

State of California

California Department of Tax and Fee Administration
Tax Investigations and Inspections Bureau

Memorandum

To: Jacob Miller, Inspection's Supervisor
Inspections Bureau

Date: February 26, 2026

From: Jaime Angeles, Inspector
Inspections Bureau

Subject: Investigative Statement of Facts
CROS Inspection Case: 7543212
Inspection Date: February 12, 2026

California Department of Tax and Fee Administration (CDTFA) Registration Information

Seller's Permit Number: 224-358816

Start Date: December 17, 2024

End Date: Active

Cigarette and Tobacco Retailer's License Number: 233178976

Start Date: October 6, 2025

End Date: March 23, 2026

Entity Type: Limited Liability Company (Active)

Entity Name: BZBK LLC

Doing Business As: Hype Haven I

Business Address: 3504 College Blvd Ste F, Oceanside, CA 92056-4631

CDTFA Inspection Authority

Cigarette and Tobacco - Business and Professions Code section (BPC) 22980.

Previous Inspection(s)

May 19, 2025

- Inspectors Joseph Hernandez, Erika Martinez, Jaime Angeles, Lead inspector Michael Givenrod, conducted a cigarette and tobacco license inspection. During the inspection, CDTFA Inspectors identified 342 flavor ban OTP, 595 flavor ban nicotine vape, 422 flavor ban enhancers. Total flavor ban products 1359 units, total retail price for tobacco products \$17,103.98. Total for flavor enhancers \$1,259.58. Citation issued for BPC 22974, 22974.3(b), & 22974.2(a)(1).

Current Inspection

Inspection Date: February 12, 2026

Approximate Entry Time: 12:15 p.m.

Approximate Exit Time: 1:10 p.m.

Lead Inspector: Jaime Angeles

Assisting Inspector: J. Hernandez

Assisting Agencies: Oceanside Code Enforcement

Name and Title of Person Approving Seizure and/or Citation: Jacob Miller, Supervisor

Person in Control of Business/Title: Matilda Fin Wray-Steigman, Manager

Verified Identification/Method Used: ☒ Yes California Identification Card

Person Granting Consent for Inspection: Matilda Fin Wray-Steigman

Name of Business Owner Contacted, Method of Contact, and Outcome: Omar Turban, Jena Thomas, attempted - no response.

Inspectors Identified Themselves by: CDTFA Identification Badges

Inspectors Explained Reason for Visit: ☒ Yes ☐ No

Publications Provided: ☒ 78 ☒ 152 ☐ 407 ☐ 161 ☐ 552 ☐ 557 ☐ Other

Approval to Capture Photos Granted by: Matilda Fin Wray-Steigman

Business Card Provided: ☒ Yes ☐ No

Violations Observed

BPC 22974-One year of purchase invoices on premises and/or invoices not valid according to BPC 22978.4 requirements.

- Matilda was unable to locate and provide any invoices for any products.
- Owners were also contacted; however, contact was unsuccessful.

BPC 22974.3(b) – Possession of untaxed tobacco products for which tax is due.

- Tobacco products found, however, supporting purchase invoices as proof that excise taxes were paid were not available.

BPC 22974.2(a)(1) – Possession or sale of flavored tobacco products by a retailer in violation of HSC 104559.5

- Flavored vape, other flavored tobacco products and flavor enhancers were found on the sales floor, storage room behind false wall.

Seizure

☐ NONE ☐ CIGARETTES ☒ TOBACCO ☒ FLAVOR BAN ☐ CANNABIS ☐ CANNABIS UNIVERSAL SYMBOL ☐ OTHER

Person in Control of Property: Matilda Fin Wray-Steigman

Violation(s) Seized for: BPC 22974.2, 22974.3(b)

Person Seizure and Petition Rights were Explained to: Matilda Fin Wray-Steigman

Citation

☐ NONE ☒ CIVIL ☐ CRIMINAL

Citation Number: 13392/05987

Person Cited: Jena Thomas

Violation(s) Cited: BPC 22974, BPC 22974.3(b), BPC 22974.2(a)(1)

Person Explained Citation Appeal Rights to: Matilda Fin Wray-Steigman

Additional Notes

Inspection was conducted with Oceanside Code Enforcement as a follow up to an internal complaint regarding the business.

Post-Inspection Actions

- Amended CDTFA-1317-Receipt for Property Seized and letter of explanation prepared
- CDTFA-1238, Notice of Seizure and Forfeiture prepared
- Cigarette and Tobacco Products prepared
- Uploaded evidentiary photos into CROS

Exhibits

1. CDTFA-98 Civil Citation#13392 and Continuation #05987
2. Evidentiary Photos
3. CDTFA-1317-Receipt for Property Seized
4. Amended CDTFA-1317-Receipt for Property Seized dated July 21, 2025, and letter of explanation.
5. TIIB-16- Cigarette and Tobacco Products Inspection Report.

JA:jh

CIVIL CITATION CONTINUATION

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

Continuation of Serial No.: 13392

DATE ISSUED 02/12/26 TIME 12:57 ☐ AM ☒ PM DAY OF WEEK S M T W Th F S
NAME (first, middle, last) Jena Thomas

ADDRESS CITY STATE ZIP CODE

CODE AND SECTION DESCRIPTION

BPC 22974.2(a)(1) Possession or sale
of flavored tobacco products by a
retailer in violation of HSC
104559.5 (flavor ban)
BPC 22974.3(b) Possession of
untaxed tobacco products for
which tax is due

Without admitting guilt, signature acknowledges receipt of this citation.

OWNER SIGNATURE (or authorized representative) DATE

CITATION ISSUED BY (print) Owner not present TITLE

SIGNATURE Jaime Angeles Inspector DATE 2/12/26

Type of Service ☒ Personal ☐ Substitute ☐ Mail ☐ Certified Mail ☐ Registered Mail

COMMENTS: Left at business with Employee
Matilda Finn

CDTFA-99 No. 05987

Original - BTDF Compliance Branch
Pink - Investigations Division Yellow - Business Owner

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

Number 13392

DATE ISSUED 02/12/26 TIME 12:57 ☐ AM ☒ PM DAY OF WEEK S M T W Th F S CDTFA-99 ATTACHED ☒ YES ☐ NO
Serial Number 05987

BUSINESS INFORMATION

CA SELLER'S PERMIT NUMBER 224-358816 CIGARETTE/TOBACCO SELLER'S LICENSE NUMBER 233-178976

PRINT NAME (first, middle, last) Jena Thomas TITLE Member

RESIDENCE TELEPHONE NUMBER 949-309-9999

RESIDENTIAL OR BUSINESS ADDRESS (street, city, state, ZIP Code)

MAILING ADDRESS (if different from above) CITY STATE ZIP CODE

BUSINESS NAME (DBA) Hype Haven 1 BUSINESS TELEPHONE NUMBER 855-972-5293

VIOLATION INFORMATION

CODE AND SECTION DESCRIPTION

BPC 22974 One year of purchase
invoices on premises and/or invoices
not valid according to BPC 22978.4
requirements

PROPERTY SEIZED See CDTFA-1317 San Diego

LOCATION OF VIOLATION(S) (street, city, ZIP Code) 3504 College Blvd STE F, Oceanside, CA 92056

COUNTY OF OCCURRENCE

You will receive a notice in the mail regarding this citation from the California
Department of Tax and Fee Administration that will provide information about any
restrictions or fines, if applicable, and your appeal rights. Contact information will
be provided in the notice should you have any questions.

Without admitting guilt, signature acknowledges receipt of this citation.

OWNER SIGNATURE (or authorized representative) DATE

CITATION ISSUED BY (print) Owner not present TITLE

SIGNATURE OF ISSUER Jaime Angeles Inspector DATE 02/12/26

Type of Service ☒ Personal ☐ Substitute ☐ Mail ☐ Certified Mail ☐ Registered Mail

COMMENTS: Left at business with Employee
Matilda Finn

Original - BTDF Compliance Branch
Pink - Tax Investigations and Inspections Bureau Yellow - Business Owner

CIGARETTE AND TOBACCO PRODUCTS INSPECTION REPORT

START TIME: 12:15pm END TIME: 1:10pm

INSPECTORS' NAMES Joseph Hernandez Jaime Michael		INSPECTION DATE February 12, 2026	Suspended/Revoked Undercover Buy ☐ No 5-Day Warning ☐ No		PEN 308 Violation ☐ No Reinspection		BUSINESS TYPE Retailer	UNLICENSED? No	COMPLAINT NUMBER 6980205	
CDTFA PERMIT/LICENSE(S) REQUIRED SR 224-358816 CRL 233178976			SUBLOCATION NUMBER		OTHER LICENSES REQUIRED: ☐ ☐ ☐					
OTHER:					OTHER LICENSES POSTED: ☐ ☐ ☐					
BUSINESS INSPECTION DATA										
PRINCIPAL(S) BZBK LLC			START DATE 12/17/2024		REPRESENTATIVE (name, title) Matila-Casher					
DBA HYPE HAVEN I			ADDRESS (include zip code) 3504 COLLEGE BLVD STE F OCEANSIDE CA 92056-4631						COUNTY CODE 37	
INSPECTION PERMISSION GRANTED BY (name, title) Matilda- Casher					BUSINESS PHONE NUMBER			ACCOUNT MAINTENANCE CROS Work Item #		
CIGARETTE SUPPLIERS None				TOBACCO SUPPLIERS Unknown						
CIGARETTE / UNAFFIXED STAMPS SEIZURE MADE Counterfeit ☐ Unstamped ☐ Other State Stamp ☐ Reapplied/Reused Stamp (unaffixed) ☐						TOBACCO SEIZURE MADE Out-of-State Tobacco ☐		☐ TIIB-016-C		
Proper Indicia ☐ AB 178 Violation (comments) ☐ Flavor Ban Violation ☒ Yes Cig MSA Violation ☐						Tobacco MSA Violation ☐				
CIGARETTE SCANS ☐ >100 Scans ☐ 100% of Inventory; No. of Scans: N/A			COUNT OF SEIZED ITEMS							
			SINGLE STICKS	PACKS	CARTONS	TOTAL STICKS	OTHER TOBACCO PRODUCTS	NICOTINE VAPE	FLAVOR ENHANCERS	TOTAL FLAVOR BAN
TOTAL CIGARETTES SEIZED (TIIB-016-A)			-	-	-	-				
TOTAL OTP ITEMS SEIZED (TIIB-016-B)							135.00	-		
					FLAVOR BAN VIOLATION					
					PACKS	TOTAL STICKS	OTHER TOBACCO PRODUCTS	NICOTINE VAPE	FLAVOR ENHANCERS	TOTAL FLAVOR BAN
TOTAL CIGARETTES FLAVOR BAN SEIZED (TIIB-16-A-FB-Untaxed)					-	-				
TOTAL CIGARETTES FLAVOR BAN SEIZED (TIIB-16-A-FB-Taxed)					-	-				
TOTAL OTP AND NICOTINE VAPE FLAVOR BAN SEIZED (TIIB-16-B-FB-Untaxed)							572.00	441.00		
TOTAL OTP AND NICOTINE VAPE FLAVOR BAN SEIZED (TIIB-16-B-FB-Taxed)							-	-		
TOTAL FLAVOR ENHANCER ITEMS SEIZED (TIIB-016-D)									-	
TOTAL FLAVOR BAN PACKAGES SEIZED (TIIB-16-A-FB-Cigs, TIIB-16-B-FB-OTP, TIIB-16-B-FB-Nicotine Vape, TIIB-16-D)					-		572.00	441.00	-	1,013.00
ONE YEAR OF PURCHASE INVOICES PRESENT? (if no, explain) ☒ No No invoices present										
CDTFA PUBLICATIONS PROVIDED AND EXPLAINED 78 152 ☐ ☐ ☐ Other: ☐						CA DEPT. OF PUBLIC HEALTH (CDPH) CDPH STAKE sign posted? ☒ Yes CDPH pub/sign provided ☐ No				
RTC VIOLATIONS							CRIMINAL CITATION NUMBER		FOLLOW-UP INSPECTION NEEDED	
BPC VIOLATIONS 22974.22974.3(b).22974.2(a)(i).							CIVIL CITATION NUMBER		Yes	

CIGARETTE AND TOBACCO PRODUCTS
INSPECTION REPORT

REPORT NO. (S), REPORT DATE (S) (MM/DD/YY)

13392/05987



CIGARETTE AND TOBACCO PRODUCTS INSPECTION REPORT

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
TAX INVESTIGATIONS AND INSPECTIONS BUREAU
Page 3 of 8

TAXABLE SALES PERCENTAGE REPORTED (per CROS)		FINDINGS CONSISTENT WITH REPORTED PERCENTAGES?	SIGNIFICANTLY UNDERREPORTED?	COMMENTS
TAXABLE SALES COMMENTS (Out-of-State Purchases, etc. ?)	REPORTED GROSS SALES REASONABLE?	OPEN REGISTER TRANSACTIONS OBSERVED?	USE TAX CONCERNS?	COMMENTS
PURCHASE CYCLE		OTHER COMMENTS		CROS MEMORANDUM OF POTENTIAL TAX LIABILITY?
AREA	SIGNATURE		PRINTED NAME	DATE
3B	<i>Joseph Hernandez</i>		Joseph Hernandez	February 12, 2026
	INVENTORY VERIFIED AND TESTED			DATE

COMMENTS (include specific purchase information for any seized products-suppliers, dates, methods of payment, etc)

ACTIVE-Limited Liability Company - CA.Service Agent-JENA THOMAS

1405 S EL CAMINO REAL 5113 OCEANSIDE, CA 92054.

MemberANAS BADARIN

MemberJENA THOMAS Omar Turbi added to SOI 8-7-2025.

Cigarette and tobacco license inspection at BZBK LCC, DBA Hype Haven I located at 3504 College Blvd ste F, Oceanside, CA 92056-4631. During the inspection, CDTFA Inspectors identified 342 flavor ban OTP, 595 flavor ban nicotine vape, 422 flavor ban enhancers. Total flavor ban products 1359 units, total retail price for tobacco products \$17,103.98. Total for flavor enhancers \$1,259.58

Citation issued for 22974.2(a)(i).

Total stick count 0. Case: 0-006-858-384 Inspection.

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GAS PRICES:	CASH	CREDIT CARD	
Regular			
Plus			
Supreme			
Diesel			
Propane			HYPE HAVEN I _233178976_ N/A
PICTURES TAKEN	GAS SUPPLIER		

**CIGARETTE AND TOBACCO PRODUCTS
INSPECTION REPORT**



TOBACCO PRODUCTS INSPECTION SHEET

INSPECTORS' NAMES		INSPECTION DATE		COMPLAINT NUMBER		DBA			
Joseph Hernandez		February 12, 2026		6980205		HYPE HAVEN I			
Jaime Michael									
BRAND NAME (Tobacco Products)	PACKAGE CONFIGURATION (i.e. pouch/0.65 oz. each)	COUNT OF SEIZED ITEMS	APPROX. RETAIL PRICE PER ITEM	TOTAL RETAIL VALUE	APPROX. WHOLESALE COST PER ITEM	TOTAL WHOLESALE COST	ON MSA DIRECTORY (Yes / No)	SUPPLIER	REASON FOR SEIZURE
SUMMARY	OTP	135		\$2,317.65		\$1,133.00		Unknown	Untaxed Flavor Ban
SUMMARY	Nicotine Vape	-							
SUMMARY	untaxed flavor ban OTP	572		\$6,521.28		\$2,557.00		Unknown	Untaxed Flavor Ban
SUMMARY	untaxed flavor ban Nicotine Vape	441		\$10,320.59		\$4,410.00		Unknown	Untaxed Flavor Ban
SUMMARY	taxed flavor ban OTP	-							
SUMMARY	taxed flavor ban Nicotine Vape	-							
GRAND TOTALS		1,148		\$19,159.52		\$8,100.00			

TOBACCO PRODUCTS INSPECTION SHEET

INSPECTORS' NAMES		INSPECTION DATE		COMPLAINT NUMBER			DBA		
Joseph Hernandez		February 12, 2026		6980205			HYPE HAVEN I		
Jaime Michael									
BRAND NAME (Tobacco Products)	PACKAGE CONFIGURATION (i.e. pouch/0.65 oz. each)	COUNT OF SEIZED ITEMS	APPROX. RETAIL PRICE PER ITEM	TOTAL RETAIL VALUE	APPROX. WHOLESALE COST PER ITEM	TOTAL WHOLESALE COST	ON MSA DIRECTORY (Yes / No)	SUPPLIER	REASON FOR SEIZURE
Zyn		11	\$7.99	\$87.89	\$3.00	\$33.00		Unknown	Untaxed
Velo		11	\$7.99	\$87.89	\$3.00	\$33.00		Unknown	Untaxed
Alp		9	\$6.99	\$62.91	\$3.00	\$27.00		Unknown	Untaxed
Naked Juice		71	\$19.99	\$1,419.29	\$10.00	\$710.00		Unknown	Untaxed
Costal clouds		33	\$19.99	\$659.67	\$10.00	\$330.00		Unknown	Untaxed
GRAND TOTALS		135		\$2,317.65		\$1,133.00			

TOBACCO PRODUCTS INSPECTION SHEET

INSPECTORS' NAMES		INSPECTION DATE		COMPLAINT NUMBER			DBA		
Joseph Hernandez		February 12, 2026		6980205			HYPE HAVEN I		
Jaime Michael									
BRAND NAME (Tobacco Products)	PACKAGE CONFIGURATION (i.e. pouch/0.65 oz. each)	COUNT OF SEIZED ITEMS	APPROX. RETAIL PRICE PER ITEM	TOTAL RETAIL VALUE	APPROX. WHOLESALE COST PER ITEM	TOTAL WHOLESALE COST	ON MSA DIRECTORY (Yes / No)	SUPPLIER	REASON FOR SEIZURE
Zyn- Various		255	\$12.99	\$3,312.45	\$5.00	\$1,275.00		Unknown	untaxed flavor ban
Zyn-nonUSA-Various		85	\$12.99	\$1,104.15	\$5.00	\$425.00		Unknown	untaxed flavor ban
Oeo- Various		25	\$6.99	\$174.75	\$3.00	\$75.00		Unknown	untaxed flavor ban
Lucy-Various		64	\$7.99	\$511.36	\$3.00	\$192.00		Unknown	untaxed flavor ban
Lucy Breakers-various		52	\$7.99	\$415.48	\$3.00	\$156.00		Unknown	untaxed flavor ban
Truly		68	\$7.99	\$543.32	\$3.00	\$204.00		Unknown	untaxed flavor ban
Fusion Juice		18	\$19.99	\$359.82	\$10.00	\$180.00		Unknown	untaxed flavor ban
Coastal Clouds		5	\$19.99	\$99.95	\$10.00	\$50.00		Unknown	untaxed flavor ban
GRAND TOTALS		572		\$6,521.28		\$2,557.00			

TOBACCO PRODUCTS INSPECTION SHEET

INSPECTORS' NAMES		INSPECTION DATE		COMPLAINT NUMBER			DBA		
Joseph Hernandez		February 12, 2026		6980205			HYPE HAVEN I		
Jaime Michael									
BRAND NAME (Tobacco Products)	PACKAGE CONFIGURATION (i.e. pouch/0.65 oz. each)	COUNT OF SEIZED ITEMS	APPROX. RETAIL PRICE PER ITEM	TOTAL RETAIL VALUE	APPROX. WHOLESALE COST PER ITEM	TOTAL WHOLESALE COST	ON MSA DIRECTORY (Yes / No)	SUPPLIER	REASON FOR SEIZURE
Chris Brown-Various	Vape	73	\$19.99	\$1,459.27	\$10.00	\$730.00		Unknown	untaxed flavor ban
Pacha Mama	Vape	80	\$19.99	\$1,599.20	\$10.00	\$800.00		Unknown	untaxed flavor ban
Spree Bar-Various	Vape	67	\$19.99	\$1,339.33	\$10.00	\$670.00		Unknown	untaxed flavor ban
Foger Pro-Various	Vape	48	\$24.99	\$1,199.52	\$10.00	\$480.00		Unknown	untaxed flavor ban
Foger pod- Various	Vape	10	\$19.99	\$199.90	\$10.00	\$100.00		Unknown	untaxed flavor ban
Geek bar Pulse	Vape	118	\$24.99	\$2,948.82	\$10.00	\$1,180.00		Unknown	untaxed flavor ban
Geek Bar Pulse X	Vape	40	\$34.99	\$1,399.60	\$10.00	\$400.00		Unknown	untaxed flavor ban
Geek Bar Hookah	Vape	5	\$34.99	\$174.95	\$10.00	\$50.00		Unknown	untaxed flavor ban
GRAND TOTALS		441		\$10,320.59		\$4,410.00			

RECEIPT FOR PROPERTY SEIZED

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CERTIFICATION

As a representative of the California Department of Tax and Fee Administration (CDTFA), I hereby certify that the items described in this document have been seized. You will receive by mail a CDTFA-1238-IB, Notice of Seizure and Forfeiture, which will provide information about the seizure related to this receipt, and your appeal rights.

DATE OF SEIZURE February 12, 2026	TIME OF SEIZURE 12:57 p.m.	ACCOUNT NUMBER(S) 233178976	AMENDED RECEIPT ☐ YES ☒ NO DATE:
CDTFA REPRESENTATIVE NAME AND TITLE Line Angeles		CDTFA REPRESENTATIVE SIGNATURE [Signature]	
OWNER OF ITEMS SEIZED (name and address) DZBK LLC, 1485 S EL CAMINO REAL #5113, Oceanside, CA 92054			
PERSON IN CONTROL OF PROPERTY (name and address) Mattilda Finn WRAY-STEINMAN, 3504 College Blvd STE, Oceanside, CA, 92056			
SIGNATURE OF PERSON IN CONTROL OF PROPERTY [Signature]		CITATION ISSUED? ☐ NO ☒ YES CITATION NUMBER: 13392105987	
BUSINESS NAME AND ADDRESS OF PLACE OF SEIZURE Hype Haven 13504 College Blvd STE, Oceanside, CA 92056			

ITEMS SEIZED

QUANTITY	DESCRIPTION	REASON (check all boxes that apply; explain OTHER)
9 Boxes	Various Tobacco products	☒ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☒ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:

ACKNOWLEDGMENT

PAGE 1 OF 1

I acknowledge receipt of the property listed on this document.

SUPERVISOR OR EVIDENCE CUSTODIAN NAME Jacob Miller (9 Boxes)	SUPERVISOR OR EVIDENCE CUSTODIAN SIGNATURE [Signature]	DATE 2/23/26
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I approve destruction of the property listed on this document.

SUPERVISOR NAME	SUPERVISOR SIGNATURE	DATE
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I acknowledge receipt and certify the destruction of the property listed on this document.

CDTFA REPRESENTATIVE NAME	CDTFA REPRESENTATIVE SIGNATURE	DATE
CDTFA REPRESENTATIVE NAME (witness)	CDTFA REPRESENTATIVE SIGNATURE (witness)	DATE



RECEIPT FOR PROPERTY SEIZED

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CERTIFICATION

As a representative of the California Department of Tax and Fee Administration (CDTFA), I hereby certify that the items described in this document have been seized. You will receive by mail a CDTFA-1238-IB, Notice of Seizure and Forfeiture, which will provide information about the seizure related to this receipt, and your appeal rights.

DATE OF SEIZURE February 12, 2026	TIME OF SEIZURE 12:57 P.M.	ACCOUNT NUMBER(S) 233-178976	AMENDED RECEIPT ☒ YES ☐ NO DATE: February 20, 2026
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CDTFA REPRESENTATIVE NAME AND TITLE Jaime Angeles Inspector	CDTFA REPRESENTATIVE SIGNATURE 
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OWNER OF ITEMS SEIZED (name and address) BZBK LLC 1405 S El Camino Real # 5113, Oceanside, CA 92054
--

PERSON IN CONTROL OF PROPERTY (name and address) Matilda Finn Wray-Steigman 3504 College Blvd Ste F, Oceanside, CA 92054

SIGNATURE OF PERSON IN CONTROL OF PROPERTY	CITATION ISSUED? ☐ NO ☒ YES CITATION NUMBER: 13392 / 05987
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BUSINESS NAME AND ADDRESS OF PLACE OF SEIZURE Hype Haven I 3504 College Blvd Ste F, Oceanside, CA 92054
--

ITEMS SEIZED

QUANTITY	DESCRIPTION	REASON (check all boxes that apply; explain OTHER)
31 Units	Other tobacco products, various brands, pouches	☒ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
104 Units	Nicotine vape, various brands, e-juice	☒ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
549 Units	Other tobacco products, various brands, pouches	☒ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☒ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
464 Units	Nicotine vape, various brands, disposable vape & e-juice	☒ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☒ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:

ACKNOWLEDGMENT

PAGE 1 OF 1

I acknowledge receipt of the property listed on this document.

SUPERVISOR OR EVIDENCE CUSTODIAN NAME See Orginial 1317 Acknowledgement	SUPERVISOR OR EVIDENCE CUSTODIAN SIGNATURE	DATE
--	--	------

I approve destruction of the property listed on this document.

SUPERVISOR NAME	SUPERVISOR SIGNATURE	DATE
-----------------	----------------------	------

I acknowledge receipt and certify the destruction of the property listed on this document.

MANNER OF DESTRUCTION		
CDTFA REPRESENTATIVE NAME	CDTFA REPRESENTATIVE SIGNATURE	DATE
CDTFA REPRESENTATIVE NAME (witness)	CDTFA REPRESENTATIVE SIGNATURE (witness)	DATE

CLEAR

PRINT



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

TAX INVESTIGATIONS & INSPECTIONS BUREAU
651 BANNON STREET, SUITE 100, SACRAMENTO, CA 95811
PO BOX 942879, SACRAMENTO, CA 94279-00MIC:42]
1-916-324-0105 • FAX 1-916-324-1578
www.cdffa.ca.gov

GAVIN NEWSOM
Governor

Nicolas Maduro
Secretary, Government Operations Agency

TRISTA GONZALEZ
Director

February 20, 2026

BZBK LLC
DBA Hype Haven I
1405 S El Camino Real Ste 5113
Oceanside, CA 92054-4495

249829472

Dear BZBK LLC:

On February 12, 2026, Inspectors with the California Department of Tax and Fee Administration administratively seized tobacco or nicotine products from BZBK LLC DBA Hype Haven I located at: 3504 College Blvd Ste F Oceanside, CA 92056-4631. At the time of seizure, you were issued a Receipt of Property Seized (CDTFA-1317)

This letter is to inform you of corrections made to the CDTFA-1317:

- *Items Seized (s)*: was amended to reflect the correct number of units.
- *Description (s)*: was amended to reflect an itemized list of products seized.

I have enclosed copies of the original CDTFA-1317 and amended CDTFA-1317 along with this letter.

Please feel free to contact me at (916) 907-2467 if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Joseph Hernandez".

Joseph Hernandez
Assistant Inspector

Cc: Jacob Miller, Tax Investigations, and Inspections Bureau – San Diego

LEGAL NOTICE
XX/XX/XX

TO ALL INTERESTED PARTIES: Any person having any right, title, or interest in the following property, may, within twenty (20) days from the date of publication of this notice, file a verified petition stating his or her interest in the property, and requesting the release or recovery on the grounds that the property was erroneously or illegally seized. The verified petition requesting release or recovery of the property must be filed with the Investigations Bureau; California Department of Tax and Fee Administration, PO Box 942879; MIC: 100, Sacramento, CA 94279-0100.

The property consists of 135 units untaxed tobacco products and 1,013 units untaxed flavor ban tobacco products. This property was seized pursuant to Business and Professions code 22974.3(b) and 22974.2(a)(1) on February 12, 2026, at 12:57 p.m. from BZBK Inc, DBA: Hype Haven I at 3504 College Blvd Ste F, Oceanside, CA, 92056.

LEGAL NOTICE CONVERSION SCHEDULE

1. 0.1435 Cigarette Tax Per Stick
2. 0 Quantity Of Cigarette Sticks Seized
3. 54.27% Tobacco Products Tax Rate
4. \$ 8,100.00 Estimated Wholesale Cost of Tobacco Seized
Wholesale cost of tobacco necessary to meet the
5. notification requirements of RTC Section 30437(b)(1) \$ 3,225.91
6. Legal Notice on website necessary? YES

Use the schedule above to determine if website notification is necessary.

- 1) Insert the quantity of cigarette sticks seized on Line 2. The wholesale cost of tobacco products that would also need to be seized to meet the notification requirement is now displayed on Line 5 (if Line 5 is negative, then you have already met the threshold for website notification).
- 2) Insert the estimated wholesale cost of tobacco seized on Line 4.
- 3) Line 6 will show you whether or not a Legal Notice is necessary.

Formula Details:

Tobacco products are taxed by multiplying the current tax rate by the wholesale cost. Cigarettes are taxed by multiplying the current tax rate by the total number of individual cigarettes (also called "sticks"). The tobacco products tax rate is calculated as a percentage and is redetermined each fiscal year by dividing the average wholesale cost of one cigarette by the tax rate for one cigarette. RTC Section 30437(b)(2) requires website notification of seizures of 12,200 or more cigarettes, or an equivalent amount of tobacco products. Therefore, regardless of whether cigarettes, tobacco products, or a combination of both are seized, website notification is required when the tax value of the seizure meets or exceeds \$1,750.70 (12,200 x cigarette tax per stick of \$.1435). The equivalent amount (wholesale cost) of tobacco products (where only tobacco products are seized) required for website notification is \$3,225.91 (\$1,750.70 / tobacco products tax rate of 54.27%).

Example: The current cigarette tax rate is \$.1435 per stick and the tobacco products tax rate is 52.92% of the wholesale cost. A seizure of 12,000 cigarettes is conducted. The tax value of 12,000 cigarettes is \$1,722 (\$.1435 x 12,000 cigarettes). Website notification is not required because the tax value of the seizure is less than \$1,750.70. Website notification would have been required if 200 additional cigarettes had been seized or tobacco products had also been seized with a wholesale cost of at least \$54.23

DBA	Hype Haven I
Seizure Date	February 12, 2026
Investigator	Hernandez, Joseph
Seller's Permit	224-358816
CTPL	233178976