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IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

FIRST APPELLATE DISTRICT

DIVISION TWO

CITY AND COUNTY OF SAN FRANCISCO et al., Plaintiffs and Respondents, v. SKYHAWK PROPERTIES, INC., et al., Defendants and Appellants.	A119553, [redacted], A122146 (San Francisco County Super. Ct. No. CGC-02-411851)
YOSHABEL CLEMENTS, Plaintiff and Appellant, v. CITY AND COUNTY OF SAN FRANCISCO et al., Defendants and Respondents.	A122533 (San Francisco County Super. Ct. No. CGC-07-467178)

INTRODUCTION

These four consolidated appeals involve efforts of respondent City and County of San Francisco (City) to recover on a 2004 judgment in its favor relating to residential real property that was, after the initial judgment, serially transferred to appellant SkyHawk World Inc. (SkyHawk), then to Marlon Union Corporation, then to appellant Yoshabel Clements. Clements encumbered the property by deeds of trust in favor of various entities and individuals (including appellant Falco Borealis Corporation and appellant Angelo Macapinlac). Following notice to appellants and an evidentiary hearing, the superior court found the transfers fraudulent, voided them, and appointed a receiver, who

sold the property. Appellants did not seek a stay or post a bond in their appeal from the order authorizing the sale of the property. After the sale, the City sought and received an order settling and approving the receiver's final report and accounting, discharging the receiver, and exonerating the receiver's bond. Appellants did not oppose the motion, nor have they filed an appeal from that order.

Appellants claim the trial court's postjudgment orders were extrajudicial and invalid because new and different issues arose from the claimed fraudulent transfers and encumbrances of the property and appellants had not appeared as parties in the action resulting in the 2004 judgment, they had never been named as defendants in that or any subsequent enforcement action by the City, and they had not been served with a summons and complaint. We shall conclude the sale of the property rendered the four consolidated appeals moot.

FACTS AND PROCEDURAL BACKGROUND

On August 26, 2002, the City filed a lawsuit against Victoria Esmas and others, alleging that Esmas ran an illegal residential operation as an illegal rooming house at 1342 Funston Avenue, San Francisco (the property) in violation of state law and local zoning and health codes and that it constituted a public nuisance. The next day, the City filed and recorded a notice of lis pendens on the property. Joseph Ambrosio and his son, Atlas Ambrosio, were named as Does One and Two. The property was in the name of Atlas Ambrosio by virtue of a grant deed to him from Esmas, dated July 8, 2002 and recorded July 10, 2002.

On December 15, 2003, the case settled and terms of the settlement were placed on the record. The "Stipulated Injunction and Judgment" provided, among other things, that the only lien against the property was a first deed of trust held by World Savings and Loan Association (World Savings); that the property would be sold on or before April 15, 2004; that on or before that date Esmas and the Ambrosios would pay the City a judgment of $475,000; that Esmas and the Ambrosios were jointly and severally liable for the stipulated judgment; and that the court expressly reserved jurisdiction "to take such further action to enforce this Stipulated Injunction and Judgment herein, as may be

necessary or appropriate to carry into effect the provisions hereof . . . ." The "Stipulated Injunction and Judgment" was executed by Esmas, Atlas Ambrosio, representatives of the City, and the attorneys for all parties on January 16, 2004. The court signed the order on that date. (Joseph Ambrosio signed the stipulation on July 27, 2004.)

Thereafter, the property was transferred to Clements through a series of transactions as follows: Atlas Ambrosio transferred the property to SkyHawk on February 20, 2004; SkyHawk transferred the property to Marlon Union Corporation on May 10, 2004; Marlon Union Corporation transferred the property to Clements on January 31, 2005, by a deed recorded on February 15, 2005. Clements executed a deed of trust with assignment of rents in favor of First American Title Insurance Company as trustee and appellant Falco Borealis Corporation, recorded June 27, 2005. On January 31, 2006, Clements executed another deed of trust and assignment of rents in favor of Alliance Title Company as trustee and appellant Macapinlac as beneficiary, recorded March 3, 2006.

Clements was president of Falco Borealis Corporation at all relevant times, and she owned Marlon Union Corporation. She was also the wife or ex-wife of the Ambrosios' attorney, John Hanlin, and the mother of three of his children.

As Atlas Ambrosio's attorney, Hanlin signed and filed, together with the City, a "Joint Statement Re: Status of Defendants' Efforts to Comply with Stipulated Judgment" on February 17, 2004, three days before the conveyance by Atlas Ambrosio to SkyHawk. Therein, Hanlin advised the court that his client had completed a loan application to obtain funds to pay for costs of relocating persons living at the property and for renovating the property and that he had signed a listing agreement to sell the property. Hanlin filed another conference statement on March 29, 2004, stating the loan application was in the "final steps of completion" and requesting that defendants be given time necessary to complete the loan and to complete the sale of the property. On May 13, 2004, Hanlin signed another "Joint Statement Re: Status of Defendants' Efforts to Comply with the Stipulated Judgment" in anticipation of a May 17, 2004 hearing. He stated therein that defendants (Esmas and Atlas Ambrosio) had enlisted the services of

mortgage broker, Kevin Stillwell, to obtain a loan and that Stillwell had received notification that the application had been approved subject to verification of income, assets and liabilities, and that it was anticipated the loan would close in the near future. Stillwell was president of SkyHawk, the entity that was the grantee of the February 20, 2004 deed from Atlas Ambrosio, and the grantor of the May 10, 2004 deed to Marlon Union Corporation.

On July 29, 2004, after Joseph Ambrosio signed the stipulated injunction and judgment, it was filed. Throughout 2004, in forbearing to record the abstract of judgment, counsel for the City relied on the representations of Hanlin that the property owners were trying to arrange for refinancing so the City would be paid. Hanlin did not advise the City of the various transfers and the City's attorney had "no idea" that the transfers were occurring or had taken place until July 29, 2004. On January 24, 2005, the City recorded its abstract of judgment on the property.

Appellants' Appeal Nos. A119553, A120369 and A122146

On July 23, 2007, the City moved the court to appoint a receiver with the rights and powers to sell the property. (Code Civ. Proc., §§ 708.610, 564, 568.)[1] The motion also sought an order determining that any and all grant deeds, and specifically the deeds from Esmas to Atlas Ambrosio, Atlas Ambrosio to SkyHawk, SkyHawk to Marlon Union Corporation, Marlon Union Corporation to Yoshabel Clements, and the deeds of trust from Yoshabel Clements to Falco Borealis Corporation and Yoshabel Clements to Angelo Macapinlac, be declared junior and subordinate to the City's claim and that the deeds of trust, mortgages and the like be declared null and void. The City *personally served* all appellants, among others, with the noticed motion.

On August 27, 2007, SkyHawk filed opposition to the receivership motion, raising both jurisdictional and substantive defenses to the motion. On August 29 and 30, SkyHawk, Clements and Macapinlac filed ex parte applications for an order continuing the hearing and/or allowing the filing of late opposition. Macapinlac's application argued

[1] All statutory references are to the Code of Civil Procedure, unless otherwise indicated.

he was a "good faith and bona fide encumbrancer" of the property and that he had "valid defenses" to the motion.

SkyHawk opposed the motion for appointment of a receiver on procedural due process grounds. Attorney Joseph Bravo specially appeared for SkyHawk, contending that SkyHawk and other "non-parties" Marlon Union Corporation, Falco Borealis Corporation, Clements, Macapinlac and attorney Hanlin had never been named as defendants and had never appeared or consented to the jurisdiction of the court and that no summons had ever issued or been served on them.

On August 30, 2007, attorney Bravo specially appeared for SkyHawk and for Clements. Attorney Bravo agreed to a restraining order precluding any transfer of title to the property until the hearing on appointment of a receiver was completed. On August 31, 2007, the court issued its "Restraining Order after ExParte Hearing," granting the continuance of the hearing requested by SkyHawk and Clements, ordering "all *parties* to this action" (italics added)—including but not limited to Esmas, the Ambrosios, SkyHawk, Marlon Union Corporation, Falco Borealis Corporation, Clements and Macapinlac—as well as their attorneys and agents from, among other things, selling, transferring, encumbering or otherwise disposing of the property pending disposition of the hearing on the appointment of a receiver. The order continued the court's jurisdiction pursuant to the 2004 stipulated judgment filed July 29, 2004.

SkyHawk and Clements appealed from the August 31, 2007 order (A119553).

On October 23, 2007, appellant Falco Borealis Corporation filed a section 170.6 peremptory challenge against the Honorable Robert L. Dondero.

On October 25, 2007, appellant Falco Borealis Corporation moved to quash service of the City's receivership motion on the ground that the lower court lacked personal jurisdiction over it. SkyHawk and Clements joined in the motion to quash service, which the court denied on December 28, 2007.

On October 29, 2007, Judge Dondero addressed Falco Borealis Corporation's 170.6 challenge, and denied it for lack of standing.

On October 29 and 31, 2007, Judge Dondero conducted an evidentiary hearing. Falco Borealis Corporation appeared through attorney Svetlana M. Shirinova. Bravo appeared for Clements and SkyHawk. Bravo recognized the evidentiary hearing was to "prove a fraud." He examined witnesses, introduced Clements's declaration into evidence, and made evidentiary objections beyond those relating to jurisdiction. He conducted direct examination of Macapinlac, who admitted on examination by the court that he knew the property was encumbered at the time he made Clements the loan secured by the deed of trust.[2] Bravo made opening and closing arguments. Shirinova also made a closing argument.

At the conclusion of the hearing, the court made extensive findings. The court found "there was appropriate service of process as early as July of '07," that the parties identified in the record (including appellants) were advised of the proceeding, and that a number of them were present on the day of the hearing, at which time it was continued at the request of appellants so they could better prepare for the hearing. The court found that the individuals and entities who obtained the property or interests therein after the transfer to Atlas Ambrosio, took it with knowledge of the lis pendens and they took it with knowledge, in 2005 at least, of the City's abstract of judgment. The court found all the conveyances and encumbrances from Esmas to Atlas Ambrosio forward were fraudulent.

On October 31, 2007, the court granted the City's motion and issued an order appointing the receiver. The order appointed the receiver with powers to sell the property and declared those transfers and encumbrances junior and subordinate to the claims of the City. The court also declared the interests of appellants "null and void, and [that they]

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[2] Macapinlac testified that he made a "hard money loan" of $107,000 to Clements with the property as security. When questioned by the court about the title search he conducted before making the loan, Macapinlac acknowledged that at the time he made the loan, he knew from the title search that there was a lis pendens and an abstract of judgment on the property and that there were violations of the City's codes regarding the property. He acknowledged that in proceeding with the loan he relied on the fact that he had title insurance.

take nothing by way of the sales proceeds from the sale and disposition of the Property, either in part or in whole." An amended order granting the receivership motion was filed on November 19, 2007.

The City moved for an order directing the Sheriff to proceed with the sale of the property pursuant to section 700.015. Appellant Clements opposed the motion. On December 10, 2007, the court granted the City's motion and the order directing the Sheriff to proceed with the sale was entered.

On December 27, 2007, appellants filed an appeal of the October 31, 2007 order appointing the receiver and declaring their interests null and void (A120369).

On December 28, 2007, the court denied the motion to quash service of the motion for the receivership.

On February 28, 2008, Macapinlac filed a third party claim of ownership on the levied property. This claim was denied on March 27, 2008. On April 11, 2008, Clements moved to disqualify the law firm representing the receiver. Without admitting the merits, the receiver stated she did not oppose the motion and obtained new counsel. On April 17, 2008, the court confirmed the receiver's representation by new counsel.

Also on April 17, 2008, the court granted the receiver's motion for a supplemental judgment authorizing a writ of possession and for an order to sell the property and issued its order (amended on April 21, 2008) authorizing the sale of the property to John Di Domenico, or his assignee, for a purchase price of $940,000 in cash, and providing for the ejection of Clements and others from the property.[3] The order authorized payment from the sales proceeds at close of escrow, including payments of real estate brokers' commissions, closing costs and outstanding taxes, assessments, and penalties; payment in full to World Savings on its first deed of trust; and payment of sums due to the City, except for $70,000 to be withheld as payable to the receiver as a reserve for administrative expenses, and the unused balance payable to the City after approval of the receiver's final account and disbursement of all approved fees and expenses. Any excess

[3] The court had already adjudicated that Clements was not entitled to a claim of exemption or homestead.

proceeds would be held by the receiver pending further court order. The order directed the receiver to disregard and to refuse payment of the liens, conveyances, interests and mortgages of appellants, on the bases that they had been adjudicated as null and void and not entitled to payment.

On June 12, 2008, appellants filed a notice of appeal from the orders of April 17, 2008, including those issuing the writ of possession and authorizing the ejectment of Clements and the sale to Di Domenico (A122144). Appellants did not seek a stay or post a bond in their appeal from the sale order. They did not produce a competing bidder or an appraisal challenging the proposed sale price. Nor did they tender to bring the World Savings obligation current.

On October 30, 2008, the City moved for discharge of the receiver, for payment of fees and charges, for an order authorizing and approving the receiver's actions and exonerating the receiver's bond. Appellants neither opposed the motion, nor appeared at the December 12, 2008 hearing on the motion. On that day, the court granted the motion and entered the "order settling and approving the receiver's final report and accounting, discharging receiver and exonerating receiver's bond" (discharge order). No appeal was taken from the discharge order.

Clements's Separate Appeal—No. A122533

On September 14, 2007, before the hearing on appointment of a receiver, Clements filed a separate action against the City for declaratory relief, seeking to quiet title in the property and for damages arising out of her purported ownership and occupancy of the property (*Clements v. City & County of San Francisco et. al.* (2007) Super. Ct. S.F., case No. CGC-07-467178).

On June 11, 2008, the trial court (Hon. Patrick J. Mahoney) entered judgment against Clements, following its granting of the City's motion for judgment on the pleadings. The court found the issue of Clements's title to the property had already been adjudicated by the October 31, 2007 order granting the motion for appointment of a receiver in *City & County of San Francisco, etc. v. Esmas et al.* (2002) San Francisco Superior Court case No. CGC-02-411851, and that the filing of the declaratory relief

action by Clements constituted an impermissible " 'splitting of the cause of action' " that was on appeal. Clements appealed this ruling on August 11, 2008 (A122533).

Consolidation and Motions to Dismiss

On May 8, 2008, we issued orders consolidating appeals A119553 and A120369.

On March 21, 2008, the City moved to dismiss appeals on the ground that the corporate appellants and Marlon Union Corporation had been suspended by the California Department of Corporations and no longer had standing to pursue the appeals. On May 8, 2008, we ordered this first motion to dismiss deferred until consideration of the of the appeal.

On April 24, 2008, the City moved to dismiss the appeals in A119553 and A120369 as moot on the ground that the real property was subject to the April 17, 2008 order for sale (second motion to dismiss).

On August 7, 2008, the City moved to dismiss the appeal (A122146) from the orders of April 17, 2008, including the order to sell the property and to eject Clements (third motion to dismiss) on the grounds, among others, of mootness, collateral estoppel and the suspended status of the corporate appellants.

On November 12, 2008, we ordered that the City's second and third motions to dismiss be taken under submission to be decided with the merits of the appeal. We granted appellants' request for judicial notice in support of their supplemental opposition to the second and third motions. We granted appellants' unopposed motion to consolidate the four appeals (A119553 and A120369 with A122146 and A122533).

On March 27, 2009, the City filed a fourth motion to dismiss the appeals, on the grounds that appellants had not filed an appeal from the order discharging the receiver, which was final and that all prior appeals were now moot.

On April 24, 2009, we issued our order taking the fourth motion under submission to be decided with the merits of the appeal.

DISCUSSION

Moot Appeals

Having taken the City's several motions to dismiss under submission, we have determined that the appeals must be dismissed as moot.

"A case is moot when the decision of the reviewing court 'can have no practical impact or provide the parties effectual relief. [Citation.]' (*Woodward Park Homeowners Assn. v. Garreks, Inc.* (2000) 77 Cal.App.4th 880, 888.) 'When no effective relief can be granted, an appeal is moot and will be dismissed.' [Citations.]" (*MHC Operating Limited Partnership v. City of San Jose* (2003) 106 Cal.App.4th 204, 214.) "The policy behind a mootness dismissal is that courts decide 'actual controversies' and normally will not render 'advisory opinions.' [Citations.]" (Eisenberg et al., Cal. Practice Guide: Civil Appeals and Writs (The Rutter Group 2009) ¶ 5:22, pp. 5-6 (Eisenberg, Civil Appeals and Writs).)

Among the various events that may moot an appeal, Eisenberg includes the intervening sale of real property as discussed in *First Federal Bank of California v. Fegen* (2005) 131 Cal.App.4th 798, 800-801 (*Fegen*). (Eisenberg, Civil Appeals and Writs, *supra,* ¶¶ 5:30.6, 7:142, pp. 5-12, 7-34.6 to 7-34.7.) In *Fegen,* the Court of Appeal held on appeal from an order directing sale of real property, that the intervening sale of the property rendered the appeal moot where the appellant judgment debtor neither posted an undertaking staying enforcement of the order pursuant to section 917.4,[4] nor

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[4] "The perfecting of an appeal shall not stay enforcement of the judgment or order in the trial court if the judgment or order appealed from directs the sale, conveyance or delivery of possession of real property which is in the possession or control of the appellant or the party ordered to sell, convey or deliver possession of the property, unless an undertaking in a sum fixed by the trial court is given . . . . If the judgment or order directs the sale of mortgaged real property and the payment of any deficiency, the undertaking shall also provide for the payment of any deficiency." (§ 917.4.)

Section 917.5 similarly provides with respect to an order appointing a receiver: "The perfecting of an appeal shall not stay enforcement of the judgment or order in the trial court if the judgment or order appealed from appoints a receiver, unless an undertaking in a sum fixed by the trial court is given on condition that if the judgment or order is affirmed or the appeal is withdrawn, or dismissed, the appellant will pay all

filed a timely action challenging any purported irregularities in the sale. (*Fegen, supra,* 131 Cal.App.4th at pp. 800-801.)

In dismissing the appeal as moot, the *Fegen* court reasoned: "Code of Civil Procedure section 701.680 provides in part: [¶] '(a) Except as provided in paragraph (1) of subdivision (c), a sale of property pursuant to this article is absolute and may not be set aside for any reason. [¶] '(b) . . . [¶] '(c) If the sale was improper because of irregularities in the proceedings, because the property sold was not subject to execution, or for any other reason: [¶] '(1) The judgment debtor, or the judgment debtor's successor in interest, may commence an action within 90 days after the date of sale to set aside the sale if the purchaser at the sale is the judgment creditor. . . .'[5] [¶] "Because Fegen did not post an undertaking, the Property was sold pursuant to the trial court's order. Consequently, this court cannot fashion any order which would have the effect of reversing the trial court's order of sale or otherwise preventing the sale of the Property, an event which has already occurred. Moreover, because Fegen did not file an action within 90 days after the sale of the Property to challenge any purported irregularities in the proceedings, the sale is 'absolute and may not be set aside for any reason.' (Code Civ. Proc., § 701.680, subd. (a).) In short, the sale of the Property has rendered this appeal moot." (*Fegen, supra,* 131 Cal.App.4th at pp. 800-801.)

The sale of the property by the receiver here resulted in payoffs not only to the City of $608,354 in partial satisfaction of its liens against the property, but also to numerous others, including lienholders World Savings (which discharged its first deed of trust as a condition of the payment of $166,066.42 to it) and the San Francisco tax collector (which recovered $42,324.74 for past due property taxes), real estate brokers, title companies, and escrow holders. We cannot unwind the sale or the discharge of

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damages which the respondent may sustain by reason of the stay in the enforcement of the judgment."

[5] In *Fegen,* the judgment creditor purchased the property. (*Fegen, supra,* 131 Cal.App.4th at p. 801.) Appellants have not here contended there were any irregularities in the sale itself.

World Savings's deed of trust. Nor can we effectively order the tax collector to repay amounts it collected from the sales proceeds for defaulted taxes. Attempting to unwind the sale transaction would prejudice sale participants and make any conceivable relief inequitable as to them.

Appellants have not filed a reply brief and do not attempt to explain how this court might fashion effective relief. Although occurring in the very different context of federal bankruptcy law, the observation of the Second Circuit seems appropriate: "An appeal should also be dismissed as moot when, even though effective relief could conceivably be fashioned, implementation of that relief would be inequitable. [Citations.] Such a dismissal is appropriate when the 'appellant has made no effort to obtain a stay and has permitted "such a comprehensive change of circumstances to occur as to render it inequitable" for the appellate court to reach the merits of the appeal.' [Citations.]" (*In re Chateaugay Corp.* (2nd Cir. 1993) 988 F.2d 322, 325.)

Appellants do not contend that they were not required to post an undertaking staying enforcement. Nor do they contend that they ever sought a stay of enforcement of the sale order pending determination of their appeals. Indeed, appellants do not refer at all to the need for staying enforcement of the order in this situation.

Nor do appellants claim to come within any of the three recognized exceptions, which may persuade an appellate court to exercise its discretion to retain an appeal, despite the occurrence of events rendering the appeal moot: the case poses an issue of broad public interest that is likely to recur, particularly where the issue may evade review; the same controversy between the parties is likely to recur; or there remains a material question for our determination. (See Eisenberg, *supra,* Civil Appeals and Writs, ¶¶ 5:31, 5:32, 5:33: 5:33.1, at pp. 5-12 to 5-15.) Rather, appellants contend that the case is not moot as to Clements or to Macapinlac, because each retains a statutory right of redemption following the judicial sale and Macapinlac also retains the right to a deficiency judgment from the proceeds of the sale. Appellants do not explain how any redemption rights they might have would affect our inability to give effective relief.

Appellants argue that Clements, as a defaulting borrower, is entitled to redeem the property pursuant to Civil Code section 2904, if she can pay the necessary charges and cure her arrears.[6] Appellants do not explain when Clements's redemption rights arose or who owes her the right of redemption. Appellants do not identify the party from whom the property could be redeemed or when the redemption would be due. Their briefing is inadequate on these questions. (See Eisenberg, Civil Appeals and Writs, *supra,* ¶¶ 8:17.1-8:12.2, 9:21, pp. 8-5 to 8-6, 9-6 [waiver of issue inadequately briefed].)

Moreover, neither Clements nor Macapinlac had an interest in the property that could be redeemed. Clements did not lose any rights in the property as a result of her defaulting on loans to various lenders. Rather, the trial court determined that Clements had *no interest* in the property at all as a result of having acquired her interest through a series of fraudulent transfers. Consequently, the persons and entities who loaned her money secured by the property had no security interest either. Clements was not a junior lienholder or owner of an interest that could be subrogated to the senior lienholder upon paying off the senior lienholder. Macapinlac's security interest in the property stands or falls with Clements. Upon the voiding of her interest, any security interest he had in the property also was voided. The court expressly found his interest null and void. Although Macapinlac claims a right to redemption under Civil Code section 2904,[7] and to a deficiency judgment from the proceeds of the sale, he has no interest in the property upon which to posit such rights, having failed to seek a stay or to post a bond to secure a stay

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[6] "Every person, having an interest in property subject to a lien, has a right to redeem it from the lien, at any time after the claim is due, and before his right of redemption is foreclosed, and, by such redemption, becomes subrogated to all the benefits of the lien, as against all owners of other interests in the property, except in so far as he was bound to make such redemption for their benefit." (Civ. Code, § 2903.)

[7] "One who has a lien inferior to another, upon the same property, has a right: [¶] 1. To redeem the property in the same manner as its owner might, from the superior lien; and, [¶] 2. To be subrogated to all the benefits of the superior lien, when necessary for the protection of his interests, upon satisfying the claim secured thereby." (Civ. Code, § 2904.)

pending appeal. His remedies, if any, are to look to his title insurance and/or to Clements on the underlying debt.

By failing to seek a stay upon their appeal of the April 2008 orders authorizing the sale to bona fide purchaser Di Domenico, Clements and Macapinlac failed to prevent the appeal from becoming moot.

Suspended Corporate Appellants

Because we shall dismiss the appeal as moot as to all appellants, we have not separately ruled upon the City's motion to dismiss the suspended corporate entities from the appeal. A corporation lacks standing to pursue an appeal while its powers, rights and privileges are suspended for nonpayment of franchise taxes. (Rev. & Tax. Code, § 23301; *Gar-Lo, Inc. v. Prudential Sav. & Loan Assn.* (1974) 41 Cal.App.3d 242, 244-245 (*Gar-Lo, Inc.*) ["[t]aking an appeal from an adverse judgment of the superior court is one of the privileges which the law denies to a domestic corporation suspended under [Revenue and Taxation Code] section 23301. [Citations.]].)" We believe prosecuting and maintaining an appeal is similarly one of the privileges denied to a suspended corporation. As appellants point out, however, if the suspended corporate taxpayer pays the taxes, penalties and interest, and obtains a certificate of revivor from the Franchise Tax Board (Rev. & Tax. Code, §§ 23305, 23305a), it becomes reinstated and may be allowed to carry on the litigation. (*Gar-Lo, Inc.*, at p. 244.) The corporate appellants here have not indicated any intent to pay their taxes or to attempt to obtain a certificate of revivor. Nevertheless, they argue they should not be dismissed from the appeal because they *could do so at some point.* Had we not determined to dismiss these consolidated appeals as moot, we would likely have called appellant corporations' bluff and dismissed them from the appeal. (See *Gar-Lo, Inc.* at p.244 [dismissing the appeal of a corporation that "indicate[d] no intent to pay its delinquent franchise taxes" and pointing out that the "main purpose of the statutory suspension is to collect a tax"].)

DISPOSITION

These consolidated appeals (A119553, A120369, A122146, A122533) are dismissed as moot.

Kline, P.J.

We concur:

Haerle, J.

Lambden, J.