



Department of  
Cannabis Control  
CALIFORNIA

Office of the General Counsel  
2920 Kilgore Road  
Rancho Cordova, CA 95670

March 24, 2025

VIA CERTIFIED MAIL

Mohan Makkar, Owner  
SP Star Enterprises, LLC  
2421 E. Artesia Blvd  
Long Beach, CA 90805-1709

Tin Westen, Esq.  
Westen Law, P.C.  
14271 Jeffrey Road, Suite 107  
Irvine, CA 92620

Re: SP Star Enterprises, LLC - Case No. DCC23-0001957-INV  
Order Adopting Stipulated Settlement and Order as Final Decision

Dear Messrs. Makkar and Westen:

Pursuant to section 11415.60 of the Government Code, attached please find a copy of the Department of Cannabis Control's Order Adopting Stipulated Settlement and Order as the Final Decision in the above-referenced matter involving SP Star Enterprises, LLC.

The Department's Order and Final Decision will be effective on April 23, 2025. Pursuant to this Final Decision and its stipulated settlement, SP Star Enterprises, LLC, has waived any right to reconsideration or appeal in this matter.

Sincerely,

Douglas Smurr  
Assistant General Counsel  
[info@cannabis.ca.gov](mailto:info@cannabis.ca.gov)  
[www.cannabis.ca.gov](http://www.cannabis.ca.gov)

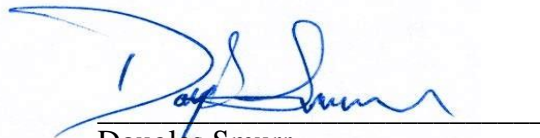
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8 **BEFORE THE**  
9 **DEPARTMENT OF CANNABIS CONTROL**  
10 **OF THE STATE OF CALIFORNIA**

11 In the Matter of Accusation Against: ) CASE NO. DCC23-0001957-INV  
12 )  
13 SP Star Enterprises, LLC; ) **ORDER ADOPTING STIPULATED**  
14 Mohan Makkar, Owner ) **SETTLEMENT AND ORDER AS FINAL**  
15 2421 E. Artesia Blvd. ) **DECISION**  
16 Long Beach, CA 90805-1709 )  
Cannabis - Distributor License No. C11- )  
0001807-LIC )  
Respondent. )

17 Pursuant to Government Code section 11415.60, the Department of Cannabis Control  
18 hereby adopts the attached Stipulated Settlement and Order as its Final Decision in this matter.  
19

20 This Order and Final Decision shall become effective on April 23, 2025.  
21

22 IT IS SO ORDERED, March 24, 2025.  
23

24   
25

26 Douglas Smurr  
27 Assistant General Counsel  
28 FOR THE DEPARTMENT OF CANNABIS CONTROL

1 ROB BONTA  
Attorney General of California  
2 HARINDER K. KAPUR  
Senior Assistant Attorney General  
3 GREGORY M. CRIBBS  
Supervising Deputy Attorney General  
4 State Bar No. 175642  
300 So. Spring Street, Suite 1702  
5 Los Angeles, CA 90013  
Telephone: (213) 269-6705  
6 Facsimile: (916) 731-2126  
E-mail: Gregory.Cribbs@doj.ca.gov  
7 *Attorneys for Complainant*

8 **BEFORE THE**  
9 **DEPARTMENT OF CANNABIS CONTROL**  
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. DCC23-0001957-INV

12 **SP STAR ENTERPRISES, LLC,**  
13 **Mohan Makkar, Owner**  
14 **2421 E. Artesia Blvd.,**  
15 **Long Beach, CA 90805-1709**  
16 **Cannabis – Distributor License Number**  
17 **C11-0001807-LIC**

**STIPULATED SETTLEMENT AND**  
**DISCIPLINARY ORDER**

Respondent.

18 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-  
19 entitled proceedings that the following matters are true:

20 **PARTIES**

21 1. Natalic Meadows-Martin (Complainant) was the Acting Branch Chief of the  
22 Investigative Services Branch of the Department of Cannabis Control (Department). She brought  
23 the above-referenced action solely in her official capacity but has since left the Department.  
24 Evelyn Schaeffer is now the Deputy Director of the Compliance Division of the Department and  
25 now the Complainant in her official capacity in this matter, and is represented in this matter by  
26 Rob Bonta, Attorney General of the State of California, by Gregory M. Cribbs, Supervising  
27 Deputy Attorney General.  
28

2. Respondent SP Star Enterprises (Respondent), Mohan Makkar (Owner), is represented in this proceeding by attorney Tin Westen, of Westen Law, P.C., whose address is: 14271 Jeffrey Road, Suite 107, Irvine, California 92620.

3. On or about March 27, 2023, the Department issued Cannabis -- Distributor License No. C11-0001807-LIC to Respondent. The Cannabis -- Distributor License No. C11-0001807-LIC was credentialed into the California Cannabis Track and Trace System (CCTT) on January 24, 2025. The Cannabis -- Distributor License was in full force and effect at all times relevant to the charges brought in Accusation No. DCC23-0001957-INV, and will expire on March 26, 2025, unless renewed.

### **JURISDICTION**

4. Accusation No. DCC23-0001957-INV was filed before the Department and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on July 15, 2024. Respondent timely filed its Notice of Defense contesting the Accusation.

5. A true and correct copy of Accusation No. DCC23-0001957-INV is attached as Exhibit A and incorporated herein by reference.

### **ADVISEMENT AND WAIVERS**

6. Respondent and its current owners of record and members have carefully read, fully discussed with counsel, and understand the charges and allegations in Accusation No. DCC23-0001957-INV. Respondent and its current owners of record and members have also carefully read, fully discussed with counsel, and understand the effects of this Stipulated Settlement and Disciplinary Order.

7. Respondent and its current owners of record are fully aware of their legal rights in this matter, including the right to a hearing on the charges and allegations in Accusation No. DCC23-0001957-INV; the right to confront and cross-examine the witnesses against them; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

8. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

## CULPABILITY

9. Respondent understands and agrees that the allegations in Accusation No. DCC23-0001957, if proven at a hearing, constitute cause for imposing discipline upon its Cannabis – Distributor License No. C11-0001807-LIC.

10. For the purpose of resolving this action without the expense and uncertainty of further proceedings, Respondent agrees that, at a hearing, Complainant could establish a factual basis for the findings in Accusation No. DCC23-0001957, and that Respondent hereby gives up its right to contest those charges.

11. Respondent agrees that Cannabis – Distributor License No. C11-0001807-LIC is subject to discipline and agrees to be bound by the Department's imposition of discipline as set forth in the Order below.

## RESERVATION

12. The admissions made by Respondent herein are only for the purposes of this proceeding, or any other proceedings in which the Department of Cannabis Control is involved, and shall not be admissible in any other criminal or civil proceeding.

## CONTINGENCY

13. This stipulation shall be subject to approval by the Department. Respondent understands and agrees that counsel for Complainant and the staff of the Department may communicate directly with the Department regarding this stipulation and settlement, without notice to or participation by Respondent or its counsel. By signing the stipulation, Respondent understands and agrees that it may not withdraw its agreement or seek to rescind the stipulation prior to the time the Department considers and acts upon it. If the Department fails to adopt this stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the Department shall not be disqualified from further action by having considered this matter.

1 14. The parties understand and agree that Portable Document Format (PDF) and facsimile  
2 copies of this Stipulated Settlement and Disciplinary Order, including PDF and facsimile  
3 signatures thereto, shall have the same force and effect as the originals.

4 15. This Stipulated Settlement and Disciplinary Order may be signed in any number of  
5 counterparts, each of which is an original and all of which taken together form one single  
6 document.

7 16. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an  
8 integrated writing representing the complete, final, and exclusive embodiment of their agreement.  
9 It supersedes any and all prior or contemporaneous agreements, understandings, discussions,  
10 negotiations, and commitments (written, oral, or otherwise). This Stipulated Settlement and  
11 Disciplinary Order may not be altered, amended, modified, supplemented, or otherwise changed  
12 except by a writing executed by an authorized representative of each of the parties.

13 17. In consideration of the foregoing admissions and stipulations, the parties agree that  
14 the Department may, without further notice or formal proceeding, issue and enter the following  
15 Disciplinary Order:

16 **DISCIPLINARY ORDER**

17 1. **WITHDRAWAL OF APPEAL.**: Respondent's appeal of Accusation No. DCC23-  
18 0001957-INV and request for administrative hearing is deemed withdrawn and any further appeal  
19 is waived.

20 2. **SUSPENDED REVOCATION.**: Respondent's Cannabis – Distributor License No.  
21 C11-0001807-LIC shall be subject to a revocation that is stayed pending compliance with the  
22 provisions of this disciplinary order.

23 3. **PAYMENT OF FINE.**: Respondent shall pay to the Department an administrative  
24 fine in the amount of one thousand dollars (\$1,000) within 30 days of the effective date of the  
25 Decision and Order.

26 4. **PAYMENT OF COSTS OF ENFORCEMENT.**: Respondent shall pay to the  
27 Department costs associated with its investigation and enforcement pursuant to Business and  
28 Professions Code section 26031 and California Code of Regulations, title 4, section 17813, in the

1 amount of four thousand dollars (\$4,000) within thirty (30) days of the effective date of the  
2 Decision and Order.

3 5. The above referenced payments, in the form of cashier's check, money order,  
4 personal or business check, shall be made as two separate payments and remitted by either of the  
5 following methods: (1) the Department of Cannabis Control's cash payment procedures; or, (2)  
6 mailed to:

7 By U.S. Postal Service:  
8 Department of Cannabis Control  
9 Attn: Cashiers  
P.O. Box 419106  
Ranch Cordova, CA 95741-9106

10 By FedEx or UPS:  
11 Department of Cannabis Control  
12 Attn: Cashiers  
2920 Kilgore Road  
Rancho Cordova, CA 95670-9106

13 6. Failure to complete the payments, or comply with the terms of this Order, shall result  
14 in further disciplinary action or non-renewal of Respondent's Cannabis – Distributor License No.  
15 C11-0001807-LIC and denial of any other license sought, as the Department deems appropriate.  
16 Additionally, failure to complete the payments shall result in Respondent's immediate obligation  
17 and responsibility to pay the full amount of the Department's costs of investigation and  
18 enforcement pursuant to Business and Professions Code section 26031 and California Code of  
19 Regulations, title 4, section 17813, in the amount of five thousand, two hundred and seven dollars  
20 (\$5,207), less any partial payments received prior to the failure to complete payments or comply  
21 with the terms of this Order and will result in enforcement of the Order in the Superior Court.

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1 ACCEPTANCE


2 I have carefully read the above Stipulated Settlement and Disciplinary Order and have fully  
3 discussed it with my attorney, Tin Westen, Esq. I understand the stipulation and the effect it will  
4 have on my Cannabis – Distributor License No. C11-0001807-LIC. I enter into this Stipulated  
5 Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be  
6 bound by the Decision and Order of the Department of Cannabis Control.

7  
8 DATED: 3/20/25

  
9 SP STAR ENTERPRISES, LLC  
By: MOHAN MAKKAR, OWNER  
10 Respondent

11 I have read and fully discussed with Respondent SP Star Enterprises, LLC, Mohan Makkar,  
12 Owner, the terms and conditions and other matters contained in the above Stipulated Settlement  
13 and Disciplinary Order. I approve its form and content.

14  
15 DATED: 3-13-25

  
16 TIN WESTEN  
Attorney for Respondent

17  
18 ENDORSEMENT

19 The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully  
20 submitted for consideration by the Department of Cannabis Control.

21  
22 DATED: 3/21/25

23 ROB BONTA  
Attorney General of California  
24 HARINDER K. KAPUR  
Senior Assistant Attorney General

  
25 GREGORY M. CRIBBS  
26 Supervising Deputy Attorney General  
27 Attorneys for Complainant

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**Exhibit A**

**Accusation No. DCC23-0001957-INV**

1 ROB BONTA  
Attorney General of California  
2 JOSHUA B. EISENBERG  
Supervising Deputy Attorney General  
3 MICHAEL J. YUN (SBN 292587)  
Deputy Attorney General  
4 600 West Broadway, Suite 1800  
San Diego, CA 92101  
5 Telephone: (619) 321-5793  
Facsimile: (619) 645-2061  
6 *Attorneys for Complainant*

7 **BEFORE THE**  
8 **DEPARTMENT OF CANNABIS CONTROL**  
9 **STATE OF CALIFORNIA**

10 In the Matter of the Accusation Against:

Case No. DCC23-0001957-INV  
OAH Case No.

11 **SP STAR ENTERPRISES, LLC,**  
12 **Mohan Makkar, Owner**  
13 **2421 E. Artesia Blvd.,**  
**Long Beach, CA 90805-1709**

**ACCUSATION**

14 **License Number C11-0001807-LIC**

15 Respondent.

16  
17 **PARTIES**

18 1. Nadalie Meadows-Martin (Complainant) brings this Accusation solely in her official  
19 capacity as the Acting Branch Chief of the Investigative Services Branch of the Department of  
20 Cannabis Control (Department).

21 2. On or about March 27, 2023, the Department issued Adult-Use and Medicinal  
22 Distributor License Number C11-0001807-LIC to SP STAR ENTERPRISES, LLC (Respondent)  
23 with Mohan Makkar as Owner. The Adult-Use and Medicinal Distributor License was in full  
24 force and effect at all times relevant to the charges brought herein and will expire on March 26,  
25 2025, unless renewed.

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**JURISDICTION**

3. This Accusation is brought before the Director (Director) for the Department, under the authority of the following laws. All section references are to the Business and Professions Code (Code) unless otherwise indicated.

4. Section 26010 of the Code states:

There is in the Business, Consumer Services, and Housing Agency, the Department of Cannabis Control under the supervision and control of a director. The director shall administer and enforce the provisions of this division related to the department.

5. Section 26010.5, subdivision (d), of the Code states:

The department has the power, duty, purpose, responsibility, and jurisdiction to regulate commercial cannabis activity as provided in this division.

6. Section 26012, subdivision (a), of the Code states:

It being a matter of statewide concern, except as otherwise authorized in this division, the department shall have the sole authority to create, issue, deny, renew, discipline, condition, suspend, or revoke licenses for commercial cannabis activity.

7. Section 26013, subdivision (a), of the Code states:

The department shall make and prescribe reasonable rules and regulations as may be necessary to implement, administer, and enforce its duties under this division in accordance with Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code. . . .

8. Section 26031 of the Code states, in part:

(a) The department may suspend, revoke, place on probation with terms and conditions, or otherwise discipline licenses issued by the department and fine a licensee, after proper notice and hearing to the licensee, except as provided in Section 26031.01, if the licensee is found to have committed any of the acts or omissions constituting grounds for disciplinary action. The disciplinary proceedings under this chapter shall be conducted in accordance with Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code, and the director shall have all the powers granted therein.

...

(c) The department may take disciplinary action against a licensee for any violation of this division when the violation was committed by the licensee's officers, directors, owners, agents, or employees while acting on behalf of the licensee or engaged in commercial cannabis activity....

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13. Title 4 of the California Code of Regulations, section 17801 states:

(a) The Department may issue a Notice to Comply to a licensee for violation(s) of the Act or this division discovered during an investigation or audit or observed during an inspection.

(b) The Notice to Comply shall be in writing and describe the nature and facts of each violation, including a reference to the statute or regulation violated, and may indicate the manner in which the licensee must correct the violation(s) to achieve compliance.

(c) The Department may serve the Notice to Comply personally, by email, or by mail to the licensee or an employee, agent, or person delegated by the licensee to accept notice.

(d) The licensee shall sign and return the Notice to Comply and describe how compliance was achieved within 30 calendar days after the date of personal service or the date of emailing or mailing of the notice or a different date specified by the Department. The Department may also require the licensee to provide a plan for review and approval by the Department on a case-by-case basis.

(e) Failure to correct the violation(s) in the Notice to Comply may result in disciplinary action.

14. Title 4 of the California Code of Regulations, section 17809 states:

(a) When an accusation recommending disciplinary action against a licensee has been filed pursuant to Business and Professions Code section 26031, the accusation shall be served on the licensee in accordance with Government Code section 11505.

(b) A hearing shall be conducted in accordance with the provisions of chapter 5 (commencing with section 11500) of part 1 of division 3 of title 2 of the Government Code to determine if cause exists to take action against the licensee. At the hearing, the Department shall have all of the powers granted by the statutes cited above and by the Business and Professions Code.

(c) If a hearing on an accusation against a licensee results in a finding that the licensee has committed any of the acts or omissions constituting grounds for disciplinary action, the Department may order the license revoked, suspended outright for a specified period of time, or suspended on probationary restriction for a specified period of time, including terms and conditions of probation the Department considers appropriate on the basis of its findings, impose a fine, or any combination thereof. The Department may also issue other lawful orders it considers appropriate on the basis of its findings.

#### **COST RECOVERY**

15. Section 26031.1 of the Code states that:

(a) Except as otherwise provided by law, in an order issued in resolution of a disciplinary proceeding before the department, the administrative law judge, upon request, may direct a licensee found to have committed a violation to pay a sum not to exceed the reasonable costs of the investigation and enforcement of the case.

1 (b) A certified copy of the actual costs, or a good faith estimate of costs where  
2 actual costs are not available, signed by the department or its designated  
3 representative shall be prima facie evidence of reasonable costs of investigation and  
4 prosecution of the case. The costs shall include the amount of investigative and  
enforcement costs up to the date of the hearing, including, but not limited to, charges  
imposed by the Attorney General.

5 (c) The administrative law judge shall make a proposed finding of the amount  
6 of reasonable costs of investigation and prosecution of the case when requested  
7 pursuant to subdivision (a). The finding of the administrative law judge with regard to  
8 costs shall not be reviewable by the department to increase the cost award. The  
9 department may reduce or eliminate the cost award, or remand to the administrative  
10 law judge if the proposed decision fails to make a finding on costs requested pursuant  
11 to subdivision (a).

12 (d) If an order for recovery of costs is made and timely payment is not made as  
13 directed in the department's decision, the department may enforce the order for  
14 repayment in any appropriate court. This right of enforcement shall be in addition to  
any other rights the department may have as to any licensee to pay costs.

15 (e) In any action for recovery of costs, proof of the department's decision shall  
16 be conclusive proof of the validity of the order of payment and the terms for payment.

17 (f)(1) Except as provided in paragraph (2), the department shall not renew or  
18 reinstate the license of any licensee who has failed to pay all of the costs ordered  
19 under this section.

20 (2) Notwithstanding paragraph (1), the department may, in its discretion,  
21 conditionally renew or reinstate for a maximum of one year the license of any  
22 licensee who demonstrates financial hardship and who enters into a formal agreement  
23 with the department to reimburse the department within that one-year period for the  
24 unpaid costs.

25 (g) All costs recovered under this section shall be considered a reimbursement  
26 for costs incurred and shall be deposited into the Cannabis Control Fund to be  
27 available upon appropriation by the Legislature.

28 (h) Nothing in this section shall preclude the department from including the  
recovery of the costs of investigation and enforcement of a case in any stipulated  
settlement.

## 29 **FACTUAL ALLEGATIONS**

30 16. On or about March 27, 2023, the Department issued Adult-Use and Medicinal  
31 Distributor License Number C11-0001807-LIC to SP STAR ENTERPRISES, LLC (Respondent)  
32 with Mohan Makkar as Owner. Respondent was required to identify and designate an owner of  
33 its commercial cannabis business as the track and trace system account manager. The designated  
34 account manager was required to complete the credentialing process to establish a login within  
35 ten (10) calendar days of the license issue date, or by April 6, 2023.

17. On April 12, 2023, a Department representative emailed a California Cannabis Track and Trace System (CCTT) Reminder to Owner Mohan Makkar's designated email account. In that email, Owner Makkar was identified as the account manager for Respondent's Adult-Use and Medicinal Distributor License and was given notice to immediately complete the mandatory credentialing process by "comply[ing] with the requirements of California Code of Regulations (CCR), title 4, section 15048(b)," complete new user system training, and email support@metrc.com to request access to the CCTT system. In the April 12, 2023 email, Owner Makkar was notified that engaging in commercial cannabis activity prior to completing these requirements may result in disciplinary action against the license.

18. On May 9, 2023, Respondent and Owner Makkar were served electronically and via U.S. Mail with a Notice to Comply for failure to complete the credentialing process to establish a login for the CCTT System.

19. As of the date of filing, Respondent has failed to respond to the Department and/or complete the required credentialing process.

### CAUSE FOR DISCIPLINE

(Failure to Complete the Credentialing Process – CCTT System)

20. Respondent is subject to disciplinary action under Code section 26030, subdivisions (a) and (c), in that it failed to comply with the provisions of Title 4 of the California Code of Regulations, section 15048, subdivision (b)(3), which requires the designated account manager to complete the credentialing process within ten (10) calendar days after license issuance. Respondent's noncompliance is more particularly alleged in paragraphs 16 through 19, above, which are hereby incorporated by reference and realleged as if fully set forth herein.

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**PRAYER**

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the Director issue a decision:

1. Revoking or suspending outright or suspending with terms and conditions or fining or any combination thereof, Adult-Use and Medicinal Distributor License Number C11-0001807-LIC, issued to SP STAR ENTERPRISES, LLC, with Mohan Makkar as Owner;

2. Ordering Respondent SP STAR ENTERPRISES, LLC, with Mohan Makkar as Owner, to pay the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 26031.1; and

3. Taking such other and further action as deemed necessary and proper.

DATED: 6/14/24

Nadalie Meadows-Martin  
NADALIE MEADOWS-MARTIN  
Acting Branch Chief,  
Investigative Services Branch  
Department of Cannabis Control  
State of California  
Complainant



## PROOF OF SERVICE

Case Name: In the Matter of the Accusation Against: SP Star Enterprises, LLC  
DCC Case No. DCC23-0001957-INV  
License Number: C11-0001807-LIC

I am a resident of the State of California, over the age of eighteen years, and not a party to the within action. My business address is Department of Cannabis Control, 2920 Kilgore Road, Rancho Cordova, CA 95670. On March 24, 2025, I served the within documents:

### ORDER ADOPTING STIPULATED SETTLEMENT AND ORDER AS FINAL DECISION

- ☒ VIA ELECTRONIC TRANSMISSION. Pursuant to CCP § 1010.6, I caused the document(s) to be sent to the person(s) at the Email address(es) listed below. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.
- ☒ VIA CERTIFIED MAIL by placing the envelope for collection and mailing following our ordinary business practices for collecting and transmitting mail through the United States Postal Service to the individual(s) or entity(ies) listed below.
- ☐ Service via certified mail to be completed upon the following business day.

Tin Westen, Esq.  
Westen Law, P.C.  
14271 Jeffrey Road, Suite 107  
Irvine, CA 92620  
tin@westenlawpc.com

Mohan Makkar  
Owner, SP Star Enterprises, LLC  
2421 E.Artesia Blvd.  
Long Beach, CA 90805-1709  
paul@platinumgc.net

Harinder Kapur (email only)  
Assistant Attorney General  
Cannabis Control Section  
Office of Attorney General  
Harinder.Kapur@doj.ca.gov

I am familiar with the Department's business practices for collecting and transmitting mail through the United States Postal Service. In accordance with those practices, correspondence placed in the Department's internal mail collection system is, in the ordinary course of business, deposited in the United States Postal Service, with postage paid, on the same day I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after the date of deposit for mailing in affidavit.

I declare under penalty of perjury under the laws of the State of California, and the United States of America, that the above is true and correct.

Executed on March 24, 2025, at Rancho Cordova, California.

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Erroll Abrahamian