



APPEAL PANEL DECISION FORM

I. CLAIMANT AND CLAIM INFORMATION

Claimant Name	Last/Name of Business ██████████	First	Middle
Claimant ID	██████████	Claim ID	██████████
Claim Type	Business Economic Loss		
Law Firm	████████████████████		

II. DECISION

Denial Upheld

Denial Overturned

Remand to Claims Administrator

III. PRIMARY BASIS FOR PANELIST DECISION

Please select the primary basis for your decision. You may also write a comment describing the basis for your decision.

Claim should have been excluded.

Claim should have been denied.

Claim should not have been excluded.

Claim should not have been denied.

No error.

Comment (optional):

Claimant is in a transportation business in ██████████. The issue herein is: What kind of transportation business? Claimant appeals the denial of its claim contending that the Settlement Program erroneously classified it as a non-tourism transportation business. On Claimant's tax returns from 2007 to 2011 Claimant used a non-tourism NAICS code. Claimant also used a non-tourism NAICS code on its Claim Form. BP asserts that the documentation submitted by Claimant shows that its customers are not tourist. Claimant asserts that it is a tourism transportation business. Claimant describes itself as "BUS TOURS/TOURS" on its tax returns. Claims says that its CPA erroneously used the wrong NAICS code on its tax return, a code number that applies to a transportation operation on set routes and schedules. Claimant does not operate on set routes and schedules. The Settlement Agreement Section 4.4.7.1 and Policy 480 v.2 mandate that the Claims Administrator determine the appropriate NAICS code and the appropriate code shall be the one that most accurately describes the business's primary business activity. The NAICS code on the business's tax return will not be considered conclusive. Claimant cites to two NAICS codes which it deems are a better fit and are tourism classifications. Claimants occupational licenses indicate that the type of business is "Sightseeing Tours." Claimant has furnished



119 pages of group bus tour reservation forms, thank you letters from long term group bus clients, invoices and payments from group bus tours that appear upon review to be a mixed bag of tourism and non-tourism activities, but a substantial portion of which fit within the Tourism definition. They appear not to be within the NAICS code used by Claimant's CPA which is applicable to "passenger transportation over regular routes and on regular schedules." Even Claimant's name, [REDACTED]," has a Tourism flavor. Thus, this panelist finds that Claimant's classification should be corrected to Tourism, and the claim is remanded to re-evaluate causation under the appropriate financial criteria.