



Public Utilities Commission
STATE OF CALIFORNIA

**CITATION FOR VIOLATION
OF PUBLIC UTILITIES CODE**

To: EKMK INC

Attn:



File: TCP 40635 B (Active)

Date: October 10, 2025

Citation #: T.2025-10-008

Case #: CSE-000621

VIOLATIONS

You are hereby cited with having violated sections of the Public Utilities (Pub. Util.) Code and a General Order (G.O.) as described below. These violations occurred during the period from July 25, 2025, to October 6, 2025.

- (1) Failure to produce records, in violation of Pub. Util. Code Sections 5381 and 5389 and G.O. 157-E, Part 6.02 [**1 count**].

STATEMENT OF FACTS

The above violations are documented in the attached Investigation Report, which consists of carrier's records and substantiating documents obtained from other sources.

RESPONSE

TEB used the Penalty Assessment Methodology adopted in Resolution M-4846 and considered mitigating and exacerbating factors in setting the fine.

You are hereby called upon to answer this citation on or before October 30, 2025. By way of such answer, you may either:

- (1) Pay a fine of \$ 2,000 pursuant to P.U. Code Section 5378. Submit your check or money order payable to California Public Utilities Commission (Commission) using the attached *Citation Agreement*. Upon payment, the fine will be deposited in the State Treasury to the credit of the General Fund and the Commission staff will deem the matter closed, **or**
- (2) Contact the Supervisor below to make payment arrangements, **or**
- (3) Contest this Citation by filing an Appeal. See attached document "*How to File an Appeal and Instructions for Filing a Notice of Appeal and Certificate of Service for a Citation Appeal.*"

If you fail to respond by October 30, 2025, you will be in default and will have forfeited your right to appeal the Citation. In addition, your operating authority may be revoked pursuant to Resolution ALJ-187. The Commission may also act through a civil or criminal proceeding to recover any unpaid fine and ensure compliance with applicable statutes and Commission orders.

Lana Tran Courney

Lana Tran-Courney

Consumer Protection and Enforcement Division

Transportation Enforcement Branch

Telephone number: (415) 385-5513

E-mail address: lane.tran-courney@cpuc.ca.gov



Public Utilities Commission

STATE OF CALIFORNIA

CITATION COMPLIANCE AGREEMENT

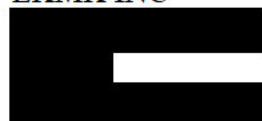
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Date: October 10, 2025

Case #: 000621

I (we) hereby agree to comply with this citation dated October 10, 2025, and herewith pay the fine of \$2,000.


EKMK INC


(Signature)

(Title)

(Date)

Automatic credit and debit card payments are available. To arrange for autopay, fill out the attached CREDIT OR DEBIT CARD AUTHORIZATION form and email it to our Fiscal Office at FiscalOffice-.TECitations@cpuc.ca.gov.

Or

Payment (cashier check or money order) should be made payable to *the California Public Utilities Commission* and sent to:

California Public Utilities Commission

Attn: Fiscal Office

505 Van Ness Avenue

San Francisco, CA 94102-3298

INVESTIGATION REPORT

CARRIER: EKMK INC
A California Limited Liability Company # 4774450

MEMBER: [REDACTED], CEO

AUTHORITY: TCP 40635 B (Active)

ADDRESSES: [REDACTED]

PHONE/EMAIL: [REDACTED]
[REDACTED]

VEHICLES: 1

EMPLOYEE- DRIVERS: 1

PL&PD² INSURANCE: Texas Insurance Company

[REDACTED]
Cancelled Date: 11/3/2025

WKCP³ INSURANCE: None

DRUG CONSORTIUM: New Era Drug Testing

INTRODUCTION

On July 25, 2025, I was assigned to investigate the operations and practices of EKMK INC (hereinafter referred to as EKMK) because of a referral from the California Public Utilities Commission (CPUC) Fiscal office for non-compliance with a CPUC audit notice.

VIOLATIONS

The investigation of EKMK for the period of July 25, 2025 to October 6, 2025, disclosed the following violation of the Public Utilities (Pub. Util) Code and California Public Utilities Commission (Commission) General Order (G.O.) provisions.

- **Failure to produce records, in violation of Pub. Util. Code Sections 5381 and 5389 and G.O. 157-E, Part 6.02. [1 count]**

On August 1, 2025, I sent EKMK a data request via email at [REDACTED] and by certified mail (USPS # 7013 2630 0001 5484 6235) for tax returns from 2021, 2022 and 2023, along with forms 1065, 1040, 1140, Schedule C, 1120S, and 1099 [Attachment 1]. The certified mail was returned to the CPUC because it was unclaimed.

On September 16, 2025, I called EKMK at [REDACTED] and spoke with Mr. [REDACTED] at 1:58 PM. I informed him of my data request following up to the Fiscal audit letters requesting for tax returns from 2021, 2022, and 2023. He asked me to resend the data request due to his hospitalization.

On September 17, 2025, I called [REDACTED], and spoke with Mr. [REDACTED] that there was no open case on EKMK account. I clarified that the case number was internal. I informed Mr. [REDACTED] that the data request was from the Fiscal Office of the CPUC. I sent him three audit letters and requested tax returns for 2021, 2022, and 2023. I also mentioned that I would issue a citation for non-compliance if he failed to provide the information.

I followed up with Mr. [REDACTED] again at 2:33 PM on September 17, 2025. Mr. Mehrabian was unable to access the emails regarding the fiscal audit. He provided his Certified Public Accountant (CPA) email and said I could send the documents to him, and he would ask the CPA to send them back to me. I then emailed both [REDACTED] and [REDACTED] the data request and fiscal audit letters [Attachment 4]. As of October 7, 2025, Mr. [REDACTED] has failed to provide the requested documents.

DECLARATION

I have read the foregoing and know the contents thereof. I declare under penalty of perjury that the foregoing is true and correct, except as to those matters stated on information and belief, and to those matters, I believe to be true.

Executed on October 10, 2025, at San Francisco, California.

Ronald Truss

Ronald Truss,
Enforcement Analyst

List of Attachments

Attachment 1: August 1, 2025 Data Request and Certified USPS Mail

Attachment 2: Data Request No. 2

Attachment 3: 3 Fiscal Audit Letters

Attachment 4: Email sent to



Attachment 1: August 1, 2025 Data Request and Certified USPS Mail

STATE OF CALIFORNIA

GAVIN NEWSOM, Governor

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



August 1, 2025

EKMK INC
[REDACTED]
[REDACTED]

File No.: PSG0040635
Case No.: CSE 000601

Attn: [REDACTED]

Subject: Data Request

Dear EKMK INC:

The California Public Utilities Commission's (Commission) Consumer Protection and Enforcement Division's (CPED) Transportation Enforcement Branch (TEB) is currently reviewing the Commission's records of intrastate transportation carriers that are regulated by the Commission.

Public Utilities Code Section 5389 authorizes the Commission and its staff to have access, at any time, to the land, buildings, or equipment of a charter-party carrier of passengers used in connection with the operation of its business and may inspect the accounts, books, papers, and documents of the carrier.

General Order 157-E, Part 6.01, specifically, states, in part, that every carrier shall institute and maintain in its offices a set of records which reflect information as to the transportation services performed, including waybills, driver records, and safety and maintenance records including copies of all lease and sub-carrier agreements. Such records shall be maintained for a minimum period of three years.

Pursuant to Public Utilities Code Section 5389, TEB is requesting to review Universal Latin Limo & Tours INC intrastate transportation records.

TEB requests the following EKMK INC records. Please provide copies of these records in electronic form and email to Ronald Truss at Ronald.truss@cpuc.ca.gov by August 14, 2025.

1. PUCTRA report revenue for Tax years 2022, 2023, and 2024

Attachment 2: Data Request No. 2

STATE OF CALIFORNIA

GAVIN NEWSOM, Governor

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3288



September 16, 2025

EKMK INC
[REDACTED]

File No.: PSG0040635
Case No.: CSE 000601

Attn: [REDACTED]

Subject: Data Request #2

Dear EKMK INC:

The California Public Utilities Commission's (Commission) Consumer Protection and Enforcement Division's (CPED) Transportation Enforcement Branch (TEB) is currently reviewing the Commission's records of intrastate transportation carriers that are regulated by the Commission.

Public Utilities Code Section 5389 authorizes the Commission and its staff to have access, at any time, to the land, buildings, or equipment of a charter-party carrier of passengers used in connection with the operation of its business and may inspect the accounts, books, papers, and documents of the carrier.

General Order 157-E, Part 6.01, specifically, states, in part, that every carrier shall institute and maintain in its offices a set of records which reflect information as to the transportation services performed, including waybills, driver records, and safety and maintenance records including copies of all lease and sub-carrier agreements. Such records shall be maintained for a minimum period of three years.

Pursuant to Public Utilities Code Section 5389, TEB is requesting to review Universal Latin Limo & Tours INC intrastate transportation records.

TEB requests the following EKMK INC records. Please provide copies of these records in electronic form and email to Ronald Truss at Ronald.truss@cpuc.ca.gov by October 3, 2025.

1. PUCTRA report revenue for Tax years 2022, 2023, and 2024

Attachment 3: 3 Fiscal Audit Letters

STATE OF CALIFORNIA

GAVIN NEWSOM, Governor

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



Audit Notice

3/14/2025

Ekmk Inc
[REDACTED]

Carrier ID: PSG0040635

Subject: Audit of Reported PUCTRA Revenue

To: Ekmk Inc

This serves as an audit notice issued to Ekmk Inc of its PUCTRA reported revenue for the years 2022, 2023 and 2024 pursuant to Section 423(c) of the California Public Utilities Code.

Please provide a copy of your financial statements to support the reported PUCTRA revenue for the years 2022, 2023 and 2024. You may submit your tax forms such as 1065, 1040, 1140 Schedule C, 1120S, and 1099 depending on your tax filing status. You may choose to send your supporting documentation either by mail to:

CPUC Fiscal Office
400 R Street
Sacramento, California 95811
Attention: Fiscal Audits

or e-mail them to Fiscalaudits@cpuc.ca.gov by **March 28, 2025**.

Failure to comply with this notice will result in further action taken by CPUC's Transportation Enforcement Branch (TEB).

If you have any questions or need more information, please contact Fiscal Audits at Fiscalaudits@cpuc.ca.gov.

Thank you,

Second Audit Notice

5/20/2025

Ekmk Inc


Carrier ID: PSG0040635

Subject: Second Notice of Audit - Reported PUCTRA Revenue

To: Ekmk Inc

This serves as second audit notice issued to Ekmk Inc of its PUCTRA reported revenue for the years 2021, 2022 and 2023 pursuant to Section 423(c) of the California Public Utilities Code.

Please provide a copy of your financial statements to support the reported PUCTRA revenue for the years 2021, 2022 and 2023. You may submit your tax forms such as 1065, 1040, 1140 Schedule C, 1120S, and 1099 depending on your tax filing status. You may choose to send your supporting documentation either by mail to:

CPUC Fiscal Office
400 R Street
Sacramento, California 95811
Attention: Fiscal Audits

or e-mail them to Fiscalaudits@cpuc.ca.gov by **June 3, 2025**.

Failure to comply with this notice will result in further action taken by CPUC's Transportation Enforcement Branch (TEB).

If you have any questions or need more information, please contact Fiscal Audits at Fiscalaudits@cpuc.ca.gov.

Thank you,

Ryan DelaPena

Ryan Dela Pena
Fiscal Office- Audits Manager
California Public Utilities Commission

Final Audit Notice

6/4/2025

Ekmk Inc
[REDACTED]

Carrier ID: PSG0040635

Subject: Final Notice of Audit - Reported PUCTRA Revenue

To: Ekmk Inc

This serves as the final audit notice issued to Ekmk Inc of its PUCTRA reported revenue for the years 2021, 2022 and 2023 pursuant to Section 423(c) of the California Public Utilities Code.

Please provide a copy of your financial statements to support the reported PUCTRA revenue for the years 2021, 2022 and 2023. You may submit your tax forms such as 1065, 1040, 1140 Schedule C, 1120S, and 1099 depending on your tax filing status. You may choose to send your supporting documentation either by mail to:

CPUC Fiscal Office
400 R Street
Sacramento, California 95811
Attention: Fiscal Audits

or e-mail them to Fiscalaudits@cpuc.ca.gov by **June 18, 2025**.

Failure to comply with this second audit notice will result in further action being taken by CPUC's Transportation Enforcement Branch (TEB).

If you have any questions or need more information, please contact Fiscal Audits at Fiscalaudits@cpuc.ca.gov.

Thank you,

Ryan DelaPena

Ryan Dela Pena
Fiscal Office- Audits Manager
California Public Utilities Commission

Attachment 4: Email sent to [REDACTED]

From: [Truss, Ronald](#)
To: [REDACTED]
Cc:
Subject: Audit Notice and Data Request
Date: Wednesday, September 17, 2025 9:59:00 AM
Attachments: [PSG0040635 - EKMK INC Audit Notice signed.pdf](#)
[PSG0040635 - EKMK INC Second Audit Notice signed.pdf](#)
[PSG0040635 - EKMK Inc Final Audit Notice signed.pdf](#)
[Data request #2.pdf](#)

Please see data request and audit notice

Ronald Truss
Public Utilities Regulatory Analyst II

Consumer Protection & Enforcement Division
California Public Utilities Commission
M 1-213-269-2737
www.cpuc.ca.gov | ronald.truss@cpuc.ca.gov