



Public Utilities Commission
STATE OF CALIFORNIA

CITATION FOR VIOLATION
OF PUBLIC UTILITIES CODE

To: Epic Transportation Services, Inc.
Attn: Curtis Miller
[REDACTED]

File: TCP 18140-P
Date: November 25, 2025
Citation #: T.2025-11-009
Case #: CSE-000619

VIOLATIONS

You are hereby cited with having violated section(s) of the Public Utilities Code (P.U. Code) and California Public Utilities Commission (CPUC) General Order (G.O.) as described below. These violations occurred during the period from July 25, 2025, through October 31, 2025.

- (1) Failure to produce records, in violation of Public Utilities (Pub. Util.) Code Sections 5381 and 5389 and General Order (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

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 December 16, 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 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 December 16, 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.

Lana Tran-Courney

Lana Tran-Courney
Consumer Protection and Enforcement Division
Transportation Enforcement Branch
Telephone number: (415) 385-5513
E-mail: lana.Tran-Courney@cpuc.ca.gov



Public Utilities Commission

STATE OF CALIFORNIA

CITATION COMPLIANCE AGREEMENT

File No.: 18140 P (Active)
Citation #: T.2025-11-09
Date: November 25, 2025
Case #: 000619

I (we) hereby agree to comply with this citation dated November 25, 2025, and herewith pay the fine of \$2,000.

Mr. Curtis Miller
Epic Transportation Services, Inc.

[Redacted signature]

(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: Epic Transportation Services, Inc.
A California Limited Liability Company # 2463492 (Active)

OFFICERS: Curtis Miller, Director

AUTHORITY: TCP¹ 18140 P (Active)

ADDRESSES:

[REDACTED]

PHONE/EMAIL:

[REDACTED]
[REDACTED]

VEHICLES: 1

EMPLOYEE- DRIVERS: 1

PL&PD² INSURANCE: New York Marine and General Insurance Company

[REDACTED]

WKCP³ INSURANCE: N/A

DRUG CONSORTIUM:

[REDACTED]

¹ Charter-Party Carrier (TCP)

² Public Liability and Property Damage (PL&PD)

³ Workers' Compensation (WKCP)

INTRODUCTION

On July 25, 2025, I was assigned to investigate the operations and practices of Epic Transportation Services, Inc. (hereinafter referred to as Epic) because of a referral from the California Public Utilities Commission's (CPUC) Fiscal Office. Epic failed to respond to multiple requests from the Fiscal Office to provide its tax documents for the years 2022, 2023, and 2024 as part of a CPUC audit **[Attachment 1]**.

VIOLATIONS

I investigated Epic for the period of July 25, 2025, to October 31, 2025. The investigation disclosed the following violation of the Public Utilities (Pub. Util) Code and the 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 July 29, 2025, I called [REDACTED], Curtis Miller, Director of Epic. I verified his email address, phone number, and physical address with him **[Attachment 2]**. I talked to Mr. Miller, who stated he had not received the fiscal audit notices. I forwarded all three notices via Microsoft Outlook, [REDACTED] **[Attachment 3]**. Per Microsoft Outlook, the email was delivered to Mr. Miller **[Attachment 4]**.

On August 5, 2025, I called Curtis Miller at [REDACTED] and left a voice message regarding the audit notice. He returned my call from [REDACTED]. Mr. Miller confirmed receipt of my data request email sent on July 29, 2025 **[Attachment 5]**.

On August 11, 2025, I emailed a data request letter - 1 to Curtis Miller at [REDACTED] via Microsoft Outlook **[Attachment 6]**. As per Microsoft Outlook, the email was delivered to Mr. Miller **[Attachment 7]**. Subsequently, Enforcement Analyst Shawndra Miles mailed the same letter via the United States Postal Service (USPS) certified mail to [REDACTED].

On August 15, 2025, USPS tracking records indicate that the mail tracking number [REDACTED] was delivered at [REDACTED] **[Attachment 8]**.

On August 19, 2025, and August 25, 2025, I called [REDACTED] and [REDACTED] to follow up on the emails that I sent and left a voice message [Attachment 9].

On September 5, 2025, I emailed a final letter for data submission to Curtis Miller at [REDACTED] via Microsoft Outlook [Attachment 10]. Per Microsoft Outlook, the email was delivered to Mr. Miller [Attachment 11].

On September 12, 2025, I made a follow-up phone call to [REDACTED] regarding the pending data request for the PUCTRA revenue reports for the years 2022, 2023, and 2024. During the phone call, Mr. Miller confirmed receipt of my data request email sent on September 5, 2025 [Attachment 12].

On October 31, 2025, I sent a follow-up email to Mr. Miller about the PUCTRA revenue report that was requested by the CPUC Fiscal Office [Attachment 13].

As of November 18, 2025, Curtis Miller from Epic Transportation has not provided the requested information. Epic Transportation has failed to produce the requested records despite multiple attempts to work with the carrier.

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 November 25, 2025, at San Francisco, California.

Sheela Dawadi

Sheela Dawadi, Enforcement Analyst

List of Attachments

- **Attachment 1:** Fiscal Office Audit Notices
- **Attachment 2:** July 29, 2025, Phone Call Record
- **Attachment 3:** July 29, 2025, Email
- **Attachment 4:** July 29, 2025, Email delivery confirmation.
- **Attachment 5:** August 5, 2025, Phone Call Record
- **Attachment 6:** Data request letter -01 Emailed on August 11, 2025
- **Attachment 7:** August 11, 2025, Email delivery confirmation.
- **Attachment 8:** USPS mail delivery record
- **Attachment 9:** August 19, 2025, and August 25, 2025, Phone Call Record
- **Attachment 10:** Final Letter Emailed on September 5, 2025
- **Attachment 11:** September 5, 2025, Email delivery confirmation.
- **Attachment 12:** September 11, 2025, Phone Call Record
- **Attachment 13:** October 31, 2025, Email

Attachment 1
Fiscal office audit notices

STATE OF CALIFORNIA

GAVIN NEWSOM, Governor

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



Audit Notice

5/16/2025

Carrier ID: PSG0018140

Subject: Audit of Reported PUCTRA Revenue

To: Epic Transportation Services Inc

This serves as an audit notice issued to Epic Transportation Services 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 May 30, 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

6/2/2025

Epic Transportation Services Inc

Carrier ID: PSG0018140

Subject: Audit of Reported PUCTRA Revenue

To: Epic Transportation Services Inc

This serves as second audit notice issued to Epic Transportation Services 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 16, 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

6/19/2025

Epic Transportation Services Inc

Carrier ID: PSG0018140

Subject: Final Notice of Audit - Reported PUCTRA Revenue

To: Epic Transportation Services Inc

This serves as the final audit notice issued to Epic Transportation Services 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 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 3, 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.

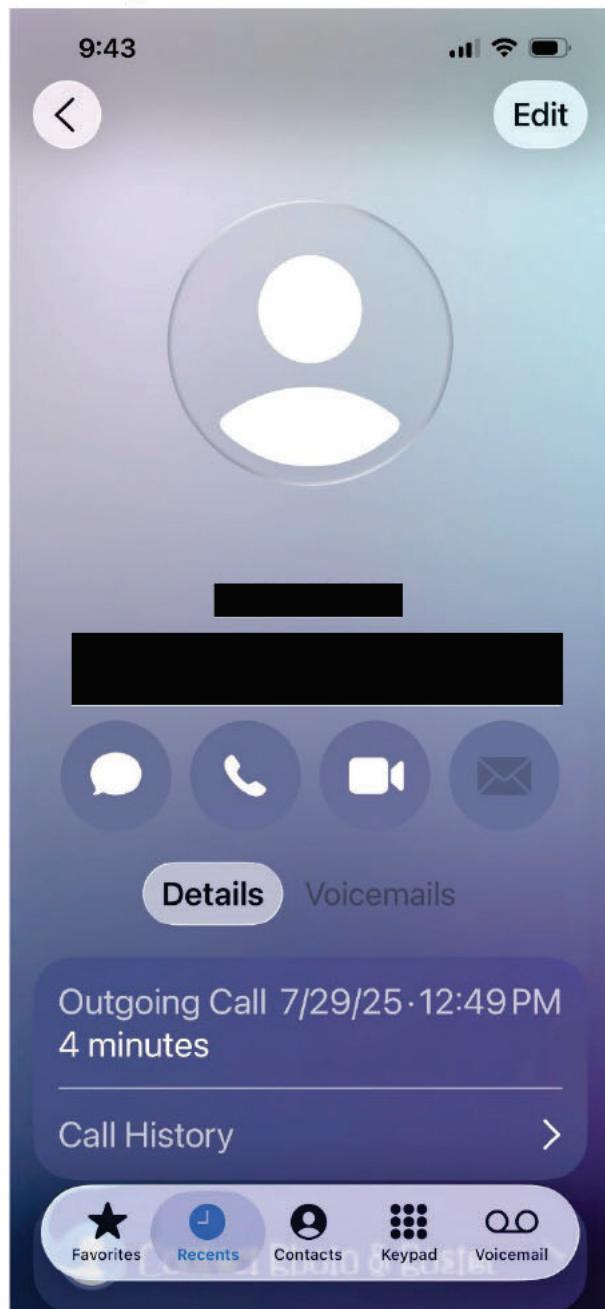
Thank you,

Ryan DelaPena

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

Attachment 2

July 29, 2025, Phone Call Record



Attachment 3

July 29, 2025, Email

From: [Dawadi, Sheela](#)
To: [REDACTED]
Cc: [Dawadi, Sheela](#)
Subject: PSG0018140 - Epic Transportation Services, Inc.
Date: Tuesday, July 29, 2025 1:24:49 PM
Attachments: [PSG0018140 - EPIC TRANSPORTATION SERVICES INC Audit Notice signed.pdf](#)
[PSG0018140 - Epic Transportation Services Inc Final Audit Notice signed.pdf](#)
[PSG0018140 - EPIC TRANSPORTATION SERVICES INC Second Audit Notice signed.pdf](#)

Hello Curtis,

Re: Data Request - PSG0018140 - Epic Transportation Services, Inc.

Due date: August 6, 2025

Thank you for taking my call today. As discussed, I have attached three audit notices from the CPUC Fiscal Office.

Please scan the following documents and email a copy to Sheela Dawadi at sheela.dawadi@cpuc.ca.gov or Fiscalaudits@cpuc.ca.gov by August 6, 2025.

1. Provide a copy of financial statements to support the reported PUCTRA revenue for the years of 2022, 2023, and 2024 and/or,
2. Tax forms such as 1065, 1040, 1140 Schedule C, 1120S, and 1099 depending on your tax filing status.

Could you please confirm that you have received this email?

Thank you.

Regards,

Sheela Dawadi
Public Utilities Regulatory Analyst II

Transportation Enforcement Branch
Consumer Protection and Enforcement Division
California Public Utilities Commission
O 415-703-3052 | M 415-407-6508
www.cpuc.ca.gov | sheela.dawadi@cpuc.ca.gov

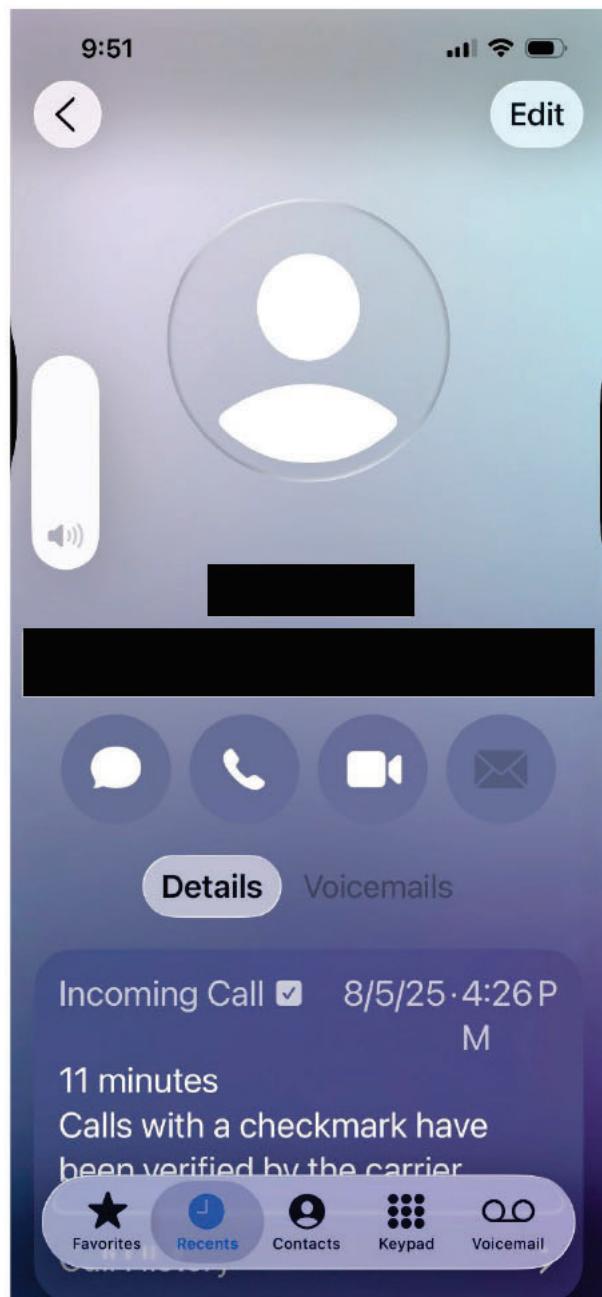
Attachment 4
July 29, 2025, Email delivery confirmation

From: Microsoft Outlook
To: [REDACTED]
Subject: Relayed: PSG0018140 - Epic Transportation Services, Inc.
Date: Tuesday, July 29, 2025 1:24:52 PM
Attachments: PSG0018140 - Epic Transportation Services Inc..msa

Delivery to these recipients or groups is complete, but no delivery notification was sent by the destination server:

Subject: PSG0018140 - Epic Transportation Services, Inc.

Attachment 5
August 5, 2025, Phone Call Record



Attachment 6

Data request letter -01, Emailed on August 11, 2025

STATE OF CALIFORNIA
PUBLIC UTILITIES COMMISSION
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

GAVIN NEWSOM, Governor



August 11, 2025,
Epic Transportation Services, Inc.
[REDACTED]

TCP: 18140 P (Active)
Case No.: CSE-000619

Subject: Data Request – 01
Due Date: August 25, 2025

Pursuant to Public Utilities Code Section 423(c), the Transportation Enforcement Branch (TEB) is requesting a review of its Public Utilities Transportation Reimbursement Account (PUCTRA) reported revenue for the years 2022, 2023, and 2024 for Epic Transportation Services, Inc.

As per our phone conversation [REDACTED] on July 29, 2025, and August 5, 2025, please provide PUCTRA-reported revenue for the years 2022, 2023, and 2024 pursuant to Section 423(c) of the California Public Utilities Code.

Provide a copy of 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. Please scan the documents and email a copy to Sheela Dawadi at sheela.dawadi@cpuc.ca.gov by August 25, 2025.

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).

Failure to comply with this notice will result in further action being taken by the CPUC's Transportation Enforcement Branch (TEB). If you have any questions, please do not hesitate to email sheela.dawadi@cpuc.ca.gov.

Sincerely,

Sheela Dawadi

Sheela Dawadi
Public Utilities Regulatory Analyst II
Consumer Protection and Enforcement Division
Transportation Enforcement Branch
cc: Lana Tran-Courney, Program and Project Supervisor

Attachment 7

August 11, 2025, Email delivery confirmation.

From: Microsoft Outlook
To: [REDACTED]
Subject: Relayed: PSG0018140 - Epic Transportation Services, Inc.
Date: Monday, August 11, 2025 1:50:41 PM
Attachments: PSG0018140 - Epic Transportation Services Inc.msa

Delivery to these recipients or groups is complete, but no delivery notification was sent by the destination server.

[REDACTED]
Subject: PSG0018140 - Epic Transportation Services, Inc.

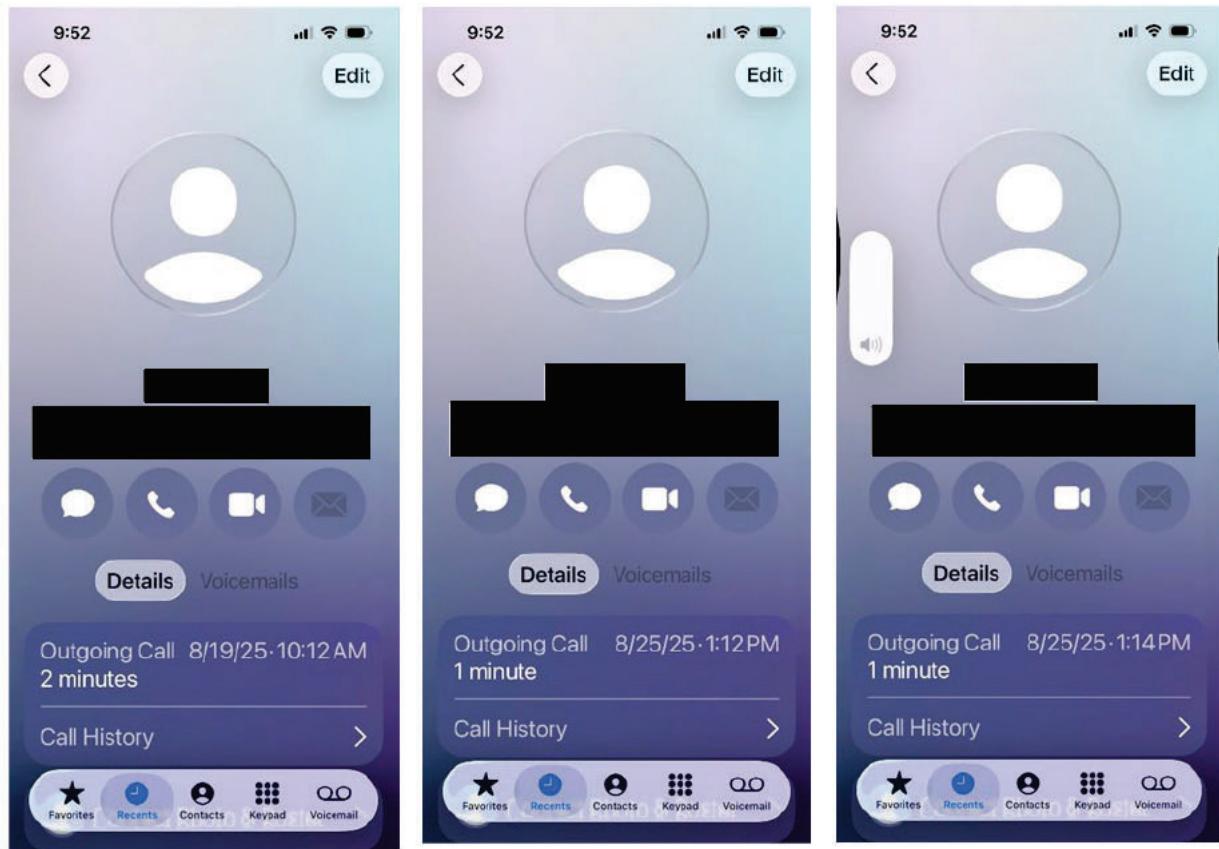
Attachment 8

USPS tracking record

The screenshot shows a web browser window for the USPS Tracking Results page. The URL in the address bar is <https://tools.usps.com/go/TrackConfirmAction?tRef=fulpage&tLc=2&text28777=&tLabels=%2C&tABt=f...>. The main content area displays a tracking number input field with a redacted tracking number, a 'Copy' button, and an 'Add to Informed Delivery' link. To the right, a 'Latest Update' section shows a green checkmark next to 'Delivered' with the subtext 'Delivered, Left with Individual' and the date 'August 15, 2025, 11:11 am'. Below this, a 'See All Tracking History' link and a 'What Do USPS Tracking Statuses Mean?' link are visible. A vertical sidebar on the right contains a 'Feedback' button. At the bottom, there are sections for 'Text & Email Updates', 'USPS Tracking Plus®', and 'Product Information', each with a collapse/expand arrow. The status bar at the bottom shows the date '8/15/2025' and the time '2:46 PM'.

Attachment 9

August 19, 2025, and August 25, 2025, Phone Call Record



Attachment 10

Final Letter Emailed on September 5, 2025

From: Dawadi, Sheela
To: [REDACTED]
Cc: Dawadi, Sheela; Tran-Coumey, Lana
Subject: Final letter for data submission - PSG0018140 - Epic Transportation Services, Inc.
Date: Friday, September 5, 2025 9:40:41 AM
Attachments: Final Letter for data submission.pdf

Hello Mr. Miller,

Re: Final letter for data submission - PSG0018140 - Epic Transportation Services, Inc.

Due date: September 15, 2025

The California Public Utilities Commission's Compliance Enforcement Unit is currently conducting a review of the Audit of Reported PUCTRA revenue for PSG0018140, Epic Transportation Services, Inc.

Kindly refer to the attached data request for instructions on what information to furnish. Thank you very much for your prompt attention to this matter.

Please confirm receipt of my email.

Regards

Sheela Dawadi
Public Utilities Regulatory Analyst II

Transportation Enforcement Branch
Consumer Protection and Enforcement Division
California Public Utilities Commission
O 415-703-3052 | M 415-407-6508
www.cpuc.ca.gov | sheela.dawadi@cpuc.ca.gov



September 5, 2025,

TCP: 18140 P (Active)

Case No.: CSE-000619

Epic Transportation Services, Inc.

Subject: Data Request Follow-Up

Due Date: September 15, 2025

Dear Mr. Miller,

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 (TCP) of passengers used in connection with the operation of its business and may inspect the accounts, books, papers, and documents of the carrier.

Pursuant to Public Utilities Code Section 423(c), the Transportation Enforcement Branch (TEB) is requesting a review of its Public Utilities Transportation Reimbursement Account (PUCTRA) reported revenue for the years 2022, 2023, and 2024 for Epic Transportation Services, Inc. Please provide this information by September 15, 2025.

We sent an initial email on July 29, 2025, a formal data request letter on August 11, 2025, and follow-up phone calls to [REDACTED] and [REDACTED] on August 4, 2025, August 19, 2025, and August 25, 2025, but we have not received the requested information.

Provide a copy of 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. Please scan the documents and email a copy to Sheela Dawadi at sheela.dawadi@cpuc.ca.gov.

Failure to comply with this letter may result in a misdemeanor punishable by a maximum of \$5,000, where each violation is a separate and distinct offense (Public Utilities Code Section 2110).

If you have any questions, please do not hesitate to email me at sheela.dawadi@cpuc.ca.gov

Sincerely,

Sheela Dawadi

Sheela Dawadi
Public Utilities Regulatory Analyst II
Consumer Protection and Enforcement Division
Transportation Enforcement Branch

cc: Lana Tran-Courney, Program and Project Supervisor

Attachment 11

September 5, 2025, Email delivered confirmation.

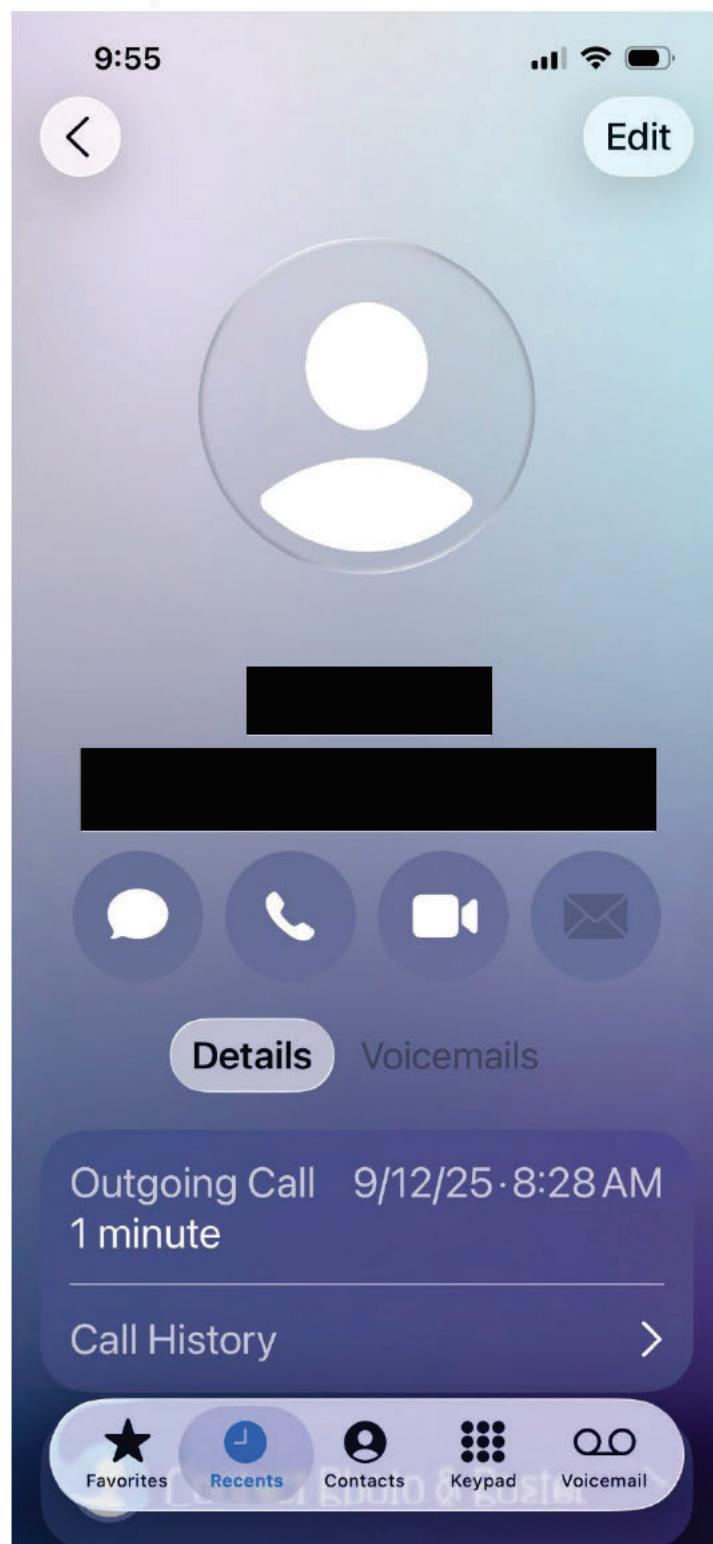
From: Microsoft Outlook
To: [REDACTED]
Subject: Relayed: Final letter for data submission - PSG0018140 - Epic Transportation Services, Inc.
Date: Friday, September 5, 2025 9:40:42 AM
Attachments: Final letter for data submission - PSG0018140 - Epic Transportation Services Inc..msa

Delivery to these recipients or groups is complete, but no delivery notification was sent by the destination server:

[REDACTED]
Subject: Final letter for data submission - PSG0018140 - Epic Transportation Services, Inc.

Attachment 12

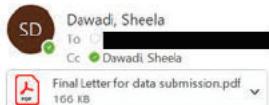
September 12, 2025, Phone call record



Attachment 13

October 31, 2025, Email

FW: Epic Transportation Services, Inc. - PUCTRA revenue report of 2022, 2023 and 2024



Fri 10/31/2025 2:10 PM

Hello Mr. Miller,

I have attempted to contact you several times [see below] regarding the PUCTRA revenue report that the CPUC Fiscal Office is asking for. We have not received the report till today. Please provide the PUCTRA revenue report of 2022, 2023 and 2024.

Sheela Dawadi
Public Utilities Regulatory Analyst II

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