

Public Utilities Commission

STATE OF CALIFORNIA

CITATION FOR VIOLATION OF PUBLIC UTILITIES CODE

To: Vincent Bose Mathew

DBA Best Black Transportations Attn: Vincent Bose Mathew, Owner File: TCP No. Unlicensed Citation #: T.2025-10-010 Date: October 13, 2025 Case #: CSE-000477

VIOLATIONS

You are hereby cited as having violated a section of the Public Utilities (Pub. Util.) Code as described below. These violations occurred during the period from December 25, 2023, through June 25, 2025.

• Operated as a Charter-Party Carrier (TCP) without a valid operating authority in violation of Pub. Util. Code Section 5371, [4 counts].

STATEMENT OF FACTS

The above violation is documented in the attached Investigation Report, which consists of the 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 November 3, 2025. By way of such an answer, you may either:

- (1) Pay a fine of \$4,000 pursuant to Pub. Util. P.U. Code Section 5378. Submit your check or money order payable to CPUC 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 November 3, 2025, you will be in default and will have forfeited your right to appeal the Citation. In addition, your operating authority will be immediately suspended and may be subsequently 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.

Eric Hooks

Tric Hooks

Program and Project Supervisor Transportation Enforcement Branch Telephone number (415) 703-2302

E-mail address: eric.hooks@cpuc.ca.gov

Attachments



Public Utilities Commission

STATE OF CALIFORNIA

CITATION COMPLIANCE AGREEMENT

File No.: TCP No. Unlicensed Citation #: T.2025-10-010 Date: October 13, 2025 Case #: CSE-000477

I (we) hereby agree to comply with this citation dated October 13, 2025, and herewith pay the fine of \$4,000.

DBA Best Black Transportations

(Signature) (Title)

Vincent Bose Mathew, Owner

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

California Public Utilities Commission Attn: Fiscal Office 505 Van Ness Avenue San Francisco, CA 94102-3298

Or

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

INVESTIGATION REPORT

Case: <u>CSE-000477</u>

CARRIER: Vincent Bose Mathew, an Individual, doing business as (dba) Best Black

Transportations

OWNER: Vincent Bose Mathew

AUTHORITY: Unlicensed

MAILING ADDRESS:

PHONE/EMAILS: (415) 987-7075 /

VEHICLES: 2 (Tesla – and Toyota Sienna –

EMPLOYEE-DRIVER: 1

PL&PD¹

INSURANCE: Unknown

WORKERS'

COMPENSATION

INSURANCE: Unknown

DRUG CONSORTIUM: Unknown

¹ Public Liability and Property Damage (PL&PD)

INTRODUCTION

On April 17, 2025, I was assigned to investigate the operations and practices of Vincent Bose Mathew (hereinafter referred to as Mr. Mathew) doing business as Best Black Transportations as a result of the San Francisco International Airport (SFO) Ground Transportation Unit (GTU) complaint. The complaint alleged that Mr. Mathew is a well-known solicitor operating without a California Public Utilities Commission (CPUC) authority and an airport permit.

VIOLATIONS

I investigated Mr. Mathew for the review period from December 25, 2023, through June 25, 2025, and found violations of the following provisions of the Public Utilities (Pub. Util.) Code:

• Operated as a Charter-Party Carrier (TCP) without a valid operating authority in violation of Pub. Util. Code Section 5371. [4 counts]

On December 25, 2023, the San Francisco Police Department (SFPD) issued Mr. Mathew a Criminal Trespass Warning and a Ground Transportation Administrative Citation 20-201856 for operating without valid authority and soliciting passenger transportation services at SFO. A photo of Mr. Mathew's Tesla, which was used in this unauthorized activity, and a copy of Citation 20-201856 are included as references [Attachment 1].

On December 22, 2024, SFO-GTU Investigator #106 issued Mr. Mathew a Cease and Desist Notice (C&D) 24-10019 for operating without a valid TCP authority and an airport permit [Attachment 2].

On April 2, 2025, Mr. Mathew was observed soliciting a passenger and subsequently drove off with a female passenger on board. As a result of this incident, SFO-GTU Investigator #109 issued Mr. Mathew a C&D Notice 24-10856 for operating without a valid TCP authority and an airport permit [Attachment 3].

On June 3, 2025, I called Mr. Mathew at (415) 987-7075 to verify if I had reached "Best Black Transportations" based on a business card provided by SFO-GTU in their complaint. A man answered the phone, confirmed, and introduced himself as "Vincent". During our conversation, Mr. Mathew answered questions related to his business, stating that he provides rides to SFO in his Tesla, operating in a manner similar to rideshare services like Uber and Lyft. He mentioned that he charges approximately \$2.00 per mile. A copy of my phone call with Mr. Mathew is included in a Declaration that details our conversation, along with a copy of the business card I used to make the call [Attachment 4].

On June 6, 2025, I issued a C&D Notice to Mr. Mathew [Attachment 5] at three email addresses found on Lexis Nexis. One of the emails was returned as undeliverable:

1) 2) (undeliverable)

The C&D Notice requested that Mr. Mathew contact me via telephone or email within five days of receiving it. To date, I have not received any response from him.

On July 2, 2025, I emailed SFO-GTU to inquire whether Mr. Mathew is still soliciting and operating at SFO. Investigator #109 provided me with a recent copy of a C&D Notice 24-10862 that was issued to Mr. Mathew on June 25, 2025, for soliciting, operating without a valid CPUC authority, and lacking an airport permit [Attachment 6].

On July 31, 2025, I spoke with Mr. Mathew regarding four incidents of operations conducted without CPUC authority, as well as the absence of an airport permit at SFO. Mr. Mathew acknowledged two incidents that occurred on January 25, 2023, and January 22, 2024, and stated that those were merely warnings. He also mentioned that he provided only free rides to his friends and family thereafter. I asked Mr. Mathew to confirm the mailing and email addresses mentioned above. He stated that the mailing address was correct, but the email addresses were incorrect and provided me with a different email address:

I instructed him to cease all illegal operations until he secures valid operating authority from both the CPUC and SFO. Additionally, I informed him that I would be sending a follow-up email [Attachment 7], which would include the cease and desist letter dated June 6, 2025, along with instructions on how to apply for CPUC operating authority in a separate email.

On August 1, 2025, I spoke to Mr. Mathew and informed him that I had sent the instructions on how to apply for a CPUC operating authority [Attachment 8]. Mr. Mathew also confirmed that he received the follow-up email.

My Investigation revealed that Mr. Mathew conducted at least four days of operations without a valid CPUC authority [Table 1 and Attachments 1, 2, 3, 6].

Table 1 – Dates of operation at SFO with no CPUC authority

Date of Operation	License Plate No.	Airport	Violations on SFO Citation
12/25/2023	(Tesla)	SFO	Soliciting, Operating with no CPUC Authority, and no SFO Permit
12/22/2024	(Tesla)	SFO	Operating with no CPUC Authority and no SFO Permit
04/02/2025	(Tesla)	SFO	Soliciting, Operating with no CPUC Authority, and no SFO Permit
06/25/2025	(Toyota Sienna)	SFO	Soliciting, Operating with no CPUC Authority, and no SFO Permit

DECLARATION

I have read the foregoing and know the contents thereof, and 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 13, 2025, in Los Angeles, California.

Kim Quach-Castro

Kim Quach-Castro, Senior Enforcement Analyst

List of Attachments

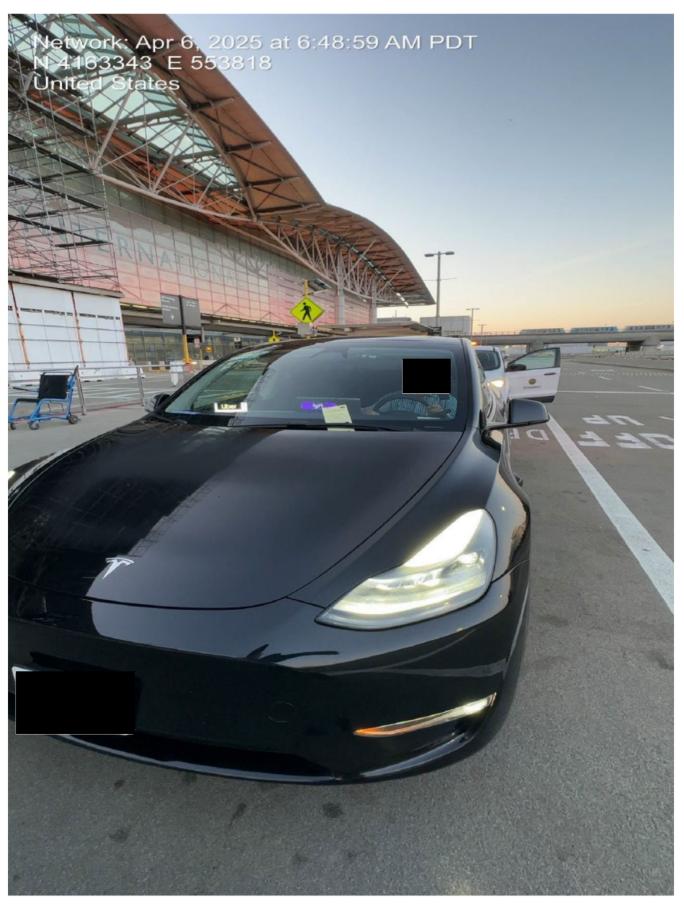
Instructions – How to Apply for CPUC Operating Authority (08/01/2025)

•	Attachment 1.	SFPD Criminal Trespass Warning and SFO-GTU Administration Citation 20-201856 (12/25/2023)
•	Attachment 2.	SFO-GTU Cease and Desist Notice 24-10019 (12/22/2024)
•	Attachment 3.	SFO-GTU Cease and Desist Notice 24-10856 (04/02/2025)
•	Attachment 4.	Kim Quach-Castro's Telephone Declaration (06/03/2025)
•	Attachment 5.	CPUC Cease and Desist Notice (06/06/2025)
•	Attachment 6.	SFO-GTU Cease and Desist Notice 24-10862 (06/25/2025)
•	Attachment 7.	CPUC Follow-Up Email (07/31/2025)

Attachment 8.

SFO San Francisco International Literatura	AIRPORT COMMISSION SAN FRANCISCO INTERNATIONAL AIRPORT
CRIMINAL TRESPASS WARNING Commercial transportation on any SFO roadway requires an SFO operating permit. If you do not have a permit, and you are	GROUND TRANSPORTATION ADMINISTRATIVE CITATION Date: /2 - 25 - 33 Time: / 310 Plate#: 4 VIN#: / 6(%) / 6(%) Make: ILSA Model/Style: 4 PA Color: 8tk Driver: MATHEW, VINEENT BOSE DL#: Company: / TCP#/TNC#: Location: ITB ZONE 14 SFO Permit and/or Rules and Regulations Violated:
transporting a passenger for a fee, you are operating in violation of California Penal Code § 602.4(a). You may also be operating in violation of California Public Utilities Code § 5412, unpermitted operation of a charter party carrier of passengers. Violation of Penal Code § 602.4(a) and Public Utilities Code § 5412 are misdemeanors which may be prosecuted by the San Mateo County District Attorney.	Warning Only 4.1 Violation of Traffic Rules 4.2 No Parking - Restricted Parking Area 4.2 Failure to Comply w/ All Signs and Road Markings 4.4 Improper Use of Roadways and Walks 4.5 Obstructing Vehicle Flow/Double Parking 4.6 Zone - Improper Use 4.7 Failure to Comply with Permit Terms 4.7 Lack of or Improper Trade Dress, Placard, TCP#, Decal 4.7 Leaving a Vehicle Unattended 4.7 Loading/Unloading Undesignated Level
A criminal violation is personal in nature. If you are cited for violation of Penal Code § 602.4 or Public Utilities Code § 5412, you will be required to personally appear before a judge of the San Mateo Superior Court. Under Penal Code § 19, the penalty for a misdemeanor is up to six months in the county jail, a fine of \$1,000, or both.	4.7 Providing False Information to Airport Officials 4.7 Recirculating or Looping Upper Lower 4.7 Soliciting Passengers 4.7 Staging 4.7 Unsafe Driving No Valid CPUC Authorization
Lic. Plate #: Date: 2-25-23 Location: U. 178 Town 14 ID#: 4174.	Issue Auth ID#:

ATTACHMENT 1 (Continued)



Airport Commission San Francisco International Airport Ground Transportation Unit Notice to Cease and Desist 24-10019

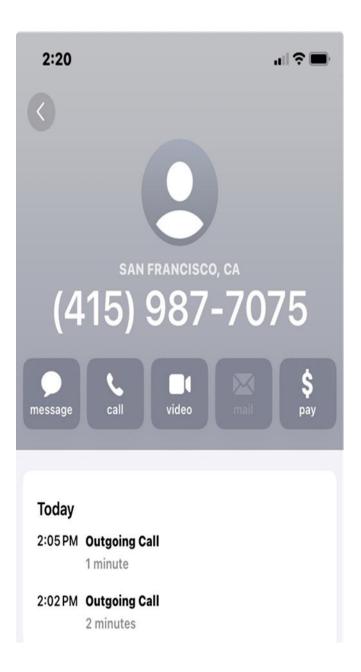


YOUR COMPANY MUST IMMEDIATELY CEASE AND
DESIST FROM ANY AND ALL OPERATIONS AT
SAN FRANCISCO INTERNATIONAL AIRPORT
The San Francisco International Airport ("Airport") has determined you are operating without valid Airport authority and has violated the following rules: SFO Rules & Regulations Section 2.2
SFO Rules & Regulations Section 3.3(D)
SFO Rules & Regulations Section 9.2
Additionally, your company has violated California Public Utilities Commission ("CPUC") Codes and/or General Order 157-E (Check all that apply): Violation of Public Utilities Code Section 5371 - Operating without Valid CPUC Authority (Never Held)
□ Violation of Public Utilities Code Section 5379 - Operating after Suspension/Revocation/Expiration/Denial of CPUC Authority
□ Violation of CPUC General Order 157-E Section 3.01 - No / Improper Waybill
□ Violation of CPUC General Order 157-E Section 3.02 - No Airport Permit
Notes: WARN IN A CPUC & PUC &
Under SFO Rule 14.1 the Airport, through any authorized Airport Commission employee or any Law Enforcement Officer, may cite infractions of these Rules and Regulations to any individual or business entity by issuance of a verbal or written Admonishment or a written Citation. Violations of CPUC codes and General Orders are misdemeanors and are punishable by a fine of not less than one thousand dollars (\$1,000) and not more than five thousand dollars (\$5,000) or by imprisonment in a county jail for not more than three months, or by both that fine and imprisonment under Public Utilities Code Section 5411.
The failure to immediately cease and desist all operations involving SFO shall be deemed an unlawful trespass under California Penal Code § 602.4 and an unfair business practice under California Business and Professions Code § 17200. Company Name: Mathew Vincent TCP Number: Refuse to Sign Print Name Airport Personnel/Law Enforcement: Badge: 106 Date: 12/226

Airport Commission: White Copy Driver: Canary Copy

24-10856 Airport Commission San Francisco International Airport Ground Transportation Unit Notice to Cease and Desist YOUR COMPANY MUST IMMEDIATELY CEASE AND DESIST FROM ANY AND ALL OPERATIONS AT SAN FRANCISCO INTERNATIONAL AIRPORT The San Francisco International Airport ("Airport") has determined you are operating without valid Airport authority and has violated the following SFO Rules & Regulations Section 2.2 SFO Rules & Regulations Section 3.3(D) SFO Rules & Regulations Section 9.2 Additionally, your company has violated California Public Utilities Commission ("CPUC") Codes and/or General Order 157-E (Check all that Violation of Public Utilities Code Section 5371 - Operating without Valid CPUC Authority (Never Held) Violation of Public Utilities Code Section 5379 - Operating after Suspension/Revocation/Expiration/Denial of CPUC Authority Violation of CPUC General Order 157-E Section 3.01 - No / Improper Violation of CPUC General Order 157-E Section 3.02 - No Airport Permit ☐ Violation of CPUC General Order 157-E Section 4.04 - No TCP Displayed Matthew Vincent- Black Tesla LEC+ Soliciting passenger W/ no apport authorization Under SFO Rule 14.1 the Airport, through any authorized Airport Commission employee or any Law Enforcement Officer, may cite infractions of these Rules and Regulations to any individual or business entity by issuance of a verbal or written Admonishment or a written Citation. Violations of CPUC codes and General Orders are misdemeanors and are punishable by a fine of not less than one thousand dollars (\$1,000) and not more than five thousand dollars (\$5,000) or by imprisonment in a county jail for not more than three months, or by both that fine and imprisonment under Public Utilities Code Section 5411. The failure to immediately cease and desist all operations involving SFO shall be deemed an unlawful trespass under California Penal Code § 602.4 and an unfair business practice under California Business and Professions Code § TCP Number: _NA Company Name: Date: 4/2/25 0928@ Signature Airport Personnel/Law Enforcement: Je Airport Commission: White Copy Driver: Canary Copy IT Dep-United States 165739 E 553700

Network: Apr 13, 2025 at 11:22:57 AM PDT



ATTACHMENT 4 (Continued)

STATE OF CALIFORNIA

Gavin Newsom, Governor

PUBLIC UTILITIES COMMISSION 505 Van Ness Ave San Francisco, CA 94102



June 3, 2025

CSE-000447

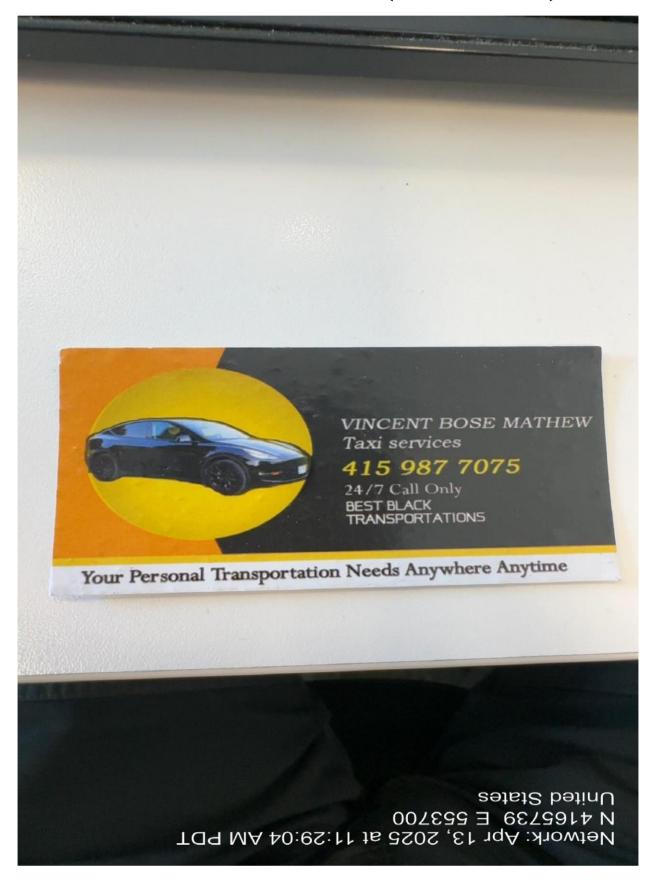
TCP - Unlicensed

- I, Kim Quach-Castro, hereby declare the following:
- I am employed by the California Public Utilities Commission (CPUC) as a Senior Public Utilities
 Regulatory Analyst. I am currently assigned to the Transportation Enforcement Branch within the
 Consumer Protection and Enforcement Division (CPED) in Los Angeles, California. I have personal
 knowledge of the facts stated herein and, if called upon, I could and would competently testify to
 these facts and my beliefs based thereon under oath.
- On June 3, 2025, at 2:02 and 2:05 p.m., I called the telephone number (415) 987-7075, listed on a
 business card provided by the San Francisco International Airport (SFO) Ground Transportation Unit.
 The card indicated that Vincent Bose Mathew operates as Best Black Transportations, located in San
 Francisco, CA.
- When I called, a man answered the phone. I asked if this was "Best Black Transportations," and he responded "Yes," introducing himself as "Vincent". Mr. Mathew did not ask for my name and assumed I was a potential customer.
- I asked several questions (Q) to gather information about the transportation service, and Mr. Mathew answered (A) as follows:
 - Q: How much do you charge for a ride from San Francisco to the SFO?
 - A: Depending on the time, at night it will be more, roughly \$2 per mile, similar to Uber and Lyft.
 - Q: How much time do I need to reserve a ride?
 - A: You can call anytime; I can be there in a few hours.
 - Q: What form of payment do you accept?
 - A: I take anything, credit cards, cash, PayPal, Apple Pay, and Zelle. Zelle is better because it goes directly into my bank account.
 - Q: Do you have a website or an email address?
 - A: No, I don't have an email or a website.
 - Q: Are you a taxi service?
 - A: I am a private service; I have a Tesla, and I operate like Uber and Lyft.

I declare under penalty of perjury, under the laws of the State of California, that the facts contained herein are true and correct to the best of my knowledge.

Date:	6/3/2025	Kim Zuaeh-Castro
		Kim Quach-Castro, Sr. Enforcement Analys

ATTACHMENT 4 (Continued)



STATE OF CALIFORNIA GAVIN NEWSOM, Governor

PUBLIC UTILITIES COMMISSION

505 Van Ness Avenue San Francisco, California, 94102

San Francisco, California, 94102

Send via email:

June 6, 2025 TCP: Unlicensed

SFO Citation No.: 24-10856

Vincent Bose Mathew Dba Best Black Transportations



Dear Mr. Mathew:

The California Public Utilities Commission (CPUC) became aware that you are operating without a valid authority.

Public Utilities (Pub. Util.) Code Section 5371 states that it is unlawful for a Transportation Charter-Party (TCP) Carrier to conduct any operations without a valid authority. Pub. Util. Code Section 5414.5 states that it is unlawful to publish or advertise without holding a valid operating authority. Advertisements include but are not limited to advertising in local directories or Yellow Pages, business cards, internet websites, and any other form of advertisement.

Your company must immediately cease and desist from all unlawful operations, including advertising.

Pub. Util. Code Section 5411 (TCP) states in part that any TCP carrier which operates without a valid authority is guilty of a misdemeanor and is punishable by a fine of not less than \$1,000.

On April 2, 2025, you were found operating without a valid authority at the San Francisco International Airport (SFO), using a vehicle with license plate ______, and were issued Citation #24-10856 by the SFO Ground Transportation Unit. You were also cited and observed soliciting on previous occasions at SFO as follows:

- 1. Soliciting and/or advertising with a business card on 4/13/25
- 2. Cease and Desist Notice #21-10019, dated 12/22/24;
- 3. Administrative Citation #20-201856 and a Criminal Trespass Warning, dated 12/25/2023

This letter places your company on notice that continued violations of the law without the required operating authority may result in enforcement actions, including criminal prosecutions. There will be no further warnings.

For information on obtaining a permit or certificate, go to: http://www.cpuc.ca.gov/transportationlicensing/.

Please contact me within five days of receiving this notice at the telephone number and email address listed below.

Sincerely,

Kim Zuach-Castro

Kim Quach-Castro, Senior Enforcement Analyst California Public Utilities Commission Consumer Protection and Enforcement Division Transportation Enforcement Branch

Email: hkq@cpuc.ca.gov Telephone: 626-228-8660

cc: Shirley Lei, Acting Program and Project Supervisor

Airport Commission San Francisco International Airport Ground Transportation Unit Notice to Cease and Desist

24-10862

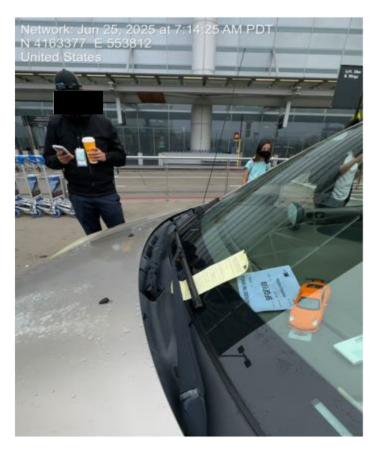


YOUR COMPANY MUST IMMEDIATELY CEASE AND DESIST FROM ANY AND ALL OPERATIONS AT

SAN FRANCISCO INTERNATIONAL AIRPORT
The San Francisco International Airport ("Airport") has determined you are operating without valid Airport authority and has violated the following rules:
SFO Rules & Regulations Section 2.2
SFO Kules & Regulations Section 3.3(D)
SFO Rules & Regulations Section 9.2
Additionally, your company has violated California Public Utilities Commission ("CPUC") Codes and/or General Order 157-E (Check all that apply):
☑ Violation of Public Utilities Code Section 5371 - Operating without Valid CPUC Authority (Never Held)
☐ Violation of Public Utilities Code Section 5379 - Operating after Suspension/Revocation/Expiration/Dental of CPUC Authority
Violation of CPUC General Order 157-E Section 3.01 - No / Improper Waybill
Violation of CPUC General Order 157-E Section 3.02 - No Airport Permit
Violation of CPUC General Order 157-E Section 4.04 - No TCP Displayed
Notes: Mathew Vinant soliciting at 17 TNC
tone - Gold Sienna UC#
Under SFO Rule 14.1 the Airport, through any authorized Airport Commission employee or any Law Enforcement Officer, may cite infractions of these Rules and Regulations to any individual or business entity by issuance of a verbal or written Admonishment or a written Citation.
Violations of CPUC codes and General Orders are misdemeanors and are punishable by a fine of not less than one thousand dollars (\$1,000) and not more than five thousand dollars (\$5,000) or by imprisonment in a county jail for not more than three months, or by both that fine and imprisonment under Public Utilities Code Section 5411.
The failure to immediately cease and desist all operations involving SFO shall be deemed an unlawful trespass under California Penal Code § 602.4 and an unfair business practice under California Business and Professions Code § 17200. Company Name: Vincent Bose Mathem Taxi TCP Number: NA
Vincent Mathew Print Name Signature Signature
Airport Personnel/Law Enforcement: JC Badge: 101 Date: 6/25/23
Airport Commission: White Copy Driver: Canary Copy 0714

Driver: Canary Copy

ATTACHMENT 6 (Continued)





FW: Cease and Desist (CSE-00047, Vincent Bose Mathew, dba Best Black Transportations, TCP-Unlicensed)



Thu 7/31/2025 5:17 PM

Reply

Reply All

→ Forward

Hello, Mr. Mathew:

It was a pleasure speaking with you this evening. The following were discussed with you today:

- > I worked for the California Public Utilities Commission (CPUC), and the reason for my call.
- ➤ I addressed your previous enforcement history at SFO 12/25/23, 12/22/24, 4/2/25, and 6/25/25.
- You admitted to two incidents, 12/25/23 and 12/22/24, stating that those were warnings.
- > You were informed that a citation and a fine would be issued to you for operating without a valid authority, and that you have a right to file an appeal.
- You were informed about the CPUC rules and regs, pertaining to the violations of operating without a CPUC authority and an airport permit.
- You provided your current email address as
- > I informed you that I will be emailing you the C&D letter sent on 6/6/25.
- > I would email you information on how to apply for the CPUC operating authority in a separate email.

Additionally, please do not solicit or advertise, verbally or in writing, about your business without having a CPUC operating authority.

The cease-and-desist notice attached will provide you with the CPUC Codes and General Order information.

Please confirm that you received this email. If you have any questions, please contact me at the email and phone number listed below.

Kim Quach-Castro

Public Utilities Regulatory Analyst V

Consumer Protection & Enforcement Division California Public Utilities Commission O 626-228-8660

www.cpuc.ca.gov | hkq@cpuc.ca.gov

From: Quach, Hang Kim

Sent: Friday, August 1, 2025 8:42 AM

To: piravom@gmail.com

Subject: Information on How to Apply for a CPUC Transportation Charter-Party authority

Hello Mr. Mathew,

As promised, here is the link to assist you with how to apply for a Transportation Charter-Party (TCP) authority:

https://tcportal.cpuc.ca.gov/TCP/s/article/New-Application-Transportation-Charter-Party-Carrier

If you have any questions regarding the application process, you may reach out to the CPUC's Transportation Licensing and Analysis Branch (TLAB) at licensing@cpuc.ca.gov

Please confirm if you got this email.

Sincerely,

Kim Quach-Castro

Public Utilities Regulatory Analyst V

Consumer Protection & Enforcement Division California Public Utilities Commission O 626-228-8660

www.cpuc.ca.gov | hkq@cpuc.ca.gov

CERTIFICATE OF SERVICE

I certify that I have on this day served the following documents on

Vincent Bose Mathew
DBA Best Black Transportations
TCP Unlicensed
Case # CSE-000477

- 1. Administrative Citation T.2025-10-010
- 2. Citation Compliance Agreement
- 3. Investigation Report and Attachments
- 4. Credit/Debit Card Authorization Form
- 5. How to File an Appeal
- 6. Notice of Appeal Form and Certificates of Service Form (from Resolution ALJ-377)
- 7. Resolution ALJ-187
- 8. Certificate of Service

Date: October 13, 2025 Kim Quach-Castro

Kim Quach Castro

TEB Senior Enforcement Analyst