credit by the California Film Commission (CFC), and meets minimum labor standards, as specified. Specifically, **this bill**:

1) Allows, for taxable years beginning on or after January 1, 2027, and before January 1, 2032, a credit to a "qualified taxpayer" in an amount equal to the following:

    a) 20% of "qualified production costs" in excess of $500,000 for the production of a "qualified commercial" if the "qualified commercial" is filmed inside the Los Angeles zone as defined in Revenue and Taxation Code (R&TC) Section 17053.98.1 or 23698.1; and,

    b) 30% of "qualified production costs" in excess of $500,000 for the production of a "qualified commercial" if the "qualified commercial" is filmed outside the Los Angeles Zone, as defined in R&TC Section 17053.98.1 or 23698.1.

2) Defines all of the following:

    a) "Qualified commercial production company" is a person that both:

        i) Is responsible for the direct payment of production expenses and is a signatory to the qualified commercial's contracts with its payroll company and facility operators; and,

        ii) Is neither the distributor or the contracting entity for production of the qualified commercial, nor a variable interest entity of the distributor or contracting entity.

    b) "Qualified commercial" is an advertisement recorded on film, audiotape, videotape, or digital medium in California for multimarket distribution by way of radio, television networks, cable, satellite, motion picture theaters, or internet and meets other specified requirements, and includes a package of commercials consisting of two or more commercials that are bid and produced under a single agency or client contract in which a specified number of deliverables are produced together within a defined timeframe by a qualified commercial production company.

c) "Qualified commercial" does not include any of the following:

i) A news or current affairs program, interview or talk program, network promotional, such as a commercial promoting a television series or movie, "how-to" or instructional commercial or program, commercial or program consisting entirely of stock footage, trailer promoting a theatrical film, sporting event or sporting program, game show, award ceremony, or daytime drama, including a daytime soap opera or reality program;

ii) A production involving sexually explicit conduct subject to the recordkeeping requirements of Section 2257 of Title 18 of the United States Code; and,

iii) A commercial of more than three minutes in length, unless specifically exempted by the CFC or a valid collective bargaining agreement governing the employees whose work may be affected. This does not exclude a package of commercials if each commercial is not more than three minutes in length.

d) "Qualified taxpayer" is a "qualified commercial production company" that produces "qualified commercials" in California and is allocated a credit by the CFC.

e) "Qualified production costs" are all expenditures made in California directly attributable to the production of a qualified commercial, but do not include either of the following:

i) Costs for a story, script, or scenario to be used for a qualified commercial; or,

ii) Wages, salaries, or other compensation for writers, directors, including music directors, producers, and performers other than musicians and background actors with no scripted lines who are employed by a qualified company.

f) "Generative artificial intelligence" means a computational system or model capable of generating text, images, audio, video, performances, or other expressive content based on training data, algorithms, or machine learning techniques, without direct contemporaneous creative control by a natural person over the expressive output.

3) Requires that at least 75% of the production costs paid or incurred directly and predominantly in the actual filming or recording of the qualified commercial are costs incurred in California.

4) Requires the production of a qualified commercial, if not party to and in compliance with a valid collective bargaining agreement covering the employees of the production, to do all of the following:

a) Demonstrate as part of the CFC application process that the production is in compliance with applicable federal, state, and local laws and regulations;

b) Provide wages for employees in California that are equal to or more than the average weekly wage rate for similar workers in the same occupation;

c) Provide health insurance benefits for all employees; and,

d) Provide a defined-benefit pension for all employees.

5) Makes ineligible for the credits any commercial that either:

   a) Is created entirely by means of generative artificial intelligence; or,

   b) Utilizes generative artificial intelligence, automated technologies, or autonomous vehicles in a manner that replaces or diminishes the job functions customarily performed by a human worker in the production.

6) Provides that a commercial is deemed to be created entirely by means of generative artificial intelligence if both of the following are satisfied:

   a) All principal expressive elements, including, but not limited to, script, dialogue, visual imagery, animation, performances, voices, music, and sound design, are generated by generative artificial intelligence; and,

   b) No natural person performs a principal creative role in the origination, performance, or fixation of those expressive elements, other than de minimis technical prompting, selection, or compilation.

7) Provides that the restrictions described above shall not exclude a production from eligibility for any of the following:

   a) Use of generative artificial intelligence as a tool in support of human creative decisionmaking;

   b) Use of artificial intelligence-assisted processes in preproduction, production, or postproduction, provided that natural persons exercise principal creative control;

   c) Incorporation of artificial intelligence for technical, logistical, or efficiency purposes that do not replace principal creative roles performed by natural persons; and,

   d) Use of generative artificial intelligence, automated technologies, or autonomous vehicles, to the extent such use is authorized by, and carried out in accordance with, a valid collective bargaining agreement governing the employees whose work may be affected.

8) Requires the CFC to do all of the following:

   a) Establish an application process that accepts submissions between January 1 and April 1 of the calendar year succeeding the year in which the production of the qualified commercial occurred;

   b) Allocate tax credits to applicants in four or more allocation periods per fiscal year between July 1, 2027, and before July 1, 2032; and,

   c) Require, as part of the application process, a certification under penalty of perjury that the production is not created entirely by means of generative artificial intelligence and that the labor standards described above are satisfied. The CFC may require the submission of payroll records, benefit contribution reports, copies of applicable collective bargaining agreements, and attestations from payroll service providers to verify compliance with the provisions of this bill.

9) Limits the aggregate amount of credits that may be allocated per FY to $15 million, plus any amount unallocated in any prior FY.

10) Takes immediate effect as a tax levy.

EXISTING LAW:

1) Allows a credit to a "qualified taxpayer" equal to 35% or 40%, as applicable, of "qualified expenditures" for the production of a "qualified motion picture" in California. (R&TC Sections 17053.98.1(a)(1) and 23698.1(a)(1).)

2) Defines a "qualified taxpayer" as a taxpayer who has:

   a) Paid or incurred "qualified expenditures";

   b) Participated in the Career Readiness requirement; and,

   c) Been issued a credit certificate by the CFC. (R&TC Sections 17053.98.1(b)(20) and 23698.1(b)(20).)

3) Defines "qualified expenditures" as amounts paid or incurred for tangible personal property purchased or leased, and used, within this state in the production of a "qualified motion picture" and payments, including "qualified wages", for services performed within this state in the production of a "qualified motion picture". (R&TC Sections 17053.98.1(b)(17) and 23698.1(b)(17).)

4) Defines a "qualified motion picture" as a motion picture that is produced for distribution to the general public, regardless of medium, that is one of the following:

   a) A feature with a minimum production budget of $1 million;

   b) A miniseries or limited series consisting of two or more episodes, each longer than 40 minutes of running time, exclusive of commercials, that is produced in California, with a minimum production budget of $1 million per episode;

   c) A new television series of episodes longer than 40 minutes each of running time, exclusive of commercials, that is produced in California, with a minimum production budget of $1 million per episode;

   d) An independent film;

   e) A television series that relocated to California;

   f) A pilot for a new television series that is longer than 20 minutes of running time, exclusive of commercials, that is produced in California, and with a minimum production budget of $1 million;

g) A live action or animated series, averaging across a season at least 20 minutes of running time per episode, exclusive of commercials, that is produced in California with a minimum production budget of $1 million;

h) An animated film that is produced in California, with a minimum production budget of $1 million; or,

i) A large-scale competition show, not including traditional reality, game shows, talk shows, or docufollow television programming, that is produced in California with a minimum production budget of $1 million per episode. (R&TC Sections 17053.98.1(b)(19)(A) and 23698.1(b)(19)(A).)

5) Specifies that, to qualify as a "qualified motion picture" all of the following conditions must be satisfied:

a) At least 75% of the principal photography days occur wholly in California or 75% of the production budget is incurred for payment for services performed within the state and the purchase or rental of property used within the state;

b) Production of the qualified motion picture is completed within 30 months of the date on which the qualified taxpayer's application is approved by the CFC;

c) The copyright for the motion picture is registered with the United States Copyright Office pursuant to Title 17 of the United States Code;

d) Principal photography of the qualified motion picture begins after the date on which the application is approved by the CFC, as specified;

e) If applicable, at least 75% of production costs for picture editing and postproduction sound labor and services are incurred in California; and,

f) Provides a diversity workplan checklist. (R&TC Sections 17053.98.1(b)(19)(B) and 23698.1(b)(19)(B).)

6) Excludes certain expenses from the definition of "qualified wages", including expenses paid per person per qualified motion picture for writers, directors, music directors, music composers, music supervisors, producers, and performers, other than background actors with no scripted lines. (R&TC Sections 17053.98.1(b)(22)(B) and 23698.1(b)(22)(B).)

7) Defines a "qualified individual" as any individual, except as specified, who performs services during the production period in an activity related to the production of a qualified motion picture. (R&TC Sections 17053.98.1(b)(18) and 23698.1(d).)

8) Defines the "Los Angeles Zone" as the area within a 30 mile radius from Beverly Boulevard and La Cienega Boulevard, Los Angeles, California, and includes Agua Dulce, Castaic, including Castaic Lake, Leo Carrillo State Beach, Ontario International Airport, Piru, and Pomona, including the Los Angeles County Fairgrounds. The Metro-Goldwyn-Mayer, Inc. Conejo Ranch property is within the Los Angeles zone. (R&TC Sections 17053.98.1(a)(4)(A)(i)(ib) and 23698.1(a)(4)(A)(i)(ib).)

9) Requires any taxpayer claiming the credits to provide information to the CFC including, but not limited to, the names of each qualified individual; the specific start and end dates of production; the total wages paid; the total amount of qualified wages paid to qualified individuals; aggregate data for individuals whose wages are excluded from qualified wages, including their gender, ethnic, and racial makeup; the copyright registration number, as reflected on the certificate of registration issued under the authority of Section 410 of Title 17 of the United States Code, relating to registration of claim and issuance of certificate; the total amounts paid or incurred to purchase or lease tangible personal property used in the production of a qualified motion picture; information to substantiate its qualified expenditures; and information required by the CFC necessary to verify the amount of credit claimed, completion of the Career Readiness requirement, and payment of the Career Pathways Program fee. (R&TC Sections 17053.98.1(d) and 23698.1(d).)

10) Requires the CFC to do the following:

    a) On or after July 1, 2025, and before July 1, 2030, in four or more allocation periods per FY, allocate tax credits to applicants;

    b) Establish a procedure for applicants to file with the CFC a written application for the allocation of the tax credit. The application must include numerous items of information including the budget for the motion picture production, the number of production days, a financing plan, the diversity of the workforce employed by the applicant, the amount of qualified wages the applicant expects to pay to qualified individuals, and a statement establishing that the tax credit is a significant factor in the applicant's choice of location;

    c) For each allocation date and for each category, list each applicant from highest to lowest according to a jobs ratio computed by the CFC;

    d) Subject to the applicable credit percentage, allocate the credit to each applicant according to the highest jobs ratio, working down the list, until the credit amount is exhausted; and,

    e) Certify tax credits allocated to qualified taxpayers. (R&TC Sections 17053.98.1(g) and 23698.1(g).)

11) Caps the aggregate amount of credits that may be allocated per FY, except as provided, to $750 million for FY 2025-26 and each FY thereafter, through and including FY 2029-30, as specified. (R&TC Sections 17053.98.1(h)(3) and 23698.1(h)(3).)

12) Requires the CFC to allocate the credit amounts according to the following categories:

    a) Independent films with qualified expenditures of $10 million or less shall be allocated 4.8% of the total. Independent films with qualified expenditures in excess of $10 million shall be allocated 3.2% of the total. These amounts shall be in addition to any unused allocation credit amount, if any, for the preceding FY, as specified;

    b) Features shall be allocated 35% of the total;

    c) Relocating television series shall be allocated 17% of the total; and,

d) A new television series, pilots for a new television series, miniseries, and recurring television series shall be allocated 40% of the total, plus any unused allocation credit amount, if any, for the preceding FY, as specified. (R&TC Sections 17053.98.1 and 23698.1.)

13) Allows a credit for taxable years beginning on or after January 1, 2022, and before January 1, 2025, in an amount equal to 20% or 25% of qualified expenditures for the production of a qualified motion picture produced in the state at a certified studio construction project. These credit amounts are increased to 35% and 40% for credits allocated on or after July 1, 2025. (R&TC Section 17053.98(k).)

14) Requires any bill authorizing a new credit to contain all of the following:

a) Specific goals, purposes, and objectives that the tax credit will achieve;

b) Detailed performance indicators for the Legislature to use when measuring whether the tax credit meets the goals, purposes, and objectives stated in the bill; and,

c) Data collection requirements to enable the Legislature to determine whether the tax credit is meeting, failing to meet, or exceeding those specific goals, purposes, and objectives. The requirements shall include the specific data and baseline measurements to be collected and remitted in each year the credit is in effect, for the Legislature to measure the change in performance indicators, and the specific taxpayers, state agencies, or other entities required to collect and remit data. (R&TC Section 41.)

FISCAL EFFECT: The FTB's estimate of this bill as recently amended is pending, however, the resulting revenue loss to the General Fund exceeds this Committee's Suspense File threshold.

COMMENTS:

1) The author has provided the following statement in support of this bill:

> AB 2403 creates a commercial production tax credit to bring this work back to California and reinvest in the workers, union jobs, and small businesses who have been left out of existing incentives. Commercial production is often an entry point into the entertainment industry, especially for individuals who have been formerly incarcerated and are working to rebuild their lives and careers. By revitalizing this sector, we are not only strengthening our economy and keeping California competitive but also expanding access to opportunity and advancing a more equitable and inclusive industry.

2) This bill is supported by the Entertainment Union Coalition, which notes, in part:

> Commercial production has long been a cornerstone of California's creative workforce. Television commercials provide steady high-wage employment for many of our members, as well as a broad network of local vendors.
>
> While California maintains the most experienced production workforce and infrastructure in the world, we are one of the few major production centers without a dedicated commercial production tax credit. Over the past decade, California has experienced a significant decline in commercial production. This erosion reflects the increasing

mobility of commercial production and the competitive incentives offered in other places. As a result, jobs and local spending continue to migrate elsewhere.

[…]

The Entertainment Union Coalition's support was predicated on AB 2403 containing the following requirements: 75% of the production is to shoot in California, AI protections for workers, limits on what can be called a "commercial," and importantly strong labor standards. Working with the AICP we secured all of these provisions in the legislation. We have some remaining open issues that are important to EUC members, and we look forward to continued efforts to address them with AICP.

3) Committee Staff Comments:

   a) *What is a "tax expenditure"*? Existing law provides various credits, deductions, exclusions, and exemptions for particular taxpayer groups. In the late 1960s, U.S. Treasury officials began arguing that these features of the tax law should be referred to as "expenditures" since they are generally enacted to accomplish some governmental purpose and there is a determinable cost associated with each (in the form of foregone revenues).

      As the Department of Finance notes in its annual Tax Expenditure Report, there are several key differences between tax expenditures and direct expenditures. First, tax expenditures are typically reviewed less frequently than direct expenditures. Second, there is generally no control over the amount of revenue losses associated with any given tax expenditure. Finally, it should also be noted that, once enacted, it takes a two-thirds vote to rescind an existing tax expenditure absent a sunset date. This effectively results in a "one-way ratchet" whereby tax expenditures can be conferred by majority vote, but cannot be rescinded, irrespective of their efficacy or cost, without a supermajority vote.

   b) *The motion picture industry in California*: The motion picture business is, in many respects, a quintessential California industry. The state's film production workforce is by far the largest in the United States, and over 2.5 times the size of its nearest competitor (New York). The industry, however, is heavily concentrated in Southern California, with the vast majority of these California jobs located in Los Angeles County alone.

      Despite its historical ties to California, the motion picture industry is inherently mobile, and has become increasingly so with the advent of advanced technology. As such, a number of other states (and foreign governments) have established public subsidies to attract film productions. States have done so in the hopes of developing a regional industry and stimulating film-related tourism. Louisiana was the first state to adopt tax incentives for film and television production in 1992. (National Conference of State Legislatures, *State Film Production Incentives and Programs*, February 5, 2018.) Ten years later, Louisiana expanded its program and the state's film industry began to experience significant growth. (*Id.*) By 2009, 44 states, along with Puerto Rico and Washington D.C., offered incentives for film and television productions.[1] (*Id.*) While

[1] The popularity of these programs has decreased in recent years. In 2018, only 31 states, Washington D.C., Puerto Rico, and the U.S. Virgin Islands continued to maintain film incentive programs.

filmmakers obviously consider a host of factors in deciding where to shoot, it would appear that the availability of financial incentives plays a role in many site selection decisions.

c) *California's first film tax credit program*: Responding to the proliferation of financial incentives offered by other states, California adopted its first film and television production tax credit program in 2009. [SBx3 15 (Calderon), Chapter 17, Statutes of 2009, Third Extraordinary Session, and ABx3 15 (Krekorian), Chapter 10, Statutes of 2009, Third Extraordinary Session.] Originally, the program was scheduled to sunset after FY 2013-14, but was extended by the Legislature in 2011 for one additional year – through FY 2014-15. [AB 1069 (Fuentes), Chapter 731, Statutes of 2011.] In 2012, the program was further extended for two additional years – through FY 2016-17. [AB 2026 (Fuentes), Chapter 841, Statutes of 2012.]

Between FYs 2009-10 and 2016-17, this program provided $100 million per year, for a total of up to $800 million in tax credits. For most projects, the individual credit amount was equal to 20% of qualified expenditures. Television series relocating to California from other jurisdictions and independent film productions qualified for a more generous 25% credit.

Demand for the original tax credit exceeded the $100 million available in every year of the program's existence. The CFC, which was charged with administering the program, accepted applications on a first-come, first-served basis. After the program's first year, however, most applications were submitted on the first day of each application period. As a result, the CFC used a random selection process – often referred to as a "lottery" – to determine the order in which applications received on the same day would be processed.

d) *The Film Tax Credit 2.0*: AB 1839 (Gatto), Chapter 413, Statutes of 2014, replaced the original film tax credit with an expanded credit program, referred to by many as the "Film Tax Credit 2.0". The new program allocated up to $330 million annually through FY 2019-20, and authorized a wider range of film and television projects to apply for the program.

The Film Tax Credit 2.0 was designed, in part, to improve some of the perceived issues with the first program. As noted above, under the first tax credit program, most credits were allocated randomly rather than on the basis of objective criteria. Instead of allocating credits on a first-come, first-served basis, the Film Tax Credit 2.0 program used a "jobs ratio" score and allocated credits to the highest scoring applications.

e) *The Film Tax Credit 3.0*: In 2018, the Legislature and Governor extended the film tax credit program as part of the 2018 Budget Package. Specifically, SB 871 (Committee on Budget and Fiscal Review), Chapter 54, Statutes of 2018, established similar credits for the CFC to allocate on or after July 1, 2020, and before July 1, 2025. Among other things, SB 871 required credit applicants to include in the application the applicant's written policy against unlawful harassment and a summary of the applicant's voluntary programs to increase the representation of minorities and women in certain job classifications, as specified.

f) *SB 144 (Portantino)*: In 2021, the Legislature and Governor enacted additional modifications to the film tax credit program. Among other things, SB 144 (Portantino), Chapter 114, Statutes of 2021, did the following:

   i) Required a qualified taxpayer to provide additional information, including data regarding the diversity of the applicant's workforce, to be eligible for the credit;

   ii) Required an applicant with a production that is an independent film to include, in its application, a summary of the applicant's voluntary programs to increase the representation of minorities and women in specified job classifications;

   iii) Increased the aggregate amount of credits that may be allocated for FYs 2021-22 and 2022-23 by $15 million, making these amounts exclusively available to television series that relocate to California, as defined;

   iv) Increased the aggregate amount of credits that may be allocated for FYs 2021-22 and 2022-23 by $75 million, making these amounts exclusively available to recurring television series, as defined; and,

   v) Allowed, for taxable years beginning on or after January 1, 2022, and before January 1, 2032, a credit for the production of a qualified motion picture in this state at a certified studio construction project.

g) *The Film Tax Credit 4.0*: In 2023, the Legislature and Governor enacted SB 132 (Committee on Budget and Fiscal Review), Chapter 56, Statutes of 2023, which enacted the Film Tax Credit 4.0. Specifically, SB 132 authorized a new film tax credit program for taxable years beginning on or after January 1, 2025, to be allocated by the CFC on or after July 1, 2025 and before July 1, 2030. Importantly, SB 132 also authorized the state's first refundable credit for business taxpayers. As such, the bill allowed taxpayers without tax liability to make a one-time election to be paid a refund, spread out over a five-year period, of the "total refundable amount", defined as 90% of the credit amount exceeding the taxpayer's tax liability in the first taxable year of the refundable period. Put simply, this budget agreement authorized the very first refundable business credit but conditioned the credit on the taxpayer accepting a 10% "haircut" of the credit amount.

h) *AB 1138 (Zbur)*: Last year, the Legislature and Governor enacted AB 1138 (Zbur), Chapter 27, Statutes of 2025, which revised the expanded the Film Tax Credit 4.0 in numerous respects. Specifically, AB 1138:

   i) Increased the aggregate amount of credits that may be allocated in a FY to $750 million, and revised the allocation limitations for specified qualified motion pictures within that aggregate amount;

   ii) Increased the credit amount allowed for a qualified motion picture to 35% or 40%, as specified;

   iii) Increased the amount of qualified expenditures the CFC is allowed to consider when determining the credit amount allocated to a qualified motion picture;

iv) Included veteran status and ZIP Code in the diversity workplan and final diversity assessment;

v) Revised the definition of a qualified motion picture to include live action and animated series with episodes averaging 20 minutes or more, animated films, and large-scale competition shows, as specified; and,

vi) Specified that a television series that completed principal photography on the previous season more than 48 months prior to applying for an allocation of this credit is considered a new television series for purposes of the definition of a qualified motion picture, unless certain conditions are met.

i) *Is this good public policy*? Some critics question the wisdom of enacting industry-specific tax benefits, which tend to pit state against state and encourage a proverbial "race to the bottom". For this reason, the LAO has generally argued that such industry-specific inducements represent poor tax policy. That said, the LAO has also acknowledged that California's adoption of a film tax credit was understandable in light of the actions taken by other states to lure productions away from Hollywood.

In addition, both the film tax credit and the credit proposed by this bill contain many provisions to guard against some of the pitfalls that attend other tax expenditure programs. Unlike most other credits, this credit would be capped annually, allowing the Legislature to weigh the program against other budgetary priorities and determine the state's maximum financial exposure. The credit is also allocated by the CFC which, by most accounts, has done a very good job administering the existing film incentive. In the end, the question is whether this bill's proposed credit will prove sufficient to shore up California's commercial production industry for the medium to long term or whether the state will, in short order, be called upon to provide even more generous incentives in response to the actions of other competing states and nations over which California has no control.

j) *Committee's tax expenditure policy*: Both R&TC Section 41 and Committee policy require any tax expenditure bill to outline specific goals, purposes, and objectives that the tax expenditure will achieve, along with detailed performance indicators for the Legislature to use when measuring whether the tax expenditure meets those stated goals, purposes, and objectives. A tax expenditure bill will not be eligible for a Committee vote unless it has complied with these requirements.

In addition to the R&TC Section 41 requirements, this Committee's policy also requires that all tax expenditure proposals contain an appropriate sunset provision to be eligible for a vote. According to this policy, an "appropriate sunset provision" means five years, except in the case of a tax expenditure measure providing relief to California veterans, in which case "appropriate sunset provision" means ten years. This bill complies with both R&TC Section 41, and the Committee's policy on sunsets.

REGISTERED SUPPORT / OPPOSITION:

Support

Arts and Sciences Department LLC

Association of Independent Commercial Producers
Believe Media INC
Biscuit Filmworks, LLC
Bob Industries
California League of United Latin American Citizens (CA LULAC)
Caviar LA, LLC
Entertainment Union Coalition
Epoch Media Group, LLC
Hungry Man INC
Iconoclast Content, INC.
Independent Media INC.
Invisible Collective LLC
Lovesong LLC
Magna Studios, INC.
Minted Content INC
Object & Animal USA LLC
PDSI, INC. Dba Payday
Raucous Content, INC.
Reset Content
RSA Films
Serial Pictures, LLC
Skunk Partners LLC
Smuggler
Something Ideal, LLC Dba m ss ng p eces
Space Cadet INC
Stink Films
Superprime
Supply & Demand, INC.
The Directors Bureau
The Ebell of Los Angeles
The Sweet Shop Films
Thinking Machine Films
Tool of North America
World War Seven Studios LLC

Opposition

None on file

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