



Public Utilities Commission
STATE OF CALIFORNIA

**CITATION FOR VIOLATION
OF PUBLIC UTILITIES CODE**

To: David I. Lipkind
Dba: Mendo Insider Tours

██████████
████████████████████

File: TCP 28867 S (Revoked)

Date: February 11, 2026

Citation #: T.2026-02-007

Case #: CSE-000664

VIOLATIONS

You are hereby cited with having violated sections of the Public Utilities Code (P.U. Code) and a General Order (G.O.) as described below. These violations occurred during the period from July 12, 2025, to February 6, 2026.

- 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 the carrier's records and substantiating documents obtained from other sources.

RESPONSE

You are hereby called upon to answer this citation on or before March 5, 2026. 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 March 5, 2026, 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: (916) 247-4824

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



Public Utilities Commission

STATE OF CALIFORNIA

CITATION COMPLIANCE AGREEMENT

File No.: 28867 S (Revoked)

Citation #: T.2026-02-007

Date: February 11, 2026

Case #: CSE-000664

I (we) hereby agree to comply with this citation dated February 11, 2026, and herewith pay the fine of \$2,000.

David I. Lipkind
Dba: Mendo Insider Tours

[REDACTED]
[REDACTED]

(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: David I. Lipkind doing business as Mendo Insider Tours

OWNER: David I. Lipkind

AUTHORITY: TCP¹ 28867 S (Revoked)

ADDRESSES: [REDACTED]
[REDACTED]

PHONE/EMAIL: (707) 962-4131 / info@mendoinsidertours.com

VEHICLES: 0

EMPLOYEE- DRIVERS: 1

PL&PD² INSURANCE: Accredited Surety and Casualty Company, Inc.
Policy #: [REDACTED]
Cancellation Date: 11/22/2024

WKCP³ INSURANCE: Accredited Surety and Casualty Company, Inc.
Policy #: [REDACTED]
Cancellation Date: 4/1/2025

**EMPLOYER
PULL NOTICE:** [REDACTED]

DRUG CONSORTIUM: ADTS, Inc

¹ Charter-Party Carrier (TCP)

² Public Liability and Property Damage (PL&PD)

³ Workers' Compensation (WKCP)

INTRODUCTION

On August 13, 2025, I was assigned to investigate the operations and practices of David I. Lipkind doing business as Mendo Insider Tours (hereinafter referred to as David Lipkind). The California Public Utilities Commission's (Commission) Fiscal Office alleged that David Lipkind failed to respond to Fiscal Office requests for David Lipkind to provide its tax documents for years 2022, 2023, and 2024 as part of a Commission audit.

VIOLATIONS

The investigation of David Lipkind for the period of July 12, 2025, to February 6, 2026, disclosed the following violations of the Public Utilities (Pub. Util.) Code and 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 January 12, 2026, at 12:59 p.m., I called 707-962-4131 and spoke with David Lipkind. I advised Mr. Lipkind that the purpose of the call was to obtain documentation requested in audit notices previously sent to him on June 12, 2025, July 1, 2025, and July 16, 2025. Mr. Lipkind stated that he did not receive the audit notices but indicated that he would provide the requested information. He asked that the audit notices be resent to info@mendoinsidertours.com for review.

Following the call, I sent Mr. Lipkind a follow-up email with the audit notices attached and requested that the information be provided no later than close of business on January 19, 2026 [**Attachment 1**]. On January 21, 2026, at 12:10 p.m., I called the same telephone number but was unable to reach Mr. Lipkind and left a voicemail. I also sent a follow-up email advising that the requested information was past due.

On January 26, 2026, at 3:19 p.m., I again called the same telephone number and left a voicemail after being unable to reach Mr. Lipkind. I reiterated that the requested documents had not been received and requested that they be provided by email no later than January 29, 2026. I sent a follow-up email [**Attachment 2**]. On February 4, 2026, at 11:09am., I called the same telephone number and left a voicemail after being unable to reach Mr. Lipkind. I notified him that this was the final notice to provide the documentation requested in the previously sent audit notices. I requested

that the documentation be submitted no later than close of business on February 6, 2026. I referenced Pub. Util. Code 5389, which authorizes Commission staff access to records at any time, that failure to comply with said request is a misdemeanor punishable by a maximum fine of \$5,000. I followed up with an email. **[Attachment 3]**. As of February 10, 2026, Mr. Lipkind has not produced the requested information.

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 February 11, 2026, at San Francisco, California.

Omar Teutle

Omar Teutle, Senior Enforcement Analyst

List of Attachments

Attachment 1: Telephone call record and communication with carrier

Attachment 2: Follow-up telephone voicemail records and communication with carrier

Attachment 2: Final follow-up telephone voicemail records and communication with carrier

ATTACHMENT 1



Edit



UNKNOWN

(707) 962-4131



Details

Voicemails

Outgoing Call
2 minutes

1/12/26 · 12:59 PM

Call History



Favorites



Recents



Contacts



Keypad



Voicemail

From: [Teutle, Omar](#)
To: info@mendoinsidertours.com
Cc: [Teutle, Omar](#)
Subject: AUDIT NOTICE: David I Lipkind_TCP-28867S
Date: Monday, January 12, 2026 1:12:15 PM
Attachments: [PSG0028867 - DAVID I LIPKIND Audit Notice signed.pdf](#)
[PSG0028867 - David I Lipkind Second Audit Notice signed.pdf](#)
[PSG0028867 - David I Lipkind Final Audit Notice signed.pdf](#)
Importance: High

Good afternoon Mr. Lipkin,

Thank you for taking the time to speak with me via telephone today at 12:59pm. As stated during our conversation, my reason for contacting you is to follow-up on our Fiscal Audits' Department requests sent to you on three (3) separate occasions (see attachments).

Please send the requested information over to me via email no later than Monday January 19, 2026, close of business.

Should you have any questions, please feel free to reach out to me by responding to this email or at my office number below. Thank you very much.

Respectfully,

Omar Teutle

Senior Enforcement Analyst

Consumer Protection & Enforcement Division

California Public Utilities Commission

O: 415-703-1331

www.cpuc.ca.gov | Omar.Teutle@cpuc.ca.gov

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



Audit Notice

6/12/2025

David I Lipkind
[REDACTED]
[REDACTED]

Carrier ID: PSG0028867

Subject: Audit of Reported PUCTRA Revenue

To: David I Lipkind

This serves as an audit notice issued to David I Lipkind 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 **June 26, 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

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



Second Audit Notice

7/1/2025

David I Lipkind
[REDACTED]
[REDACTED]

Carrier ID: PSG0028867

Subject: Second Notice of Audit - Reported PUCTRA Revenue

To: David I Lipkind

This serves as the second audit notice issued to David I Lipkind 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 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 **July 15, 2025**.

Failure to comply with this second audit 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

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



Final Audit Notice

7/16/2025

David I Lipkind
[REDACTED]
[REDACTED]

Carrier ID: PSG0028867

Subject: Final Notice of Audit - Reported PUCTRA Revenue

To: David I Lipkind

This serves as final audit notice issued to David I Lipkind 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 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 **July 30, 2025**.

Failure to comply with this second audit 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

ATTACHMENT 2



Edit



UNKNOWN

(707) 962-4131



Details

Voicemails

Outgoing Call
1 minute

1/21/26 · 12:10 PM

Call History



Favorites



Recents



Contacts



Keypad



Voicemail

From: [Teutle, Omar](#)
To: info@mendoinsidertours.com
Cc: [Esguerra, Steve](#)
Subject: RE: AUDIT NOTICE: David I Lipkind_TCP-28867S
Date: Wednesday, January 21, 2026 12:16:00 PM
Attachments: [PSG0028867 - DAVID I LIPKIND Audit Notice signed.pdf](#)
[PSG0028867 - David I Lipkind Second Audit Notice signed.pdf](#)
[PSG0028867 - David I Lipkind Final Audit Notice signed.pdf](#)
Importance: High

Good afternoon Mr. Lipkin,

I am following up on the telephone voice mail I just left you at 12:10pm, today, and also on the email below from last week.

This is in regards to our Fiscal Audits' Department requests sent to you on three (3) separate occasions (see attachments). The due date for the requested information was Monday January 19, 2026, close of business. Thank you.

Respectfully,

Omar Teutle

Senior Enforcement Analyst

Consumer Protection & Enforcement Division

California Public Utilities Commission

O: 415-703-1331

www.cpuc.ca.gov | Omar.Teutle@cpuc.ca.gov

[Redacted]

[Redacted]

[Redacted]

[Redacted]



Edit



UNKNOWN

(707) 962-4131



Details

Voicemails

Outgoing Call
2 minutes

1/26/26 · 3:19 PM

Call History



Favorites



Recents



Contacts



Keypad



Voicemail

From: [Teutle, Omar](#)
To: info@mendoinsidertours.com
Cc: [Teutle, Omar](#)
Subject: RE: AUDIT NOTICE: David I Lipkind_TCP-28867S
Date: Monday, January 26, 2026 4:30:23 PM
Attachments: [PSG0028867 - DAVID I LIPKIND Audit Notice signed.pdf](#)
[PSG0028867 - David I Lipkind Second Audit Notice signed.pdf](#)
[PSG0028867 - David I Lipkind Final Audit Notice signed.pdf](#)
Importance: High

Good afternoon Mr. Lipkin,

I am following up on the telephone voice mail I left you at 3:19pm, today, at telephone number 707-962-4131 and also on the email below from last week.

This is in regards to our Fiscal Audits' Department requests sent to you on three (3) separate occasions (see attachments). The due date for the requested information was Monday January 19, 2026, close of business (COB).

Today is Monday January 26, 2026, near COB and I have not received any of the requested information.

Please submit the requested information (see attachments) to me no later than Thursday January 29, 2026, COB. As stated in my voicemail, failure to provide the required documentation may result in a penalty citation. Thank you.

Respectfully,

Omar Teutle

Senior Enforcement Analyst

Consumer Protection & Enforcement Division

California Public Utilities Commission

O: 415-703-1331

www.cpuc.ca.gov | Omar.Teutle@cpuc.ca.gov

[REDACTED]

[REDACTED]

ATTACHMENT 3



Edit



UNKNOWN

(707) 962-4131



Details

Voicemails

Outgoing Call
2 minutes

2/4/26 · 11:09 AM

Call History



Favorites



Recents



Contacts



Keypad



Voicemail

From: [Teutle, Omar](#)
To: info@mendoinsidertours.com
Cc: [Tran-Courney, Lana](#); [Teutle, Omar](#)
Subject: FINAL REQUEST: Audit Notices_David I. Lipkind (TCP-28867S/Revoked)
Date: Wednesday, February 4, 2026 11:32:56 AM
Attachments: [Follow-up#1_Contacted Carrier \[1.12.26\].pdf](#)
[Follow-up#2_Contacted Carrier \[1.21.26\].pdf](#)
[Follow-up#3_Contacted Carrier \[1.26.26\].pdf](#)
[PSG0028867 - DAVID I LIPKIND_Audit Notice_signed.pdf](#)
[PSG0028867 - David I Lipkind_Second Audit Notice_signed.pdf](#)
[PSG0028867 - David I Lipkind_Final Audit Notice_signed.pdf](#)
Importance: High

Good morning Mr. Lipkind,

I am following up on the telephone voicemail I left you at 11:09am, today, at telephone number 707-962-4131 and also on the emails I sent to you on **January 12th** at 1:12pm, **January 21st** at 12:16pm and **January 26th** at 4:30pm (see *Follow-up#_Contacted Carrier [Date]*)

The California Public Utilities Commission's (Commission) Fiscal Office is requesting for financial statements of the above mentioned carrier to support the reported PUCTRA review for the years 2021, 2022 and 2023 (see *David I Lipkind Audit Notice* attachments).

Please submit the requested information (see attachments) to me no later than Friday February 6, 2026, close of business.

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. Failure to provide access to records is a misdemeanor punishable by a maximum of \$5,000, where each violation is a separate and distinct offense (Public Utilities Code Section 2110). Thank you.

Respectfully,

Omar Teutle

Senior Enforcement Analyst

Consumer Protection & Enforcement Division
California Public Utilities Commission

O: 415-703-1331

www.cpuc.ca.gov | Omar.Teutle@cpuc.ca.gov

From: ftpadmin@cpuc.ca.gov
To: info@mendoinsidertours.com
Cc: [Teutle, Omar](#); [Tran-Courney, Lana](#)
Subject: FINAL REQUEST: Audit Notices_David I. Lipkind (TCP-28867S/Revoked)
Date: Wednesday, February 4, 2026 11:33:34 AM



Teutle, Omar sent you a secure message

Access message

Good morning Mr. Lipkind,

I am following up on the telephone voicemail I left you at 11:09am, today, at telephone number 707-962-4131 and also on the emails I sent to you on **January 12th** at 1:12pm, **January 21st** at 12:16pm and **January 26th** at 4:30pm (see *Follow-up#_Contacted Carrier [Date]*)

The California Public Utilities Commission's (Commission) Fiscal Office is requesting for financial statements of the above mentioned carrier to support the reported PUCTRA review for the years 2021, 2022 and 2023 (see *David I Lipkind Audit Notice* attachments).

Please submit the requested information (see attachments) to me no later than Friday February 6, 2026, close of business.

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. Failure to provide access to records is a misdemeanor punishable by a maximum of \$5,000, where each violation is a separate and distinct offense (Public Utilities Code Section 2110). Thank you.

Respectfully,

Omar Teutle

Senior Enforcement Analyst

Consumer Protection & Enforcement Division

California Public Utilities Commission

O: 415-703-1331

www.cpuc.ca.gov | Omar.Teutle@cpuc.ca.gov



Attachments expire on Apr 05, 2026



6 PDFs

Follow-up#1_Contacted Carrier [1.12.26].pdf, Follow-up#2_Contacted Carrier [1.21.26].pdf, Follow-up#3_Contacted Carrier [1.26.26].pdf, PSG0028867 - DAVID I LIPKIND_Audit Notice_signed.pdf, PSG0028867 - David I Lipkind_Second Audit Notice_signed.pdf, PSG0028867 - David I Lipkind_Final Audit Notice_signed.pdf

This message requires that you sign in to access the message and any file attachments.



CASE NO.: _____

CARRIER NAME: _____

CREDIT OR DEBIT CARD AUTHORIZATION

I, _____

(PRINTED NAME)

Do hereby authorize the CALIFORNIA PUBLIC UTILITIES COMMISSION (**CPUC**) to charge the

Amount of _____ from my VISA / MASTERCARD (Circle one)

Card No. : _____

Expiration date: _____

Cardholder Authorized Signature

Today's date

Attachments:

Photocopy of Credit Card (Front & Back)

Photocopy of Cardholder's Driver's License

HOW TO FILE AN APPEAL OF A CITATION

IF YOU WISH TO APPEAL THIS CITATION, YOU MUST DO SO WITHIN 20 CALENDAR DAYS OF THE DATE YOU RECEIVED THE CITATION.

[There are two options to file your appeal, both options require use of the Appeal Form located at the link below:](#)

[Appeal Form](#)

Option 1: You may file your appeal electronically by following the instructions on the CPUC's Filing A Document Electronically (E-filing) webpage <https://www.cpuc.ca.gov/efile>

Option 2: You may file your appeal by sending six (6) paper copies addressed to CPUC's Docket office:

**California Public Utilities Commission
Docket Office, 2nd Floor
505 Van Ness Ave
San Francisco, CA 94102**

[After Filing your appeal, you must also serve the Notice of Appeal:](#)

To serve copies of the Notice of Appeal, you must attach a “**Certificate of Service for a Citation Appeal**”. In the Notice of Appeal, you must state why you are appealing the citation.

To properly serve the Notice of Appeal, send the Notice of Appeal and any attachments by e-mail to the following recipients:

1. **CPUC Docket Office**, ALJ_Docket_Office@cpuc.ca.gov
2. **Transportation Enforcement Inbox**, TEB_Citation_Appeals@cpuc.ca.gov
3. **Terra Curtis, Director CPED**, Terra.curtis@cpuc.ca.gov
4. **Anne Simon, Chief Administrative Law Judge**, Anne.Simon@cpuc.ca.gov
5. **ALJ Division Appeals Coordinator**, ALJ_Div_Appeals_Coordinator@cpuc.ca.gov

Please note if you are appealing by the Paper Copy process you must also file the Notice of Appeal either by emailing as described above or mailing to the following:

Original plus six copies to:

1. **Docket Office** California Public Utilities Commission, Docket Office, 2nd Floor, 505 Van Ness Ave, San Francisco, CA 94102

One Copy Each to:

2. **Terra Curtis, Director**, Consumer Protection and Enforcement Division, California Public Utilities Commission, 505 Van Ness Ave., 2nd Floor, San Francisco
3. **Anne Simon, Chief Administrative Law Judge**, California Public Utilities Commission, Administrative Law Division, 505 Van Ness Ave., 5th Floor, San Francisco, CA 94102
4. **ALJ Division Appeals Coordinator**, California Public Utilities Commission, Administrative Law Division, 505 Van Ness Ave., 5th Floor, San Francisco, CA 94102
5. **Program Manager CPED/TEB-South** Kenneth Bruno, 320 W. 4th Street Los Angeles, CA 90013
6. **Program Manager CPED/TEB-North (TBD)**, California Public Utilities Commission, 505 Van Ness Ave., 2nd Floor, San Francisco, CA 94102

You may request an extension of time to file an appeal

You may request up to 30 days additional time to file an appeal. To ask for extra time, contact the Supervisor listed on the citation on or before the due date to seek a 30-day extension. A copy of the letter granting you an extension must be attached to your appeal.

The Citation Appeals Process can be found in Appendix A of CPUC Resolution ALJ-377. You may download the Resolutions at the following Commission webpage <http://docs.cpuc.ca.gov/ResolutionSearchForm.aspx> The relevant Citation Appeals Process are also included in the packet you received along with the citation.

Paying the Citation and availability of Payment Plans

If you do not want to file an appeal and agree to comply with the citation and pay the fine, sign the Citation Compliance Agreement. Contact the Supervisor listed on the citation before the due date to seek authorization for any payment plans as necessary.

Frequently Asked Questions

WHAT HAPPENS IF I DON'T RESPOND?

If you do not respond to the citation within the 20 calendar days, you will be in default of the citation and will lose your right to appeal the citation. In addition, CPED will immediately suspend your operating authority. If you do not pay the citation amount or make a payment arrangement by 30 days after suspension of your operating authority, CPED will revoke your operating authority. Once we revoke your operating authority, we cannot reinstate it. Instead, first you must pay the citation fine, and then apply to the CPUC for **new** operating authority and pay a filing fee. The CPUC may also act through a civil or criminal proceeding to recover any unpaid fines and to ensure compliance with applicable statutes and CPUC orders.

WHAT ARE MY RIGHTS?

If you file a Notice of Appeal, the CPUC will set a **hearing date** for your appeal to be heard before an Administrative Law Judge (ALJ).

Hearing Venue:

Until further notice, all appeal hearings will be telephonic due to the COVID-19 pandemic. Telephone instructions will be provided by the ALJ prior to the telephone hearing.

At the hearing:

There are two different types of Hearing Procedures for an Appeal to be heard before a CPUC Administrative Law Judge.

Expedited Citation Appeal Procedure

Resolution ALJ-377 provides for an expedited process for citations at or below the jurisdictional limit of the Small Claims Court in California as referenced in Public Utilities Code § 1702.1. This is currently \$10,000 for individuals and \$5,000 for corporations.

- Attorneys or representatives are not allowed to represent parties in the expedited process.
- No court reporters will be present, nor will a transcript be provided.
- You are entitled to have an interpreter present at the hearing to translate for you. The CPUC will provide the interpreter cost free. To have an interpreter at the hearing, you must make a written request to the Chief Administrative Law Judge and to the Office of the Public Advisor (see contact information, on this form) no later than five business days before the date of your hearing.
- You may provide evidence and call witnesses to testify for you. If you will be providing evidence for the record of the hearing, you must provide that evidence to CPED no later than three days before the date of your hearing.
- A party who is subject to the Expedited Citation Appeal Procedure, may at any time prior to the swearing in of the first witness at the evidentiary hearing, request termination of the Expedited Citation Appeal Procedure, and that the matter be recalendared for hearing under the Commission's regular procedure for Citation Appeals. The Commission or the assigned Administrative Law Judge, when the public interest so requires, may at any time prior to the filing of a resolution addressing the Citation Appeal, terminate the Expedited Citation Appeal Procedure and recalendar the matter for hearing under the Commission's regular procedure for Citation Appeals.

Regular Procedure for Citation Appeals

For cases exceeding the small claims threshold above, or when the appellant requests termination of the expedited procedure, the CPUC will use the regular procedure for citation appeals.

- You may have an attorney or someone else represent you, but you must pay for the attorney or other representative.
- You may ask for a transcript of the hearing, but you must pay the cost of the transcript.
- You are entitled to have an interpreter present at the hearing to translate for you. The CPUC will provide the interpreter, and you will not have to pay for the interpreter's service. To have an interpreter at the hearing, you must make a written request to the Chief Administrative Law Judge and to the Office of the Public Advisor (see contact information, below) no later than five business days before the date of your hearing.

- You may provide evidence and call witnesses to testify for you. If you will be providing evidence for the record of the hearing, you must provide that evidence to CPED no later than three days before the date of your hearing.

WHERE CAN I GET HELP?

The CPUC's **Public Advisor's Office** can help you file your appeal. The Public Advisor's Office cannot appear at the hearing with you or help you present your appeal but can help you understand the appeal process. The Public Advisor's Office can be reached at:

Telephone: 866-849-8390 or 415-703-2074

Email: public.advisor@cpuc.ca.gov

Mail: CPUC Public Advisor, 505 Van Ness Avenue, San Francisco, CA 94102

Administrative Law Judge Division
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102



CALIFORNIA PUBLIC UTILITIES COMMISSION (CPUC) INSTRUCTIONS FOR FILING A NOTICE OF APPEAL AND CERTIFICATE OF SERVICE FOR A CITATION APPEAL

Note: When filing a citation appeal, it is important to review both the specific Citation Program under which your citation has been issued and Resolution ALJ-377. The Pilot Rules enacted in Resolution ALJ-299¹ and these Revised Rules enacted in Resolution ALJ-377² require citation appeals after January 1, 2015 to be filed with the CPUC's Docket Office.³ Appendix A of Resolution ALJ-377 lists the Citation Appellate and General Order Appellate Rules ("Citation Appellate Rules"). Appendix B of Resolution ALJ-377 describes the interaction between Resolution ALJ-377 and the individual Citation Programs in existence as of the adoption of Resolution ALJ-377. The cited entity initiating the appeal is referred to as an "appellant" under Resolution ALJ-377, Citation Appellate Rule 2.

Resolution ALJ-377 can be found at the following link and the citing authority should provide a copy of it when the citation is issued:

<https://docs.cpuc.ca.gov/ResolutionSearchForm.aspx>.

A copy of the Citation Program under which the citation is issued can be obtained from the CPUC Division issuing the citation.

It is useful to also refer to the CPUC's Rules of Practice and Procedure (P&P Rules), as they are referred to in Resolution ALJ-377. The P&P Rules can be found on the CPUC's webpage <http://www.cpuc.ca.gov/codelawsrules/>.

The requirements for formatting your document and how and where to file are generally set forth in P&P Rules 1.5, 1.6 and 1.13. There is no filing fee for filing the Notice of

¹ Effective as of January 1, 2015

² Effective as of July 1, 2020

³ Rule 2 of the Citation Appellate Rules refers to a "Citation Program" as the "individual applicable statute, General Order or Resolution authorizing the issuance of a citation or authorizing the revocation of a license."

Appeal. If you are filing your Notice of Appeal in hard copy, then submit an original and six exact copies of the document (including any attachments but not including the transmittal letter, if any.) (See P&P Rule 1.13(a)(2).) If you are filing electronically, please refer to the requirements in P&P Rule 1.13(b).

If you need general assistance with or have a question about filing the Notice of Appeal, contact the CPUC's Public Advisor's Office:

The Public Advisor – CPUC
505 Van Ness Avenue
San Francisco, CA 94102
(866) 849-8390 (toll free)
public.advisor@cpuc.ca.gov

Specific Instructions for Using the Citation Appeal Forms:

Insert the following information into the blanks with the corresponding letters.

NOTICE OF APPEAL FORM

- A. Insert the name of the person or entity filing the Notice of Appeal.
(Citation Appellate Rule 3 and P&P Rule 1.6(b).)
- B. Insert the number of the citation being appealed and the date the citation was issued. (e.g., Citation Number 12345 issued on January 1, 2015).
(Citation Appellate Rule 3.)
- C. Insert the amount of the citation. (Citation Appellate Rule 3.)
- D. Insert the name of the person or entity filing the Notice of Appeal.
- E. Insert the date of the citation that is appealed. (Citation Appellate Rule 5.)
- F. Insert the amount of the fine.

- G. Insert the date of any extension of time to file the appeal granted by CPED (if applicable).
- H. Insert the rationale for the appeal as specifically instructed in the Citation Program. If a Citation Program is silent on instructions for setting forth the rationale for the appeal, the Notice of Appeal must state the grounds for the appeal. The Notice of Appeal must also set forth additional items, if any, as required by the Citation Program. (Citation Appellate Rule 5.) If the Citation Program authorizes appellant to request an extension of time from a Division Director to file a Notice of Appeal, any extension received must be in writing and attached to the Notice of Appeal. (Citation Appellate Rules 4 and 5.)
- I. Insert the date that the Notice of Appeal is signed.
- J. Insert the name of the city in which the Notice of Appeal is signed.
- K. Insert the signature, name, mailing address, telephone number and, if available, electronic mail address of the person authorized to receive service and other communications on behalf of the person tendering the document. (P&P Rules 1.6 and 1.8.) This information is very important because it will be used by the CPUC to develop the official service list to give you notice of further required actions, hearing dates, etc. in the citation appeal. *Note: P&P Rule 1.8 requires this document to be signed. Please read the rule carefully as to who may sign the document, how to handle a document tendered on behalf of more than one person, and what representations are made by the signature.*
- L. List here all attachments to the Notice of Appeal and make sure the documents are attached in the format and manner required by P&P Rules 1.5 and 1.13. *Note: Citation Appellate Rule 4 requires any authorization of an extension of time to file a Notice of Appeal to be writing and attached to the Notice of Appeal. Rule 4 states: "Unless authorized by a Citation Program, there shall be no extension of time to file a Notice of Appeal from a citation issued pursuant to a Citation Program.....Any authorization of an extension of time to file a Notice of Appeal must be made by the Director (or designee) of the Commission Division*

which issued the citation, in writing, subject to the provisions of the Citation Program, and must be attached to the Notice of Appeal.”

CERTIFICATE OF SERVICE FORM

Note 1: *If you are filing the Notice of Appeal in hard copy, the Certificate of Service MUST be attached to the Notice of Appeal. If you are filing the Notice of Appeal electronically, according to P&P Rule 1.13(b), the Certificate of Service must be transmitted with the document as a separate document when filing electronically, and this separate document must have its own caption. (See generally Citation Appellate Rule 6 and P&P Rule 1.9(e).)*

Note 2: *A Citation Appeal must be served at a minimum on the Chief Administrative Law Judge (with a copy to: ALJ_Div_Appeals_Coordinator@cpuc.ca.gov), and on the Director of the Consumer Protection and Enforcement Division, on the same day that the Notice of Appeal is filed. The Notice of Appeal must also be served on other entities if required by the Citation Program. (See Citation Appellate Rule 6.)*

M. Insert the date that the Notice of Appeal is served.

N. Insert the names and addresses (and email addresses if served electronically) of the persons served with the Notice of Appeal. The generic position names and addresses for the Chief Administrative Law Judge and Director of the Consumer Protection and Enforcement Division are listed on the template. Because the persons in these positions may change, you will have to look up the individual names and email addresses to insert in the template. These names and email addresses can be found on the Commission website.

O. Insert the date the Certificate of Service is signed.

P. Insert the name of the city in which the Certificate of Service is signed.

Q. The person who serves the Notice of Appeal must sign the Certificate of Service and their name must be printed under the signature line.

PRIVACY NOTICE FORM

Note: The citation appeal is filed with the CPUC, becomes a public record, and will be posted on the Commission's website. Therefore, any information you provide in the Notice of Appeal, including but not limited to, your name, address, city, state, zip code, telephone number, email address, the facts of your rationale for the citation appeal and any other facts stated therein, will be available on-line for later public viewing. The Privacy Statement attached to the Notice of Appeal must be filled out.

In limited circumstances, the CPUC may file a document under seal. If you wish to seek to file the Notice of Appeal with some or all of the information under seal, you cannot file electronically and must file in hard copy. Furthermore, that document must be tendered with a motion setting forth the rationale and legal citations as to why portions of the document should be filed under seal and tendered as follows. The Notice of Appeal itself and requisite exact copies should be tendered in both a redacted form (e.g., the document with the alleged confidential information excised) and unredacted form (e.g., a complete copy of the document, with both the public and allegedly confidential information included, in a sealed envelope). It is anticipated that Notices of Appeal for citation appeals will be filed as public documents. In the unlikely event you believe that there are legal grounds for filing a portion of the Notice of Appeal under seal, it may be helpful to consult a private attorney or representative to assist in your representation. However, please note that the timeframes for filing a Notice of Appeal in many citation appeals are short, so you should commence this process as soon as possible.

R. Sign and date the Privacy Notice and print your name under the signature.

****(Note: The capital letters in parenthesis correspond to the instruction sheet and are not part of the official filing.)***

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Appeal of

(A)* _____

_____ from (B) _____

In the amount of (C) _____ issued by the California Public
Utilities Commission Consumer Protection and Enforcement

Division

(Leave blank for PUC use)

NOTICE OF APPEAL

(D) _____ files this Notice of Appeal from the citation issued
on (E) _____ with a fine amount of (F)\$ _____.

An extension was granted by CPED (if applicable) to (G) _____ to file
this appeal.

The rationale for the appeal is as follows:

(H) _____

_____.

Dated (I) _____, at (J) _____, California.

(K) _____

Attachments

(L) _____

CERTIFICATE OF SERVICE

(Note: The Certificate of Service is attached to the Notice of Appeal only when filing by hard copy. If filing by electronic copy, you must file the Certificate of Service as a separate document. A template for the Certificate of Service as a separate document is also attached to this package.)

I certify that on (M) _____, I have by mail this day served a true copy of the original attached Notice of Appeal on: (N) (Insert Name of Chief Administrative Law Judge _____), Chief Administrative Law Judge, California Public Utilities Commission, 505 Van Ness Avenue, 5th Floor, San Francisco, CA 94102, (Insert email of Chief Judge) _____; ALJ_Div_Appeals_Coordinator@cpuc.ca.gov (electronically); (Insert Name of Director of Consumer Protection and Enforcement Division _____, Director, Consumer Protection and Enforcement Division, 505 Van Ness Avenue, San Francisco, CA 94102, (Insert email of Director of CPED) _____); and (Insert the names, addresses and emails of anyone else required to be served by the Citation Program you are cited under):

_____.

Dated (O) _____, at (P) _____, California.

(Q)

Privacy Notice

This message is to inform you that the Docket Office of the California Public Utilities Commission (CPUC) intends to file the above-referenced Notice of Appeal electronically instead of in paper form as it was submitted.

Please note: Whether or not your Notice of Appeal is filed in paper form or electronically, Notices of Appeal filed with the CPUC become a public record and may be posted on the CPUC's website. Therefore, any information you provide in the Notice of Appeal, including but not limited to, your name, address, city, state, zip code, telephone number, E-mail address and the rationale of your Notice of Appeal may be available on-line for later public viewing.

Having been so advised, the Undersigned hereby consents to the filing of the referenced Notice of Appeal.

(R)

Signature (same as person authorized to sign the Notice of Appeal) _____
Date

Print Name

****(Note: The capital letters in parenthesis correspond to the instruction sheet and are not part of the official filing.)***

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Appeal of

(A)* _____

_____ from (B) _____

In the amount of (C) _____ issued by the California Public

Utilities Commission Consumer Protection and Enforcement

Division

(Leave blank for PUC use)

CERTIFICATE OF SERVICE

I certify that on (M) _____, I have by mail this day served a true copy of the original attached Notice of Appeal on (N)(Insert Name of Chief Administrative Law Judge _____, Chief Administrative Law Judge, California Public Utilities Commission, 505 Van Ness Avenue, 5th Floor, San Francisco, CA 94102, (Insert email of Chief Judge); ALJ_Div_Appeals_Coordinator@cpuc.ca.gov (electronically); (Insert Name of Director of Consumer Protection and Enforcement Division) _____, Director, Consumer Protection and Enforcement Division, 505 Van Ness Avenue San Francisco, CA 94102, (Insert email of Director of CPED) _____);

and (Insert the names, addresses and emails of anyone else required to be served by the Citation Program you are cited under):

Dated (O) _____, at (P) _____, California.

(Q)

(Note: This Certificate of Service as a separate document is to be used if you are filing the Notice of Appeal electronically. If you are filing the Notice of Appeal by hard copy, you must attach the Certificate of Service to the Notice of Appeal.)

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Resolution ALJ-187
Administrative Law Judge Division
September 22, 2005

RESOLUTION

RESOLUTION ALJ-187. Adopts Procedures for Appeal of Citations Issued to Household Goods Carriers, Charter Party Carriers, and Passenger Stage Corporations.

By a series of previous resolutions, the Commission has developed a program under which the Consumer Protection and Safety Division (CPSD) is authorized to issue citations to various classes of carriers for violation of the Public Utilities Code or Commission orders. In turn, a carrier issued such a citation may accept the fine imposed or contest it through a process of appeal. Now, in an effort to make this program more comprehensive and this process more efficient, the Commission has prepared new procedures to govern the appeal of these citations.

A draft of this resolution was issued on August 19, 2005, for public review and comment. No one filed comments. The resolution is adopted as originally proposed with minor clarifications.

IT IS THEREFORE RESOLVED that the following procedures shall govern appeals of citations for violation of statutes or Commission orders relating to household goods carriers, charter party carriers, and passenger stage corporations:

1. *Citation: Contents.* The citation served upon the respondent by the investigator shall include:
 - (a) A specification of each statute or Commission order allegedly violated;
 - (b) A statement of the facts upon which each alleged violation is based;
 - (c) A statement that the respondent may either pay the amount of the fine set forth in the citation or appeal the citation, as set forth herein, and that the respondent will forfeit the right to appeal the citation by failing to do either of these things within the allowable period;

- (d) An explanation of how to file an appeal, including an explanation of the respondent's right to have a hearing, to have a representative at the hearing, to request a transcript, and to request an interpreter; and
 - (e) A form of Notice of Appeal, and the form for requesting an interpreter.
2. *Citation: Response.* The respondent, within 20 days after the date of service of the citation, shall either remit payment of the full amount of the fine to CPSD, agree with CPSD on conditions for payment, or serve a Notice of Appeal upon CPSD. Upon request made to CPSD before the expiration of this deadline, the time to pay the fine or serve a Notice of Appeal may be extended by CPSD for a reasonable period not to exceed 30 days. CPSD may, in its discretion, grant one additional extension at the request of the respondent.
3. *Citation: Payment of fine; default.* If the respondent pays the full amount of the fine within the time allowed hereunder, the citation shall become final. If the respondent, within the time allowed pursuant to Paragraph 2, fails to pay the full amount of the fine or to file a Notice of Appeal, or if the respondent, having entered into an agreement with CPSD, fails to comply with any provision of that agreement, the respondent shall be in default, and the citation shall become final. In this event, the respondent shall have forfeited its right to appeal the citation, and CPSD shall immediately suspend the respondent's license. If the respondent fails to pay the full amount of the fine within 30 days thereafter, CPSD shall revoke the respondent's license, and may take any other action provided by law to recover any unpaid fine and ensure compliance with applicable statutes and Commission orders.
4. *Citation: Appeal.*
- (a) The Chief Administrative Law Judge shall designate an Administrative Law Judge to hear appeals of citations.
 - (b) Appeals of citations shall be heard in the Commission's San Francisco or Los Angeles courtrooms on regularly scheduled days. Appeals shall be calendared accordingly, except that a particular matter may be recalendared at the direction of the designated Administrative Law Judge.
 - (c) The appeal shall be brought by serving a Notice of Appeal upon CPSD, and the respondent shall indicate the grounds for the appeal in the notice. CPSD shall promptly advise the Chief Administrative Law Judge upon receipt of a timely Notice of Appeal.
 - (d) Upon advice from CPSD that a citation has been appealed, the Chief Administrative Law Judge shall promptly forward the matter to the

designated Administrative Law Judge, who shall set the matter for hearing on the first Citation Calendar not less than 10 days after advice of the appeal is received from CPSD. The Administrative Law Judge may, for good cause shown or upon agreement of the parties, grant a reasonable continuance of the hearing.

- (e) The respondent may order a transcript of the hearing, and shall pay the cost of the transcript in accordance with the Commission's usual procedures.
 - (f) The respondent shall be entitled to the services of an interpreter at the Commission's expense upon written request to the Chief Administrative Law Judge not less than three business days prior to the date of the hearing.
 - (g) The respondent may be represented at the hearing by an attorney or other representative, but such representation shall be at the respondent's sole expense.
 - (h) At the hearing, CPSD shall open and close. The Administrative Law Judge may, in his or her discretion, alter the order of presentation. Formal rules of evidence do not apply, and all relevant and reliable evidence may be received in the discretion of the Administrative Law Judge.
 - (i) Ordinarily, the appeal shall be submitted at the close of the hearing. In the discretion of the Administrative Law Judge upon a showing of good cause, the record may be kept open for a reasonable period to permit a party to submit additional evidence or argument.
 - (j) The Administrative Law Judge shall issue an order resolving the appeal not later than 30 days after the appeal is submitted, and the order shall be placed on the first available agenda, consistent with the Commission's applicable rules.
 - (k) From the date that CPSD receives a Notice of Appeal to and including the date when the final order is issued, neither the respondent nor the investigator, or agent or other person on behalf of the respondent or investigator, may communicate regarding the appeal, orally or in writing, with a Commissioner, Commissioner's advisor, or Administrative Law Judge, except as expressly permitted under these procedures.
5. *New Operating Authority.* A carrier whose license has been revoked hereunder may apply for new operating authority upon paying the fine in full. The application shall document (1) full payment of the fine, (2) correction of all violations for which the carrier was cited, (3) actions the carrier proposes in

CERTIFICATE OF SERVICE

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

David I. Lipkind doing business as Mendo Insider Tours

TCP 28867 S (Revoked)

Case # CSE-000664

1. Administrative Citation T.2026-02-007 dated February 11, 2026
2. Investigation Report and Attachments
3. Citation Compliance Agreement
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: February 11, 2026

Omar Teutle

Omar Teutle

Senior Enforcement Analyst