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THE STATE OF SOUTH CAROLINA
In the Court of Appeals

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APPEAL FROM RICHLAND COUNTY
Administrative Law Court
The Honorable Shirley C. Robinson, Administrative Law Judge

SC Court of Appeals

Appellate Case No. 2014-001170

South Carolina Department of Motor Vehicles Appellant,

v.

Russo Dumpster, Inc. Respondent.

RECORD ON APPEAL

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FILED

MAR 24 2014

**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

SC ADMIN. LAW COURT

South Carolina Department of Motor
Vehicles,

Docket No. 13-ALJ-21-0193-AP

Appellant,

v.

ORDER

Russo Dumpster, Inc.,

Respondent.

STATEMENT OF THE CASE

In this matter, the South Carolina Department of Motor Vehicles ("Appellant" or "the Department") appeals the Final Order and Decision of the South Carolina Office of Motor Vehicle Hearings ("OMVH") dated March 14, 2013. In the decision, the OMVH Hearing Officer found the Department improperly (1) determined Russo Dumpster, Inc. ("Respondent") owed \$49,667.05 in taxes under the International Fuel Tax Agreement ("IFTA")¹ and (2) suspended Respondent's IFTA license after Respondent failed to remit the assessed taxes. The South Carolina Administrative Law Court ("the Court") has jurisdiction to hear this matter pursuant to section 1-23-660(D) of the South Carolina Code (Supp. 2013). Upon careful review of the matter, the Hearing Officer's decision is affirmed.²

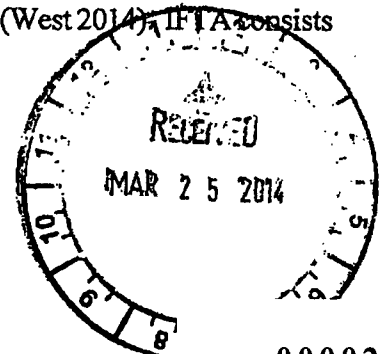
BACKGROUND

A. South Carolina's Participation in IFTA

The United States Code defines IFTA as "the interstate agreement on collecting and distributing fuel use taxes paid by motor carriers." 49 U.S.C.A. § 31701(3) (West 2014). The Ninth Circuit Court of Appeals described IFTA as "a multi-jurisdictional agreement that is intended to encourage cooperation in the administration and collection of motor fuel use tax." May Trucking Co. v. Oregon Dep't of Transp., 388 F.3d 1261, 1262 (9th Cir. 2004) (internal quotation marks omitted). IFTA is not a federal law, but the federal government mandates that all states engaging in fuel tax collections adhere to IFTA provisions. 49 U.S.C.A. § 31705(a) (West 2014). IFTA consists

¹ IFTA, available at <http://www.iftach.org> (last visited March 11, 2014).

² Respondent did not submit a brief.



of three governing documents: the Articles of Agreement Manual, the Audit Manual, and the Procedures Manual. IFTA, Articles I, R120. The provisions of all three manuals are equally binding upon member "jurisdictions"³ and IFTA licensees. Id. IFTA does not impose fuel use taxes; rather, IFTA provides a uniform system by which "base jurisdictions"⁴ impose fuel use taxes and redistribute the taxes to the other member jurisdictions in which the motor carrier operates. Id. at R130.1, R150. The base jurisdiction has the primary responsibility for administering IFTA. Id. at R150. Taxes are collected on a quarterly basis. IFTA, Articles II, R254. South Carolina participates in IFTA as a member jurisdiction pursuant to section 56-11-20 of the South Carolina Code (2006). Under this section, the Department has the authority to administer and enforce applicable IFTA provisions. Id.

B. IFTA Recordkeeping Requirements

IFTA requires its licensees to maintain records to substantiate the information they report on fuel tax returns. IFTA, Articles VII, R700. Licensees maintain operational records and make them available for audits in the base jurisdiction. Id. Licensees are specifically required to keep four types of records: distance records, fuel records, tax paid retail purchase records, and tax paid bulk fuel purchase records.

Distance records must contain detailed information for each qualifying vehicle, including, at a minimum: taxable and non-taxable usage of fuel; distance traveled for taxable and non-taxable use; and distance recaps for each vehicle for each jurisdiction in which the vehicle was operated. IFTA, Procedures V, P540.100. To substantiate these records, the licensee must also record: date of trip (starting and ending); trip origin and destination; route of travel (may be waived by jurisdiction); beginning and ending odometer or hubometer reading of the trip (may be waived by jurisdiction); total trip miles; miles by jurisdiction; unit number or vehicle identification number; vehicle fleet number; registrant's name; and any additional information at the discretion of the base jurisdiction. Id. at P540.200.

³"Jurisdiction means a state of the United States of America, the District of Columbia, a province of Canada, or a state of the United Mexican States." IFTA, Articles II, R227.

⁴"Base Jurisdiction means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and (.100) Where the operation control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and (.200) Where some travel is accrued by qualified motor vehicles within the fleet." IFTA, Articles II, R212.

The fuel records must specify the fuel type purchased and whether the fuel was purchased in bulk. Id. at P550.200, P550.300. Specifically, the fuel records must contain: the date of each receipt of fuel; the name and address of the person from whom the fuel was purchased or received; the number of gallons received; the type of fuel; and the vehicle or equipment into which the fuel was placed. IFTA, Procedures V, P550.400.

Tax paid retail purchases must be evidenced by receipts or invoices that identify the vehicle or unit number or other licensee identifier. Id. at P560.100, P560.200. A sufficient invoice includes: date of purchase; seller's name and address; number of gallons purchased; fuel type; price per gallon or total amount of sale; unit numbers; and the purchaser's name. Id. at P560.300.

Tax paid bulk fuel constitutes fuel delivered into a storage tank owned, leased or controlled by the licensee. Id. at P570.100. Invoices for bulk fuel purchases must show whether the licensee paid fuel tax at the time the bulk fuel was purchased from the vendor. Id. at P570.400. Only fuel that is withdrawn and placed into the fuel tank of a qualifying motor vehicle is considered. Id. Records of withdrawal must include: date of withdrawal; number of gallons; fuel type; unit number; and purchase and inventory records to substantiate that tax was or was not paid on all bulk fuel purchases. Id.

C. IFTA Audits and Non-Compliance

To ensure compliance, IFTA requires the Department to conduct audits of its licensees on behalf of all member jurisdictions where the licensees operate. IFTA, Articles XIII, 1310; see S.C. Code Ann. § 56-11-40 (2006) (providing the Department has the authority to "examine the books and records" of an IFTA licensee at any reasonable time). If a licensee fails to maintain adequate records to support an audit, the licensee can be cited for non-compliance, which is cause for revocation of their IFTA license. IFTA, Procedures V, P530. Furthermore, non-compliance can result in an assessment of taxes. Id. at P530. The failure to remit assessed taxes is also a ground for IFTA license suspension, cancellation, or revocation. S.C. Code Ann. § 56-3-1330 (2006); see also S.C. Code Ann. §§ 56-11-280, -550 (2006) (governing the collection of funds under IFTA); IFTA, Articles IV, R420. Specifically, when the licensee's records are inadequate to substantiate its fuel tax returns during an audit, the base jurisdiction "shall have the authority to estimate the fuel use upon (but is not limited to) factors such as the following: .005 Prior experience of the licensee; .010 Licensees with similar operations; .015 Industry averages; .020 Records available from fuel

distributors; and .025 Other pertinent information the auditor may obtain or examine.” IFTA, Audit V, A550.100. Furthermore, “[u]nless the auditor finds substantial evidence to the contrary by reviewing the above, in the absence of adequate records, a standard of [4 MPG] will be used.” IFTA, Audit V, A550.100. Additionally, “[w]hen tax paid fuel documentation is unavailable, all claims for tax paid fuel will be disallowed.” *Id.* at A550.200. Essentially, if the licensee does not have adequate records to substantiate its tax return, IFTA provides a mechanism and default standards by which the Department assesses taxes for the unsubstantiated fuel used.

D. Procedural History

Respondent Russo Dumpster, Inc., is a “motor carrier”⁵ that has been in the business of transporting waste material from construction sites in Rock Hill, Charlotte, and the surrounding area to appropriate disposal facilities since 2008. Respondent has been an IFTA licensee since 2008. South Carolina is Respondent’s base jurisdiction. At the request of the Department, on January 1, 2011, Respondent signed an “Agreement to Prepare/Maintain Records” (form MC-7) acknowledging it understood and agreed to comply with IFTA’s recordkeeping requirements. This was the first time Respondent was presented with this form. On April 19, 2011, the Department notified Respondent that it would be conducting an IFTA audit for the period of January 1, 2008, through December 31, 2009. The notice informed Respondent it would be reviewing distance records, fuel records, retail and bulk purchase records. The notice included a summary of the specific information these records needed to contain for the Department to perform the audit. The notice also requested Respondent fill out a Pre-audit Questionnaire (form MC-6) within ten days, and it informed Respondent it should be prepared for the audit in thirty days.

On May 2, 2011, Respondent filled out the Pre-audit Questionnaire for the Department. Respondent indicated it kept distance and fuel records. On November 7, 2011, the Department contacted Respondent for a Telephone Contact Questionnaire (form MC-22), during which the Department restated to Respondent the specific records it would be reviewing, restated it would be reviewing the records for January 1, 2008 through December 31, 2009, and confirmed the audit would start on November 14, 2011. On November 9, 2011, the Department sent Respondent a letter confirming the audit and restating the audit would cover the period of January 1, 2008 through

⁵ “Motor carrier” is defined as “every person who operates or causes to be operated on any highways in this State road tractors, truck tractors, trucks having more than two axles, or passenger vehicles designed to seat more than twenty occupants.” S.C. Code Ann. § 56-11-10 (2006).

December 31, 2009.

On November 14, 2012, the audit commenced, and the Department's auditor filled out an Internal Control Questionnaire (MC-23), in which he noted Respondent's fuel accounting system had weaknesses. He found Respondent did not keep an adequate accounting system to ensure all vehicles' fuel and distance related transactions were identified and recorded. He noted the accounting system was not designed with sufficient detail to permit identification of the vehicle or unit number, trip origin and destination, routes traveled, odometer readings, total distance and jurisdictional distance, and the date or time period of trips. The auditor further noted bulk fuel inventories did not include the amounts purchased and dispensed for the tax periods audited. However, the auditor also noted Respondent began keeping adequate records in 2011 when it hired someone to keep proper records.

The Department completed the audit on April 10, 2012, and issued an Audit Report ("the Report"). In the Report's summary, the auditor stated Respondent failed to provide distance source documents to verify the reported distance traveled and only provided a few tax paid retail receipts. The auditor stated Respondent received credit for the acceptable fuel receipts it presented. The auditor noted Respondent installed a bulk fuel tank in the first quarter of 2008 and provided bulk fuel purchase receipts, but failed to provide records of bulk withdrawal. Accordingly, the auditor determined Respondent's bulk fuel use could not be verified.

As a result of the audit, the Report concluded Respondent accumulated a total of 861,605 IFTA miles over the audit period, which included 126,805 miles in South Carolina and 734,800 miles in North Carolina. Because Respondent's records were inadequate to verify the number of gallons used for the reported distance, the Department determined 136,335 total gallons of fuel were needed to support the reported mileage. This calculation was partly based on the default IFTA standard of 4.0 MPG and an adjusted MPG of 5.2 MPG and 6.50 MPG for some of the audited quarters in an effort to reduce Respondent's tax burden.⁶ Of the 136,335 total gallons, Respondent reported paying fuel taxes on 88,604 gallons, but only had sufficient records to substantiate that it paid fuel taxes on 5,650 gallons, with the result that 82,954 gallons were disallowed. Accordingly, the Department assessed the fuel taxes and interest for the remaining 130,685 gallons of unsubstantiated fuel, which resulted in a \$49,667.05 assessment. Specifically, Respondent owed

⁶ The Department indicated Respondent would have owed approximately \$30,000 more in fuel taxes had it not

\$4,247.52 to South Carolina and \$45,419.53 to North Carolina. The Department conducted an exit conference with Respondent on April 17, 2012, during which it explained the results of the Report.

On April 24, 2012, the Department mailed an audit billing statement to Respondent. The statement showed Respondent had been assessed \$49,667.05 in fuel taxes and required Respondent remit that amount to the Department by May 24, 2012. The statement further indicated that if payment was not received by May 24, 2012, interest would continue to accrue monthly until payment was received. On May 25, 2012, the Department mailed a letter advising Respondent the assessed amount of \$49,667.05 was still outstanding. The letter further stated that if Respondent failed to remit the assessed amount by June 9, 2012, its IFTA license would be suspended pursuant to section 56-3-1330 of the South Carolina Code (Supp. 2011). On June 4, 2012, Respondent requested a hearing to contest the Department's assessment, which stayed the suspension and allowed Respondent to keep operating until a ruling was issued.

On September 4, 2012, a hearing was conducted before an OMVH Hearing Officer. Both the Department and Respondent were present. At the hearing, the Department admitted the January 6, 2011 MC-7 form was the only signed document it had showing it had informed Respondent of IFTA's recordkeeping requirements. However, the Department asserted Respondent submits an IFTA application every year, which includes a certification that Respondent agrees to comply with IFTA provisions, including recordkeeping requirements. Therefore, the Department argued Respondent has been on notice of IFTA's recordkeeping requirements since it first applied for an IFTA license. The Department did not submit any of Respondent's signed IFTA applications. Respondent contended it never intended to be in non-compliance and could not be held accountable for improper recordkeeping when the Department failed to put it on notice of IFTA recordkeeping requirements until January 6, 2011. Respondent further asserted it had recovered several records since the audit, which it believed would have changed the outcome of the audit. The Department indicated it would be willing to review the supplemental records to determine if it was possible to reduce the assessment. The Hearing Officer held the record open to allow Respondent to submit the supplemental records to the Department for review.

On September 13, 2012, Respondent submitted the supplemental records to the Department and the Hearing Officer. Upon review of the supplemental records, the Department determined the

adjusted the MPG in an effort to reduce the burden on Respondent.

supplemental records, like the previously provided records, did not meet IFTA recordkeeping requirements and could not support an adjustment in the assessment. On March 14, 2013, the Hearing Officer issued a Final Order and Decision finding the assessment was improper and rescinding the suspension of Respondent's IFTA license. Specifically, the Hearing Officer determined the assessment was improper because the Department failed to put Respondent on notice of IFTA's recordkeeping requirements until January 6, 2011; therefore, Respondent could not be held accountable for inadequate IFTA recordkeeping before that date. On March 21, 2013, the Department filed a motion for reconsideration, which the Hearing Officer denied on April 22, 2013. The Department then filed this appeal on May 2, 2013.

STANDARD OF REVIEW

The OMVH is authorized by law to determine contested cases arising from the Department. See S.C. Code Ann. § 1-23-660 (Supp. 2012). Therefore, the OMVH is an "agency" under the Administrative Procedures Act ("APA"). See S.C. Code Ann. § 1-23-310(2) (Supp. 2012). As such, the APA's standard of review governs appeals from decisions of the OMVH. See S.C. Code Ann. § 1-23-380 (Supp. 2013); see also Byerly Hosp. v. S.C. State Health & Human Servs. Fin. Comm'n, 319 S.C. 225, 229, 460 S.E.2d 383, 385 (1995). Section 1-23-380(5) of the South Carolina Code (Supp. 2013) provides the standard used by appellate bodies, including this Court, to review agency decisions. This section provides:

The court may not substitute its judgment for the judgment of the agency as to the weight of the evidence on questions of fact. The court may affirm the decision of the agency or remand the case for further proceedings. The court may reverse or modify the decision [of the agency] if substantial rights of the appellant have been prejudiced because the administrative findings, inferences, conclusions, or decisions are:

- (a) in violation of constitutional or statutory provisions;
- (b) in excess of the statutory authority of the agency;
- (c) made upon unlawful procedure;
- (d) affected by other error of law;
- (e) clearly erroneous in view of the reliable, probative, and substantial evidence on the whole record; or
- (f) arbitrary or capricious or characterized by abuse of discretion or clearly unwarranted exercise of discretion.

§ 1-23-380(5).

A decision is supported by "substantial evidence" when the record as a whole allows

reasonable minds to reach the same conclusion reached by the agency. Bilton v. Best W. Royal Motor Lodge, 282 S.C. 634, 641, 321 S.E.2d 63, 68 (Ct. App. 1984). A decision will not be set aside simply because reasonable minds may differ on the judgment. Lark v. Bi-Lo, Inc., 276 S.C. 130, 136, 276 S.E.2d 304, 307 (1981). The fact that the record, when considered as a whole, presents the possibility of drawing two inconsistent conclusions from the evidence does not prevent the agency's findings from being supported by substantial evidence. Waters v. S.C. Land Res. Conservation Comm'n, 321 S.C. 219, 226, 467 S.E.2d 913, 917 (1996); Grant v. S.C. Coastal Council, 319 S.C. 348, 353, 461 S.E.2d 388, 391 (1995).

In applying the substantial evidence rule, the factual findings of the administrative agency are presumed to be correct. Rodney v. Michelin Tire Co., 320 S.C. 515, 519, 466 S.E.2d 357, 359 (1996) (citing Kearse v. State Health and Human Servs. Fin. Comm'n, 318 S.C. 198, 200, 456 S.E.2d 892, 893 (1995)). The party challenging an agency action has the burden of proving convincingly that the agency's decision is unsupported by substantial evidence. Waters, 321 S.C. at 226, 467 S.E.2d at 917.

ISSUES ON APPEAL

Did the Hearing Officer err in finding Respondent had no responsibility to adhere to IFTA recordkeeping requirements prior to Respondent's written acknowledgement of IFTA's recordkeeping requirements on January 6, 2011? Stated alternatively, did the Hearing Officer err in finding the Department had a duty to inform Respondent of IFTA's recordkeeping requirements before Respondent could be held liable for non-compliance with recordkeeping requirements? Further, even if the Department had a duty to put Respondent on notice of IFTA's recordkeeping requirements, did the Hearing Officer err in refusing to accept the Department's prima facie proof that Respondent's IFTA application put it on notice of IFTA's recordkeeping requirements?⁷

Did the Hearing Officer err in finding the Department bore the burden of proof in this matter as an enforcement action?

DISCUSSION

Respondent's Duty to Know and Comply with IFTA Recordkeeping Requirements and the Department's Duty to Inform Respondent of IFTA's Recordkeeping Requirements

⁷ The Department's first, third, and fourth stated issues are combined for the purposes of this Court's review because the resolution of these issues is intertwined.

Under section 56-11-20 of the South Carolina Code, the Department is charged with administering and enforcing applicable IFTA provisions. Accordingly, potential IFTA licensees or renewing licensees with a base jurisdiction in South Carolina submit an IFTA application to the Department every year. Id.; IFTA, Articles II, R315. The application is required to contain a certification (the "certification provision") evidencing, in part, the following: "Applicant agrees to comply with . . . recordkeeping . . . requirements as specified in [IFTA]." IFTA, Procedures I, P100, P160. The certification further provides: "Failure to comply with these provisions shall be grounds for revocation of license in all member jurisdictions." Id.

However, IFTA also provides:

Each jurisdiction shall provide licensees and prospective licensees with all information required to enable them to comply with all the terms of [IFTA]. When credentials are issued to a new licensee, information shall be provided to the licensee which completely describes the requirements of [IFTA]. This should include, but not be limited to:

- .100 Instructions for display of license or cab card and decals;
- .200 Licencing requirements and cancellation provisions;
- .300 Tax reporting and recordkeeping requirements;
- .400 Audit information;
- .500 Explanation of base jurisdiction determination

As [IFTA governing documents] are revised, it is the responsibility of each base jurisdiction to notify its licensees of the current requirements.

IFTA, Articles III, R360. This provision (the "notice provision") requires the Department to provide licensees with "all information required to enable them to comply with all the terms of [IFTA]." Id. Specifically, the Department shall provide new licensees and renewing licensees with IFTA's recordkeeping requirements. To comply with this requirement, the Department requires all IFTA licensees to sign form MC-7, which explains IFTA's recordkeeping requirements. According to the Department, this form went into effect in November 2009, although IFTA recordkeeping requirements have been in effect since July 1, 1998, and South Carolina has included IFTA in its

statutory scheme since 1996. IFTA, available at <http://www.iftach.org/> (last visited March 11, 2014) (effective since July 1, 1998); 1996 S.C. Acts 459. The Department did not present this form for Respondent to sign until January 6, 2011, at which time Respondent signed it. Testimony in the record reveals that sometime shortly after signing form MC-7 in 2011, Respondent began keeping adequate IFTA records.

The Department argues Respondent, as an IFTA licensee, had a duty to know IFTA's provisions, including its recordkeeping provisions, and exercise reasonable care to protect its interests under it. Specifically, the Department points to the section of IFTA governing yearly applications, which requires potential or renewing licensees to certify they agree to comply with IFTA provisions, including recordkeeping provisions. Based on the certification provision, the Department contends Respondent was on notice that it had to comply with the IFTA's recordkeeping requirements regardless of whether the Department also had a duty to inform Respondent of IFTA's recordkeeping requirements. Accordingly, the Department asserts substantial evidence does not support the Hearing Officer's finding that Respondent was not liable for the assessed fuel taxes because Respondent did not have notice of IFTA's recordkeeping requirements until January 6, 2011. This Court disagrees.

In fact, this Court holds the Department had a duty to inform Respondent of the IFTA recordkeeping requirements, and the Department did not fulfill this duty until it presented the MC-7 form to Respondent on January 6, 2011. To arrive at this conclusion, this Court began its inquiry with an examination of the competing provisions of IFTA: the certification provision and the notice provision. The certification provision requires IFTA licensees to certify in their yearly application that they agree to comply with IFTA's provisions. Although the Department did not present evidence in the form of Respondent's IFTA application, there is no contention that Respondent was not an IFTA licensee, and therefore, presumably, the Department collected a signed application from Respondent before issuing Respondent's IFTA license. See S.C. Nat. Bank v. Florence Sporting Goods, Inc., 241 S.C. 110, 115-16, 127 S.E.2d 199, 202 (1962) ("In the absence of any proof to the contrary, public officers are presumed to have properly discharged the duties of their offices and to have faithfully performed the duties with which they are charged."). Therefore, Respondent agreed to comply with IFTA's provisions, including recordkeeping provisions.

However, a promise to comply does not preclude a separate duty on the Department to provide the information necessary for Respondent to comply. The notice provision states the Department shall provide an initial IFTA licensee with the information necessary to comply with IFTA, including IFTA's recordkeeping requirements. The word "shall" in the notification provision establishes a duty on the part of the Department to inform initial licensees of IFTA's recordkeeping requirements. Accordingly, although the notification and certification provisions conflict to the extent they fail to clarify whether Respondent's duty to know the law is independent of the Department's duty to inform Respondent of the law, this Court finds the provisions are not irreconcilable. See I'On, L.L.C. v. Town of Mt. Pleasant, 338 S.C. 406, 412, 526 S.E.2d 716, 719 (2000) ("Statutes in apparent conflict should, if reasonably possible, be construed to allow both to stand and to give effect to each."). This court finds Respondent's duty to comply with IFTA's requirements is predicated on the Department's duty to inform it of what those requirements are, including IFTA's recordkeeping requirements. Together, the two provisions ensure parties are aware of IFTA's requirements to better realize the cooperative spirit and purpose of IFTA, which is "to promote and encourage the fullest and most efficient possible . . . administration of motor fuels use taxation laws." IFTA, Articles I, R130.

Here, the notification provision has been part of IFTA since at least July 1998, but the Department admits it did not start utilizing the MC-7 form to document its compliance with this provision until November 2009. Whether it had a form prior to the MC-7 to demonstrate compliance is unknown. Regardless, although the Department started utilizing the MC-7 in 2009, it did not present it to Respondent, an IFTA licensee since 2008, until 2011. The Department provided no excuse for its delay. Moreover, Respondent started complying with IFTA's recordkeeping requirements in 2011 after the Department presented it with the MC-7, and thus put it on notice of IFTA's recordkeeping requirements. Further, the Department admits Respondent made a good faith effort to comply with IFTA's requirements. Therefore, while it is undisputed Respondent kept inadequate records during the audit period, which properly resulted in an assessment of taxes under IFTA, this Court cannot uphold the assessment or suspension in light of the Department's failure to comply with its duties under IFTA.

Accordingly, this Court finds substantial evidence in the Record supports the reasoning and determination reached by the Hearing Officer, and the Court finds the OMVH Hearing Officer

properly concluded the Department wrongly assessed taxes and suspended Respondent's IFTA license.

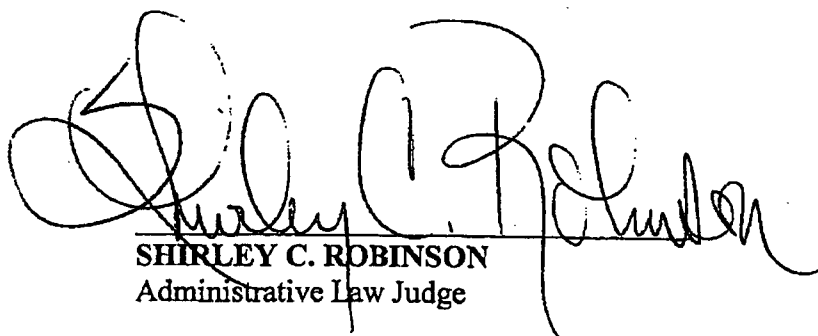
Burden of Proof

In the conclusions of law section of his order, the OMVH Hearing Officer stated "[b]asic administrative law principles establish that an agency bears the burden of proof in an enforcement action." The Department argues the Hearing Officer erred in finding the Department had the burden of proof in this matter. This court agrees. IFTA clearly states: "The assessment made by a base jurisdiction pursuant to this procedure shall be presumed to be correct and, in any case where the validity of the assessment is questioned, the burden shall be on the licensee to establish by a fair preponderance of evidence that the assessment is erroneous or excessive." IFTA, Articles XII, R1210.300. This provision is repeated in the IFTA Audit Manual, which states, "The findings of the base jurisdiction's audit as to the amount of fuel taxes due from any licensee shall be presumed to be correct." A730. Accordingly, the Department's assessment is presumed correct, and Respondent had the burden of proof to show the assessment was incorrect at the contested case hearing. See Leventis v. S. C. Dep't of Health & Envtl. Control, 340 S.C. 118, 133, 530 S.E.2d 643, 651 (Ct. App. 2000) (holding the burden of proof is generally on the complaining party in an adjudicatory administrative proceeding).

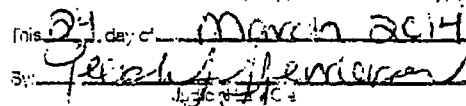
ORDER

IT IS HEREBY ORDERED that the OMVH Final Order and Decision refusing to impose the assessment against Respondent and rescinding the suspension of Respondents' IFTA license is **AFFIRMED**.

AND IT IS SO ORDERED.


SHIRLEY C. ROBINSON
Administrative Law Judge

March 24, 2014
Columbia, South Carolina

CERTIFICATE OF SERVICE
This is to certify that the undersigned has caused to be served in accordance with the provisions of the South Carolina Rules of Civil Procedure, the within captioned cause, by depositing the same in the United States Mail, postage prepaid, addressed to the party, or to their attorney, at the address set forth below.
This is the day of March 2014
By: 

FILED

APR 30 2014

**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

SC ADMIN. LAW COURT

South Carolina Department of Motor
Vehicles,

Appellant,

v.

Russo Dumpster, Inc.,

Respondent.

Docket No. 13-ALJ-21-0193-AP

**ORDER DENYING
MOTION FOR
RECONSIDERATION**

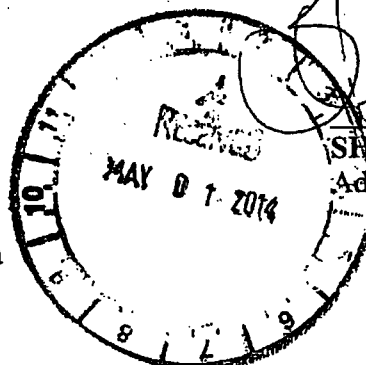
This matter is before the South Carolina Administrative Law Court ("ALC" or "the Court") pursuant to an appeal by the South Carolina Department of Motor Vehicles ("Appellant") of a Final Order and Decision issued by the Office of Motor Vehicle Hearings ("OMVH") Hearing Officer dated March 14, 2013. On March 24, 2014, the Court issued an Order affirming the OMVH Hearing Officer's Final Order and Decision.

Subsequently, on April 4, 2014, the Appellant filed a motion requesting the Court to reconsider its decision accompanied by a Motion to Present Additional Evidence. Having considered the facts of this appeal and the Appellant's Motion for Reconsideration, the Court finds that its Order affirming the OMVH Hearing Officer must stand, and it is not necessary to consider additional evidence.

THEREFORE, IT IS HEREBY ORDERED that Appellant's Motion for Reconsideration and Appellant's Motion to Present Additional Evidence are **DENIED**.

AND IT IS SO ORDERED.

April 30, 2014
Columbia, South Carolina



Shirley C. Robinson
SHIRLEY C. ROBINSON
Administrative Law Judge

CERTIFICATE OF SERVICE
This is to certify that the undersigned has this date served this order in the above entitled action upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, or in the emergency Mail Service addressed to the party(ies) or their attorney(ies).

This 30 day of April 2014
By: *Jevelyn Henderson*
Judge

Mark Sanford
Governor



Marcia S. Adams
Director

State of South Carolina
Department of Motor Vehicles

April 4, 2014

The Honorable Shirley Robinson
South Carolina Administrative Law Court
1205 Pendleton Street
Suite 224
Columbia, South Carolina 29201

RE: *South Carolina Department of Motor Vehicles v. Russo Dumpster*
Notice and Motion for Reconsideration
Notice and Motion to Present Additional Evidence
ALC Docket No. 13-ALJ-21-0193-AP
OMVH Docket No. 12-OMVH-07-3154-CC
IFTA: 031802807

Dear Judge Robinson:

With reference to the above captioned action, enclosed for filing please find one original and a true copy of the SCDMV's Notice and Motion for Reconsideration and Notice and Motion to Present Additional Evidence. Please have your clerk file the original and return a clerk stamped copy to me in the self-addressed envelope. As evidenced by the attached Certificate of Service, I am serving a copy of same on the Pro Se Respondent, Russo Dumpster.

In kind regards,

Jeannine Moore
Jeannine Moore, Paralegal
Office of General Counsel

enclosures

c: Russo Dumpster, Inc., Mary Russo

FILED

APR 04 2014

SC ADMIN. LAW COURT

00015

THE STATE OF SOUTH CAROLINA
IN THE ADMINISTRATIVE LAW COURT

South Carolina Department of Motor Vehicles,

Petitioner,

v.

Russo Dumpster,

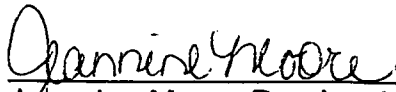
Respondent.

Docket No.: 13-ALJ-21-0193-AP
IFTA: 031802807

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on April 4, 2014, I mailed, via first class mail, postage prepaid,
a true and correct copy of the foregoing Appellant's Notice and Motion for
Reconsideration and Notice and Motion to Present Additional Evidence to the Pro Se
Respondent at the following address:

Russo Dumpster Services, Inc.
ATTN: Mary Russo
Post Office Box 1088
Pineville, North Carolina 28134



Jeannine Moore Paralegal
Office of General Counsel

April 4, 2014
Blythewood, South Carolina

FILED

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SC ADMIN. LAW COURT

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**THE STATE OF SOUTH CAROLINA
IN THE ADMINISTRATIVE LAW COURT**

SC ADMIN. LAW COURT

South Carolina Department of Motor
Vehicles,)

13-ALJ-21-0193-AP

Appellant,)

**NOTICE OF MOTION AND MOTION
FOR RECONSIDERATION**

v.)

Russo Dumpster Services,)

Respondent.)

**TO: Mary Jennifer Russo
Russo Dumpster Services**

PLEASE TAKE NOTICE THAT Respondent S. C. Department of Motor Vehicles ("DMV"), through its undersigned counsel, will move pursuant to Rule 40 of the Rules of Procedure for the Administrative Law Court and Rule 221 of the South Carolina Appellate Court Rules within ten (10) days of the date hereof or thereafter at such time or place as the matter may be heard or otherwise determined, for reconsideration of the Court's Order of March 24, 2014 affirming the Final Order and Decision of the Office of Motor Vehicle Hearings of March 13, 2013. The grounds for this Motion are more fully set forth below:

1.) The DMV respectfully suggests that the Court mistook or misapprehended the requirements of the standard of review as applied to this matter, *S.C. Code Ann. § 1-23-380*, in, but not necessarily limited to the following particulars:

a.) the Court accepted the notion that the requirements of IFTA applied to this matter, and that and also that pursuant to Article XII, R1210.300 established that the burden of proof in a contested case of audited liability was on the taxpayer. The Court did

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not discuss why that was of no consequence to its holding. The requirement that a base state provide licensees with information to comply with IFTA is no part of the elements the Department had to prove as a prima facie case to assess liability. To the contrary, the Department was required to prove and did prove that it had audited Respondent's records as presented by Respondent under the guidelines of IFTA, the Respondent lacked documentation to justify claimed tax credits, and that the Department's assessed liability was correct.

b.) The Hearing Officer stated in his Final Order and Decision stated:

Mr. Vaughn's audit report states that Russo was given IRP and IFTA manuals during the opening conference of the audit. There is no evidence that Russo had ever been given these manuals previously. At the time of the audit, Russo was correctly preparing and maintaining records. Therefore it is reasonable to conclude that once Russo knew what to do (January 6, 2011) it acted accordingly

(ROA, 90).

As previously stated the requirement to prove that the Department previously informed the Respondent of what records to keep and how to keep records is not part of the elements the Department was required to prove. If it were, it would have been an element in the dozens and dozens of other motor carrier contested cases previously heard. Nor is it an affirmative defense to assert the absence of instruction, even assuming the record can be construed as raising the issue. Even so, the assertion that there is no evidence that Respondent had ever been given these manuals previously is simply incorrect. In Mr. Vaughn's Internal Control Questionnaire, one of the questions (question 3) asked on the first page (ROA, p. 190) asks "does the company have current copies of the laws, rules, IRP/IFTA regulations or copies of instructional manuals to be knowledgeable of the

various laws and regulations?” and his checked answer is “yes.” The context of this form clearly shows it is oriented to the “control environment,” that is, the records and the state of the office he is preparing to audit pursuant to IFTA guidelines. The Audit Report did indicate that manuals were provided “in the opening conference.” (ROA, p. 105). It should be noted, however, this notation both topically and temporally belongs in the documentation of the *closing* conference, and appears to be a typo actually referring to the closing conference. The Hearing Officer focused exclusively on the 2011 MC-7, actually submitted to show the licensee’s understanding of what records would be required in *any* audit, to speculate that Respondent had no means of knowing what records were required before she signed that document. Regardless of whether manuals were provided at the opening or closing conference, however, providing the manuals more nearly proves that the Department provides up to date manuals at audits rather than inviting speculation and surmise that Respondent had no other means of knowing the requirements. Ms. Russo insisted that she had never signed anything but the January 2011 MC-7 form, even to the extent of admitting she did not sign the pre-audit questionnaire (submitted on the company’s behalf and purporting to be sent by her, ROA, p. 24, l. 1 through p. 25, l. 210). She claimed that it was signed by an unnamed “office person” with the unsworn double hearsay assertion that the unnamed person did not know what dates the questionnaire involved (ROA, p. 194). She suggested that quarterly returns for 2008 and 2009 had been sent by “somebody in my office” who “ended up being fired in April of 2009” to the end that she had to repeatedly come to the Blythewood office to correct the returns (ROA, p. 47, l. 23 through p. 48, l. 14). Clearly, this sequence of events proves her company had difficulties even presenting a nominally compliant return for

more than one quarter. Respondent's reaction to this was not to learn the requirements of the agreement it entered or to recognize it had compliance problems and seek professional assistance. Instead, it waited for an audit (which was bound to come at some point) and blamed the Department for its predicament by asserting that if the Department could not produce a document signed by Ms. Russo personally acknowledging which records were required, the company had no liability. It was error to uphold the Hearing Officer on this basis.

c.) The holding that a taxpayer's liability is dependent on the nature and extent of the taxing authority's disclosure of the taxpayer's recordkeeping requirements is inconsistent with sustainable tax collection procedure. The holding cites no authority, and the Department is aware of no authority, suggesting an ITFA licensee's tax liability is actually dependent on a demonstration of the nature and extent of the base state's disclosures under Article III, R360. The holding cites no authority, and the Department is aware of no authority, holding that tax liability in general is dependent on the nature and extent of the disclosure of recordkeeping requirements the government gives to the taxpayer. The holding may be the first holding of this sort sustained by an appellate court nationwide on this issue. Moreover, given the holding that a taxpayer's liability is dependent on the nature and extent of the taxing authority's disclosure of the taxpayer's recordkeeping requirements, the taxpayer's liability cannot be settled in any given case. A taxpayer can always say that he did not get a manual or instruction, and regardless of the government's assertions to the contrary, or the audit itself, a question of fact is created by which liability may be escaped. If the taxpayer can defend by asserting that the "the government did not explain it to me" then the taxpayer can equally defend on the

basis that "the government did not explain it to me adequately, in a way I could understand." Thus, without any regard for the need for basic competence in the taxpayer's chosen industry, and without any regard to the well settled notion that a party is bound to the terms of a contract whether he has taken the opportunity to understand it or not, the taxpayer may escape liability entirely if he can win a swearing contest. Likewise, the holding discounts that the taxpayer has any duty of inquiry, or duty of seeking professional assistance, even in this case where the taxpayer clearly repeatedly had difficulty filing compliant returns. The holding is therefore unsustainable.

d.) Even if it could be held that other states' tax liability was dependent on the nature and extent of the taxing authority's disclosure of the taxpayer's recordkeeping requirements (which the Department steadfastly maintains is not the case), South Carolina law [*S.C. Code Ann. §§ 56-11-10 et seq.*] provides no exception or exemption from liability for taxes owed to South Carolina. Likewise, the holding that other states' tax liability was dependent on the taxing authority's disclosure of the taxpayer's recordkeeping requirements, the result is not merely an absence of expected tax revenue which all states share in proportion to their audited liability. Instead, pursuant to *S.C. Code Ann. §§ 56-11-550* and agreement with the IFTA states and territories, the taxpayer's interstate liability is paid pending reimbursement from the taxpayer. Thus, holding that a taxpayer has no liability because his record keeping duties were not explained to him has the practical effect of shifting the tax liability from the taxpayer who incurred it to all the taxpayers of the State of South Carolina who have *already paid* the motor carrier's liability for him.

e.) The Court's Order states that the Department asserted at the hearing that "Respondent submits an IFTA application every year, which includes a certification that Respondent agrees to comply with IFTA provisions, including recordkeeping requirements." Order p. 6. Moreover, the Court stated that {a]though the Department did not present evidence in the form of Respondent's IFTA application, there is no contention that Respondent was not an IFTA licensee, and therefore, presumably, the Department collected a signed application from Respondent before issuing Respondent's IFTA license." Order, p. 10. In fact, Ms. Parnell's testimony directly established:

Q: Do you know, Ms. Parnell, if there is anything that discusses record keeping in the IFTA application from year to year?

A: Yes, at the time for renewal for IFTA, all carriers are required to, when they renew, to sign a documentation during the renewal. And that – in that particular requirement, there is a statement that requires them to acknowledge that they are aware of the requirements for record keeping

ROA, p. 20, l. 20 through p. 21, l. 4. .

Thus,. the effect of the Court's holding is that despite a licensee's signed statement given every year that it agrees to comply with IFTA's recordkeeping requirements, despite the licensee's original agreement as an IFTA licensee that it had such recordkeeping requirements, and despite any licensee's own knowledge concerning whether it had or had not made itself familiar with those recordkeeping requirements, if a hearing officer can find there is not sufficient documentary evidence that the Department had affirmatively made the licensee aware of those require nets, the licensee has no liability.

The above referenced errors are:

- (a) In violation of constitutional or statutory provisions;
- (b) In excess of the statutory authority of the Office of motor Vehicle Hearings;

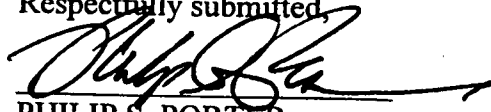
- (c) Made upon unlawful procedure;
- (d) Affected by other error of law;
- (e) Clearly erroneous in view of the reliable, probative and substantial evidence on the whole record; or are Arbitrary or capricious or characterized by abuse of discretion or clearly unwarranted exercise of discretion.

CONCLUSION

For all of the above referenced reasons, the DMV moves that the Court RECONSIDER its Order of March 24, 2014 and REVERSE the Hearing Officer's Final Order and Decision of March 14, 2013, or in the alternative, review the attached Motion to Present Additional Evidence and rule such that the evidence may be taken before the Hearing Officer upon such conditions as may be determined by the Court, so that the Hearing Officer may have the opportunity to modify his findings and decision by reason of the additional evidence.

AND WE SO MOVE.

Respectfully submitted,



PHILIP S. PORTER

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April 4, 2014
Blythewood, South Carolina

**THE STATE OF SOUTH CAROLINA
IN THE ADMINISTRATIVE LAW COURT**

South Carolina Department of Motor
Vehicles,

13-ALJ-21-0193-AP

Appellant,

**NOTICE OF MOTION AND MOTION
TO PRESENT ADDITIONAL
EVIDENCE**

v.

Russo Dumpster Services,

Respondent.

**TO: Mary Jennifer Russo
Russo Dumpster Services**

PLEASE TAKE NOTICE THAT Respondent S. C. Department of Motor Vehicles ("DMV"), through its undersigned counsel, will move pursuant to *S.C. Code Ann.* § 1-23-380 (3) within ten (10) days of the date hereof or thereafter at such time or place as the matter may be heard or otherwise determined, to present additional evidence in the above referenced matter, such that the evidence may be taken before the OMVH upon such conditions as may be determined by the Court, so that the OMVH may have the opportunity to modify its findings and decision by reason of the additional evidence. The grounds for this motion are more fully set forth below.

A.) Why the Department did not present evidence of Respondent's signed renewals or initial application.

First, the Department steadfastly maintains that evidence of the Department's disclosure of recordkeeping requirements is not an element of the *prima facie* proof of neither Respondent's liability nor an affirmative defense to that liability. If it were, such elements would have been addressed in the dozens of Motor Carrier cases which have been before the OMVH. The Court's

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Order raises, for the first time in the case, requirements of IFTA Article III, R 360 to the effect that when credentials are issued to a new licensee, information shall be provided to the new licensee. Order pp. 9, 11. The Court then appears to have based its holding on the assumption that the Department did not provide the Respondent information with the initial licensing or any time thereafter until January of 2011. That is simply not true. The Court appears not to have credited any of the discussion in the Department's brief to the effect that the Department's website contained recordkeeping instructions, as well as a Manual containing the renewal application that is used from year to year, an additional explanation of the recordkeeping required, and mileage record forms.. The Court does not explain whether it rejects this discussion as untrustworthy, or because it did not indicate the information was physically placed in the Respondent's hands, or for some other reason.

In fact, the Department fully complies with this requirement. See Affidavit of Theresa Feggans. It would make no sense to produce and print such a Manual, adopt business procedures requiring the distribution of the Manual, and then withhold it from particular licensees.

The Manual and a separate website entry provided information regarding what records were required to be kept and how they were to be kept. The forms and the Manual were altered very slightly in May of 2008 to add a Canadian jurisdiction and add IFTA, Inc.'s website (containing the Articles of Agreement, the Procedures Manual and the Audit Manual) and the Department's website. These alterations were promptly put on the Department's website thereafter. All versions of the Manual at any time related to Respondent contained the phone numbers of the Motor Carrier Division and contact numbers for the other jurisdictions' IFTA authorities as well. All versions of the Manual describe in detail the recordkeeping requirements for distance records, fuel receipts and bulk fuel. All versions of the Manual provided instructions

and forms for distance and fuel reports. See Affidavit of Donna Meares. Of course, Ms. Feggans established that physically providing a copy of the Manual is standard Motor Vehicle Division practice. These witnesses can be made available for examination by the Hearing Officer or Respondent.

The Department did not provide these records at hearing for several reasons:

1.) Based on the Department's understanding of IFTA's requirements for the burden of proof, applicable IFTA case law¹ and long established practice before the OMVH in which such evidence was never considered an element or defense, the Department did not anticipate the need to offer the evidence referred to above.

2.) While the Hearing Officer and the Court noted that the Department had not provided signed forms for applications, reapplications, in fact, many original applications for IFTA licenses happened many years ago, some in excess of ten years ago. Ms. Russo's own testimony suggests her company was in the business for four years prior to 2009 (ROA, p. 40, ll. 22 through 25). The Department's records appear to indicate Respondent was first credentialed in 2007. It would be unreasonable for a carrier that has been in the business for many years and presumably familiar with business requirements, to escape tax liability because the Department cannot provide written evidence of an application that was made, several years in the past. It certainly cannot reliably provide evidence that a particular employee placed a manual in a licensee's hands after a number of years have passed. Individuals involved in creating records of such applications or physically providing copies of manuals move, retire or pass on. Agencies reorganize and split off from other agencies or responsibilities for certain functions shifted to other agencies. In fact, the Motor Carrier Division in a little more than a decade has been housed

¹ See, e.g. *Senex Explosives, Inc. v. Commonwealth*, 58 A. 3d 131, 139 (Pa. Comm. 2012): "In sum, Taxpayer is not entitled to tax paid fuel credits without the requisite records. Proper record-keeping is *Taxpayer's burden*. The Department lacks authority to offer credits for unsubstantiated fuel use." (emphasis added)

in the Department of Public Safety instead of the Department of Motor Vehicles. In the 1990s it was part of the Department of Revenue. Most of the DMV's functions were transferred from the Department of Public Safety in 2003.

3.) Based on the understanding of IFTA requirements for the burden of proof, applicable IFTA case law and long established practice before the OMVH in which such evidence was never considered an element or defense, in addition to the general necessity of having space enough for current records, the Department has had a policy to purge records that are more than five (5) years old. IFTA's own requirements are for four (4) years under IFTA Procedures Manual P510.100.

4.) While the Department continues to assert that the Hearing Officer's Final Order and Decision was erroneous for the reasons which have been asserted, the Department did not anticipate and could not have reasonably anticipated the erroneous holding that the Respondent had no liability because the Department could not produce a form signed by the Respondent predating the audit period when the form did not exist until 2009, and was not signed by Respondent until 2011. The Court's Order, however, appears to uphold the Final Order and Decision on the basis that it had not shown compliance with IFTA Article III, R. 360, never mentioned by the Hearing Officer.

B.) The Evidence is Material

The Department likewise continues to assert that producing evidence of disclosure of recordkeeping requirements is no element of a hearing to determine IFTA liability. It is instead a best practices rule, and one with which the Department fully complies. Ms. Feggans' affidavit shows that Department policy requires and has required since Respondent's licensure delivery of the Department's IFTA's Manual at the time of licensure, and that the Department has followed

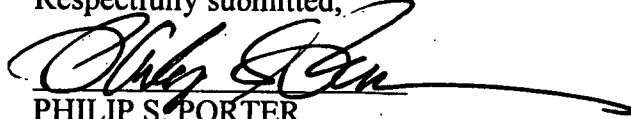
those requirements. More specific evidence is not available and might not be available under similar circumstances in many other IFTA jurisdictions. .

CONCLUSION

For all of the above referenced reasons, the DMV moves that the Court, whether in conjunction with the attached Motion for Reconsideration or on the merits of this motion, give consideration to the evidence presented and upon such conditions as may be determined by the Court remand this matter to the OMVH for consideration of the evidence or such other evidence as the Hearing Officer may seek to adduce, so that the Hearing Office may have the opportunity to modify its findings and decision by reason of the additional evidence.

AND WE SO MOVE

Respectfully submitted,



PHILIP S. PORTER

Deputy General Counsel

FRANK L. VALENTA, JR.

General Counsel

LINDA A. GRICE

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April 4, 2014
Blythewood, South Carolina

**THE STATE OF SOUTH CAROLINA
IN THE ADMINISTRATIVE LAW COURT**

South Carolina Department of Motor Vehicles,

13-ALJ-21-0193-AP

Appellant,

AFFIDAVIT OF THERESA FEGGANS

v.

Russo Dumpster Services,

Respondent.

Personally appeared before me, Theresa Feggans, who being duly sworn deposes and says:

1.) My name is Theresa Feggans. I am a citizen of South Carolina and I am over twenty one years of age.

2.) I am employed by the South Carolina Department of Motor Vehicles, as its International Fuel Tax Agreement Supervisor of the Motor Carrier Division of the Department. I have been employed in the Division since 1995.

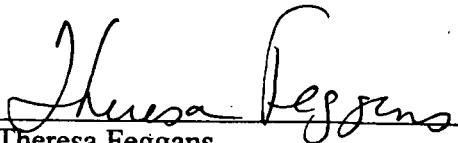
3.) I have attached a copy of the South Carolina Department of Motor Vehicles Motor Carrier Services Manual. This Manual has been used by the Department since I have been a Division employee.

4.) The standard policy of the Motor Carrier Division is to issue a Manual to an International Fuel Tax Agreement ("IFTA") licensee at the time the applicant is issued a license, and the Division does issue such manuals to each licensee at that time as well as a phone number by which the licensee can contact the Division if it has any questions. Likewise, the manual lists phone numbers for other States and Provinces through which the licensee may travel, as well as a

form for renewal of the IFTA license, forms usable for recordkeeping, and detailed instructions to enable the licensee to keep records properly for IFTA purposes. I know this policy has been in force at least since 2005 when they were printed by the State Printing Office.

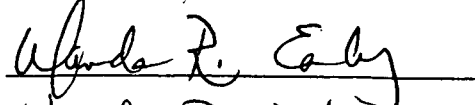
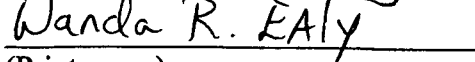
5.) Minor changes were made in the Renewal Form in 2008 and 2013, but the changed information in 2008 pertained only to adding a Canadian Province and adding the website of IFTA, Inc. and the Department for reference purposes. In 2013, a page was added for an IFTA interest rate change. The attached Manual is still used, but the additional changes are added as addenda.

6.) The Division's record retention policy for IFTA records was that records older than five years were destroyed. This added an additional year to the record retention requirements for IFTA licensees under IFTA Procedures Manual P510.100. This policy was modified somewhat in 2010 for records created during or after 2010, which have now scanned and saved on the Department's scanning system.


Theresa Feggans

Further Deponent sayeth not:

Sworn to and subscribed before me



Wanda R. Ealy

(Print name)

Notary Public for the State of South Carolina

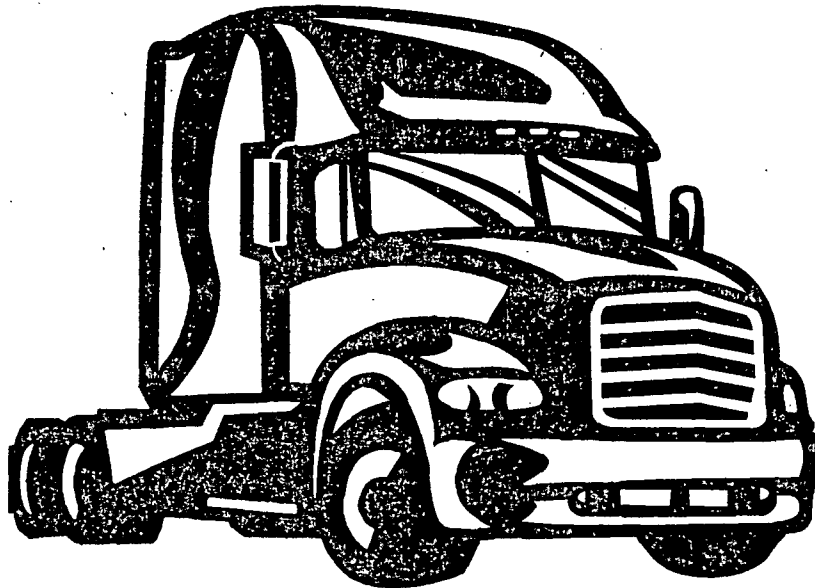
County of Richland

this 4 day of April, 2014

My Commission Expires: 4/4/21.



**SOUTH CAROLINA
DEPARTMENT OF MOTOR VEHICLES
MOTOR CARRIER SERVICES**



**International Fuel Tax Agreement
Instruction Manual**

**SOUTH CAROLINA
DEPARTMENT OF MOTOR VEHICLES
INTERNATIONAL FUEL TAX AGREEMENT
CARRIER MANUAL**

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Blank forms are available in the back of this manual.
Photocopies may be made as needed.

INTRODUCTION

This manual is provided as a guide for obtaining a fuel tax license and decals in accordance with the International Fuel Tax Agreement (IFTA) and the filing of quarterly fuel tax reports.

The International Fuel Tax Agreement (IFTA) is a base state fuel tax agreement. Any person based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions is required to license under this agreement or purchase fuel trip permits for travel in member jurisdictions.

Upon receipt of a completed application, the IFTA license and decals will be issued, which will allow the licensee to travel in all IFTA member jurisdictions.

South Carolina is your base jurisdiction for IFTA licensing and reporting if:

1. You have qualified motor vehicles based and registered in South Carolina; and
2. You maintain the operational control and records for qualified motor vehicles in South Carolina or can make those records available in South Carolina; and
3. You have qualified motor vehicles which actually travel on South Carolina highways; and
4. You operate in at least one other IFTA jurisdiction.

For further assistance, you may telephone the Motor Carrier Services Office, Monday through Friday, 8:30 a.m. - 5:00 p.m. at (803) 896-3870. Walk-in service is available Monday through Friday, 8:30 a.m. - 4:30 p.m.

Farm vehicles, special mobile equipment and buses are subject to IFTA Licensing requirements if they meet the gross vehicle weight or axle criteria and cross state lines.

DEFINITIONS

Applicant - a person in whose name the uniform application for licensing is filed with a base jurisdiction for the purpose of motor fuel tax reporting under the provisions of the International Fuel Tax Agreement

Audit - a physical examination of the records and source documents supporting the licensee's quarterly tax returns

Axle - an assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway.

Base Jurisdiction - the member jurisdiction where:

1. qualified motor vehicles are based for vehicle registration purposes; and
2. operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and

3. where some mileage is accrued by qualified motor vehicles within the fleet

The IFTA Commissioners of two or more affected jurisdictions may allow the consolidation of several fleets, which would otherwise be based in two or more jurisdictions.

Cancellation - the annulment of a license and its provisions by either the licensing jurisdiction or the licensee

Carrier - a person who operates or causes to be operated a qualified motor vehicle on any highway in South Carolina

Commissioner - The official designated by the jurisdiction to be responsible for the administration of IFTA

Fleet - one or more vehicles

Gross Vehicle Weight - the empty weight of a vehicle (tractor and trailer) plus the weight of any load

In-Jurisdiction Distance - the total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction, including miles/kilometers operated under an IFTA temporary permit. In-jurisdiction distance does not include miles/kilometers operated on fuel tax trip permits or miles/kilometers exempted from fuel taxation by a jurisdiction.

Jurisdiction - a state of the United States, the District of Columbia, or a province or territory of Canada

Lessee - the party acquiring the use of equipment with or without a driver from another

Lessor - the party granting the use of equipment with or without a driver to another

Licensee - a person who holds an uncanceled agreement license issued by the base jurisdiction

Member Jurisdiction - a jurisdiction which is a member of the International Fuel Tax Agreement

Motor Fuels - all fuels used for the generation of power for the propulsion of qualified motor vehicles

Qualified Motor Vehicle - a motor vehicle used, designed or maintained for the transportation of persons or property and:

1. having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. having three or more axles regardless of weight; or
3. used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight or registered gross vehicle weight. Qualified vehicles does not include recreational vehicles.

Farm vehicles, special mobile equipment and buses are subject to IFTA Licensing requirements if they meet the gross vehicle weight or axle criteria and cross state lines.

Recreational Vehicle - vehicles such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by an individual. A recreational vehicle must not be used in connection with any business endeavor to be considered a recreational vehicle.

Registration - the qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and a registration card or temporary registration card containing owner and vehicle information

Registered Gross Vehicle Weight - the weight at which a qualified motor vehicle is registered (plated) with the South Carolina Department of Motor Vehicles or a state other than South Carolina

Reporting Period - a period of time consistent with the calendar periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31

Revocation - withdrawal of license and privileges by the licensing jurisdiction

Suspension - temporary removal of privileges granted to the licensee by the licensing jurisdiction

Total Distance - all miles or kilometers traveled during the reporting period by every qualified motor vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction

LICENSING PROCEDURES

Any motor carrier whose base jurisdiction is South Carolina and operates one or more qualified motor vehicles in at least one other IFTA member jurisdiction must apply for South Carolina IFTA credentials or fuel trip permits must be obtained to travel through member jurisdictions according to the regulations of each member jurisdiction.

A copy of the IFTA application is included in this manual or you may request an IFTA application by calling the Motor Carrier Services Section at (803) 896-3870. The IFTA application requests basic information relative to the licensee and the type of operation. The application does not require vehicle descriptions. However, the Department of Motor Vehicles reserves the right to request, if needed, the description of the vehicles before any application is processed. The descriptions of the vehicles must be kept on file at the licensee's place of business.

Completed applications must be submitted to the Motor Carrier Services Section or the following Division of Motor Vehicle Offices:

Charleston DMV; 3890 Leeds Avenue; Charleston, South Carolina 29415-0117
Chester DMV; 508 Belt Rd., Chester South Carolina 29706
Dillon DMV; 1705 Hwy. 301 South, Dillon, South Carolina 29536-5087
Florence DMV; 3102 East Palmetto Street; Florence, South Carolina 29506
Greenville DMV; 15 Saluda Dam Road; Greenville, South Carolina 29611
Irmo-Ballentine DMV; 1016 Broadstone Rd, Irmo, South Carolina 29063
Kingstree DMV; 785 Eastland Ave., Kingstree, South Carolina 29556
North Augusta DMV; 1913 Ascaugua Rd.; North Augusta, South Carolina 29841
Spartanburg DMV; 8794 Fairforest Road; Spartanburg, South Carolina 29305

Incomplete applications will cause delay in receiving your IFTA license and decals. Once a completed application is received and processed, the IFTA license and decals will be issued to the licensee.

Applicants who were previously licensed in another IFTA member jurisdiction and whose license is in a revoked or suspended status, will not be issued a South Carolina IFTA license until the matter has been cleared with the previous base state.

The Department of Motor Vehicles will not knowingly issue a license if the application contains misrepresentations, misstatements or omissions of required information.

Carriers who are in a bankruptcy status must notify the Motor Carrier Services Section to see if bankruptcy laws protect their license.

LICENSE FEE

There is no fee for the South Carolina IFTA license and decals. However, penalty and interest will be applied to all delinquent returns.

ACCOUNT IDENTIFICATION

The IFTA account identification number for companies and corporations is determined by using the prefix for South Carolina (SC) followed by the licensee's Federal Employer Identification Number and a two digit suffix of "01" to identify the fleet. Companies using the same FEIN for more than one fleet will increase the suffix one number for each fleet.

If you are licensing as a sole proprietor and have no Federal Employer Identification Number, you will use your Social Security Number.

BONDING

The Department of Motor Vehicles may require an IFTA licensee to post a bond when a licensee has failed to file timely reports, when tax has not been remitted or when an audit indicates problems severe enough that, in the Department's discretion, a bond is required to protect the interest of all member jurisdictions.

IFTA CREDENTIALS

An IFTA license will be issued to each IFTA licensee. A photocopy of the license must be maintained in the cab of each qualified motor vehicle. The original license should be kept in a safe place. The IFTA license is valid for the calendar year January 1 through December 31. If a carrier is found operating a qualified motor vehicle without an IFTA license and decals, the vehicle operator will be subject to the purchase of a trip permit and/or a citation.

Two matching decals will be issued for each qualified motor vehicle operated by the IFTA licensee. One decal must be placed on the exterior portion of the driver's side of the power unit and the second decal must be placed on the exterior portion of the passenger's side of the power unit.

A licensee may request extra decals for fleet additions. When ordering additional decals throughout the license year, the licensee must complete an IFTA-1 Form (Application for IFTA Credentials) and submit same to the Motor Carrier Services Section or one of the Division of Motor Vehicle Offices listed on page 4 of this manual.

Decals that are assigned to owner-operators under long-term lease must be recalled by the licensee once the lease is terminated.

In order to avoid a citation, all operators of qualified motor vehicles must have proper credentials

or a fuel trip permit, unless otherwise exempt. Refer to page 14 for a list of authorized trip permitting agencies.

If you are licensed as a dealer, manufacturer, drive-away or transporter, you should temporarily display the IFTA decals in a visible manner on both sides of the cab and a copy of your IFTA license must be in the vehicle while being operated in this or any other IFTA member jurisdiction.

RENEWAL PROCEDURES

IFTA licenses must be renewed annually for the new license year. Each year around October 15th, the Motor Carrier Services Section will mail renewal applications to all licensees whose accounts are in good standing. The renewal application must be completed, signed and returned to Motor Carrier Services for the new license to be issued.

Requests for renewal will be denied if the licensee has failed to file a report or has delinquent tax liabilities.

QUARTERLY TAX RETURNS

All licensees must file an IFTA quarterly tax return with the Motor Carrier Services Section, reporting their travel and fuel purchases for the quarter. This return must include the total miles traveled and the total gallons of fuel purchased during the reporting period.

A return must be filed even if the licensee does not operate or purchase any fuel during the quarter. These are called "no operations" returns.

The quarterly tax return indicates the tax or refund due for each member jurisdiction. Only one check is written for the net tax due or if a refund exists, the Department will send a refund check to the licensee for amounts greater than \$5.00.

A tax return and tax rate table will be mailed to the licensee each quarter. Some jurisdictions have a surcharge in addition to the fuel tax; the surcharge for these states will be included on the tax rate table.

A quarterly return and instructions are included in the back of this manual. Copies may be made as needed.

All IFTA tax returns are to be reported in United States measurements. If you have Canadian travel and fuel purchases, the conversion rates are:

1 Liter	=	.2642 gallons
1 Kilometer	=	.62137 miles

ALL NUMBERS MUST BE ROUNDED TO THE NEAREST WHOLE GALLON OR MILE.

The due date for the tax return is the last day of the month immediately following the close of

the quarter for which the return is being filed.

RETURN DUE DATES

<u>REPORTING QUARTER</u>	<u>DUE DATE</u>
January 1 - March 31	April 30
April 1 - June 30	July 31
July 1 - September 30	October 31
October 1 - December 31	January 31

To be timely filed the return must be postmarked by the U. S. Postal Service or hand delivered to the Motor Carrier Services Section by the due date, along with any taxes that may be due. If the due date is Saturday, Sunday or a legal holiday, the next business day is considered the final filing date.

Returns must be mailed to: South Carolina Department of Motor Vehicles
Motor Carrier Services Section
Post Office Box 1498
Blythewood, South Carolina 29016-0027

or delivered to: South Carolina Department of Motor Vehicles
Motor Carrier Services
10311 Wilson Blvd.
Blythewood, South Carolina 29016

PENALTY AND INTEREST PROVISIONS

When a licensee fails to file a return, files a late return, files an amended return or fails to remit the total tax due, the licensee is subject to penalty and interest. The penalty will be \$50.00 or 10% of the net tax due, whichever is greater. Interest is computed at the rate of 1% per month or fraction of a month for any unpaid tax starting the month after the due date.

AMENDED RETURNS

An amended return should be filed whenever the licensee determines that an error was made on the original return. The Department may also request amended returns on an as needed basis. Penalty and interest will be applied to amended returns in the same manner as delinquent returns.

TAX EXEMPTIONS

IFTA recognizes that some jurisdictions allow for tax-exempt fuel and tax-exempt miles.

Refunds for tax-exempt fuel must be obtained from the state in which the tax was paid. An address list is provided in the back of this manual. It is the licensee's responsibility to maintain adequate records to support the exemption that has been claimed.

Tax-exempt miles must be included on your tax return (Part 1) in the total miles operated during the quarter. They are deducted from the total miles for each jurisdiction (Column B) and the difference is reported as taxable miles (Column C). If you deduct tax-exempt miles on your quarterly tax return, it is your responsibility to maintain proper documentation for those exemptions.

Miles operated under a fuel trip permit are not taxable, but must be included in the total miles for the quarter and in the total miles for the jurisdiction in which they were traveled.

REFUNDS

A refund may be claimed on the IFTA tax return for any overpayment of tax in a reporting period. A refund will be issued for amounts greater than \$5.00 once the Motor Carrier Services Section determines that all liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if there are any outstanding debts owed to the Department.

ASSESSMENTS FOR FAILURE TO FILE RETURNS

Whenever the licensee fails, neglects or refuses to file an IFTA tax return, the Department may assess the licensee based on the best information available, including the licensee's filing history. The licensee will be subject to estimated tax, penalty and interest.

The burden of proof remains with the licensee to show that the assessment is incorrect.

Also, failure to file quarterly tax returns will result in the suspension or revocation of your IFTA license and decals.

LEASE AGREEMENTS

Short-Term Leases: In the case of a short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing or renting motor vehicles without drivers, for compensation to licensees or other lessees of 29 days or less, the lessor will report and pay the fuel use tax unless the following two conditions are met:

1. The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and

2. The lessor has a copy of the lessee's IFTA Fuel Tax License which is valid for the term of the rental.

Long-Term Leases: A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

LICENSE CANCELLATION

An IFTA license may be canceled at the request of any licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. The cancellation box on the final IFTA quarterly tax return may be checked to indicate the end of operations under IFTA or the licensee may submit a letter requesting cancellation of their IFTA license.

Upon cancellation, the licensee must destroy the original IFTA license and all used IFTA decals. Any unused IFTA decals must be returned to the Motor Carrier Services Section. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license. Records must be maintained for a period of four years from the due date of the final quarterly tax report or the date the return was filed, whichever is later.

LICENSE SUSPENSION AND REVOCATION

An IFTA license may be suspended or revoked for any of the following reasons:

1. Failure to file an IFTA quarterly tax return.
2. Failure to remit all taxes due.
3. Failure to pay or protest an audit assessment within the established time period.

The Department will notify all member jurisdictions when a suspension or revocation has occurred. It is illegal to operate a vehicle with a suspended or revoked license.

To reinstate a suspended or revoked license, the licensee must file all delinquent tax returns and remit all delinquent taxes.

IFTA AUDIT

The purpose of an IFTA audit is the verification of fuel and mileage data reported on the IFTA quarterly returns. The Department of Motor Vehicles will audit South Carolina IFTA licensees on behalf of all member jurisdictions. Audits will be performed during normal business hours and to the extent possible, notification will be given in advance.

ACCEPTABLE SOURCE DOCUMENTS

Individual Vehicle Distance Record

Licensees are responsible for maintaining records of all operations of qualified motor vehicles. The licensee's records must support the information reported on the quarterly tax return. An acceptable accounting system is an essential ingredient in compiling the data necessary to complete an Individual Vehicle Distance Record (IVDR). A licensee's system, at a minimum, must include mileage data on each individual vehicle for each trip and be recapitulated in monthly fleet summaries. Supporting information should include the following documentation:

1. Date of trip (starting and ending);
2. Trip origin and destination (including city and state);
3. Routes of travel;
4. Beginning and ending odometer readings;
5. Total trip miles;
6. Mileage by jurisdiction;
7. Vehicle unit number;
8. Driver's name.

Fuel Receipts

The licensee must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type. Fuel types include diesel, gasoline, gasohol, propane and natural gas. Fuel purchased as storage fuel or over the road (O.T.R.) purchases are to be accounted for separately. The fuel records must contain:

1. Date of purchase;
2. Name and address of the seller;
3. Number of gallons purchased;
4. Type of fuel purchased;
5. Price per gallon;
6. Unit number of the vehicle into which the fuel was placed or license plate number;

and

7. Purchaser's signature.

Acceptable fuel receipts include an invoice, a credit card receipt or verifiable microfilm/microfiche of same. The Department of Motor Vehicles will not accept receipts that contain alterations or erasures.

Bulk Fuel Storage

A licensee who maintains a bulk fuel storage facility may obtain credit for tax previously paid on fuel withdrawn from that facility if the following records are maintained:

1. Date of withdrawal;
2. Number of gallons withdrawn;
3. Fuel type;
4. Unit number of the vehicle into which the fuel was placed; and

5. Purchase and inventory records to substantiate that taxes were paid on all bulk fuel purchases.

A licensee who maintains a bulk fuel storage facility must maintain bulk fuel storage reconciliation records. The licensee must show that adequate records are maintained to distinguish fuel placed into qualified versus non-qualified vehicles. Records should be kept separate for retail purchases and bulk storage withdrawals.

Computer Summaries

Many carriers are now utilizing computers to maintain their operational records. While computer printouts are a good reference in conducting audits, computer printouts are not acceptable as the only source document in establishing a carrier's true liability. The source documents used to generate the computer printouts must be made available for review to substantiate the data shown on the computer reports.

RECORD RETENTION PERIOD

Adequate records keeping is important to the carrier when seeking a refund or credit for tax-paid fuel, and is equally important to the Department of Motor Vehicles to ensure compliance with the reporting and payment of all tax liabilities. Every licensee must maintain records to substantiate information reported on the quarterly tax return. These records must be maintained for a period of four years from the date of the return or the date that the return was filed, whichever is later. Records must be made available upon request by any member jurisdiction.

INADEQUATE RECORDS

If any licensee fails to make records available upon proper request or if any licensee fails to maintain records from which the licensee's true liability may be determined, South Carolina may, 30 days after requesting in writing that the records be made available or receiving notification of insufficient records, determine a tax finding for each jurisdiction based upon the commissioner's determination of the tax liability of such licensee or may be assessed a standard four (4) miles per gallon.

ON-BOARD RECORDING DEVICES

On board recording devices may (at the option of the carrier) be used in lieu of or in addition to handwritten trip reports for fuel tax reporting. If the carrier exercises this option, it is the carrier's responsibility to assure the entire recordkeeping system meets the requirements of IFTA. It is suggested that the carrier contact the IFTA Audit Section for verification of audit compliance prior to implementation.

LOCATION OF RECORDS

A licensee's operational records should be made available for audit purposes at a location in South Carolina. In the event the records are not located in South Carolina and it becomes necessary for auditors to travel to the place where such records are normally kept, the licensee shall be responsible for all expenses incurred in the performance of the audit, including travel and per diem, and must promptly reimburse the Department for those expenses.

AUDIT RESULTS

A report of audit findings will be provided to the licensee after the written copy of the audit is processed at Motor Carrier Services (MCS). The licensee has 30 days to remit a payment or file a protest on a proposed audit assessment. Any refund due will be issued after outstanding tax liabilities have been satisfied. MCS will prepare and submit reports to all affected member jurisdictions of the accuracy of the records of said licensee and any resulting adjustment of fuel taxes. The licensee may be subject to a supplemental audit if any member jurisdiction disagrees with the audit results.

APPEAL PROCEDURES

A licensee may appeal any action or audit finding issued by any member jurisdiction by submitting a written request for an administrative hearing within 30 days of receipt of the original notice of tax due. If the hearing is not requested within 30 days, the action or audit finding is final.

If a hearing is held, the Department of Motor Vehicles will send written notice of the date, time and location of the hearing. The hearing may be conducted in accordance with the Administrative Procedures Act. The hearing may be rescheduled for reasonable cause shown by either party. The hearing could result in the suspension or revocation of licensee's ability to conduct business in the State of South Carolina. The Department will participate in the appeal process on behalf of all member jurisdictions. The licensee and/or his designated representative may appear at the hearing and produce witnesses and documents to substantiate the appeal.

The Department will notify the licensee in writing of the findings and rulings of the appeal.

TRIP PERMITTING AGENCIES

The following companies have been approved to issue IFTA Fuel Trip Permits for the State of South Carolina:

Com-Data / Transceiver United
1421 Champion Drive, Suite 101
Carrolton, Texas 75006

1-800-749-9143

Xero-Fax, Inc.
Post Office Box 14897
Greenville, South Carolina 29610

1-800-937-6329

Jet Permits
5555 South 108th Street
Hales Corners, Wisconsin 53130

1-800-788-0603

Trans Mid-America
11570 W. Dodge Road
Omaha, Nebraska 68154-2596

1-800-228-7577

Trip Permits are also available from the Motor Carrier Services office, located at 10311 Wilson Blvd., Blythewood, South Carolina 29016.

FUEL TAX AGENCIES FOR IFTA MEMBER JURISDICTIONS

Alabama Dept of Revenue (334) 353-7839
Post Office Box 327640
Montgomery, Alabama 36132-7640

Alberta Treasury (403) 427-5722
9811 - 109 Street
Sir Frederick W Haultain Building
Edmonton, Alberta T5K2L5

Arizona Department of Transportation (602) 255-7272
206 South 17th Avenue, MD 200B
Phoenix, Arizona 85007-3213

Arkansas Motor Fuel Tax (501) 682-4806
Post Office Box 8054
Little Rock, Arkansas 72203

British Columbia Consumer Taxation (250) 387-0635
Post Office Box 9442, Stn Prov Govt
Victoria, British Columbia V8W9V4

California State Board of Equalization (916) 324-2163
Post Office Box 942879 MIC:31
Sacramento, California 94279-0031

Colorado Department of Revenue (303) 205-5654
Services Section, Suite #114
Motor Carrier Services Division
Denver, Colorado 80261-0016

Connecticut Department of Revenue (860) 541-3222
25 Sigourney Street
Hartford, Connecticut 06106

Delaware Department of Transportation (302) 739-4538
303 Transportation Circle, Public Safety Building
Post Office Drawer E
Dover, Delaware 19903

Florida Department of Highway Safety & Motor Vehicles (850) 921-0931

2900 Apalachee Parkway, Room B439
Tallahassee, Florida 32399

Georgia Department of Revenue
Sales & Use Tax Division
310 Trinity - Washington Building
Atlanta, Georgia 30334

(404) 656-4053

Idaho State Tax Commission
Post Office Box 36
Boise, Idaho 83722-0260

(208) 334-7834

Illinois Department of Revenue
Motor Fuel Division
101 West Jefferson Street, 2-263
Springfield, Illinois 62794

(217) 785-6493

Indiana Department of Revenue
5700 West Raymond Street
Indianapolis, Indiana 46241

(317) 486-5104

Iowa Department of Transportation
Office of Motor Carrier Services
Post Office Box 10382
Des Moines, Iowa 50306-0382

(515) 237-3270

Kansas Department of Revenue
915 SW Harrison Street
Topeka, Kansas 66625

(913) 291-3898

Kentucky Transportation Cabinet
Department of Vehicle Regulation
501 High Street
Frankfort, Kentucky 40622

(502) 564-4540

Louisiana Department of Revenue
Post Office Box 3863
Baton Rouge, Louisiana 70821

(504) 925-7656

Maine State Tax Assessor
#24 State House Station
Augusta, Maine 04330

(207) 287-8618

Manitoba Finance - Taxation Division
415 - 401 York Avenue

(204) 945-0738

Winnipeg, Manitoba R3C0P8

Maryland Comptroller of the Treasury (410) 974-3129
Motor Fuel Tax Unit
Post Office Box 1751
Annapolis, Maryland 21404

Massachusetts Department of Revenue (617) 887-5080
Post Office Box 7027
Boston, Massachusetts 02204

Michigan Department of Treasury (517) 373-3180
Motor Fuel, Tobacco & Special Taxes Division
Treasury Building - 425 W. Allegan
Lansing, Michigan 48922

Minnesota Department of Public Safety (612) 405-6170
Prorate & IFTA
1110 W. Highway 110, Suite #425
Mendota Heights, Minnesota 55118

Mississippi State Tax Commission (601) 923-7150
Post Office Box 22828
Jackson, Mississippi 39225

Missouri Highway Reciprocity Commission (573) 751-3671
Post Office Box 893
Jefferson City, Missouri 65105-0893

Montana Department of Transportation (406) 444-7275
Post Office Box 201001
Helena, Montana 59620-1001

Nebraska Department of Motor Vehicles (888) 622-1222
Motor Carrier Services Division
Post Office Box 98935
Lincoln, Nebraska 68509-8935

Nevada Department of Motor Vehicles (702) 687-5340
Motor Carrier Bureau
555 Wright Way

Carson City, Nevada 89711-0625
Newfoundland Department of Finance (709) 729-6297
Confederation Building
Post Office Box 8720

St. John's, Newfoundland, Canada A1B4K1

New Brunswick Department of Finance (506) 453-8562
Post Office Box 3000
Fredericton, New Brunswick, Canada E3B5G5

New Hampshire Department of Safety (603) 271-1029
Road Toll Bureau
10 Hazen Drive
Concord, New Hampshire 03305

New Jersey Division of Motor Vehicles (609) 633-9406
225 East State Street, CN174
Trenton, New Jersey 08666

New Mexico Taxation & Revenue Department (505) 827-0991
Post Office Box 630
Santa Fe, New Mexico 87504-0630

New York Department of Taxation & Finance (800) 972-1233
W. A. Harriman Campus - 855
Albany, New York 12227

North Carolina Department of Revenue (919) 733-3409
Post Office Box 25000
Raleigh, North Carolina 27640

North Dakota Department of Transportation (701) 328-2725
Motor Carrier Services
608 E. Boulevard Avenue
Bismarck, North Dakota 58505-0780

Nova Scotia Department of Finance (902) 424-6410
Post Office Box 755
Halifax, Nova Scotia B3J2V5

Ohio Department of Taxation Excise & Motor Fuel Tax Division Post Office Box 530 Columbus, Ohio 43266-0030	(614) 466-3744
Oklahoma Tax Commission Motor Vehicle Division / IFTA 2501 No. Lincoln Boulevard Oklahoma City, Oklahoma 73194-0013	(405) 521-3246
Ontario Ministry of Finance Motor Fuels & Tobacco Tax Branch 33 King Street West, 3rd Floor Oshawa, Ontario L1H8H9	(905) 433-6412
Oregon Department of Transportation Motor Carrier Transportation Branch 550 Capitol Street, N.E. Salem, Oregon 97310-1380	(503) 378-2385
Pennsylvania Department of Revenue Bureau of Motor Fuel Taxes Department 280646 Harrisburg, Pennsylvania 17128-0646	(800) 482-IFTA
Prince Edward Island Provincial Treasury Taxation & Property Records Division Post Office Box 2000 Charlottetown, Prince Edward Island C1A7N8	(902) 368-5703
Quebec Ministry of Revenue 3800 Rue De Marly, Secteur 4-4-1 Sainte-Foy Quebec Canada G1X4A5	(418) 652-4382
Rhode Island Department of Administration Division of Taxation One Capitol Hill Providence, Rhode Island 02908	(401) 222-2950
Saskatchewan Finance Revenue Division Revenue Division 2350 Albert Street Regina, Saskatchewan S4P4A6	(306) 787-6636
South Dakota Department of Revenue	(605) 773-5335

Division of Motor Vehicles
445 East Capitol Avenue
Pierre, South Dakota 57501-3185

Tennessee Department of Revenue
Andrew Jackson State Office Building
500 Deaderick Street, Room 1200
Nashville, Tennessee 37242

(615) 741-3394

Texas Comptroller of Public Accounts
LBJ State Office Building
111 East 17th Street
Austin, Texas 78774

(512) 463-3849

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134

(801) 297-7790

Vermont Department of Motor Vehicles
120 State Street
Montpelier, Vermont 05603

(802) 828-2071

Virginia Department of Motor Vehicles
Motor Carrier Services
Post Office Box 27412
Richmond, Virginia 23269

(804) 367-1070

Washington State Department of Licensing
Vehicle Services
Post Office Box 9020
Olympia, Washington 98507-9020

(360) 586-6596

West Virginia Department of Tax & Revenue
Post Office Box 902
Charleston, West Virginia 25323-0902

(304) 558-0678

Wisconsin Department of Transportation
Post Office Box 7981
Madison, Wisconsin 53707-7981

(608) 267-4382

Wyoming Department of Transportation
Motor Vehicle Services / Fuel Tax Section

(307) 777-4842

Post Office Box 1708
Cheyenne, Wyoming 82003



**SOUTH CAROLINA
DEPARTMENT OF MOTOR VEHICLES
APPLICATION FOR INTERNATIONAL FUEL TAX AGREEMENT
(IFTA) CREDENTIALS**

Federal Employer I.D. or Social Security Number	Check One: ☐ Original IFTA Application (First Time Applicant) ☐ Renewal Application ☐ Additional IFTA Decals- Number Requested	Name Change From: _____ To: _____
Owner, Partner(s) or Corporate Name (Legal Name)		
Type of Ownership – Check One: ☐ Sole Proprietor ☐ Partnership ☐ LLC/LLP ☐ Unincorporated Association (Enter Legal Name) _____ ☐ Corporation (Enter Charter Name) _____ ☐ Other (Explain) _____		
Trade Name (Name Under Which Business is Conducted)		
Physical Location of Business (Must be S.C. Street Address)		
City	State	Zip
Contact Person	Phone Number	U.S.D.O.T. Number
Mailing Address (If Different From Above)		
Name		
Street or P.O. Box		
City	State	Zip
County		
Name(s) of Business Owner, Partner or Officer		
Name/Title	Social Security Number	Home Address
Phone Number		
Do You Maintain Bulk Storage in South Carolina? Check One: ☐ Yes ☐ No		
List Other States Where Bulk Fuel is Maintained		

Complete the schedule below by placing an "X" next to the jurisdiction in which you plan to operate "Qualified Motor Vehicles"

ALL JURISDICTIONS	IN - INDIANA	NJ - NEW JERSEY	WA - WASHINGTON
AK - ALASKA	KS - KANSAS	NM - NEW MEXICO	WI - WISCONSIN
AL - ALABAMA	KY - KENTUCKY	NV - NEVADA	WV - WEST VIRGINIA
AR - ARKANSAS	LA - LOUISIANA	NY - NEW YORK	WY - WYOMING
AZ - ARIZONA	MA - MASSACHUSETTS	OH - OHIO	AB - ALBERTA
CA - CALIFORNIA	MD - MARYLAND	OK - OKLAHOMA	BC - BRITISH COLUMBIA
CO - COLORADO	ME - MAINE	OR - OREGON	MB - MANITOBA
CT - CONNECTICUT	MI - MICHIGAN	PA - PENNSYLVANIA	NB - NEW BRUNSWICK
DC - DISTRICT OF COLUMBIA	MN - MINNESOTA	RI - RHODE ISLAND	NF - NEW FOUNDLAND
DE - DELAWARE	MO - MISSOURI	SC - SOUTH CAROLINA	NS - NOVA SCOTIA
FL - FLORIDA	MS - MISSISSIPPI	SD - SOUTH DAKOTA	NT - N.W. TERRITORY
GA - GEORGIA	MT - MONTANA	TN - TENNESSEE	ON - ONTARIO
HI - HAWAII	NC - NORTH CAROLINA	TX - TEXAS	PE - PRINCE EDWARD
IA - IOWA	ND - NORTH DAKOTA	UT - UTAH	PQ - QUEBEC
ID - IDAHO	NE - NEBRASKA	VA - VIRGINIA	SK - SASKATCHEWAN
IL - ILLINOIS	NH - NEW HAMPSHIRE	VT - VERMONT	

Note: On this application, we did not require a make, model or serial number for your vehicles requiring decals. However, if this information is needed, the Department of Motor Vehicles reserves the right to request this information before an application is processed. You are required to maintain records of the vehicle descriptions for future review.

Have you had an IFTA license in another jurisdiction? ☐ Yes or ☐ No (check one) If yes, was that license ever revoked? _____ If yes, is the license still revoked? _____ List the license number that was revoked. _____

Number of vehicles that travel out of state and have registered gross vehicle weight of 26,001 pounds or greater or vehicles with 3 or more axles, regardless of gross vehicle weight Number of IFTA decal sets requested (1 set required per vehicle)	FOR DEPARTMENT USE ONLY

RETURN APPLICATION TO:

**S.C. DEPARTMENT OF MOTOR VEHICLES
ATTN: MOTOR CARRIER SERVICES
P.O. BOX 1498
BLYTHEWOOD, SC 29016-0027**

IF YOU HAVE ANY QUESTIONS, PLEASE CALL 803-896-3870

Under penalties of perjury, the applicant certifies with his or her signature that, to the best of his or her knowledge, the information contained in this application is true, accurate and complete and any falsification subjects him or her to appropriate civil and/or criminal sanctions of the State of South Carolina. The applicant agrees to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax Agreement and South Carolina general statutes. The applicant further agrees that the South Carolina Department of Motor Vehicles may withhold any refunds due if the applicant is delinquent on payment of other fees administered by the Department or delinquent on fuel taxes due to any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in South Carolina and all member jurisdictions.

Signature _____ Title _____

Date _____ Telephone _____

Record the Odometer Reading

- See Instructions on reverse side**

INSTRUCTIONS

INSTRUCTIONS:

1. Vehicle identification number of unit number of power unit.
2. Fleet number of power unit.
3. Fuel Type:
(D) diesel, (G) gasoline, (P) propane, (GH) gasohol,
(NG) natural gas.
4. Legal name of the IRP registrant or fuel tax licenses.
5. Fuel Filer—complete if different than 4.
6. Driver(s) (names).

INDIVIDUAL VEHICLE DISTANCE AND FUEL REPORT (IRP AND IFTA VEHICLES ONLY)

1. At the beginning of each day or trip
2. When leaving each jurisdiction
3. At the end of each day or trip

See Instructions on reverse side

[illegible]

13. Gallons received.

14. Vendor name (name from whom you received fuel)

15. Origin – Where trip started
16. Destination – Where trip ended.

**THE STATE OF SOUTH CAROLINA
IN THE ADMINISTRATIVE LAW COURT**

South Carolina Department of Motor Vehicles,

13-ALJ-21-0193-AP

Appellant,

AFFIDAVIT OF DONNA MEARES

v.

Russo Dumpster Services,

Respondent.

Personally appeared before me, Donna Meares, who being duly sworn deposes and says:

1.) My name is Donna Meares. I am a citizen of South Carolina and I am over twenty one years of age.

2.) I am employed by the South Carolina Department of Motor Vehicles, as its Senior Policy Analyst, and I have been employed in this capacity continuously since January 2008. Part of my duties include maintenance of policies and publications, and I maintain files for changes in publications.

3.) The South Carolina Department of Motor Vehicles Motor Carrier Services Manual attached to the Affidavit of Theresa Feggans is in the form as originally published by the State Printing Office in 2005. Only two changes have been made in the the forms within the Manual These changes are detailed in the Operation Newsbreak publications, together with the amended forms themselves, attached to this Affidavit. Such alterations were added to the website as PDF addenda immediately after the Newsbreak publications.

Donna M. Meares
Donna Meares

Further Deponent sayeth not:

Sworn to and subscribed before me

Philip S. Porter

Philip S. Porter

(Print name)

Notary Public for the State of South Carolina

County of Richland

this 4th day of April, 2014

My Commission Expires: 2/26/23



Operational Newsbreak

May 5, 2008
Volume 5 Issue 21

The DMV administers South Carolina laws in an efficient, effective and professional manner in order to deliver accuracy and security in all transaction documents and to provide the highest levels of customer service to the citizens of South Carolina.

IFTA-1 Form Revisions

INSIDE THIS ISSUE

- 1 IFTA-1 Form Revisions
- 2 Policy AD-701 Destruction of Sensitive Items
- 3 Updating of Policy AD-001
- 4 Policy AD-016 Use of Department Facilities by Outside Entities
- 5 Revised Form DLA-7
- 6 Failure to Pay Toll Suspensions
- 7 Disabled Veteran Motorcycle Plates

The Application for International Fuel Tax Agreement (IFTA) Credentials (Form IFTA-1) has been updated to reflect the SC DMV Website (www.scdmvonline.com), the IFTA Website (www.iftach.org), and corrected abbreviation for "NL-Newfoundland Labrador". Please destroy all previous versions of this form.

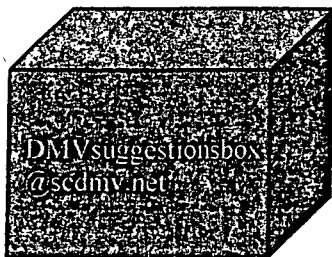
Policy AD-701 Destruction of Sensitive Items

Policy AD-701 Destruction of Sensitive Items is effective May 20, 2008. This policy provides guidelines for handling surrendered/returned credentials such as driver's licenses, beginner's permits, and identification cards as well as other secured supplies, which include, but are not limited to: laminate, cardstock, title paper, registration cards, license plates, temporary license plates, sensitive printouts, and disabled placards. These credentials and materials must be secured at all times and disposed of properly. Transactions that involve sensitive materials will be tracked and monitored to ensure adherence to this policy.

Business Process Chapter DL9: Receiving Surrendered Driver's Licenses/Affidavits has been revised accordingly. For questions and concerns contact the Office of Integrity and Accountability at (803) 896-9688.

Updating of Policy AD-001

Policy AD-001 Telephone Usage is effective May 20, 2008, and replaces DMV policy AD-001 dated March 14, 2005. See page (2) "Change History" of this policy, that outlines the changes made to the policy.





South Carolina Department of Motor Vehicles
APPLICATION FOR INTERNATIONAL FUEL TAX AGREEMENT
(IFTA) CREDENTIALS

IFTA-1
(Rev. 4/08)

Federal Employer I.D. or Social Security Number		Check One: ☐ Original IFTA Application (First Time Applicant) ☐ Renewal Application ☐ Additional IFTA Decals- Number Requested		Name Change From: _____ To: _____	
Owner, Partner(s) or Corporate Name (Legal Name)					
Type of Ownership – Check One: ☐ Sole Proprietor ☐ Partnership ☐ LLC/LLP ☐ Unincorporated Association (Enter Legal Name) _____ ☐ Corporation (Enter Charter Name) _____ ☐ Other (Explain) _____					
Trade Name (Name Under Which Business is Conducted)					
Physical Location of Business (Must be S.C. Street Address)					
City		State		Zip	
County					
Contact Person		Phone Number		Fax Number	
U.S.D.O.T. Number					
Mailing Address (If Different From Above)					
Name					
Street or P.O. Box					
City		State		Zip	
County					
Name(s) of Business Owner, Partner or Officer					
Name/Title		Social Security Number		Home Address	
Phone Number					
Do You Maintain Bulk Storage in South Carolina? Check One: ☐ Yes ☐ No					
List Other States Where Bulk Fuel is Maintained					



South Carolina Department of Motor Vehicles
APPLICATION FOR INTERNATIONAL FUEL TAX AGREEMENT
(IFTA) CREDENTIALS

IFTA-1
(Rev. 4/08)

Complete the schedule below by placing an "X" next to the jurisdiction in which you plan to operate "Qualified Motor Vehicles"

ALL JURISDICTIONS	IN - INDIANA	NJ - NEW JERSEY	WA - WASHINGTON
AK - ALASKA	KS - KANSAS	NM - NEW MEXICO	WI - WISCONSIN
AL - ALABAMA	KY - KENTUCKY	NV - NEVADA	WV - WEST VIRGINIA
AR - ARKANSAS	LA - LOUISIANA	NY - NEW YORK	WY - WYOMING
AZ - ARIZONA	MA - MASSACHUSETTS	OH - OHIO	AB - ALBERTA
CA - CALIFORNIA	MD - MARYLAND	OK - OKLAHOMA	BC - BRITISH COLUMBIA
CO - COLORADO	ME - MAINE	OR - OREGON	MB - MANITOBA
CT - CONNECTICUT	MI - MICHIGAN	PA - PENNSYLVANIA	NB - NEW BRUNSWICK
DC - DISTRICT OF COLUMBIA	MN - MINNESOTA	RI - RHODE ISLAND	NL - NEWFOUNDLAND
DE - DELAWARE	MO - MISSOURI	SC - SOUTH CAROLINA	LABRADOR
FL - FLORIDA	MS - MISSISSIPPI	SD - SOUTH DAKOTA	NS - NOVA SCOTIA
GA - GEORGIA	MT - MONTANA	TN - TENNESSEE	NT - N.W. TERRITORY
HI - HAWAII	NC - NORTH CAROLINA	TX - TEXAS	ON - ONTARIO
IA - IOWA	ND - NORTH DAKOTA	UT - UTAH	PE - PRINCE EDWARD
ID - IDAHO	NE - NEBRASKA	VA - VIRGINIA	PQ - QUEBEC
IL - ILLINOIS	NH - NEW HAMPSHIRE	VT - VERMONT	SK - SASKATCHEWAN

Note: On this application, we did not require a make, model or serial number for your vehicles requiring decals. However, if this information is needed, the Department of Motor Vehicles reserves the right to request this information before an application is processed. You are required to maintain records of the vehicle descriptions for future review.

Have you had an IFTA license in another jurisdiction? ☐ Yes or ☐ No (check one) If yes, was that license ever revoked? _____ If yes, is the license still revoked? _____ List the license number that was revoked. _____

Number of vehicles that travel out of state and have registered gross vehicle weight of 26,001 pounds or greater or vehicles with 3 or more axles, regardless of gross vehicle weight

Number of IFTA decal sets requested
(1 set required per vehicle)

FOR DEPARTMENT USE ONLY

SC DMV Website
www.scdmvonline.net

RETURN APPLICATION TO:
S.C. DEPARTMENT OF MOTOR VEHICLES
ATTN: MOTOR CARRIER SERVICES
P.O. BOX 1498
BLYTHEWOOD, SC 29016-0027

IFTA, Inc. Website
www.iftach.org

If you have any questions, please call: (803)-896-3870

Under penalties of perjury, the applicant certifies with his or her signature that, to the best of his or her knowledge, the information contained in this application is true, accurate and complete and any falsification subjects him or her to appropriate civil and/or criminal sanctions of the State of South Carolina. The applicant agrees to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax Agreement and South Carolina general statutes. The applicant further agrees that the South Carolina Department of Motor Vehicles may withhold any refunds due if the applicant is delinquent on payment of other fees administered by the Department or delinquent on fuel taxes due to any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in South Carolina and all member jurisdictions.

Signature _____ Title _____

Date _____ Telephone _____



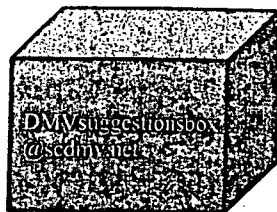
Operational Newsbreak

April 8, 2013
Volume 10 Issue 13

The South Carolina Department of Motor Vehicles administers the State's motor vehicle licensing and titling laws by maintaining strict controls to deliver secure and valid identification, licenses, property records, while accurately accounting for the receipt and timely distribution of all revenue collected in order to best serve our citizens.

INSIDE THIS ISSUE

- 1 Revised AD-011 Building Security at Blythewood and AD-018 Building Security for Field Offices
- 2 IFTA Manual Addendum
- 3 U.S. Citizens with Birth Certificates Issued by a Foreign Country
- 4 Reciprocal Agreements with Countries and Territories



Revised AD-011 Building Access at Blythewood and AD-018 Building Access for Field Offices

AD-011 and AD-018 have been converted from policies to procedures and updated to reflect current security at Blythewood and Field Offices. These procedures are effective March 25, 2013.

IFTA Manual Addendum

Effective July 1, 2013 an amendment to the International Fuel Tax Agreement will change the interest rate calculation for any IFTA tax return filed late. An explanation on filing amended IFTA tax returns has also been added. The IFTA Manual is located on the Intranet and Internet. Click here to access this manual. Please contact Motor Carrier Services at

803-896-3870 if you have questions.

U.S. Citizens with Birth Certificates Issued by a Foreign Country

Revisions were made to pages 7-8 of Procedure DL-003 *Acceptable Documentation for the issuance of Beginner's Permits, Driver's Licenses, and Identification Cards for U.S. Citizens*. Added the following information underlined and in red font to item #2 under Section III, C to clarify how CSRs are to handle U.S. citizens with birth certificates issued by a foreign country.

C. Documents Establishing Proof of U.S. Citizenship/Proof of Identity.

2. If the applicant has a birth certificate issued by a foreign country (not the Consular Report of Birth Abroad issued by U.S. Government) showing that he was not born in the U.S., but is considered a U.S. citizen by virtue of parents' U.S. citizenship the applicant must ALSO:
 - a) provide an additional document from the referenced list proving U.S. citizenship, and
 - b) have the foreign birth certificate translated. Birth certificate must show the:
 - ✓ name and place of birth of the parents
 - ✓ birth place of parents must indicate parents are U.S. citizens

<http://intrwebsvr2/dmvintranet/>

Reciprocal Agreements with Countries and Territories

Reciprocity means that South Carolina has accepted the non-commercial driving requirements and regulations of another state, country or territory to be as strict, or stricter than South Carolina's in accordance with SC Code of Law §56-1-30. Federal Motor Carrier Safety Administration (FMCSA) determines which countries and territories have reciprocity when it comes to commercial driving requirements and regulations.

If a country or territory wishes to establish reciprocity with South Carolina they must submit a detailed description of the country's/territory's non-commercial driver's license requirements to the Director of Procedures and Compliance for consideration. If the country or territory meets SC licensing standards for non-commercial driver's licenses, a reciprocal agreement is formalized. FMCSA approves countries and territories for commercial driver's licenses.

A. Other Countries

An out-of-country (foreign) credential is only accepted to prove prior driving experience of at least 180 days.

- If South Carolina does not have reciprocity with that country, the applicant must still take the knowledge and skills tests.
- If South Carolina has reciprocity with that country, the applicant does not have to take the knowledge or skills tests unless his credential has been expired for more than 9 months.

Only these countries have established a reciprocity agreement with South Carolina and/or FMCSA	SC should waive the knowledge and skills tests if the customer can prove prior driving experience from one of these countries with a "YES", for that type of credential.	
	Non-commercial License	Commercial License
Canada	YES	YES
France	YES	NO
Germany	YES	NO
Mexico	NO	YES

B. Territories

Although Puerto Rico is a territory of the United States, it does not have a reciprocal agreement with FMCSA. FMCSA does not recognize Puerto Rico's commercial motor vehicle testing and licensing standards as equivalent to the standards in part 383 of the Federal Motor Carrier Safety Regulations.

Consequently, a Puerto Rican CDL can only be accepted as previous driving experience (credential must be at least 180 days old).

Procedures DL-003 and DL-004 were reworded to better explain which countries and territories South Carolina has reciprocity with when it comes to driving credentials.

ATTENTION

EFFECTIVE JULY 1, 2013, an amendment to the International Fuel Tax Agreement (IFTA) goes in effect that will change the interest rate calculation for any IFTA tax return filed late.

For a fleet based in a U.S. jurisdiction, interest shall be set at an annual rate of two (2) percentage points above the underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code, adjusted on an annual basis on January 1 of each year.

For example, if the:

IRS Underpayment Rate = 3%

IFTA Annual Interest Rate = 5%

Interest shall accrue monthly at 1/12 this annual rate.

AMENDED RETURNS

An amended return should be filed whenever the licensee determines that an error was made on the original return. The Department may also request amended returns on an as needed basis. Any amended return is subject to penalty and interest. The penalty on amended returns will be assessed on the net difference of the original quarterly tax filing and the amendment. The penalty will be \$50.00 or 10% whichever is greater, regardless of whether the tax decreases or increases. Interest will be applied to amended returns in the same manner as delinquent returns.

**STATE OF SOUTH CAROLINA
OFFICE OF MOTOR VEHICLE HEARINGS**

South Carolina Department of Motor
Vehicles,

Appellant,

vs.

Russo Dumpster,

Respondent.

Docket No. 13-ALJ-21-0193-AP

RECORD ON APPEAL

**THE STATE OF SOUTH CAROLINA
In The Administrative Law Court**

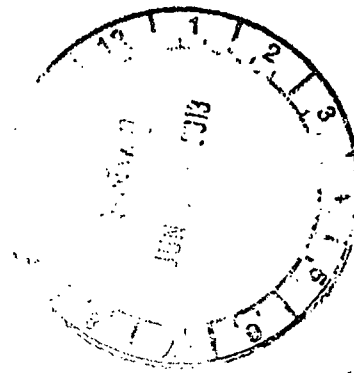
**APPEAL FROM
SOUTH CAROLINA
OFFICE OF MOTOR VEHICLE HEARINGS**

Robert Harley, Hearing Officer

Frank L. Valenta
Office of General Counsel
P.O. Box 1498
Blythewood, South Carolina
(803) 896-9902
Attorney for Appellant

Russo Dumpster Services,
P.O. Box 1088
Pineville, NC 28134

Respondent



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STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT
OFFICE OF MOTOR VEHICLE HEARINGS

RALPH K. ANDERSON, III
Director



(803) 734-3201
FAX (803) 734-3200
WWW.SCOMVH.NET

June 20 2013

Jana Shealy, Clerk
SC Administrative Law Court
1205 Pendleton Street, Ste 224
Columbia, SC 29201

Re: S.C. Dept of Motor Vehicles
vs
Russo Dumpster Services
SCDL/Customer NO.:

Dear Ms. Shealy:

In compliance with Section 1-23-380 (d) of the 1976 Code of Laws of South Carolina, please find enclosed a certified copy of the record for the Judge's review. Please file in the appropriate case file. This is a petition for judicial review of the administrative decision, which was filed in the South Carolina Administrative Law Court.

If we can be of any further assistance, please advise.

Sincerely,

A handwritten signature in cursive script, reading "Yolanda P. Williams".

Yolanda P. Williams
Administrative Coordinator, OMVH

Cc: Russo Dumpster Services, Respondent
Frank L. Valenta, SCDMV General Counsel

000003

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

South Carolina Department of Motor
Vehicles,

Appellant,

vs.

Russo Dumpster,

Respondent.

NOTICE OF ASSIGNMENT
(Appeal)

DOCKET NO. 13-ALJ-21-0193-AP

NOTICE IS GIVEN that a notice of appeal seeking review of a decision of the Office of Motor Vehicle Hearings was filed on May 2, 2013. In accordance with S.C. Code Ann. § 1-23-570 (Supp. 2012), the **Honorable Shirley C. Robinson**, Administrative Law Judge, has been assigned to preside in this appeal. The Administrative Law Judge may be contacted by mail at 1205 Pendleton Street, Suite 224, Columbia, South Carolina 29201, and by telephone at (803) 734-0550.

Rules of Procedure governing matters before the Court may be obtained from the Clerk of Court or on the Court's website, www.scalc.net.

The parties are directed to the relevant provisions of the Rules of Procedure for deadlines for perfecting the appeal and briefing the issues on appeal.

This the seventh day of May, 2013.

Ralph King Anderson, III
Chief Administrative Law Judge

By: Jana E. Shealy
Jana E. Shealy, Clerk
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, South Carolina 29201

FILED

MAY 07 2013 0000004

SC ADMIN. LAW COURT

**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

South Carolina Department)
of Motor Vehicles,)

Appellant,)

vs.)

Russo Dumpster Services,)

Respondent.)

(COPY)

TRANSCRIPT OF AUDIO FILE

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AUDIO FILE 20120904-1407 01CD8AA6A34FE9A9.WMA:

HEARING OFFICER: My name is Robert Harley. I have been appointed by the South Carolina Office of Motor Vehicle Hearings to preside at this IFTA hearing being held on the 4th of September, 2012, at the Edgar A. Brown Building, Suite 325, Columbia, South Carolina. For the record, the petitioner in this matter is the South Carolina Department of Motor Vehicles. Their witnesses are present. Also present on behalf of the Department is Attorney Philip S. Porter, who is deputy general counsel with the South Carolina Department of Motor Vehicles. The respondent, Russo Dumpster Services, represented by Ms. Mary Russo, who is the officer of the respondent's company. On the date of May 25th, 2012, the South Carolina Department of Motor Vehicles, issued an order of suspension, informing Russo Dumpster Services that according to their information, an IFTA audit was performed and assessment in the amount of \$49,667.05 remains outstanding, and that the business' IFTA license is subject to being suspended, revoked, cancelled. Ms. Russo requested an administrative hearing now



RUSSO DUMPSTER SERVICES

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1 for the opportunity to be heard. At this time,
2 we'll swear in the petitioner's witnesses.
3 You, sir, state your full name.

4 **MR. VAUGHN:** James Vaughn.

5 **HEARING OFFICER:** All right. Please raise your
6 right hand.

7 **MR. VAUGHN:** Yes, sir.

8 **HEARING OFFICER:** Do you solemnly swear your
9 testimony in this matter will be the truth, the
10 whole truth, nothing but the truth?

11 **MR. VAUGHN:** Yes, I do.

12 **HEARING OFFICER:** All right, one more?

13 **MR. PORTER:** Ms. Parnell.

14 **HEARING OFFICER:** Okay.

15 **MS. PARNELL:** Jacqueline Thomas Parnell.

16 **HEARING OFFICER:** Okay. Please raise your right
17 hand. Do you solemnly swear your testimony in
18 this matter be the truth, the whole truth,
19 nothing but the truth?

20 **MS. PARNELL:** Yes.

21 **HEARING OFFICER:** Okay. And Ms. Russo. state your
22 full name and your relationship to Russo
23 Dumpsters.

24 **MS. RUSSO:** Mary Jennifer Russo, officer of Russo
25 Dumpster Services.



1 **HEARING OFFICER:** All right. Raise your right hand
2 again.

3 **MS. RUSSO:** Okay.

4 **HEARING OFFICER:** Solemnly swear testimony in this
5 matter will be the truth, the whole truth,
6 nothing but the truth?

7 **MS. RUSSO:** I swear (ph) again.

8 **HEARING OFFICER:** All right. As indicated, the
9 Department is represented by Attorney Phil
10 Porter and at this time, we'll allow Attorney
11 Porter to direct testimony in this matter.

12 **MR. PORTER:** Thank you, Mr. Hearing Officer. Just
13 as a preliminary matter, I would -- I'd like
14 to ask the Court's indulgence. We had a little
15 bit of a -- three parking lots, it's kind of
16 hot out and I haven't gotten quite cooled off
17 yet. So, if you can indulge me ---

18 **HEARING OFFICER:** Yeah ---

19 **MR. PORTER:** --- not wearing my coat. What we would
20 like to do is present the audit to you, and we
21 have two witnesses that will testify to it.
22 Now, it looks like Ms. Russo has certain
23 documents, perhaps certain additional records,
24 and I'm sure she'll have an opportunity to
25 present those and we'd love to have an



1 opportunity to see if those do her any good
2 because we don't want her to pay more than
3 she's required to pay. But nevertheless would
4 like to present our audit to you. The first
5 witness is Jackie Parnell. How would you like
6 to proceed? Witness -- this is a witness chair
7 or ---

8 HEARING OFFICER: Yeah.

9 MR. PORTER: Any place, here?

10 HEARING OFFICER: Probably next to you, I would say.

11 MS. PARNELL: Okay.

12 MS. PARNELL - DIRECT EXAMINATION BY MR. PORTER:

13 Q: Will you state your full name again, please?

14 A: I'm Jacqueline Thomas Parnell. I'm the
15 IFTA/IRP audit supervisor for (inaudible).

16 Q: Can you describe your duties?

17 A: I am required to oversee the auditors to ensure
18 that the documentation they submit for audit is
19 meeting compliance and to make sure that all --
20 any adjustments are through me, through my
21 supervisor, if Lee (ph) approves them.

22 Q: So -- this is for you. Do you recognize that
23 document?

24 A: Yes, sir, I do.

25 Q: What is it?



1 A: This is the final draft of the audit for Russo
2 Dumpster for IFTA.
3 Q: And are these -- these audits, are they done by
4 you or at your -- or at your direction?
5 A: They're done -- me as an overseer.
6 Q: Okay.
7 **MR. PORTER:** I'd like to go ahead and submit this.
8 Those are certified true copies.
9 Q: Now ---
10 **HEARING OFFICER:** Where is -- let me make sure. You
11 have no objection to this, Ms. Russo?
12 **MS. RUSSO:** No.
13 **HEARING OFFICER:** Okay, all right. Go ahead.
14 Q: Ms. Parnell, when you look at the last page,
15 and working backward to forward ---
16 A: Okay.
17 Q: --- would you look at the last page of that?
18 A: Yes, sir.
19 Q: What is that document?
20 A: This is our MC-7 which the agreement to
21 maintain and prepare records.
22 Q: Okay. What kind of records does it require for
23 the licensee to maintain?
24 A: The licensee is required to, for IFTA purposes,
25 to maintain distance records which identify



RUSSO DUMPSTER SERVICES

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1 certain criteria, and that's outlined through -
2 - 1 through 8, which is the dates, starting and
3 ending; trip origin and destination; routes of
4 travel, which includes the highway numbers;
5 beginning and ending odometer or the hubometer
6 readings of the trip; total distance per trip;
7 distance by the jurisdictions, the unit number
8 or vehicle identification number; and the
9 driver's name. The other aspect of this
10 particular document is that the carriers are
11 also required to maintain fuel documentations
12 for the fuel use in the qualified vehicles
13 during operation. They can do that one of two
14 ways. One is the over-the-road fuel, the over-
15 the-road fuel purchases must identify the date
16 of the purchase, name and address of the
17 seller, number of gallons or liters purchased,
18 type of fuel purchased, price per gallon or
19 liter, unit number or vehicle identification of
20 the -- of which the fuel is placed, and the
21 purchaser's signature. The other way to
22 maintain documentation for your fuel usage is
23 through a bulk fuel storage facility. With
24 that, in order to receive credit for the fuel
25 usage, you have to be able to identify the date



CREEL COURT REPORTING, INC.
1230 Richland Street / Columbia, SC 29201
(803) 252-3445 / (800) 822-0896

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1 of the withdrawal, each time it's placed into
2 the qualified vehicle, the number of gallons or
3 liters withdrawn from the bulk tank, the type
4 of fuel, identifying whether it's a diesel,
5 propane, gasoline or et cetera, unit number or
6 the vehicle identification number to which the
7 fuel is placed, the price and the inventory
8 showing taxes were paid on that particular fuel
9 placed into the bulk tank, and meter readings
10 or inventory measurements if they're done, with
11 monthly reconciliations.

12 Q: Okay. And this is -- this is a form, MC-7 ---

13 A: Yes.

14 Q: -- and that's a regular form you use at the
15 Department?

16 A: Yes, it went into effect November 2009.

17 Q: Okay. And so, has this particular form been
18 presented to Russo Dumpster Services,
19 Incorporated?

20 A: According to our records, this document was
21 first presented to Russo on 1/6/2011.

22 Q: Okay. And working backward to front, look --
23 what is that next document?

24 A: The next document I am looking at is the actual
25 letter that was submitted whenever they were



1 notified that their account has been selected
2 for audit. In it, it provides them with the
3 periods of -- that the audit review will cover,
4 and it also gives them an outline of the
5 requirements as far as the record keeping is
6 concerned which is basically the same
7 documentation, or same data, that has been
8 identified on the MC-7.

9 Q: Okay. The exact same, right?

10 A: Yes, uh-huh.

11 Q: And this letter was generated at your
12 direction?

13 A: Yes, sir.

14 Q: Would your signature have been on it or ...

15 A: It's automatically generated through the
16 system.

17 Q: Okay. And so this went out to the company on
18 the date indicated?

19 A: That is correct.

20 Q: All right. If you look back on the second page
21 of it, it indicates that there is enclosed a
22 pre-audit questionnaire ---

23 A: Uh-huh (affirmative response).

24 Q: --- asking the company to answer the
25 questionnaire. There would have been such a



1 questionnaire with this filing (ph)?

2 A: And it is included in the body of the audit.

3 Q: Okay. So, did you hear back from the company,
4 on it ---

5 A: Yes, she did respond and said the -- she filled
6 that out and sent it back to us.

7 **HEARING OFFICER:** Excuse me, let me interrupt you
8 for a minute. Now, you're talking about the
9 back of this?

10 **MR. PORTER:** Yes, sir.

11 **HEARING OFFICER:** I've got an MC-23. That's the
12 same thing?

13 A: No.

14 **HEARING OFFICER:** Mine said MC-23.

15 A: Okay, this might be out of order.

16 **MR. PORTER:** May I approach?

17 **HEARING OFFICER:** Yeah, see where it says MC-23.

18 **MR. PORTER:** Yeah, I think they got out of order
19 somehow, I'm not sure exactly how. Yeah, okay.
20 I apologize for that, Your Honor, I'm not sure
21 exactly how it was -- managed to happen. Okay.

22 Q: All right, can you go through -- what happens
23 if a tax return or after an audit, if you make
24 a determination that additional taxes are owed,
25 what happens?



1 A: Basically, once the auditor completes the
2 audit, they will prepare the documentation
3 necessary to send to me for review. I will
4 review the audit and we will process it and an
5 invoice will be generated. That invoice will
6 be submitted to the carrier for submittal of
7 payment. They have a period of 30 days to
8 submit that payment. If out -- at -- as of the
9 31st day, if they fail to submit payment, a
10 second letter is submitted which is the
11 official order of suspension letter, which
12 gives them an additional 15 days to either
13 submit payment or request a hearing in writing
14 to the OM -- I wrote the letters right now.
15 Office of Motor Vehicle Hearing Office, and
16 this is what has happened in this particular
17 case.

18 Q: Okay. But does the tax remain unpaid?

19 A: It remains unpaid. If they request a hearing,
20 it allows them to be granted a stay which
21 allows them to continue operation (inaudible)
22 without anything against them at that time
23 until a ruling is set.

24 Q: Okay.

25 A: (Inaudible.)



1 Q: And what happen if it remains unpaid and
2 there's ---

3 A: After the ---

4 Q: --- no determination?

5 A: Well, it stays in a stay -- in a stay ---

6 Q: Uh-huh (affirmative response).

7 A: --- until a ruling is granted by the Court.
8 After that point, if the ruling states that
9 the, you know, they will -- they find in our
10 favor, of course, that particular carrier has
11 to submit payment or their license will remain
12 suspended.

13 Q: Please answer any questions Ms. Russo might
14 have.

15 A: Yes, sir.

16 **MS. PARNELL - CROSS EXAMINATION BY MS. RUSSO:**

17 Q: I do have a question.

18 A: Yes, ma'am.

19 Q: On the 7 -- 7, it is dated January 6th, 2011.

20 A: Yes, ma'am.

21 Q: Your policy went into effect in 2009?

22 A: Yes, ma'am.

23 Q: Have you got anything from 2009 to 2011 that I
24 had signed before this?

25 A: No, ma'am, not to present to the Court. I don't



1 have anything ---

2 Q: Okay.

3 A: (Inaudible.)

4 Q: So 2009 is really -- but you went all the way
5 back to 2008?

6 A: Uh-huh (affirmative response).

7 Q: To 2009, you had a 2009?

8 A: Uh-huh (affirmative response).

9 Q: Okay. Well, I don't know if I've ever seen an
10 agreement before this January 6, 2011.

11 A: Okay.

12 Q: So -- and I've got records of -- from 2010 to
13 two thousand ---

14 MR. PORTER: I have to object to the form of the
15 question. It's looking ---

16 MS. RUSSO: Okay.

17 MR. PORTER: --- less and less like a question.

18 MS. RUSSO: Well, I don't know, you -- okay,
19 alrighty.

20 Q: I mean, I ---

21 HEARING OFFICER: Yeah, I need you to kind of ---

22 Q: The question was did I sign anything before
23 2011?

24 A: Not that I can present to the Court ---

25 Q: Okay.



1 A: --- but it is ---

2 Q: Okay. Well, that's fine.

3 A: (Inaudible) ---

4 Q: And this letter was dated 2 -- April the 4th --

5 okay, I did not sign this pre-audit

6 questionnaire, I'm looking at this. Never

7 signed it, this was filled out by my office, I

8 can guarantee you that. That would be the pre-

9 audit questionnaire, it was filled out by our

10 clerk in the office, I never signed it so ---

11 A: Okay. I ---

12 Q: So, there is ---

13 MR. PORTER: Again, I'd like for her to ---

14 MS. RUSSO: Okay, I ---

15 MR. PORTER: --- testify to this when it is her time

16 to testify.

17 HEARING OFFICER: Okay. Yeah ---

18 MS. RUSSO: Okay.

19 MR. PORTER: You're supposed to make a question to

20 Ms. Parnell ---

21 MS. RUSSO: I'm trying to make a question. I am

22 trying to make a question. There is ---

23 HEARING OFFICER: Ms. Russo, when you ask a

24 question, let her answer it. And then just

25 note -- make note of it, then you can come back



1 and testify your version of what ---

2 MS. RUSSO: Okay.

3 HEARING OFFICER: Okay.

4 MS. RUSSO: All right.

5 Q: The letter dated April -- I'm trying to find
6 the actual letter here that was sent to me, it
7 was -- that was -- that was sent to me about
8 the audit. It was dated March or April ---

9 HEARING OFFICER: April 19th?

10 Q: April 19th, 2011, and then I wasn't required to
11 sign anything until January the 16th, is that
12 correct, of 2011? Or I was required to sign
13 something on January the 11th -- or January the
14 6th of 2011, and then the audit was sent to me
15 on April the 19th, is that correct?

16 A: You signed a documentation MC-7 on January 6th,
17 2011. You were notified of the particular
18 audit on April the 19th, 2011.

19 Q: Okay. Does the -- this MC-7, is that -- go
20 back, is that retroactive, I mean ---

21 A: It's effective ---

22 Q: --- do you see a date on here ---

23 A: It's effective date was 11 2nd -- 2nd of
24 November, 2009, as stated earlier.

25 Q: Can you show me where it actually ---



1 A: At the very bottom, in the lower left corner.
 2 Effective date, 11/2/2009.
 3 Q: Okay. That's a very small ---
 4 A: All of it is small ---
 5 Q: That is very small. Okay. That's the only
 6 reference of that whole -- in this whole thing
 7 that showed that that is when the effective
 8 date went into ---
 9 A: That is correct.
 10 Q: For that whole -- this whole document?
 11 A: For that document, yes, ma'am.
 12 Q: Okay, all right.
 13 MS. RUSSO: Okay. That's, I guess, all the
 14 questions I have at that moment.
 15 HEARING OFFICER: All right. If you would, please
 16 excuse Ms. Parnell subject to recall.
 17 UNKNOWN MALE VOICE: Yes, sir.
 18 MR. PORTER: Okay, I'm sorry. One question.
 19 MS. PARNELL - REDIRECT EXAMINATION BY MR. PORTER:
 20 Q: Do you know, Ms. Parnell, if there is anything
 21 that discusses record keeping in the IFTA
 22 application from year to year?
 23 A: Yes, at the time of renewal for IFTA, all
 24 carriers are required to, when they renew, to
 25 sign a documentation during the renewal. And



1 that -- in that particular document, there is
2 a statement that requires them to acknowledge
3 that they are aware of the requirements for
4 record keeping.

5 **MR. PORTER:** Nothing further.

6 **HEARING OFFICER:** Okay. Thank you, ma'am.

7 **MR. PORTER:** I call James Vaughn.

8 **MR. VAUGHN - DIRECT EXAMINATION BY MR. PORTER:**

9 Q: Would you repeat your name?

10 A: James R. Vaughn, auditor, (inaudible) auditor
11 for ---

12 Q: Can you describe your duties?

13 A: Yes, I am -- my duties are to audit -- I'm
14 (inaudible) auditor to audit carriers for IFTA
15 and IRP, and see if they're in compliance to
16 the IFTA/IRP agreements that they sign and
17 (inaudible). And -- so after they're selected
18 for audit, send them a letter -- a letter
19 telling them I'm coming, then I call and set
20 the appointment up, then I do their audit based
21 on the records that they provide.

22 Q: Can you look at this document and tell me what
23 it is?

24 A: That is the completed paperwork from the audit
25 when I finished it and sent it to my supervisor



1 for approval, for it to be processed, and sent
2 on to the assistant (inaudible).

3 Q: So it's your testimony that this is an actual
4 audit you've done involving Russo Dumpster ---

5 A: Yes.

6 Q: --- Services?

7 A: --- that's -- yes, that's my handwriting.

8 Q: What was your first contact?

9 A: First contact was her -- physical contact was
10 11/14 of '11, when I had an appointment with
11 the carrier, met Ms. Ru- -- Mrs. Russo and --
12 to review her records to begin the audit.

13 Q: Now, did you receive a pre-audit questionnaire
14 from the company?

15 A: Yes, there was one that came in.

16 Q: Think you can find that?

17 A: It's right here.

18 Q: It's -- describe for the Hearing Officer and
19 Ms. Russo about how far into the document that
20 is.

21 A: Well, it's about two-thirds the way back
22 probably.

23 HEARING OFFICER: What's the title of it?

24 UNKNOWN FEMALE VOICE: It's a MC too (ph).

25 A: MC-6.



1 Q: Okay.

2 A: May be (inaudible).

3 Q: Okay, MC-6. Okay. And -- so you received this

4 from the company?

5 A: Yes.

6 Q: You reviewed it?

7 A: Yes.

8 Q: Before you got started auditing ---

9 A: Yes.

10 Q: --- right?

11 A: Yes.

12 Q: And so what does the company do?

13 A: They are a dumpster service, they pick up, you

14 know, from construction sites and then dump --

15 different kind of things from construction

16 sites such as waste disposal -- (inaudible),

17 wood, metal, whatever they do when they're

18 cleaning up and their tearing down a building,

19 or whatever they're doing, they pick up

20 whatever is left over in the dumpster ---

21 Q: So, it could be shingles ---

22 A: Well, I mean, it could be, yes. They pull the

23 dumpsters in and they're loaded, and then they

24 pick up the dumpsters and replace them.

25 MR. PORTER: That's for -- that's the copies.



1 Q: Anything in the receipt of the pre-audit
2 questionnaire would lead you to believe that
3 they had distance documentation?

4 A: It said they had -- said they had distance --
5 it says they have distance by date, says they
6 have fleet numbers throughout (ph) their
7 travel, says they have odometer readings, says
8 they have unit numbers, and all that
9 information had been checked off like she -- on
10 the one I received. It says it's all here,
11 that's for the distance but ...

12 Q: Where does it say that the records are kept?

13 A: It says the records were kept ...

14 Q: Try, let's see, about the third page. Go back
15 to 13. Just some handwritten stuff there in
16 the middle of the ---

17 A: Oh, I -- I'm sorry. I'm looking at (inaudible)
18 but I mean on some of the trucks -- some of the
19 trucks (inaudible) some are in storage.

20 MS. RUSSO: I don't have any of that. I don't have
21 that page.

22 Q: All right, the question that comes after that,
23 what is the question?

24 A: Are individual trip records used by the
25 drivers?



1 Q: And what's the response?

2 A: Yes. It says they use the date of their trip
3 and fleet numbers throughout (ph) the travel
4 rather than the total trip; trip origin and
5 destination, odometer reading, unit number,
6 jurisdictional by state.

7 Q: All right. That third set of questions down
8 there, how are total jurisdictional state
9 distances determined?

10 A: Odometer ---

11 Q: What's the indication?

12 A: It says odometers or hubo- -- hub readings.

13 Q: Okay. Go on to the next page, if you would.

14 A: Okay. And ---

15 Q: Who does it indicate is responding to the
16 questionnaire?

17 A: Mary -- it says Mary Russo.

18 Q: Okay. Now, would that have been filled out by
19 someone at the company?

20 MS. RUSSO: That's not my handwriting, I can tell
21 you that ---

22 A: That, I wouldn't have any -- I wouldn't ---

23 Q: Okay, but you ---

24 A: I wouldn't know. But it came in ---

25 Q: Did you speak to her or you (ph) just came in



1 and (inaudible)?

2 A: It came in. When I called her for an

3 appointment, I spoke to her.

4 Q: Uh-huh (affirmative response).

5 A: And I said (inaudible) told me who to call, and

6 I did speak to her when I called to set the

7 appointment. But as far as on here, I

8 wouldn't, you know, I don't know whose -- who

9 wrote that on there.

10 Q: All right, that's fine. The next document

11 after that, this time we're working from front

12 to back.

13 A: Yeah, both of them are questionnaires.

14 Q: Now, is this a questionnaire you have for all

15 carriers?

16 A: Then we ask them questions and I fill out the

17 information -- when I was speaking to them

18 about the audit, when I call them on the

19 telephone, I ask questions and then I fill in

20 this document based on the answers that are

21 given based on my questions that I ask them,

22 that's where it came from.

23 Q: Okay. And you understood Ms. Russo to be your

24 contact person?

25 A: Yes.



1 Q: And is that the person you talked to or ---

2 A: Yes, it was.

3 Q: On the phone. All right. What are the
4 questions on item 5?

5 A: That is -- you have a three -- I restated to
6 the carrier that the filing years within
7 (inaudible) South and North Carolinas,
8 (inaudible) the fuel purchase, number of
9 registered vehicles and weight classes. We
10 discussed the business records, the fuel
11 records, and the truck -- the number of trucks.
12 (Inaudible), whenever I talked to -- I asked a
13 lot of different questions, might have asked
14 them in a sort of -- asked the questions and I
15 told them I was ...

16 Q: And you ask ever carrier the same questions ---

17 A: Yes, I ask them all the same questions ---

18 Q: Based on this form?

19 A: Based on the form. When I do a (inaudible) for
20 -- from Columbia, they're all the same.

21 Q: Now, how did it come about that -- I think Ms.
22 Russo was questioning why you looked at 2008,
23 2009. How did that get determined?

24 A: We audit X number years and you go back about
25 two -- you go back about two years. This is



1 for a period of -- audit for 2011, so they go
2 back 2008, 2009 and do a two year period. You
3 don't -- you (inaudible) based on our records,
4 what we can audit, we go back those two years
5 and audit those two years back. And we take
6 January 1st of '08 through December 31st of
7 '09.

8 Q: Did you do a document that is labeled internal
9 control questionnaire?

10 A: Yes, I did.

11 Q: Is that something you ask the carrier or you --
12 -

13 A: No, that's something I observe when I'm there.

14 Q: Okay.

15 A: During the audit or when I'm there asking, you
16 know, what records they've got to see and that
17 kind of thing. Sometimes you don't -- you
18 can't -- I don't always -- until you're there
19 talking to them, with their records and that
20 kind of thing.

21 Q: Okay. And the name of that form is MC-23,
22 correct?

23 A: That's correct.

24 MR. PORTER: And for the sake of Ms. Russo and the
25 Hearing Officer, I think that's about



1 approximately two-thirds of the way in and it's
2 in bold lettering.

3 Q: What are your observations on the accounting
4 system?

5 A: They actually did not show me any records, we
6 basically were looking, you know, any basic
7 records. I talked to them about what they were
8 doing at the present time, and they were doing
9 -- they were keeping records for the present
10 time really good. There's -- when I asked
11 questions about who was doing the work, and
12 they seemed to be confident in the person to do
13 the work. And then, if they had a good
14 (inaudible) and I say yes. And then developed
15 -- and independent audits are not connected to
16 all that, that's not done. I asked about what
17 kind of records they had and they didn't show
18 me the, you know, on page -- if we go to page
19 2 where it says this, accounting system, ensure
20 vehicle records, there's not anything there.
21 There is -- they didn't have anything
22 (inaudible) recall, marked no, no, no all the
23 way down through. And most of the stuff you'll
24 see they did or did not, this starting in 2011
25 down on number 7, I said they are starting to



1 do some better checks on their (inaudible)
2 might help them out. And then over on the last
3 page, does not have -- says the carrier does
4 not have distance and bulk fuel (inaudible) fee
5 and then for -- fee for IRP -- IFTA and IRP was
6 imposed. And then down at the lower, it says
7 weaknesses, the carrier kept -- the carrier
8 kept unacceptable records and fuel records
9 until 2011. At this time, they hired someone
10 to take care of stuff, to get them more -- to
11 get them in compliance.

12 Q: Now, did you actually impose the 4 mile per
13 gallon standard?

14 A: No, we did not. The 4 mile per gallon, when I
15 -- when I documented, the total amount of the
16 assessment was \$80,055 and I talked to my
17 supervisor and she talked to her supervisor,
18 and we recalculated, did a different method,
19 which we didn't have to, and we were able to --
20 so it's called -- it's called -- we were able
21 to -- I'm sorry. When we did that, we were
22 able to reduce it to 49,000, gave her a break
23 of over \$30,000, the company, by doing that.
24 (Inaudible) said, we could have imposed the 4
25 and kept it at that, but we did a different



1 method to give them a break, and gave them a
2 \$30,000 break.

3 Q: In other words, the -- you -- you're saying
4 that the plan called for and could have imposed
5 a 4 mile per gallon ---

6 A: That's correct.

7 Q: --- but what you actually imposed was what, the
8 industry average?

9 A: Industry average, right.

10 Q: Okay.

11 A: (Inaudible.)

12 Q: And how is that calculated?

13 A: There's a chart based on what the other --
14 other jurisdictions have used in the past, we
15 took their same forms and their same formulas
16 to figure out how to adjust based on the weight
17 of the truck, it's based on size and weight of
18 the truck, and then we -- we calculate through
19 our charts by the weight through our schedules
20 to come up with, rather than 4 miles per
21 gallon, it would have been 4.5 or it might have
22 been 5 depending on -- for each quarter
23 separate to do that. And then -- to come up
24 with the amount of assessment and the amount of
25 the MPG, we changed the MPG from 4, raising the



1 MPG so it gives them a little break by the MPG,
2 for MPG is basically where the fee is imposed
3 on. They had large -- they had smaller units
4 that had pretty large MPGs, they had 9, 10 --
5 8, 9, 10, and we reduced it to 4 -- it's
6 (inaudible) 80,000 then we changed it to the --
7 reduced that -- or increased that for them
8 then.

9 Q: So -- just so I'll understand better. If they
10 have, like smaller vehicles do, more likely to
11 have higher miles per gallon, an adjustment was
12 made ---

13 A: Yes.

14 Q: --- for that?

15 A: Right, right.

16 Q: Let's go to the findings of the audit itself,
17 can you summarize your findings?

18 A: Without source -- without the source documents
19 just to verify the records and substantiate the
20 report (inaudible), I only had a few cash
21 receipts in the very first part of '08 to --
22 that I could actually account for all that, it
23 was about 55,000 gallons of fuel, maybe
24 (inaudible) I could see. And then all the rest
25 of the quarters and going through all the fuel,



1 and there was no withdrawal records, no records
2 of any kind, indicating that they were, you
3 know, that they had -- they said they were
4 taking it out of the tank, putting in the
5 truck, there's no records showing they were
6 withdrawn. So, there's nothing to verify the
7 gallons that they used. They were purchasing
8 fuel but there were no records of how they
9 dispensed it, what unit it went into, when they
10 did it, who the driver was, there were no
11 records of any kind. So ---

12 Q: And those invoices and receipts (inaudible)
13 included in your report about ---

14 A: Yes, yes, copies of ---

15 Q: --- I'd say three-quarters of the way ---

16 A: Yeah.

17 Q: --- through the ---

18 A: Yeah, there's copies of what I (inaudible) ---

19 Q: So you gave essentially a credit for as much of
20 those ---

21 A: Yeah, gave credit for all the fuel receipts
22 that they actually -- cash receipts they
23 actually gave me. Listed all of the purchases
24 of the bulk fuel but there was no withdrawal
25 records of any kind to identify what they, you



1 know, what - where the fuel actually went
2 (inaudible).

3 Q: Okay. And you -- the audit was -- was it
4 reviewed by anyone?

5 A: Reviewed by my supervisor, Jackie Parnell.

6 Q: And she was in agreement with your findings?

7 A: Yes, we talked ---

8 Q: And checked back ---

9 A: Yes.

10 Q: --- behind your findings?

11 A: Yes.

12 Q: All right. Did she ---

13 A: She ---

14 Q: I'm sorry. Go ahead.

15 A: Yeah, she checks behind to make sure that we
16 didn't make any mathematical errors and
17 everything is according to what we found,
18 here's what we find and all the information we
19 provide, and then she agreed (inaudible).

20 Q: All right. Did you have an exit conference
21 with the company?

22 A: Yes, I did. I went to see her -- I actually
23 went to see Ms. Russo before I turned the -- my
24 audit results into my supervisor and showed her
25 my results. And I had previously told her in



1 a -- in the initial interview that her audit
2 would be tens of thousands of dollars in fees
3 cause she didn't have any records. When I went
4 back on the closing conference, I restated that
5 again and I told her at that time, we gave her
6 a break from the 80,000 to a 49. She still
7 didn't have any records and I continued asking
8 her, if you had any records, please present
9 them to me. And she never did present any
10 records so that was about how our records --
11 matter of fact, (inaudible) to the fact that
12 she owed 49,000 and she still didn't have any
13 records for me produced.

14 Q: Now, did you visit the company more than once?

15 A: I went on the 14th and I went back on the 17th.
16 The 14th, she gave me those -- the receipts, I
17 think I was right about that. And then I went
18 back and took them back to her (inaudible) and
19 she gave, you know, gave me the time she did
20 not, the 17th, that was one of the -- and then
21 the last time I saw her was when -- closing
22 conference.

23 Q: Please answer any questions Ms. Russo may have.

24 A: Okay.

25 MR. VAUGHN - DIRECT EXAMINATION BY MS. RUSSO:



1 Q: On these Wright Express bills, did you take
 2 into account that there are multiple, different
 3 vehicles that were using fuel versus diesel?
 4 A: I did ---
 5 Q: Because I had talked to you about that ---
 6 A: You gave ---
 7 Q: --- a bunch of times, I -- I mean I talked to
 8 you about that a bunch. I don't know exactly
 9 how you calculated the ---
 10 A: I ---
 11 Q: I'm asking you a question.
 12 A: I'm sorry, I'm sorry.
 13 Q: Okay. I'm asking you a question so -- I'm not
 14 sure exactly how you calculated the information
 15 from the Wright Express bill but I'm asking you
 16 if you took into consideration the fact that
 17 there were diesel versus fuel on those Wright
 18 Express bills?
 19 A: (Inaudible) ---
 20 Q: Fuel being that we have four or five different
 21 vehicles that are trucks that actually are not
 22 under the classification of the larger trucks,
 23 that you took into consideration that those
 24 were not part of the bill?
 25 A: According to the Wright Express, you marked on



1 there which was qualified and what was not
2 qualified.

3 Q: I don't think I marked on here anything, I
4 think -- I'm asking you, did you take into
5 consideration the fact that there were diesel
6 versus fuel?

7 A: Diesel versus what? I'm sorry.

8 Q: Fuel, just regular unleaded fuel.

9 A: I used only diesel receipts ---

10 Q: Oh ---

11 A: (Inaudible) ---

12 Q: --- only diesel receipts, okay. Cause, I mean,
13 we've got two trucks of -- actually, three
14 trucks that were using diesel that don't
15 qualify under our -- under our DOT for the
16 larger trucks. So, I'm just wondering, if you
17 took diesel off of here and I talked -- I
18 talked with you several times on the phone
19 about how -- the breakdown of this, and this is
20 going -- again, this goes back from 2008 to
21 2009. I understand the signature that I take
22 responsibility for, for the registration of the
23 vehicles, but I want to find out if you took
24 into consideration cause I've got all of 2008
25 here and 2009, if you took into consideration



1 that the truck that was driven by Mark Gazda
2 (ph) that had diesel was not part of the larger
3 vehicles?

4 A: So you're asking ---

5 Q: Do you know that?

6 A: So you're asking me if I (inaudible) -- if I
7 knew ---

8 Q: And do you know if you took the truck that was
9 listed by Mark Gazda that has diesel, in 15
10 different spots, but he's driving a 2006 Chevy
11 and not one of the larger trucks, did you take
12 that into consideration that you took that --
13 those mile -- that mileage off of there?

14 A: I don't have that in front of me so I can't
15 answer ---

16 Q: Okay, well that -- okay, that's what I'm
17 asking. I've got a whole year and a half worth
18 -- worth of Wright Express bills that have got
19 Mark Gazda, Robert Weitzen (ph) diesel, which
20 he drives a diesel car, a VW. Okay, I've got
21 -- well, I -- that's not mine but there were
22 several trucks on here cause we've got a 2005
23 Chevy and a 2006 Chevy that use diesel only,
24 and those are -- those are Chevy trucks, those
25 aren't even classified under the DOT. And



1 those, I'm wondering if they were taken into
2 consideration?

3 A: You didn't give those to me, ma'am.

4 Q: Well, I did because they were on here and I
5 talked to you about that ---

6 A: Well, you only gave me two ---

7 Q: I did talk to you about that.

8 A: Gave you two months, you did not talk to me
9 about those.

10 Q: Well, I'm sorry to say, I recall conversations
11 and that was one of them, especially something
12 this important. So I ---

13 A: You told me you didn't have any records.

14 Q: Say ---

15 **HEARING OFFICER:** Is he finished answering the
16 question?

17 **MS. RUSSO:** He did answer the question.

18 **HEARING OFFICER:** Okay.

19 **MS. RUSSO:** Okay. So, he did not so that's ---

20 **HEARING OFFICER:** Do you have another question?

21 **MS. RUSSO:** And -- no, I guess I don't. I guess I
22 don't have any more questions.

23 **HEARING OFFICER:** Okay. Any reexamination of Mr.
24 Vaughn?

25 **MR. PORTER:** If she is going to submit these as her



1 records, we need to be able to see them and
2 make sure what they are what we've seen or
3 not.

4 **HEARING OFFICER:** Uh-huh (affirmative response).

5 **MR. PORTER:** But ---

6 **MS. RUSSO:** These are in fact ---

7 **MR. PORTER:** --- that is our case.

8 **HEARING OFFICER:** All right. You going to bring up
9 testimony at this time?

10 **MS. RUSSO:** Is that me, I get to talk?

11 **HEARING OFFICER:** Yeah.

12 **MS. RUSSO:** Is that how I do -- how that works?
13 Okay. Well, unfortunately, this isn't
14 complete, I hate to say, okay, this is -- this
15 looks a little bit more complete so as I -- I
16 have to say everybody makes mistakes.

17 **HEARING OFFICER:** Well, now be aware now, he said he
18 -- on two occasions he asked you for documents
19 and you didn't have any documents ---

20 **MS. RUSSO:** Well, that -- I don't know if -- about
21 that. I gave him what I had in the office at
22 the location that we said that the records were
23 there, okay. I have -- I -- my office was in
24 my house for four years plus and in 2009, I
25 moved my office over to 607 Fort Mill Highway.



1 I have got records in my -- my -- in my -- I
 2 have a basement, an unfinished basement, that
 3 I have records in. What -- I didn't realize
 4 what he was looking for because if you --
 5 honestly, this is from January 6, 2011, I
 6 signed the agreement to prepare and maintain
 7 records. They didn't send me the audit
 8 information until the -- March or April of
 9 2011, okay. We started -- he says 2011, we
 10 started maintaining the records. We started
 11 maintaining them in 2009, I've got -- I've
 12 actually got here, right here, these are old
 13 records right here, 2/17 of '09, that we have
 14 mileage written down and people's names, okay,
 15 I could present this as evidence. They might
 16 not have the actual truck, you know, the actual
 17 truck listing but it has the name of the
 18 person, what time they were in, what time they
 19 were out. I happened to find these after
 20 looking forever and I can -- I can present
 21 these to you, these were -- these were done out
 22 of -- I found them in the office down at 217
 23 West 24th Street, okay. This is not where they
 24 should have been, they should have been at our
 25 office. I've got these for the whole year of



1 2009. I don't understand how I signed this on
 2 January 6th, 2011, the effective date, if
 3 somebody had mentioned to me or even circled
 4 it, highlighted it, whatever, that it was from
 5 -- retroactive from November of 2009, you know,
 6 I mean, we're -- we're a company that tries to
 7 do everything that we can to do to do -- and
 8 you know, to be the right type people. Okay,
 9 we, you know, we hire people, we have good
 10 employees, we pay them, we, you know, have
 11 health insurance, all of this stuff. And you
 12 know, all I can say is that, you know, we --
 13 we're maintaining the best that we can at the
 14 time that we knew what we were supposed to, you
 15 know, what we were trying to do from 2008 to
 16 the end of 2009. All right, and I've got the
 17 records here because I had talked to these guys
 18 and I had told them that they needed to
 19 maintain records but they wrote -- handwrote
 20 everything and you know, they would tell me the
 21 mileage and I would write it down, and then I
 22 would try to calculate and do the best that I
 23 could. And honestly, it wasn't just me, it was
 24 my clerk in the office and she's the one that
 25 submitted a lot of the IFTA reports. So we



1 probably over estimated mileage in a way, but
2 we still filed our reports, I mean, it wasn't
3 like we filed them. I went down to IFTA two or
4 three times to get clarification. When -- we
5 would send them a check and they would return
6 the check to us. And I would say, I don't
7 understand this, can you please tell me. And
8 I would go down there and they would sit there
9 with me and fill it out, never saying that I
10 was doing anything wrong, okay. So, I did that
11 probably three quarters in a row because we
12 sent them checks, and I've got the -- I don't
13 have them with me right now but I do have all
14 of that documentation about sending them checks
15 and them sending them back and saying that they
16 were -- that you don't owe us this money.
17 Okay, you don't -- you're not supposed to be
18 paying us this, this is the way that the stuff
19 works. So I would go down to Blythewood every
20 quarter and -- for three quarters in a row and
21 try to get this stuff straightened out. We're
22 not a company that is trying to shirk our
23 duties or not maintain records because we were
24 small and we -- I -- and I wanted to show this
25 and I can submit whatever you want to see that



1 -- right now. But I mean, these are our new
2 records and we've actually got GPS but we've
3 been doing this since the beginning of 2010,
4 you know, the new forms, okay. We've got log
5 sheets, we've got time sheets for all the
6 drivers, we've got all these ---

7 UNKNOWN MALE VOICE: (Inaudible.)

8 MS. RUSSO: --- pieces of information that tell us
9 where we've been and what we've been doing.
10 Now, I was a little bit inexperienced going
11 into running something like this but we --
12 we're not an over, you know, we're not a long
13 haul drivers, we're within 20 miles of where
14 we're supposed to be from the point of where
15 our trucks take off. For the first two years
16 of our business, we worked primarily downtown
17 Charlotte, almost exclusively downtown
18 Charlotte at the Wachovia Tower, at the Mint
19 Museum, at the Nascar, you know, every one of
20 those jobs we worked and we were within six or
21 seven miles from where our point of origin --
22 origi- -- I think you know what I'm saying,
23 origin wise. So, you know, these drivers, they
24 come and go, and it -- it's -- was really hard
25 to maintain records, we didn't get bulk until



1 2008, I did not realize that we should have
 2 taken and put in -- put a meter on our, you
 3 know, I -- we were letting other people
 4 actually manage the yard, which was the wrong
 5 idea. But they, you know, we put a meter on
 6 the tank, you know, they're writing their
 7 information down, you know, I've -- we've only
 8 been trying to do this -- the right thing, you
 9 know, as far as a company goes, you know,
 10 keeping employees, you know, just in general,
 11 everything, we've been trying to do the right
 12 thing. We are not in any way, shape or form
 13 trying to screw South Carolina out of any kind
 14 of sacred (ph) money, you know. I mean, this
 15 as -- is a hardship for a small business, this
 16 is a hardship. This would be something that
 17 almost like even, you know, telling me that I
 18 intentionally did this, that I was totally
 19 wrong, that I was, you know, somebody that, you
 20 know, should be paying \$50,000 for a fine, a
 21 fine. I don't even understand -- I don't even
 22 understand that. Now, in 2008, I've got
 23 records here that the guys would fill out, all
 24 right, has got the mileage on top -- and this
 25 is all from my basement unfortunately. All the



1 tickets that go with wherever they were,
 2 wherever they were, how much we were -- and how
 3 much they charged us and exactly where they
 4 were that day. This is how they filled it out.
 5 Okay, now -- now, every one of them did that
 6 but we're still having problems with every one
 7 of them doing that now, and we only have four
 8 drivers. Okay, we had to let a bunch of people
 9 go because, you know, the economy, I mean
 10 that's just the way it is, I mean, that's --
 11 we're hoping to pick it back up. But this is
 12 the way several of them filled it out, where
 13 they had the mileage on top on a daily basis,
 14 they've got their month, you know, the date of
 15 -- and that -- and what they did that day. And
 16 you know, really, if I signed this agreement on
 17 January 6th of 2011, retroactive to November
 18 9th, then that whole prior time before November
 19 9th to January 2008 is not even -- it should be
 20 not even part of what we're talking about right
 21 now, you know. I mean I tried to do exactly
 22 what I was supposed to do except for the fact
 23 that, you know, the drivers didn't sign
 24 something on a daily basis but, I mean, we --
 25 like I said, I can show you from here, this is



1 Jan- -- this is from all of 2008 and about
2 three-quarters of this is for downtown
3 Charlotte. Six or seven miles from point of
4 origin, and maybe to the landfill, maybe back
5 to the yard. There is really -- I've got boxes
6 in my car right now, and I would have brought
7 them up if I hadn't had a problem with parking.
8 But I'm just -- you know, that's -- that's my
9 point, and then we're, you know, we're a small
10 business, this would hit us hard. We'd end up,
11 you know, losing a couple people again and, you
12 know, everybody makes mistakes, that's all I
13 can say.

14 **HEARING OFFICER:** All right. Thank you, ma'am.

15 **MS. RUSSO:** Uh-huh (affirmative response).

16 **HEARING OFFICER:** Please answer any questions
17 Attorney Porter may have.

18 **MS. RUSSO - CROSS EXAMINATION BY MR. PORTER:**

19 Q: Ms. Russo, I have to -- I want to make sure I'm
20 clear about a couple things. I think you said
21 you came to Blythewood every quarter for three
22 quarters in row. Which quarters are those?

23 A: I'm going to say it was probably -- in 2008 to
24 2009, because I had somebody in my office that
25 was sending checks that she's -- she ended up



1 being fired in April of 2009, and she kept
2 sending checks and they kept coming back. And
3 I kept getting notices that this is not
4 correct. And the checks would come back along
5 with the report, and so I had to go down there
6 and straighten it out. And I always ended up
7 going over it with one of the ladies down there
8 at the counter and they -- and I -- I guarantee
9 it was three separate times that happened,
10 three separate times ---

11 Q: This was in connection with the filing of your
12 return?

13 A: Yes, this was in connection with the filing of
14 the IFTA return.

15 Q: Now, you said you didn't get bulk until 2008,
16 is that ---

17 A: I've got ---

18 Q: --- correct?

19 A: I've got bulk of 2008 here from it says
20 February 2008, that -- that's this -- what --
21 let me check that real quick because that is an
22 (inaudible). Yeah, February 29th, it looks
23 like 2008 was the first bulk we got.

24 Q: At what point did you get the bulk tank meter?

25 A: I didn't get it metered until January of this



1 year, unfortunately. But from the time that we
 2 -- but from the time of 2010 when we started
 3 keeping more detailed drivers' reports, that's
 4 when they write their mileage down and if they
 5 take anything out of the tank. But that was
 6 just, like I said, that started in 2010.

7 Q: Now these receipts that you're looking through
 8 now, these ---

9 A: These are just -- these are just -- I was just
 10 showing you an example of what -- these are
 11 from a box in my cellar so I -- I ---

12 Q: But now -- and it's your allegation that we
 13 have seen these at this point?

14 A: No, I haven't said that.

15 Q: Okay. Well, I just want to make sure ---

16 A: I didn't say that. Yeah.

17 Q: Nor these?

18 A: These you have not seen, I'm sure you haven't
 19 seen these. These -- this is what you've seen,
 20 right here. The -- this -- these three
 21 folders, or three or four folders, that's it.
 22 2008 (inaudible) from 2008 on, Wright
 23 Express from 2008 on which, of course, carries
 24 both diesel and fuel, unleaded fuel, and the
 25 fuel that is on here and the diesel, there's



1 two trucks on here that don't fall under the
2 category of the DOT. And I'm sure -- I ---

3 Q: That you say are not motor carrier?

4 A: No, they're not motor carrier, they're just
5 regular straight trucks.

6 Q: And so the question you directed to Mr. Vaughn,
7 I'm not sure I understood it but that you
8 wanted to distinguish between the smaller
9 trucks?

10 A: Yes.

11 Q: Can you go through that so -- I'm not as
12 familiar with the industry as some.

13 A: Right. This says right here, and it breaks it
14 down. Wright Express, this is -- we've had
15 them since really from the beginning but we
16 didn't start even using them for trucks that --
17 for any reason other than after 2008 when we
18 got the bulk. And then these guys would just
19 go and buy some diesel every now and then, but
20 this is a breakdown, it has a breakdown of
21 people, it has a breakdown of unit, and has a
22 breakdown of how much money was put on there.
23 And there is a lot of diesel on here that
24 didn't fall under the category of the trucks
25 that are being audited under the DOT



1 Department. And I think that is a big part of
2 this, I think it's a big part of it. And I
3 don't -- and I understand that -- I didn't
4 under -- okay, I did not understand the audit
5 process. I am used to Workers' Comp audit,
6 general liability audit. We had an audit from
7 the Department of Motor Vehicle for our
8 drivers. Okay, that came a year after we got
9 in business. When they found that we weren't
10 doing what we're, you know, what was supposed
11 to be guidedlined (sic), they told us right
12 away, okay. That was it, they told us right
13 away, we totally conformed to it. Here it is
14 2011, we've been in business since 2008, and
15 we're just getting an audit now and then it
16 goes back all that way. I just find that
17 really hard to take, you know, because we get
18 an audit every year from Workers' Comp,
19 workers' general liability. We get an audit
20 from, you know, I mean every -- we get audits
21 all the time, whether it be, you know, the
22 smoke oil or -- I mean we've got people on us
23 all the time. So there's no way that I'm going
24 to be doing something that I'm not supposed to
25 be doing. And I signed that paper, yes, in



1 2011, we had already gotten into the process of
2 doing everything we could through 2010 to
3 conform to all of that. So my point is that if
4 you've got nothing before January 6th of 2011,
5 I don't know how I could find, you know, be
6 under those -- this particular audit right this
7 minute. I do know that I go into -- every year
8 have to register our vehicles, okay. Never
9 been told this before, never been given, you
10 know, I was given a book like this big, you
11 know, about what we were supposed to be doing.
12 We're a small company, we're not a long hauler,
13 we're just a short hauler. We are the only
14 company in North Carolina that has a permit to
15 take material off of construction sites and
16 recycle or reclaim, and return to other -- so
17 we were -- we work on a lot of LEAD projects in
18 downtown Charlotte and all around Charlotte.
19 And a lot of times, that's where our trucks are
20 from. So I am, you know, stating my case as
21 far as what I think but you know, I don't know
22 where else -- I don't know what else to say.
23 So if you have any other questions -- do you
24 have any other questions for me?

25 **MR. PORTER:** I just note that you're going to need



1 to -- if you think any of these documents ---

2 MS. RUSSO: I think a lot of these documents help --

3

4 MR. PORTER: You're going to need to submit them as
5 evidence because if Mr. Harley doesn't see them
6 and they do not get in the record, and
7 moreover, we want to be able to see them to see
8 if in fact it's something that can assist you,
9 then (inaudible) will make a decision based on
10 what he's heard today so ---

11 MS. RUSSO: Right. Well, I've got these drivers'
12 reports from 2009 if you need them. Again,
13 these are really filled out probably by the
14 people that used to work for us. They don't
15 work for us any more but these are -- this is
16 their information for the trucks. I've got,
17 you know, this information from 2008 of our
18 jobs for that month. And you can see where we
19 went to, I mean, I -- it's mostly, you know,
20 downtown Charlotte, like I said. I'm not sure
21 exactly what else you want. These are new
22 drivers' reports, but we also have GPS in our
23 sys- -- in our trucks right now that track the
24 miles, as well as the fuel. But we have the
25 guys, you know, they're -- they fill out the



1 gas reports. We didn't really realize how much
 2 it would impact us, you know, we've got, you
 3 know, we've cut down on a lot of trucks, we've
 4 only got six right now. We sold several of
 5 them but we're, you know, we want to -- we want
 6 to maintain a business indeed, you know, be
 7 productive and ---

8 MR. PORTER: What ---

9 MS. RUSSO: --- keep people working and all that.

10 MR. PORTER: Would the Hearing Officer be amenable
 11 to some sort of motion to keep the record until
 12 these can be duplicated or ...

13 HEARING OFFICER: (Inaudible.)

14 MS. RUSSO: So you want me to duplicate these and
 15 bring them to you?

16 HEARING OFFICER: Well, my understanding from Mr.
 17 Vaughn is when he performed an audit, you
 18 didn't have any records.

19 MS. RUSSO: I didn't know what records I needed.

20 HEARING OFFICER: All right, all right, all right.

21 MS. RUSSO: I mean honestly, he ---

22 HEARING OFFICER: Well, I understand that's ---

23 MS. RUSSO: Okay.

24 HEARING OFFICER: That's fine. But let me say this,
 25 would it be feasible if he would review those



1 records now, can you do that? I mean, what do
2 you want to do if ---

3 MS. RUSSO: I ---

4 MR. PORTER: Can I?

5 HEARING OFFICER: (Inaudible.)

6 MR. PORTER: (Inaudible) with our folks that ---

7 HEARING OFFICER: Yeah, we need to go off the
8 record.

9 (Off the Record)

10 AUDIO FILE 20120904-1518 01cd8ab087ea7860.WMA:

11 HEARING OFFICER: (Inaudible.)

12 MR. PORTER: I just want to say that if we get the
13 additional records and get a chance to look
14 through them, I like to have the opportunity to
15 address you and Ms. Russo in an memorandum that
16 explains the -- what we think the effect of
17 those additional records would be. And I would
18 like to make a short closing statement if we
19 get -- we're to that point yet.

20 HEARING OFFICER: Okay. Let me repeat that
21 statement since it wasn't on the record. Ms.
22 Russo will make a duplicate copy of her records
23 and send a copy to Mr. Vaughn and Ms. Parnell,
24 and send me a copy. They will review the
25 records again and see if whether or not Ms.



1 Russo's records will resolve some of her
2 situation. If not, then they will submit the
3 same amount, which was \$49,000. If it changes,
4 then they'll reduce it and let me know. Okay,
5 counselor.

6 **MR. PORTER:** Thank you, Mr. Hearing Officer. We
7 spent this time today and I'm not sure whether
8 we can help Ms. Russo or not, but it -- it's
9 clear to me that she's operating under a
10 misapprehension. She's repeatedly
11 characterized our efforts as being retroactive
12 in nature. There's nothing remotely
13 retroactive. These requirements have always
14 been the requirements ever since she's been in
15 business. Ms. Parnell's uncontradicted
16 testimony is that there were warnings about
17 record keeping every time you renew your IFTA
18 application, and it's just part of the
19 requirements for doing business. It's
20 essentially a contractual situation with these
21 plans. Everyone in the industry has to have
22 these records. And unfortunately, it sounds
23 like what we're hearing is that Ms. Russo
24 indicated that she didn't -- did not even get
25 bulk metering capabilities until the early part



1 of this year. Just the fact that she got a
2 form which asked her to acknowledge that these
3 are the things that she had -- had to have,
4 doesn't mean that she wasn't already required
5 to do that as part of her responsibilities as
6 a motor carrier. And that's the gist of what
7 we have. If the -- we're once again very happy
8 to look through whatever further she would like
9 for us to look through. However, as Ms.
10 Parnell indicated, it looks as if that might
11 not be of much assistance to her because the
12 withdrawal records are not there, and we've
13 already given her an adjustment for mileage.
14 And of course, if there's nothing helpful that
15 can be found in the records that she's going to
16 submit, we would submit the audit as it is and
17 hope it would be upheld as such. That
18 concludes my presentation and I appreciate you
19 and Ms. Russo hearing our presentation today
20 and look forward to a resolution of it.

21 **HEARING OFFICER:** All right. Thank you, sir. Ms.
22 Russo, anything you want to say in closing?

23 **MS. RUSSO:** Well, I want to say that I think the
24 punishment does not warrant the crime, and I am
25 not even sure how this type of money can be



1 assessed on a small business. Even the
2 Department of Transportation down in Blythewood
3 said they've never heard of a (sic) assessment
4 this high. And even for people who haven't
5 kept records, less than ours, and I mean, I
6 talked to somebody down there and that -- the
7 -- they were shocked to see this type of
8 assessment. They said they may have seen a
9 5,000, maybe 15,000 tops maximum, and I just
10 don't understand it. It doesn't -- it doesn't
11 warrant the crime is what I say. And we didn't
12 even -- even -- we're not even criminals. You
13 might as well put me in jail basically to --
14 because that -- this type of assessment and you
15 all can be, you know, totally business like and
16 everything and not care about the small
17 business here in South Carolina, but I'm going
18 to tell you, this is going to be a hardship.
19 It's going to be a real hardship.

20 **HEARING OFFICER:** All right.

21 **MS. RUSSO:** And that's my statement.

22 **HEARING OFFICER:** Okay. Thank you, ma'am. This
23 hearing is now closed.

24 **(End of the Recording)**

25

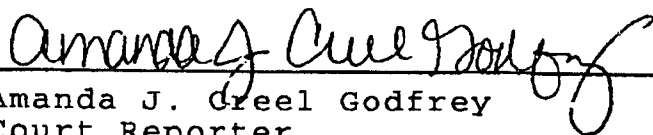


CERTIFICATE

This is to certify that the within hearing in the matter of South Carolina Department of Motor Vehicles vs. Russo Dumpster Services, consisting of Fifty-Four (54) pages, is a true and correct transcript and was prepared by me from an audio recording provided to me. This transcript was prepared by me without the benefit of my being present at the hearing of this matter.

I further certify that I am neither employed by nor related to any of the parties in this matter or their counsel; nor do I have any (interest, financial or otherwise, in the outcome of same.

IN WITNESS WHEREOF I have hereunto set my hand and seal on May 28, 2013.


Amanda J. Creel Godfrey
Court Reporter

Notary Public for South Carolina
My Commission Expires: August 17, 2021

Yolanda Williams

Transcript Request

Approved

From: Yolanda Williams
Sent: Thursday, May 02, 2013 12:10 PM
To: Creel Reporting (amanda@creelreporting.com); crystal@creelreporting.com
Subject: Transcript Request for Russo Dumpster
Attachments: Russo Dumpster Services IFTA_20120904-1407_01cd8aa6a34fe9a0.wma; Russo Dumpster Services IFTA_20120904-1518_01cd8ab087ea7860.wma

Attached please find the transcript request for Russo Dumpster. Below is the contact information for the attorney that requested the transcript. If you have any question please let me know.

Frank L. Valenta
General Counsel
SC Dept. of Motor Vehicles
P.O. Box 1498
Blythewood, SC 29016

Yolanda P. Williams
Administrative Coordinator
Scheduling Assistant for
Brigette Autry and Tracy Holland
South Carolina Administrative Law Court
Office of Motor Vehicle Hearings
1205 Pendleton Street, Ste 325
Columbia, SC 29201
803-734-3201
803-734-3200 fax

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Mark Sanford
Governor



Marcia S. Adams
Director

State of South Carolina
Department of Motor Vehicles

April 30, 2013

Yolanda P. Williams
Administrative Coordinator
Office of Motor Vehicles Hearings
South Carolina Administrative Law Court
1205 Pendleton Street, Suite 325
Columbia, South Carolina 29201

RE: Transcript Request
South Carolina Department of Motor Vehicles v. Russo Dumpster
Docket No. 12-OMVH-07-3154-CC
IFTA 031802807
Hearing Date: May 25, 2012
Order Date: March 14, 2013
Date Order Served on DMV: March 14, 2013
Hearing Officer: Robert Harley

Dear Ms. Williams:

For use in the Department of Motor Vehicles' appeal in this case, I request a transcript of the referenced hearing.

Sincerely,

A handwritten signature in black ink, appearing to read "Philip S. Porter".

Philip S. Porter
Deputy General Counsel

c: Russo Dumpster
Jana E. Shealy, Clerk, Administrative Law Court

FILED

MAY 01 2013

SCOMVH

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MAY 02 2013

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Nikki R. Haley
Governor



Kevin A. Shwedo
Director

State of South Carolina
Department of Motor Vehicles

May 1, 2013

Jana Shealy
South Carolina Administrative Law Court
1205 Pendleton Street
Suite 224
Columbia, South Carolina 29201

RE: *South Carolina Department of Motor Vehicles v. Russo Dumpster*
ALC Docket No. 13-ALJ-21-____-AP
OMVH Docket No. 12-OMVH-07-3154-CC
IFTA 031802807

Dear Ms. Shealy:

Enclosed for filing please find one original and one copy of the SCDMV's Notice to Appeal in the above-mentioned case. Please file the original and return a clocked copy to me in the self-addressed envelope.

Sincerely,

A handwritten signature in black ink, appearing to read "Kristy L. Corley", written over the word "Sincerely,".

Kristy L. Corley
Administrative Specialist
Office of General Counsel

Enclosures

c: Russo Dumpster
Yolanda P. Williams, OMVH

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**THE STATE OF SOUTH CAROLINA
IN THE ADMINISTRATIVE LAW COURT**

South Carolina Department of Motor Vehicles,

Petitioner,

v.

Russo Dumpster,

Respondent.

Docket No. 12-OMVH -07-3154-CC
IFTA 031802807

NOTICE OF APPEAL

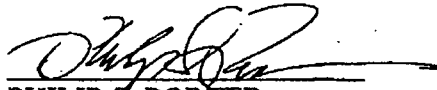
On or about March 14, 2013, the Department of Motor Vehicles (DMV) received the Final Order and Decision issued on March 14, 2013, resulting from a hearing held on May 25, 2012, before Hearing Officer Robert Harley. On or about March 22, 2013, the Department of Motor Vehicles filed a Notice of Motion and Motion for Reconsideration with the Office of Administrative Hearings. An Order Denying Motion for Reconsideration was received on April 22, 2013. A copy of that Final Order and Decision and Notice of Motion, Motion for Reconsideration, and Order Denying Motion for Reconsideration is attached. The DMV respectfully petitions this Court for review of the Final Order and Decision based upon the following:

1. The Hearing Officer erred in holding that the Department has not shown that the Respondent was aware of what records she needed to maintain for the 2008-2009 time period, because Respondent's awareness of the records she needed to maintain constitutes no element establishing the Respondent's tax liability.
2. The Hearing Officer erred in holding that the Department has not shown that the Respondent was aware of what records she needed to maintain for the 2008-2009 time period, because the record shows she was aware of the need to maintain records of mileage within the jurisdictions, having purported on her returns to have made a record of and reported such mileage.
3. The Hearing Officer erred in holding that the Respondent had no responsibility to have maintained records prior to her written acknowledgement of January 6, 2011, since it was not the written acknowledgement that created the duty but the law and the IFTA agreement that Respondent had entered into. The written acknowledgement form was created in 2009, and the Hearing Officer erroneously assumed that Respondent had no duty to maintain records proving mileage existed until the Respondent signed the form.
4. The Hearing Officer erred holding that Ms. Parnell's testimony that renewal forms

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were signed by all applicants every year indicating the applicant understood the recordkeeping requirements of IFTA was not evidence of that fact unless there was a signed acknowledgement in the form of an MC-7.

Respectfully submitted,



PHILIP S. PORTER

Deputy General Counsel

LINDA A. GRICE

Assistant General Counsel

FRANK L. VALENTA, JR.

General Counsel

South Carolina Department of Motor Vehicles

10311 Wilson Boulevard

Post Office Box 1498

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Telephone: 803.896.9900

Fax: 803.896.9901

Email: hearingsprocessingunit@scdmv.net

April 30, 2013

Blythewood, South Carolina

Nikki R. Haley
Governor



Kevin A. Skwedo
Executive Director

State of South Carolina
Department of Motor Vehicles

March 22, 2013

Robert Harley, Administrative Hearing Officer
SC Administrative Law Court
Office of Motor Vehicle Hearings
1205 Pendleton Street, Suite 325
Columbia, South Carolina 29201

RE: Notice of Motion and Motion For Reconsideration
South Carolina Department of Motor Vehicles vs. Russo Dumpster Services, Inc.
Docket No.: 12-OMVH-07-3154-CC
IFTA No.: 031802807

Dear Mr. Harley:

The South Carolina Department of Motor Vehicles (DMV) respectfully requests that the Court reconsider its Final Order and Decision dated March 14, 2013. The basis for the Department's request is contained in the enclosed Notice of Motion and Motion for Reconsideration.

For filing purposes, please find an original and a copy of these documents. Please have your Clerk file the original and return a clocked copy to me in the self-addressed envelope.

If you have any questions, please contact me at (803) 896-9900.

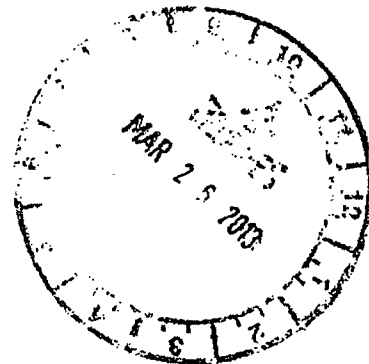
Sincerely,

A handwritten signature in cursive script, appearing to read "Kristy L. Cofley".

Kristy L. Cofley
Administrative Specialist
Office of General Counsel

Enclosures

cc: Russo Dumpster Services, Inc.



FILED

MAR 22 2013

SCOMVH

RECEIVED

MAR 25 2013

SCOMVH

**IN THE ADMINISTRATIVE LAW COURT
OFFICE OF MOTOR VEHICLE HEARINGS**

South Carolina Department of Motor Vehicles,

Appellant,

v.

Russo Dumpster Services, Inc.,

Respondent.

12-OMVH-07-3154-CC

IFTA No. 031802807

**NOTICE OF MOTION AND
MOTION FOR RECONSIDERATION**

On March 14, 2013, the Department of Motor Vehicles (DMV) received Notice of the Final Order and Decision filed on March 14, 2013. DMV respectfully moves the OMVH for reconsideration based upon the following:

1. The Hearing Officer erred in holding that the Department has not shown that the Respondent was aware of what records she needed to maintain for the 2008-2009 time period, because Respondent's awareness of the records she needed to maintain constitutes no element establishing the Respondent's tax liability.
2. The Hearing Officer erred in holding that the Department has not shown that the Respondent was aware of what records she needed to maintain for the 2008-2009 time period, because the record shows she was aware of the need to maintain records of mileage within the jurisdictions, having purported on her returns to have made a record of and reported such mileage.
3. The Hearing Officer erred in holding that the Respondent had no responsibility to have maintained records prior to her written acknowledgement of January 6, 2011, since it was not the written acknowledgement that created the duty but the law and the IFTA agreement that Respondent had entered into. The written acknowledgement form was created in 2009, and the Hearing Officer erroneously assumed that no duty to maintain records proving mileage existed until the Respondent signed the form.
4. The Hearing Officer erred in making contradictory and irreconcilable findings that Agent Vaughn found the records audited in November of 2011 to be unacceptable and likewise finding that Agent Vaughn determined that Respondent was correctly preparing and maintaining records.
5. The Hearing Officer erred holding that Ms. Parnell's testimony that renewal forms were signed by all applicants every year indicating the applicant understood the recordkeeping requirements of IFTA was not evidence of that fact unless there was a signed acknowledgement in the form of an MC-7.

000066

Respectfully submitted,



PHILIP S. PORTER

Deputy General Counsel

FRANK L. VALENTA, JR.

General Counsel

LINDA A. GRICE

Assistant General Counsel

S. C. Department of Motor Vehicles

10311 Wilson Boulevard

Post Office Box 1498

Blythewood, South Carolina 29016-0020

Telephone: 803.896.9900

Fax: 803.896.9901

March 21, 2013

Blythewood, South Carolina

00133

FINDINGS OF FACT

Having observed the witnesses and reviewed the exhibits presented at the hearing and closely passed upon their credibility, and having taken into consideration the burden of persuasion by the parties, I make the following Findings of Fact by a preponderance of the evidence:

1. On April 19, 2011, the Department sent a letter to the Respondent notifying Respondent that the Department would be conducting an audit on Russo Dumpster for the period January 1, 2008 through December 31, 2009.
2. On November 14, 2011, Department employee James Vaughn conducted an audit of Respondent's records in Fort Mill, South Carolina. At the beginning of the audit, he had an opening conference with Respondent where they discussed compliance requirements and the record-keeping system and Respondent explained her business operation. At this meeting, Mr. Vaughn reviewed the records presented and found them to be unacceptable for the audit. They met again on November 17, 2011, and Ms. Russo presented further documents. Mr. Vaughn again found them to be unacceptable.
3. On April 24, 2012, the Department mailed an Audit Billing letter to the Respondent stating that the audit resulted in a liability and that Russo Dumpster owed \$49,667.05 as a result of the audit. Mr. Vaughn testified that if the Department had used the 4.00 miles per gallon which it is allowed to use when mileage source documents are inadequate, the assessment would have been approximately \$80,000. However, the Department used the industry standard miles per gallon which reduced the assessment to \$49,667.05.
4. On November 2, 2009, the Department made effective a document it calls an MC-7, Agreement to Prepare/Maintain Records. The document sets out in detail all of the documents which are required to be kept in accordance with IFTA and IRP. The final paragraph is a declaration that the signor understands the document and agrees to prepare and maintain records in accordance with the IFTA and IRP requirements. The Respondent signed the document for the first time on January 6, 2011.
5. At the time of the audit in November 2011, Mr. Vaughn found that the Russo Dumpster was correctly preparing and maintaining records.

6. Ms. Parnell with Motor Carrier Services at the Department testified that the MC-7 was effective on November 2, 2009. Ms. Parnell believes that Ms. Russo would have been aware of the record-keeping requirements before January 6, 2011, because the IFTA renewal forms which are produced every year are signed by the applicant stating that the applicant understands the IFTA record-keeping requirements.

7. Mr. Vaughn's audit report in the CLOSING CONFERENCE paragraph states that Russo was given IRP and IFTA manuals during the opening conference of the audit.

8. On May 25, 2012, the Department issued an Official Order of Suspension to Respondent, indicating that because Respondent had an outstanding IFTA audit assessment in the amount of \$49,667.05, her IFTA license would be suspended effective July 9, 2012. The Respondent then requested a contested case hearing.

9. At the time of the hearing, Ms. Russo had documents which she believes show some of the information for which the Department was looking. The parties agreed that Ms. Russo would submit the documents to the Department. The Department would then review the documents and notify the OMVH whether it believed the documents met the requirements to reduce or eliminate the assessment.

10. Ms. Russo did submit documents to the OMVH. The Department has stated that the records do not contain daily withdrawals per unit in support of fuel usage for qualified vehicles. The Department also contended that distance records do not identify jurisdictional distances, routes of travel, and origin/destination by city/state. The Department did not make any adjustment to the assessment because it contended it had already granted the Respondent credit for all reported distances per quarter and also had determined liability utilizing the industry average miles per gallon instead of the 4.00 miles per gallon.

CONCLUSIONS OF LAW

Based upon the above Findings of Fact, I conclude as a matter of law the following:

1. Pursuant to S.C. Code Ann. §1-23-660(A) (Supp. 2011), the Hearing Officers of the OMVH, effective January 1, 2006, preside over certain contested case hearings involving suspensions, cancellations, or revocations of licenses and registrations by the Department. All hearings presided over by the Hearing Officers of the OMVH are contested case hearings and must be conducted in accordance with the Administrative Procedures Act ("APA") and the rules

of procedure for the OMVH. § 1-23-660(B) (Supp. 2011). Furthermore, all appeals from final decisions of the Hearing Officers are to the South Carolina Administrative Law Court in accordance with its rules of procedure. § 1-23-660(D) (Supp. 2011).

2. The Department is an administrative agency of the State of South Carolina and is charged with administering the motor vehicle laws of this state. § 56-1-5 (2006).

3. The standard of proof in administrative proceedings is a preponderance of the evidence. Anonymous v. State Bd. of Medical Examiners, 329 S.C. 371, 496 S.E.2d 17 (1998).

4. Basic administrative law principles establish that an agency bears the burden of proof in an enforcement action. See Peabody Coal Co. v. Ralston, 578 N.E.2d 751 (Ind. Ct. App. 1991); Randolph R. Lowell and Stephen P. Bates, South Carolina Administrative Practice and Procedure, 200-201 (2004). Since Petitioner asserts the affirmative of an issue, *i.e.*, the suspension of a license, and since it will be subject to an adverse ruling if no evidence is introduced, Petitioner bears the burden of proof in this matter. See Alex Sanders and John S. Nichols, Trial Handbook for South Carolina Lawyers, § 9.3 at 366 (2nd ed. 2001).

5. The weight and credibility assigned to evidence presented at the hearing of a matter is within the province of the trier of fact. See S.C. Cable Television Ass'n v. S. Bell Tel. & Tel. Co., 308 S.C. 216, 222, 417 S.E.2d 586, 589 (1992); see also Doe v. Doe, 324 S.C. 492, 502, 478 S.E.2d 854, 859 (Ct. App. 1996) (holding that a trial judge, when acting as a finder of fact, "has the authority to determine the weight and credibility of the evidence before him").

6. No motor carrier shall operate or cause to be operated in South Carolina any vehicle described in Section 56-11-10 until the motor carrier has secured from the department a registration card and an identification marker for each vehicle. S.C. Code Ann. § 56-11-210 (2006).

7. A motor carrier is defined as "every person who operates or causes to be operated on any highways in this State road tractors, truck tractors, trucks having more than two axles, or passenger vehicles designed to seat more than twenty occupants." § 56-11-10 (2006).

8. Section 56-11-20 (2006) provides:

The [Department] shall enforce this chapter with respect to the possession of correct registration and display of the proper identification marker. Notwithstanding other provisions of this chapter, the department may enter into an agreement with other states in a registration and identification marker reciprocal agreement known as the International Fuel Tax Agreement (IFTA).

Qualified vehicles operating in accordance with this agreement are not required to purchase other fuel markers in member states.

9. The Department has the right to examine the books and records and any motor carrier. § 56-11-40 (2006). The Department also may for good cause suspend or revoke any registration card or identification marker issued under Chapter 11 of Title 56. §§ 56-11-280 and §56-3-1330.

10. In this case, the Department conducted an audit of Respondent's records on November 14, 2011. However, Respondent did not produce any distance records or fuel receipts for the period of 2008-2009 to support or verify the fuel and mileage data. The Respondent has since submitted documents, but they did not include everything the Department required.

While I understand that the documents produced by the Respondent were not what the Department expected and were not in accordance with it MC-7 document made effective on November 2, 2009, I cannot conclude that the Department has shown that the Respondent was aware of what records she needed to maintain for the 2008-2009 time period. The MC-7 (Agreement to Prepare/Maintain Records) is very clear. Once signed by Mary Russo of Russo Dumpster, she certainly was required to maintain all of the records listed. However, she signed the MC-7 on January 6, 2011. Ms. Parnell was clear in her testimony that although this document became effective on November 2, 2009, there was no evidence that Ms. Russo was given this document until January 6, 2011. Ms. Parnell's further testimony was that an applicant for an IFTA license renewal would have been aware of the record-keeping requirements, but she offered no evidence either through testimony or documents to show specifically whether Ms. Russo was made aware of the requirements at the time renewal. There was no document signed by Ms. Russo in evidence. Further, there was no evidence what any applicant is told during that renewal.

Mr. Vaughn's audit report states that Russo was given IRP and IFTA manuals during the opening conference of the audit. There was no evidence that Russo had ever been given these manuals previously. At the time of the audit, Russo was correctly preparing and maintaining records. Therefore, it is reasonable to conclude that once Russo knew what to do (January 6, 2011), it acted accordingly.

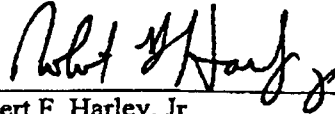
I conclude that Respondent was not properly assessed \$49,667.05 during the audit because there has been no showing that the Respondent was informed before January 6, 2011, of the records she was required to maintain and produce.

ORDER

Based upon the above findings of facts and conclusions of law,

IT IS HEREBY ORDERED that the suspension imposed because of the nonpayment of Respondent's assessment in the amount of \$49,667.05 is rescinded.

AND IT IS SO ORDERED.

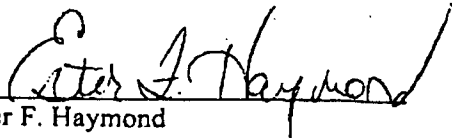


Robert F. Harley, Jr.
OMVH Senior Hearing Officer

March 14, 2013
Columbia, South Carolina

CERTIFICATE OF SERVICE

I, Ester F. Haymond, hereby certify that I have this date served this order upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, or in the interagency mail service of the State of South Carolina, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).


Ester F. Haymond

March 14, 2013
Columbia, South Carolina

FILED

MAR 14 2013

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IN THE STATE OF SOUTH CAROLINA
OFFICE OF MOTOR VEHICLE HEARINGS

South Carolina Department of Motor Vehicles,

Appellant,

v.

Russo Dumpster Services, Inc.,

Respondent.

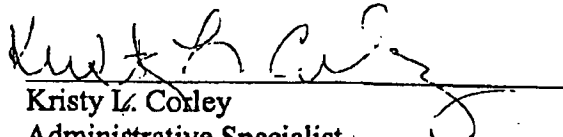
Docket No. 12-OMVH-07-3154-CC

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on March 22, 2012, I mailed, via first class mail, postage prepaid, a true and correct copy of the foregoing Respondent's Notice of Motion and Motion for Reconsideration to:

Russo Dumpster Services, Inc.
Post Office Box 1088
Pineville, NC 28134

As pro se applicant.


Kristy L. Coxley
Administrative Specialist
Office of General Counsel

March 22, 2012
Blythewood, South Carolina

FILED

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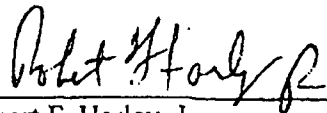
only that the SC DMV has the right to examine the books and records. There is no evidence that the Respondent ever signed any kind of agreement which acknowledged record-keeping requirements or that she was ever informed of such requirements before January 6, 2011. Ms. Parnell did testify that the annual renewals signed yearly require applicants to acknowledge record-keeping requirements. However, there was no evidence that the Respondent ever signed this and on cross-examination, Ms. Parnell testified that she had no documents signed by the Respondent before January 6, 2011. (It is unclear, if the renewal forms signed annually are so clear concerning the record-keeping requirements as alleged, why the SCDMV developed the Form MC-7 at all).

The Petitioner contends the order is contradictory and irreconcilable in that it finds that Agent Vaughn found the records to be both unacceptable and then found that the records were being correctly prepared and maintained. The testimony was that Agent Vaughn found that the records for the years of the audit, 2008-2009, were not acceptable. However, he did note that at the time of the audit in 2011, Russo was properly keeping and preparing records. This is to say that after the MC-7 was signed on January 6, 2011, Russo was properly preparing and maintaining records.

The Final Order and Decision was not saying that Russo did not have any IFTA liability. However, the burden of proof for a suspension of the license is on the Petitioner to show what the assessment should be. If it maintains that it could not determine what the exact amount was because the Respondent did not prepare and maintain the records as required, the Petitioner must show that the Respondent knew what she was required to do. I conclude there was no evidence of what she was required to maintain until January 6, 2011, and after that time, she did maintain the records as she agreed.

Therefore, the Motion for Reconsideration is **DENIED**.

AND IT IS SO ORDERED.



Robert F. Harley, Jr.
OMVH Senior Hearing Officer

April 22, 2013
Columbia, South Carolina

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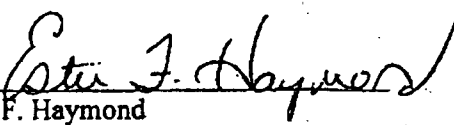
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CERTIFICATE OF SERVICE

I, Ester F. Haymond, hereby certify that I have this date served this order upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, or in the interagency mail service of the State of South Carolina, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).


Ester F. Haymond

April 22, 2013
Columbia, South Carolina

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**THE STATE OF SOUTH CAROLINA
IN THE ADMINISTRATIVE LAW COURT**

South Carolina Department of Motor Vehicles,

Petitioner,

v.

Russo Dumpster,

Respondent.

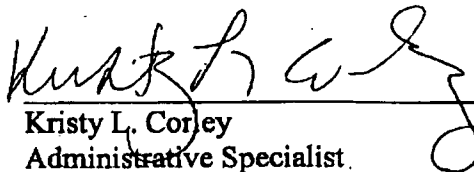
Docket No. 12-OMVH -07-3154-CC
IFTA 031802807

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on May 1, 2013, I mailed, via first class mail, postage prepaid, a true and correct copy of the foregoing Appeal to

Russo Dumpster Services, Inc.
Post Office Box 1088
Pineville, NC 28134

as Pro Se.



Kristy L. Corley
Administrative Specialist
Office of General Counsel

May 1, 2013

Blythewood, South Carolina

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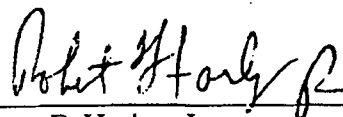
only that the SC DMV has the right to examine the books and records. There is no evidence that the Respondent ever signed any kind of agreement which acknowledged record-keeping requirements or that she was ever informed of such requirements before January 6, 2011. Ms. Parnell did testify that the annual renewals signed yearly require applicants to acknowledge record-keeping requirements. However, there was no evidence that the Respondent ever signed this and on cross-examination, Ms. Parnell testified that she had no documents signed by the Respondent before January 6, 2011. (It is unclear, if the renewal forms signed annually are so clear concerning the record-keeping requirements as alleged, why the SCDMV developed the Form MC-7 at all).

The Petitioner contends the order is contradictory and irreconcilable in that it finds that Agent Vaughn found the records to be both unacceptable and then found that the records were being correctly prepared and maintained. The testimony was that Agent Vaughn found that the records for the years of the audit, 2008-2009, were not acceptable. However, he did note that at the time of the audit in 2011, Russo was properly keeping and preparing records. This is to say that after the MC-7 was signed on January 6, 2011, Russo was properly preparing and maintaining records.

The Final Order and Decision was not saying that Russo did not have any IFTA liability. However, the burden of proof for a suspension of the license is on the Petitioner to show what the assessment should be. If it maintains that it could not determine what the exact amount was because the Respondent did not prepare and maintain the records as required, the Petitioner must show that the Respondent knew what she was required to do. I conclude there was no evidence of what she was required to maintain until January 6, 2011, and after that time, she did maintain the records as she agreed.

Therefore, the Motion for Reconsideration is **DENIED**.

AND IT IS SO ORDERED.

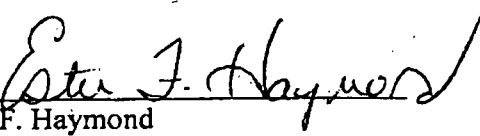


Robert F. Harley, Jr.
OMVH Senior Hearing Officer

April 22, 2013
Columbia, South Carolina

CERTIFICATE OF SERVICE

I, Ester F. Haymond, hereby certify that I have this date served this order upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, or in the interagency mail service of the State of South Carolina, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).


Ester F. Haymond

April 22, 2013
Columbia, South Carolina

FILED

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Nikki R. Haley
Governor



Kevin A. Shwedo
Executive Director

State of South Carolina
Department of Motor Vehicles

March 22, 2013

Robert Harley, Administrative Hearing Officer
SC Administrative Law Court
Office of Motor Vehicle Hearings
1205 Pendleton Street, Suite 325
Columbia, South Carolina 29201

RE: Notice of Motion and Motion For Reconsideration
South Carolina Department of Motor Vehicles vs. Russo Dumpster Services, Inc.
Docket No.: 12-OMVH-07-3154-CC
IFTA No.: 031802807

Dear Mr. Harley:

The South Carolina Department of Motor Vehicles (DMV) respectfully requests that the Court reconsider its Final Order and Decision dated March 14, 2013. The basis for the Department's request is contained in the enclosed Notice of Motion and Motion for Reconsideration.

For filing purposes, please find an original and a copy of these documents. Please have your Clerk file the original and return a clocked copy to me in the self-addressed envelope.

If you have any questions, please contact me at (803) 896-9900.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kristy L. Corley".

Kristy L. Corley
Administrative Specialist
Office of General Counsel

Enclosures

cc: Russo Dumpster Services, Inc.

FILED
MAR 22 2013
SCOMVH

RECEIVED
MAR 25 2013
SCOMVH

**IN THE ADMINISTRATIVE LAW COURT
OFFICE OF MOTOR VEHICLE HEARINGS**

South Carolina Department of Motor Vehicles,

Appellant,

v.

Russo Dumpster Services, Inc.,

Respondent.

12-OMVH-07-3154-CC
IFTA No. 031802807

**NOTICE OF MOTION AND
MOTION FOR RECONSIDERATION**

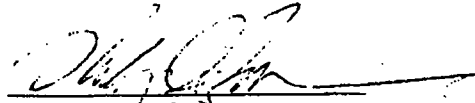
On March 14, 2013, the Department of Motor Vehicles (DMV) received Notice of the Final Order and Decision filed on March 14, 2013. DMV respectfully moves the OMVH for reconsideration based upon the following:

1. The Hearing Officer erred in holding that the Department has not shown that the Respondent was aware of what records she needed to maintain for the 2008-2009 time period, because Respondent's awareness of the records she needed to maintain constitutes no element establishing the Respondent's tax liability.
2. The Hearing Officer erred in holding that the Department has not shown that the Respondent was aware of what records she needed to maintain for the 2008-2009 time period, because the record shows she was aware of the need to maintain records of mileage within the jurisdictions, having purported on her returns to have made a record of and reported such mileage.
3. The Hearing Officer erred in holding that the Respondent had no responsibility to have maintained records prior to her written acknowledgement of January 6, 2011, since it was not the written acknowledgement that created the duty but the law and the IFTA agreement that Respondent had entered into. The written acknowledgement form was created in 2009, and the Hearing Officer erroneously assumed that no duty to maintain records proving mileage existed until the Respondent signed the form.
4. The Hearing Officer erred in making contradictory and irreconcilable findings that Agent Vaughn found the records audited in November of 2011 to be unacceptable and likewise finding that Agent Vaughn determined that Respondent was correctly preparing and maintaining records.
5. The Hearing Officer erred holding that Ms. Parnell's testimony that renewal forms were signed by all applicants every year indicating the applicant understood the recordkeeping requirements of IFTA was not evidence of that fact unless there was a signed acknowledgement in the form of an MC-7.

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Respectfully submitted,



PHILIP S. PORTER

Deputy General Counsel

FRANK L. VALENTA, JR.

General Counsel

LINDA A. GRICE

Assistant General Counsel

S. C. Department of Motor Vehicles

10311 Wilson Boulevard

Post Office Box 1498

Blythewood, South Carolina 29016-0020

Telephone: 803.896.9900

Fax: 803.896.9901

March 21, 2013

Blythewood, South Carolina

FILED

MAR 22 2013

SCOMV4

**STATE OF SOUTH CAROLINA
OFFICE OF MOTOR VEHICLE HEARINGS**

South Carolina Department of Motor
Vehicles,

Petitioner,

vs.

Russo Dumpster,

Respondent.

Docket No. 12-OMVH-07-3154-CC
IFTA-SC-031802807

FINAL ORDER AND DECISION

FILED

MAR 14 2013

SCOMVH

Appearances:

For Petitioner:	James Vaughn and Jacquelyn Parnell, Motor Carrier Services, SC DMV
For Respondent:	Mary Russo

Other information:

Type of Hearing:	International Fuel Tax Agreement ("IFTA") S.C. Code Ann. Title 56, Chapter 11 and §56-3-1330

STATEMENT OF THE CASE

This matter is before the South Carolina Office of Motor Vehicle Hearings ("OMVH") upon request by the Respondent, Russo Dumpster ("Russo" or "Respondent"), for a contested case hearing. On May 25, 2012, the Petitioner, South Carolina Department of Motor Vehicles ("Department"), notified Respondent that the IFTA license was to be suspended as a result of the failure to pay an assessment from an IFTA audit. Respondent filed a timely request for a hearing to challenge the Department's determination, and pursuant to written notice to the parties, a hearing was held before me on September 4, 2012, in Columbia, South Carolina. After reviewing the entire record and considering all the evidence, I conclude that the suspension of the Respondent's IFTA license should be rescinded.

FINDINGS OF FACT

Having observed the witnesses and reviewed the exhibits presented at the hearing and closely passed upon their credibility, and having taken into consideration the burden of persuasion by the parties, I make the following Findings of Fact by a preponderance of the evidence:

1. On April 19, 2011, the Department sent a letter to the Respondent notifying Respondent that the Department would be conducting an audit on Russo Dumpster for the period January 1, 2008 through December 31, 2009.

2. On November 14, 2011, Department employee James Vaughn conducted an audit of Respondent's records in Fort Mill, South Carolina. At the beginning of the audit, he had an opening conference with Respondent where they discussed compliance requirements and the record-keeping system and Respondent explained her business operation. At this meeting, Mr. Vaughn reviewed the records presented and found them to be unacceptable for the audit. They met again on November 17, 2011, and Ms. Russo presented further documents. Mr. Vaughn again found them to be unacceptable.

3. On April 24, 2012, the Department mailed an Audit Billing letter to the Respondent stating that the audit resulted in a liability and that Russo Dumpster owed \$49,667.05 as a result of the audit. Mr. Vaughn testified that if the Department had used the 4.00 miles per gallon which it is allowed to use when mileage source documents are inadequate, the assessment would have been approximately \$80,000. However, the Department used the industry standard miles per gallon which reduced the assessment to \$49,667.05.

4. On November 2, 2009, the Department made effective a document it calls an MC-7, Agreement to Prepare/Maintain Records. The document sets out in detail all of the documents which are required to be kept in accordance with IFTA and IRP. The final paragraph is a declaration that the signor understands the document and agrees to prepare and maintain records in accordance with the IFTA and IRP requirements. The Respondent signed the document for the first time on January 6, 2011.

5. At the time of the audit in November 2011, Mr. Vaughn found that the Russo Dumpster was correctly preparing and maintaining records.

6. Ms. Parnell with Motor Carrier Services at the Department testified that the MC-7 was effective on November 2, 2009. Ms. Parnell believes that Ms. Russo would have been aware of the record-keeping requirements before January 6, 2011, because the IFTA renewal forms which are produced every year are signed by the applicant stating that the applicant understands the IFTA record-keeping requirements.

7. Mr. Vaughn's audit report in the CLOSING CONFERENCE paragraph states that Russo was given IRP and IFTA manuals during the opening conference of the audit.

8. On May 25, 2012, the Department issued an Official Order of Suspension to Respondent, indicating that because Respondent had an outstanding IFTA audit assessment in the amount of \$49,667.05, her IFTA license would be suspended effective July 9, 2012. The Respondent then requested a contested case hearing.

9. At the time of the hearing, Ms. Russo had documents which she believes show some of the information for which the Department was looking. The parties agreed that Ms. Russo would submit the documents to the Department. The Department would then review the documents and notify the OMVH whether it believed the documents met the requirements to reduce or eliminate the assessment.

10. Ms. Russo did submit documents to the OMVH. The Department has stated that the records do not contain daily withdrawals per unit in support of fuel usage for qualified vehicles. The Department also contended that distance records do not identify jurisdictional distances, routes of travel, and origin/destination by city/state. The Department did not make any adjustment to the assessment because it contended it had already granted the Respondent credit for all reported distances per quarter and also had determined liability utilizing the industry average miles per gallon instead of the 4.00 miles per gallon.

CONCLUSIONS OF LAW

Based upon the above Findings of Fact, I conclude as a matter of law the following:

1. Pursuant to S.C. Code Ann. §1-23-660(A) (Supp. 2011), the Hearing Officers of the OMVH, effective January 1, 2006, preside over certain contested case hearings involving suspensions, cancellations, or revocations of licenses and registrations by the Department. All hearings presided over by the Hearing Officers of the OMVH are contested case hearings and must be conducted in accordance with the Administrative Procedures Act ("APA") and the rules

of procedure for the OMVH. § 1-23-660(B) (Supp. 2011). Furthermore, all appeals from final decisions of the Hearing Officers are to the South Carolina Administrative Law Court in accordance with its rules of procedure. § 1-23-660(D) (Supp. 2011).

2. The Department is an administrative agency of the State of South Carolina and is charged with administering the motor vehicle laws of this state. § 56-1-5 (2006).

3. The standard of proof in administrative proceedings is a preponderance of the evidence. Anonymous v. State Bd. of Medical Examiners, 329 S.C. 371, 496 S.E.2d 17 (1998).

4. Basic administrative law principles establish that an agency bears the burden of proof in an enforcement action. See Peabody Coal Co. v. Ralston, 578 N.E.2d 751 (Ind. Ct. App. 1991); Randolph R. Lowell and Stephen P. Bates, South Carolina Administrative Practice and Procedure, 200-201 (2004). Since Petitioner asserts the affirmative of an issue, *i.e.*, the suspension of a license, and since it will be subject to an adverse ruling if no evidence is introduced, Petitioner bears the burden of proof in this matter. See Alex Sanders and John S. Nichols, Trial Handbook for South Carolina Lawyers, § 9.3 at 366 (2nd ed. 2001).

5. The weight and credibility assigned to evidence presented at the hearing of a matter is within the province of the trier of fact. See S.C. Cable Television Ass'n v. S. Bell Tel. & Tel. Co., 308 S.C. 216, 222, 417 S.E.2d 586, 589 (1992); see also Doe v. Doe, 324 S.C. 492, 502, 478 S.E.2d 854, 859 (Ct. App. 1996) (holding that a trial judge, when acting as a finder of fact, "has the authority to determine the weight and credibility of the evidence before him").

6. No motor carrier shall operate or cause to be operated in South Carolina any vehicle described in Section 56-11-10 until the motor carrier has secured from the department a registration card and an identification marker for each vehicle. S.C. Code Ann. § 56-11-210 (2006).

7. A motor carrier is defined as "every person who operates or causes to be operated on any highways in this State road tractors, truck tractors, trucks having more than two axles, or passenger vehicles designed to seat more than twenty occupants." § 56-11-10 (2006).

8. Section 56-11-20 (2006) provides:

The [Department] shall enforce this chapter with respect to the possession of correct registration and display of the proper identification marker. Notwithstanding other provisions of this chapter, the department may enter into an agreement with other states in a registration and identification marker reciprocal agreement known as the International Fuel Tax Agreement (IFTA).

Qualified vehicles operating in accordance with this agreement are not required to purchase other fuel markers in member states.

9. The Department has the right to examine the books and records and any motor carrier. § 56-11-40 (2006). The Department also may for good cause suspend or revoke any registration card or identification marker issued under Chapter 11 of Title 56. §§ 56-11-280 and §56-3-1330.

10. In this case, the Department conducted an audit of Respondent's records on November 14, 2011. However, Respondent did not produce any distance records or fuel receipts for the period of 2008-2009 to support or verify the fuel and mileage data. The Respondent has since submitted documents, but they did not include everything the Department required.

While I understand that the documents produced by the Respondent were not what the Department expected and were not in accordance with it MC-7 document made effective on November 2, 2009, I cannot conclude that the Department has shown that the Respondent was aware of what records she needed to maintain for the 2008-2009 time period. The MC-7 (Agreement to Prepare/Maintain Records) is very clear. Once signed by Mary Russo of Russo Dumpster, she certainly was required to maintain all of the records listed. However, she signed the MC-7 on January 6, 2011. Ms. Parnell was clear in her testimony that although this document became effective on November 2, 2009, there was no evidence that Ms. Russo was given this document until January 6, 2011. Ms. Parnell's further testimony was that an applicant for an IFTA license renewal would have been aware of the record-keeping requirements, but she offered no evidence either through testimony or documents to show specifically whether Ms. Russo was made aware of the requirements at the time renewal. There was no document signed by Ms. Russo in evidence. Further, there was no evidence what any applicant is told during that renewal.

Mr. Vaughn's audit report states that Russo was given IRP and IFTA manuals during the opening conference of the audit. There was no evidence that Russo had ever been given these manuals previously. At the time of the audit, Russo was correctly preparing and maintaining records. Therefore, it is reasonable to conclude that once Russo knew what to do (January 6, 2011), it acted accordingly.

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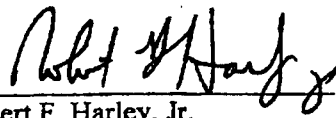
I conclude that Respondent was not properly assessed \$49,667.05 during the audit because there has been no showing that the Respondent was informed before January 6, 2011, of the records she was required to maintain and produce.

ORDER

Based upon the above findings of facts and conclusions of law,

IT IS HEREBY ORDERED that the suspension imposed because of the nonpayment of Respondent's assessment in the amount of \$49,667.05 is rescinded.

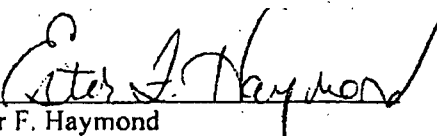
AND IT IS SO ORDERED.


Robert F. Harley, Jr.
OMVH Senior Hearing Officer

March 14, 2013
Columbia, South Carolina

CERTIFICATE OF SERVICE

I, Ester F. Haymond, hereby certify that I have this date served this order upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, or in the interagency mail service of the State of South Carolina, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).


Ester F. Haymond

March 14, 2013
Columbia, South Carolina

FILED

MAR 14 2013

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IN THE STATE OF SOUTH CAROLINA
OFFICE OF MOTOR VEHICLE HEARINGS

South Carolina Department of Motor Vehicles,

Appellant,

v.

Russo Dumpster Services, Inc.,

Respondent.

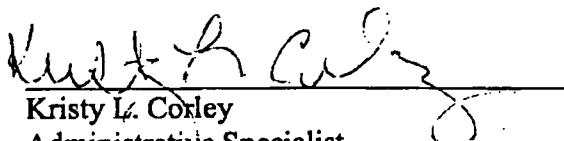
Docket No. 12-OMVH-07-3154-CC

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on March 22, 2012, I mailed, via first class mail, postage prepaid, a true and correct copy of the foregoing Respondent's Notice of Motion and Motion for Reconsideration to:

Russo Dumpster Services, Inc.
Post Office Box 1088
Pineville, NC 28134

As pro se applicant.


Kristy L. Corley
Administrative Specialist
Office of General Counsel

March 22, 2012
Blythewood, South Carolina

FILED

MAR 22 2013

SCOMVH

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Cover Sheet

Pet
Exh



SC DMV PACKAGE COVER SHEET

Package Name:	IFTA AUDIT
Document Type:	MFAUD
Date of Record:	04-24-2012
Driver License # / Dealer #:	
Customer #:	31802807
Last Name/Dealer Name:	RUSSO DUMPSTER SERVICES INC
Tag #:	
Title #:	
Type Code/Dealer Type:	
VIN:	
Numeric Document Type:	999

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copy of the original document on file
with the South Carolina Department of
Motor Vehicles.


Vehicle Services Deputy Director

000094



SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES
MOTOR CARRIER SERVICES

* IFTA UNIT *
P. O. BOX 1498 • BLYTHEWOOD, SC 29016 • (803) 896-3870
<http://www.scdmvonline.com>

AUDIT BILLING

April, 24, 2012

RUSSO MARY JENNIFER
RUSSO DUMPSTER SERVICE INC
PO BOX 1088
PINEVILLE, NC 28134

Invoice No.: 262595
Invoice Date: 04/24/2012
Customer No.: 31802807
Fleet No.: 1

EXPLANATION	AMOUNT DUE
Tax and Interest	\$49,667.05
Penalty	\$0.00
Total Amount Due (Credit)	\$49,667.05

Auditors from Motor Carrier Services recently conducted an audit of your International Fuel Tax Agreement records, for the period of 01/01/2008 through 12/31/2009. The audit has resulted in a liability or tax credit, which is shown above, including penalties and interest. Enclosed is a copy of the audit summary.

Please forward payment in the amount above, if applicable, payable to the South Carolina Department of Motor Vehicles. Payment must be received by 05/24/2012. Please return a copy of this invoice with your remittance.

If the payment is not received by the due date indicated above, additional interest will continue to accrue per month until payment is received.

If this audit has resulted in a tax credit, the amount shown above will be sent under a separate cover within two (2) to four (4) weeks.

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Vehicle Services Deputy Director

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STATE OF SOUTH CAROLINA

DEPARTMENT OF MOTOR VEHICLES

MOTOR CARRIER SERVICES



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Motor Vehicles.

[Signature]
Vehicle Services Deputy Director

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

AUDIT REPORT

Russo Dumpster Service Inc

Customer No. SC31802807
Old IFTA Acct #: 260507040

January 01, 2008 through December 31, 2009

Jim Vaughn, Auditor

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Vehicle Services Deputy Director

Vehicle Services Deputy Director

Date Reviewed:

IRP CITE	IFTA CITE
<u>AndR Procedures Manual</u>	<u>AndE Manual</u>

- APM 202 A210.300

- APM 204 A220.200

- APM 801 A610

- APM 601 AG10.100

- APM 601 A610.300

- APM 703 A530

A530,100

A530.300

- APM 703.A

APM 703 A530,400

APM 801 A610.200

APM 602 A630.100

APM 801 A650

APM 702 A220.200

APM 702 A640.100

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Auditor			Reviewer		
Yes	No	N/A	Yes	No	N/A
☒	☐	☐	☒	☐	☐
☒	☐	☐	☒	☐	☐
☒	☐	☐	☒	☐	☐
☒	☐	☐	☒	☐	☐

☒ ☐ ☐ ☒ ☐ ☐ The auditor should audit the support documentation and check with the licensee to determine if any pre-auditing of the support documentation is done prior to data entry. - APM 702 A640.100.015

☒ ☐ ☐ ☒ ☐ ☐ Identify the records that the licensee keeps to support his reports. - APM 702 A640.100.010

☒ ☐ ☐ ☒ ☐ ☐ Changes in licensee's accounting procedures or operations during the audit period were explained in the audit report. - APM 702 A640.100.005

☒ ☐ ☐ ☒ ☐ ☐ The auditor made every reasonable attempts to verify reported information. - APM 703 A540.300

☐ ☐ ☒ ☐ ☐ ☒ If the base jurisdiction utilizes a distance reporting software program to verify the record of the licensee, that software program was used only as an audit tool. A540.400

☒ ☐ ☐ ☒ ☐ ☐ Receipts that have been altered or indicate erasures are not accepted for tax paid credits unless licensee can demonstrate the receipt is valid. P570.200

☒ ☐ ☐ ☒ ☐ ☐ When tax paid fuel documentation is unavailable all claims for the tax paid fuel will be disallowed. A550.200

☒ ☐ ☐ ☐ ☒ ☐ Unreported miles, found during the audit, that could not be applied to specific jurisdictions were assigned to jurisdictions based on each jurisdiction's audited distance percentage. - APM 703.C A520

☒ ☐ ☐ ☒ ☐ ☐ If records are not made available or if records made available are inadequate the carrier may be assessed 100% registration fees to the base jurisdiction and/or a standard 4 mpg, industry average, or other factors deemed relevant to the audit situation may be employed. APM 603 A550.100

The audit report communicates the following:

☒ ☐ ☐ ☒ ☐ ☐ It communicates the results of the audit, showing adjusted distance, fuel and monetary results. - APM 802 A670.100

☒ ☐ ☐ ☒ ☐ ☐ It documents and justifies the auditor's audit procedures, and audit findings. - APM 802 A670.200

☒ ☐ ☐ ☒ ☐ ☐ It indicates the source of the audit results. (IVDRs, etc.) - APM 802 A670.300

☒ ☐ ☐ ☒ ☐ ☐ A list of the records maintained and provided by the carrier, and a statement regarding compliance with section 400 of the IRP Agreement and section 680 of the IFTA Agreement. - APM 802 A680.200.010

☒ ☐ ☐ ☒ ☐ ☐ It supports the findings, suggestions and recommendations made to the carrier. - APM 802 A670.400.500

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X. L. Doolittle
Vehicle Services Deputy Director

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Auditor			Reviewer		
Yes	No	N/A	Yes	No	N/A

L. L. Dulin
Vehicle Services Deputy Director

PAGE 3

IRP CITE	FTA CITE
APM 803	A680.100.005
APM 803	A680.100.010
APM 803	A680.200.005
	A680.200.015

The audit file contains at least the following:

- ☒ ☐ ☐ ☒ Summary schedules that include reported and audited, distances and fuel for each jurisdiction, net total assessment or refund, including all penalties and interest. - APM 803 A680.100.005
- ☒ ☐ ☐ ☒ Supplemental schedules showing how the audited distance and fuel were calculated and how samples were determined, if applicable. - APM 803 A680.100.010
- ☒ ☐ ☐ ☒ Detail documentation and exhibits of actual records reviewed supporting the audit results showing audited distance and fuel purchases by jurisdiction, total distance, and combined totals for the period. - APM 803 A680.200.005
- ☒ ☐ ☐ ☒ In the report, a synopsis of the opening and closing conferences indicating the date and person attending. A680.200.015

Other Information:

- ☐ ☐ ☒ ☒ The test sample performed was in accordance with the minimal standards set forth by the base jurisdiction, if not clearly document it in the audit report.
- ☐ ☐ ☒ ☒ Sample projections are clearly documented and applied appropriately.
- ☒ ☐ ☐ ☒ Auditor performed appropriate audit steps in determining audit distance and fuel purchases.
- ☒ ☐ ☐ ☒ Auditor performed appropriate audit steps to verify Bulk Fuel used.
- ☐ ☐ ☒ ☒ Auditor reconciled Bulk Fuel physical inventory to purchases & disbursements.
- ☒ ☐ ☐ ☒ Number the pages of the audit documents.
- ☒ ☐ ☐ ☒ Work papers contain adequate documentation of MPG testing, distance testing and fuel purchases testing.

REVIEWER:

- ☒ Enter audit results into MCS.
- ☒ Enter audit results into Access Files.
- ☒ Review and sign above when completed.

MOYER:

REVIEW FOR THE FOLLOWING:

- ☒ Full-Fee Assessment / 4.00 mpg / Industry Average
- ☐ No Change
- ☐ Create PDF file and e-mail Audit Report to other jurisdictions including South Carolina
- ☐ Print copy of e-mail to other jurisdictions and place in audit file folder
- ☒ Verify Audit Content and Send to Scannig

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S.C. DEPARTMENT OF MOTOR VEHICLES

MOTOR CARRIER SERVICES

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

AUDITOR AUDIT FILE CHECKLIST

CARRIER: Russo Dumpster Service Inc	CUSTOMER # : 31802807

Verify that the following items are included in this file by checking each one off. Please explain at the bottom why any item is not included or completed in its entirety.

☒	A.	Status Sheet	Pages	1-1
☒	B.	IFTA Audit Report	Pages	1-5
	C.	Audit Schedules which include:		
☒	C-1	Quarterly Audit Summary	Pages	1-8
☒	C-2	Summary by Jurisdiction	Pages	1-2
☒	C-3	Audit Assessment Summary	Pages	1-1
☒	C-4	Distance & Tax Paid Gallons Schedule	Pages	1-1
☒	C-5	MPG Calculator	Pages	1-1
☒	C-6	IFTA Audit Billing Schedule	Pages	1-1
☒	D.	Report of Findings	Pages	1-2
		Working Papers which include:		
☒	E-1	Equipment List	Pages	1-1
☒	E-6	Summary of Tax Paid Gallons	Pages	1-3
☒	E-7	Bulk Fuel Reconciliation	Pages	1-8
☒	E-9	Disallowed Tax Paid Gallons	Pages	1-1
☒	E-10	Distance Fuel Recap	Pages	1-2
☒	E-11	Comparison Report	Pages	1-2
☒	E-14	Industry Average Schedule	Pages	1-1
☒	F	Audit Activity Report	Pages	1-1
☒	MC-6	Pre-audit Questionnaire	Pages	1-4
☒	MC-22	Telephone Contact Questionnaire	Pages	1-2
☒	MC-9	Audit Confirmation Letter	Pages	1-1
☒	MC-21	Test Sample Projection Form	Pages	1-1
☒	MC-23	Internal Control Questionnaire	Pages	1-4
☒	G	Audit Program Steps	Pages	1-5
☒	MC-20	Exit Conference Checklist	Pages	1-1
☒	MC-19	Agreement to Transport Records	Pages	1-1
☒	H	Samples of Source Documentation	Pages	1-1
☒	I	IFTA Quarterly Schedules / Account Information		
☒	P-1	Follow-up Acknowledgement		

Comments:

AUDITOR: Jim Vaughn

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Motor Vehicles.


Vehicle Services Deputy Director

CU/AFCL/5/10

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SOUTH CAROLINA
DEPARTMENT OF MOTOR VEHICLES

INTERNATIONAL FUEL TAX AGREEMENT AUDIT STATUS SHEET

NAME OF CARRIER: Russo Dumpster Service Inc
TAX ID NUMBER: 260507040
CUSTOMER NUMBER: 31802807
PERSON RESPONSIBLE FOR AUDIT: Mary J Russo, Secretary

CARRIER TYPE OR OPERATION:
CLASSIFICATION
COMMON CARRIER
CONTRACT CARRIER
EXEMPT FOR HIRE CARRIER
* PRIVATE CARRIER

46 COUNTY CODE

AUDIT LOCATION:
FIELD AUDIT

* DESK AUDIT (AT OFFICE LOCATION OF BASE JURISDICTION)

AUDIT COMPLETION DATE: April 10, 2011

AUDIT COMPLETION PERIOD FROM: 1/1/2006

AUDIT COMPLETION PERIOD TO: 12/31/2009

AUDIT STATUS: Complete

FUEL TYPE

DIESEL

GASOLINE

GASOHOL

PROPANE

NATURAL GAS

DISTANCE

293,837

SIZE

HIGH

MEDIUM

LOW

ACTIVITY TIME: 46.00 TRAVEL TIME: 1.00 TOTAL TIME: 47.00 HOURS

AUDIT RESULTS:
NO CHANGE

ADJUSTMENTS

ADJUSTMENTS/RECORDS UNACCEPTABLE (4.00 MPG ASSESSMENT)

* RECORDS UNACCEPTABLE/UNAVAILABLE (4.00 MPG / INDUSTRY AVG ASSESSMENT)

SC TAX ESTIMATE: \$4,247.52

NET TAX ESTIMATE: \$49,867.05

IRP AUDIT: YES

PRIOR IFTA AUDIT HISTORY: NO

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L. L. Dulin
Vehicle Services Deputy Director

SPECIAL COMMENTS

March 5, 2012

START DATE

April 10, 2012

COMPLETION DATE

N/A

RE-AUDIT DATE

AUDITOR:

Jim Vaughn

AUDITOR

April 12, 2012

AUDIT SUBMISSION DATE

AUDITOR'S SIGNATURE

REVIEWER

DATE

*** Ensure that the audit is submitted for review in a timely manner but not to exceed seven (7) days from the audit closing date. ***

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STATE OF SOUTH CAROLINA
INTERNATIONAL FUEL TAX AGREEMENT (IFTA)
INTERNATIONAL REGISTRATION PLAN (IRP)
AUDIT REPORT

[Signature]
Vehicle Services Deputy Director

CARRIER'S NAME: Russo Dumpster Service Inc
ADDRESS: 607 Ft Mill Hwy
Fort Mill, SC 29707

START DATE: 3/5/12
RE-AUDIT DATE:

CONTACT PERSON: Mary J Russo
TELEPHONE #: (704) 622-4327

CUSTOMER #: 31802807
TIN: 260507040
OLD IRP #/FLEET: 26949-001

IFTA AUDIT PERIOD: 01/01/2008-12/31/2009
IRP DIST. REPORTING PERIOD: 07/01/2008-06/30/2009

LEAD AUDITOR: Jim Vaughn

RECORDS EVALUATION

TYPE OF OPERATION

Classification:

- ☒ Common Carrier
☐ Contract Carrier
☐ Exempt for Hire Carrier
☐ Private Carrier

Activity:

- ☒ Property Carrier
☐ Passenger Carrier
☐ Household Goods Carrier
☐ Rental or Leasing Company

SOURCE DOCUMENT(S) MAINTAINED IN SUPPORT OF DISTANCE:

- ☐ Driver's Trip Sheets/Reports
☐ Driver's Logs
☐ Driver's Pay Records

- ☐ Freight Bills or manifest
☐ Rental Contracts
☒ Other (See Findings)

ITEMS REFLECTED IN DISTANCE SOURCE DOCUMENTS:

- ☐ Vehicle Unit Number
☐ Dates of Travel
☐ Trailer Number
☐ Driver's Name
☐ Trip Origin and Destination

- ☐ Distance by Jurisdiction
☐ Routes Traveled (Hwy #'s)
☐ Begin and Ending Odometers
☐ Odometer at State Lines
☐ Total Trip Distance

SOURCES USED TO DETERMINE REPORTED DISTANCE:

- ☒ Odometer/Hubodometer Reading
☒ Drivers Recorded Distance
☐ Computer Distance Software
☐ State maps

- ☐ Household Distance Guide
☐ Estimated
☐ Other (See Remarks)

MONTHS SELECTED FOR AUDIT WITH RESPECT TO COMPUTATIONS OF JURISDICTIONAL DISTANCE
BY ROUTES TRAVELED AND OTHER RELATED INFORMATION REQUIRED FOR DISTANCE RECORDS:

☐ January	☐ May	☐ September
☐ February	☐ June	☐ October
☐ March	☐ July	☐ November
☐ April	☐ August	☐ December

CUSTOMER #: 31802807

SUMMARIES MAINTAINED IN SUPPORT OF DISTANCE:

- ☐ Weekly
- ☐ Monthly
- ☐ Quarterly
- ☐ Annually
- ☒ None

SOURCE DOCUMENT(S) MAINTAINED IN SUPPORT OF FUEL PURCHASED:

- ☒ Fuel Purchase Invoices (OTR)
- ☒ Bulk Storage Fuel Records
- ☐ Vendor Summary Invoices
- ☐ N/A

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Motor Vehicles.*

[Signature]
Vehicle Services Deputy Director

ITEMS REFLECTED IN OVER THE ROAD FUEL SOURCE DOCUMENTS:

- ☒ Date of Retail Purchase
- ☒ Sellers Name
- ☒ Number of Gallons Purchased
- ☒ Unit Number
- ☒ Fuel Type
- ☒ Price Per Gallon
- ☒ Location of Purchase
- ☒ Driver's Name

ITEMS REFLECTED IN BULK FUEL WITHDRAWAL SOURCE DOCUMENTS:

- ☐ Date of Withdrawal
- ☐ Unit Number
- ☐ Number of Gallons
- ☐ Tax Paid on Delivery
- ☐ Driver / Attendant Name

SUMMARIES MAINTAINED IN SUPPORT OF FUEL:

- ☐ Monthly Summaries by Vehicle
- ☐ Monthly Summaries by Fleet
- ☐ Quarterly Summaries by Vehicle
- ☐ Quarterly Summaries by Fleet

AUDITOR'S EVALUATIONS OF MAINTENANCE OF OPERATIONAL RECORDS:

- ☐ Acceptable
- ☒ Unacceptable

Comments: The carrier did not provide source documents that complied with IFTA and IRP guidelines; records presented included no distance documents and minimal fuel receipts.

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CUSTOMER #: 31802807

OPENING CONFERENCE:


Vehicle Services Deputy Director

An opening conference was held on Monday, November 14, 2011 at the carrier's place of business in Fort Mill, South Carolina. In attendance were Mary Russo, Secretary and Jim Vaughn, IFTA/IRP Compliance Audit. During the conference, the auditor provided an overview of the compliance requirements and the purpose(s) in accordance to the guidelines set forth by the International Fuel Tax Agreement (IFTA) and the International Registration Plan (IRP). Mrs. Russo was given the opportunity to discuss the company's operation and the method of accountability for distance and fuel systems in place for the selected audit period. After reviewing the records presented, the auditor determined that the distance documents and the fuel information were unacceptable for an audit. The carrier was given 5 additional days to try to procure any other acceptable documents. The carrier and the auditor met on 11/17/11 to review any additional records for acceptance. At this time, the carrier provided some retail fuel receipts for the 1st and 2nd quarters of 2008 and bulk fuel purchases. No bulk fuel withdrawal records or distance records were provided for the period under review. The procedures used to determine liability for IRP/IFTA for unacceptable records were explained to Mrs. Russo. All appropriate audit forms were discussed, approved and signed by Mrs. Russo on 11/14/2011.

The compliance review begin on March 05, 2012.

CARRIER'S ACTIVITY:

Russo Dumpster Service Inc is a common carrier. The carrier supplies dumpsters for construction site cleanup and disposes of the debris once clean up is complete. The carrier accumulated distance in SC and NC. Russo operated eight qualified units for the IFTA and IRP periods under review. The units consisted of a 07 STER with a gvwt of 33,000 lbs, two 07 PTRB's with a gvwt of 62,000 lbs, a 06 FRHT with a gvwt of 64,000 lbs, a 05 PTRB with a gvwt of 65,000 lbs, a 08 PTRB with a gvwt of 65,000 lbs, 07 FORD with a gvwt of 36,000 lbs and a 00 STRG with a gvwt of 64,000 lbs. The carrier's business start-up date was 12/14/2007.

DISTANCE / FUEL ACCOUNTING SYSTEM:

The carrier did not maintain any distance source documents to verify the reported distances for the period of January 1, 2008 through December 31, 2009. The distance accounting system was deemed non-existent.

The carrier maintained over the road (OTR) tax paid fuel receipts, during the 1st and 2nd quarters of 2008. After the installation of a bulk fuel tank, the carrier maintained purchase invoices. The carrier did not maintain any bulk fuel withdrawal documents. Based on the lack of documents to verify the reported tax paid fuel gallons, the fuel accounting system was deemed weak and unreliable.

SAMPLING METHODOLOGY:

The auditor was unable to utilize the sampling method due to the carrier's non-compliance with IFTA/IRP guidelines to maintain distance source documents to substantiate the reported data.

DISTANCE EXAMINATION:

The carrier stated that they recorded odometer readings at the beginning of each month for each unit, starting from their location in Charlotte, NC. During each month, the drivers reported the state line odometer readings as they traveled into SC and out of SC. The number of trips in and out of SC, along with the monthly ending odometer reading were reported to Mary Russo. She stated that at the end of each quarter, she calculated the SC and NC distances compiled from this information on the IFTA quarterly returns. Mary stated she used the same calculations to report the distances for the annual IRP registration. The carrier did not provide any source documents for the auditor to review as verification of the stated method. The carrier maintained no source documents for the review periods.

FUEL EXAMINATION:

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Vehicle Services Deputy Director

The carrier provided some retail fuel purchase statements from Wright Express for the 1st and 2nd quarters of 2008 identifying the fuel for SC and NC. The carrier was given credit for the OTR fuel receipts provided. In the 1st quarter of 2008, Russo had a 1,000 gallon bulk fuel tank installed. Mary Russo stated that she calculated the reported fuel gallons for each jurisdiction by using the total gallons of bulk fuel purchased during each month then compiled to determine the quarterly tax paid gallons. At this point, based upon the percentage of distance distributed to each jurisdiction, Ms. Russo would apply the same percentage to allocate the tax paid purchases for each jurisdiction, respectively. The only source documents provided by the carrier, other than the OTR receipts, were purchase invoices for the bulk diesel fuel. No bulk withdrawal records were maintained during the period under review.

FINDINGS:

Without source documents to verify the reported distance or to substantiate the reported fuel gallons, an assessment was levied according to section 400 of the IRP agreement and section 680 of the IFTA agreement.

For the 2010 IRP license year, the registrant reported estimated distances in SC (174,034) and NC (55,608); however, for the same period of July 1, 2008 through June 30, 2009, actual distance accumulations were noted for IFTA totaling 413,227, affecting SC (52,311) and NC (360,916).

The IFTA quarters reflected actual travel and tax paid fuel in North Carolina and South Carolina for each quarter under review. Russo did not provide any distance source documents to verify the IFTA accumulated distance.

With only a few retail receipts to verify the reported fuel gallons, a large number of fuel gallons were disallowed. These cash receipts were compiled and the carrier was given credit for the total gallons verified. Russo did provide purchase receipts for bulk fuel during the period under review. None of these fuel gallons could be used as verification of the reported fuel gallons.

SUMMARY:

Russo Dumpster Service Inc did not provide any source documents to verify the reported distance traveled. Due to no distance source documents, a full fee assessment was imposed for IRP according to section 400.

Russo Dumpster Service Inc did not provide any source documents to verify the reported distance traveled and they only provided some OTR fuel receipts for the 1st and 2nd quarters of 2008 as fuel verification. Russo Dumpster was given credit for the reported distance and acceptable OTR fuel receipts. Russo installed a 1,000 gallon bulk fuel tank in the 1st quarter of 2008. By the end of the 2nd quarter of 2008, Russo had ceased to purchase OTR fuel. The industry average method was used to calculate the reduced mpg for each quarter of the period under review. Seven quarters of the period under review were reduced to 6.50 mpg and one quarter was reduced to 5.20 mpg.

The carrier's method of calculating the reported distance traveled and the fuel usage for each quarter was detailed in the examination sections, but no supporting documentation was provided for distance and the fuel reporting was erroneously determined.

A total of 82,954 gallons of tax paid fuel was disallowed.

REVIEW OF INTERNAL CONTROLS:

The auditor deemed the carrier's internal controls as non-existent without distance source documents and fuel withdrawal records to verify reported distance and fuel gallons.

CLOSING CONFERENCE:

A closing conference was held on Tuesday April 10, 2012, at the carrier's business location in Fort Mill, South Carolina. In attendance were Mary J Russo, Secretary and Jim Vaughn, IFTA/IRP Compliance Auditor. During the conference, the audit findings, the appeal process and the record keeping requirements were reviewed and discussed. Recommendations were made to bring the carrier into compliance with IRP/IFTA record keeping requirements. An IRP and IFTA manuals were given to the carrier at the opening conference.

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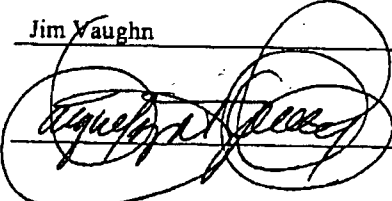
RECOMMENDATIONS:

The auditor recommended the carrier review pages 12, 13, 14 & 15 in the IFTA manual and pages 45, 46, 47 & 48 in the IRP manual, for adequate record keeping and adequate record retention.

The audit was conducted in accordance with the established guidelines of the International Registration Plan and the International Fuel Tax Agreement. Those guidelines require that we plan and perform the audit to obtain reasonable assurance about whether the tax returns and registration application(s) filed are free of material misstatement.

You have the right to appeal the results of this audit. A copy of this audit will be sent to other affected member jurisdictions. Each jurisdiction will have forty five (45) days from the date they are notified to appeal the findings.

AUDITOR'S NAME Jim Vaughn DATE 4/10/2012

REVIEWER'S NAME  DATE 1/17/12

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Vehicle Services Deputy Director

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C-1

AUDIT SUMMARY

Customer No: 31802807
Audit Start Period: 1 Qtr 2008 Year
Registrant Name: RUSSO DUMPSTER
SERVICES INC
DBA Name: RUSSO DUMPSTER
SERVICE INC
Return Period: 1 Qtr 2008 Year

TIN: 260507040
Audit End Period: 4 Qtr 2009 Year
Interest Months: 3

Audit Date: 04/09/2012
Auditor Name: JIM VAUGHN
Total: 111339 Miles 3250 Gallons

Fuel Type: DIESEL

MPG: 13.78 Reported 6.50 Audited

Jur	Eff Date	Reported Miles	IFTA Miles	Taxable Miles	Taxable Gallons	Reported Tax Paid Gallons	Tax Paid Gallons	Net Taxable Gallons	Rate	Tax Due	Interest Due	Amt Due
SC	01/01/2008	12,127	12,127	12,127	1,866	1,188	1,355	511	0.1600	\$81.76	\$3.93	\$85.69
NC	01/01/2008	99,212	99,212	99,212	15,263	6,892	1,895	13,368	0.2990	\$3,997.03	\$117.15	\$4,114.18
Totals		111,339	111,339	111,339	17,129	8,080	3,250	13,879		\$4,078.79	\$121.08	\$4,199.87

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000108

00172

AUDIT SUMMARY

Customer No: 31802807

TIN: 260507040

Audit Date: 04/09/2012

Audit Start Period: 1 Qtr 2008 Year

Audit End Period: 4 Qtr 2009 Year

Auditor Name: JIM VAUGHN

Registrant Name: RUSSO DUMPSTER
SERVICES INC

Interest Months: 3

Total: 101918 Miles 2400 Gallons

DBA Name: RUSSO DUMPSTER
SERVICE INC

Return Period: 2 Qtr 2008 Year

Fuel Type: DIESEL

MPG: 10.20 Reported 6.50 Audited

Jur	Eff Date	Reported Miles	IFTA Miles	Taxable Miles	Taxable Gallons	Reported Tax Paid Gallons	Tax Paid Gallons	Net Taxable Gallons	Rate	Tax Due	Interest Due	Amt Due
SC	04/01/2008	27,244	27,244	27,244	4,191	2,671	46	4,145	0.1600	\$663.20	\$23.83	\$687.03
NC	04/01/2008	74,674	74,674	74,674	11,488	7,321	2,354	9,134	0.2990	\$2,731.07	\$199.08	\$2,930.15
Totals		101,918	101,918	101,918	15,679	9,992	2,400	13,279		\$3,394.27	\$222.91	\$3,617.18

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C-1

000109

00173

AUDIT SUMMARY

Customer No: 31802807
Audit Start Period: 1 Qtr 2008 Year
Registrant Name: RUSSO DUMPSTER
SERVICES INC
DBA Name: RUSSO DUMPSTER
SERVICE INC

TIN: 260507040
Audit End Period: 4 Qtr 2009 Year
Interest Months: 3

Audit Date: 04/09/2012
Auditor Name: JIM VAUGHN
Total: 97805 Miles 0 Gallons

Return Period: 3 Qtr 2008 Year

Fuel Type: DIESEL

MPG: 10.20 Reported 6.50 Audited

Jur	Eff Date	Reported Miles	IFTA Miles	Taxable Miles	Taxable Gallons	Reported Tax Paid Gallons	Tax Paid Gallons	Net Taxable Gallons	Rate	Tax Due	Interest Due	Amt Due
SC	07/01/2008	34,233	34,233	34,233	5,267	3,356	0	5,267	0.1600	\$842.72	\$49.11	\$891.83
NC	07/01/2008	63,572	63,572	63,572	9,780	6,233	0	9,780	0.2990	\$2,924.22	\$286.81	\$3,211.03
Totals		97,805	97,805	97,805	15,047	9,589	0	15,047		\$3,766.94	\$335.92	\$4,102.86

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AUDIT SUMMARY

Customer No: 31802807
Audit Start Period: 1 Qtr 2008 Year
Registrant Name: RUSSO DUMPSTER
SERVICES INC
DBA Name: RUSSO DUMPSTER
SERVICE INC

TIN: 260507040
Audit End Period: 4 Qtr 2009 Year
Interest Months: 3

Audit Date: 04/09/2012
Auditor Name: JIM VAUGHN
Total: 101204 Miles 0 Gallons

Return Period: 4 Qtr 2008 Year

Fuel Type: DIESEL

MPG: 9.79 Reported 6.50 Audited

Jur	Eff Date	Reported Miles	IFTA Miles	Taxable Miles	Taxable Gallons	Reported Tax Paid Gallons	Tax Paid Gallons	Net Taxable Gallons	Rate	Tax Due	Interest Due	Amt Due
SC	10/01/2008	2,550	2,550	2,550	392	260	0	392	0.1600	\$62.72	\$50.99	\$113.71
NC	10/01/2008	98,654	98,654	98,654	15,178	10,077	0	15,178	0.2990	\$4,538.22	\$422.95	\$4,961.17
Totals		101,204	101,204	101,204	15,570	10,337	0	15,570		\$4,600.94	\$473.94	\$5,074.88

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AUDIT SUMMARY

Customer No: 31802807
Audit Start Period: 1 Qtr 2008 Year
Registrant Name: RUSSO DUMPSTER
SERVICES INC
DBA Name: RUSSO DUMPSTER
SERVICE INC

TIN: 260507040
Audit End Period: 4 Qtr 2009 Year
Interest Months: 3

Audit Date: 04/09/2012
Auditor Name: JIM VAUGHN
Total: 95900 Miles 0 Gallons

Return Period: 1 Qtr 2009 Year

Fuel Type: DIESEL

MPG: 9.53 Reported 6.50 Audited

Jur	Eff Date	Reported Miles	IFTA Miles	Taxable Miles	Taxable Gallons	Reported Tax Paid Gallons	Tax Paid Gallons	Net Taxable Gallons	Rate	Tax Due	Interest Due	Amt Due
SC	01/01/2009	3,200	3,200	3,200	492	336	0	492	0.1600	\$78.72	\$53.35	\$132.07
NC	01/01/2009	92,700	92,700	92,700	14,262	9,727	0	14,262	0.2990	\$4,264.34	\$550.88	\$4,815.22
Totals		95,900	95,900	95,900	14,754	10,063	0	14,754	-	\$4,343.06	\$604.23	\$4,947.29

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AUDIT SUMMARY

Customer No: 31802807
Audit Start Period: 1 Qtr 2008 Year
Registrant Name: RUSSO DUMPSTER
SERVICES INC
DBA Name: RUSSO DUMPSTER
SERVICE INC

TIN: 260507040
Audit End Period: 4 Qtr 2009 Year
Interest Months: 3

Audit Date: 04/09/2012
Auditor Name: JIM VAUGHN
Total: 118318 Miles 0 Gallons

Return Period: 2 Qtr 2009 Year

Fuel Type: DIESEL

MPG: 10.20 Reported 6.50 Audited

Jur	Eff Date	Reported Miles	IFTA Miles	Taxable Miles	Taxable Gallons	Reported Tax Paid Gallons	Tax Paid Gallons	Net Taxable Gallons	Rate	Tax Due	Interest Due	Amt Due
SC	04/01/2009	12,328	12,328	12,328	1,897	1,209	0	1,897	0.1600	\$303.52	\$62.46	\$365.98
NC	04/01/2009	105,990	105,990	105,990	16,306	10,391	0	16,306	0.2990	\$4,875.49	\$697.15	\$5,572.64
Totals		118,318	118,318	118,318	18,203	11,600	0	18,203		\$5,179.01	\$759.61	\$5,938.62

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AUDIT SUMMARY

Customer No: 31802807
Audit Start Period: 1 Qtr 2008 Year
Registrant Name: RUSSO DUMPSTER
SERVICES INC
DBA Name: RUSSO DUMPSTER
SERVICE INC
Return Period: 3 Qtr 2009 Year

TIN: 260507040
Audit End Period: 4 Qtr 2009 Year
Interest Months: 3

Audit Date: 04/09/2012
Auditor Name: JIM VAUGHN
Total: 136828 Miles 0 Gallons

Fuel Type: DIESEL

MPG: 9.90 Reported 6.50 Audited

Jur	Eff Date	Reported Miles	IFTA Miles	Taxable Miles	Taxable Gallons	Reported Tax Paid Gallons	Tax Paid Gallons	Net Taxable Gallons	Rate	Tax Due	Interest Due	Amt Due
SC	07/01/2009	10,623	10,623	10,623	1,634	1,073	0	1,634	0.1600	\$261.44	\$70.30	\$331.74
NC	07/01/2009	126,205	126,205	126,205	19,416	12,748	0	19,416	0.2990	\$5,805.38	\$871.31	\$6,676.69
Totals		136,828	136,828	136,828	21,050	13,821	0	21,050		\$6,066.82	\$941.61	\$7,008.43

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AUDIT SUMMARY

Customer No: 31802807
Audit Start Period: 1 Qtr 2008 Year
Registrant Name: RUSSO DUMPSTER
SERVICES INC
DBA Name: RUSSO DUMPSTER
SERVICE INC

TIN: 260507040
Audit End Period: 4 Qtr 2009 Year
Interest Months: 27

Audit Date: 04/09/2012
Auditor Name: JIM VAUGHN
Total: 98293 Miles 0 Gallons

Return Period: 4 Qtr 2009 Year

Fuel Type: DIESEL

MPG: 6.50 Reported 5.20 Audited

Jur	Eff Date	Reported Miles	IFTA Miles	Taxable Miles	Taxable Gallons	Reported Tax Paid Gallons	Tax Paid Gallons	Net Taxable Gallons	Rate	Tax Due	Interest Due	Amt Due
SC	10/01/2009	24,500	24,500	24,500	4,712	3,769	0	4,712	0.1600	\$753.92	\$836.27	\$1,590.19
NC	10/01/2009	73,793	73,793	73,793	14,191	11,353	0	14,191	0.2990	\$4,243.11	\$8,987.43	\$13,230.54
Totals		98,293	98,293	98,293	18,903	15,122	0	18,903		\$4,997.03	\$9,823.70	\$14,820.73

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00179

AUDIT SUMMARY

Customer No: 31802807
Audit Start Period: 1 Qtr 2008 Year
Registrant Name: RUSSO DUMPSTER
SERVICES INC
DBA Name: RUSSO DUMPSTER
SERVICE INC

TIN: 260507040
Audit End Period: 4 Qtr 2009 Year

Audit Date: 04/09/2012
Auditor Name: JIM VAUGHN

Jurisdiction: SOUTH CAROLINA

Quarter	Jurisdiction	Audit Tax/Credit Due	Reported Total Due	Total Due	Interest	Difference
1 / 2008	SC	\$81.76	\$-49.28	\$131.04	\$3.93	\$134.97
2 / 2008	SC	\$663.20	\$0.00	\$663.20	\$23.83	\$687.03
3 / 2008	SC	\$842.72	\$0.00	\$842.72	\$49.11	\$891.83
4 / 2008	SC	\$62.72	\$0.00	\$62.72	\$50.99	\$113.71
1 / 2009	SC	\$78.72	\$0.00	\$78.72	\$53.35	\$132.07
2 / 2009	SC	\$303.52	\$0.00	\$303.52	\$62.46	\$365.98
3 / 2009	SC	\$261.44	\$0.00	\$261.44	\$70.30	\$331.74
4 / 2009	SC	\$753.92	\$0.00	\$753.92	\$836.27	\$1,590.19
Totals		\$3,048.00	\$-49.28	\$3,097.28	\$1,150.24	\$4,247.52

AUDITED INFORMATION

TAX DUE/CREDIT	\$4,198.24
AUDITED PENALTIES DUE	\$0.00
BALANCED DUE/CREDIT	\$4,198.24
AMOUNT PREVIOUSLY ASSESSED	\$-49.28
UNUSED REP CREDITS	\$0.00
AUDITED AMOUNT DUE	\$4,247.52

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AUDIT SUMMARY

Customer No: 31802807

TIN: 260507040

Audit Date: 04/09/2012

Audit Start Period: 1 Qtr 2008 Year

Audit End Period: 4 Qtr 2009 Year

Auditor Name: JIM VAUGHN

Registrant Name: RUSSO DUMPSTER
SERVICES INC

DBA Name: RUSSO DUMPSTER
SERVICE INC

Jurisdiction: NORTH CAROLINA

Quarter	Jurisdiction	Audit Tax/Credit Due	Reported Total Due	Total Due	Interest	Difference
1 / 2008	NC	\$3,997.03	\$92.09	\$3,904.94	\$117.15	\$4,022.09
2 / 2008	NC	\$2,731.07	\$0.00	\$2,731.07	\$199.08	\$2,930.15
3 / 2008	NC	\$2,924.22	\$0.00	\$2,924.22	\$286.81	\$3,211.03
4 / 2008	NC	\$4,538.22	\$0.00	\$4,538.22	\$422.95	\$4,961.17
1 / 2009	NC	\$4,264.34	\$0.00	\$4,264.34	\$550.88	\$4,815.22
2 / 2009	NC	\$4,875.49	\$0.00	\$4,875.49	\$697.15	\$5,572.64
3 / 2009	NC	\$5,805.38	\$0.00	\$5,805.38	\$871.31	\$6,676.69
4 / 2009	NC	\$4,243.11	\$0.00	\$4,243.11	\$8,987.43	\$13,230.54
Totals		\$33,378.86	\$92.09	\$33,286.77	\$12,132.76	\$45,419.53

AUDITED INFORMATION

TAX DUE/CREDIT	\$45,511.62
AUDITED PENALTIES DUE	\$0.00
BALANCED DUE/CREDIT	\$45,511.62
AMOUNT PREVIOUSLY ASSESSED	\$92.09
UNUSED REP CREDITS	\$0.00
AUDITED AMOUNT DUE	\$45,419.53

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AUDIT ASSESSMENT SUMMARY

Customer No: 31802807
Audit Start Period: 1 Qtr 2008 Year
Registrant Name: RUSSO DUMPSTER
SERVICES INC
DBA Name: RUSSO DUMPSTER
SERVICE INC

TIN: 260507040
Audit End Period: 4 Qtr 2009 Year
Fuel Type: DIESEL

Audit Date: 04/09/2012
Auditor Name: JIM VAUGHN

Jur	Reported Miles	IFTA Miles	Mileage Adj.	Audited Gallons Required	Reported Tax Paid Gallons	Audited Tax Paid Gallons	Fuel Adj.	(Over) Under Purchase	Net Taxable Gallons	Fuel For Assessment Or (Credit)	Tax Due	Interest Due	Net Fuel Tax Adj.
SC	126,805	126,805	0	20,451	13,862	1,401	-12,461	19050	-308	19,358	\$3,097.28	\$1,150.24	\$4,247.52
NC	734,800	734,800	0	115,884	74,742	4,249	-70,493	111635	308	111,327	\$33,286.77	\$12,132.76	\$45,419.53
Totals	861,605	861,605	0	136,335	88,604	5,650	-82,954	130,685	0	130,685	\$36,384.05	\$13,283.00	\$49,667.05

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DISTANCE & TAX PAID GALLONS SCHEDULE

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Page 1

SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES (IFTA)

LICENSEE: Russo Dumpster Service Inc
CUSTOMER # 31801-07
TAX ID #: 260597940

AUDIT PERIOD: 1/1/2008 through 12/31/2009
FUEL TYPE: Diesel

Jurisdiction	Reported Distance	Audited Distance	Distance Adjustment	Reported Tax Paid Gallons	Audited Tax Paid Gallons	Net Tax Paid Fuel Purchases Adjustment
AL	0	0	0	0	0	0
AK	0	0	0	0	0	0
AB	0	0	0	0	0	0
AZ	0	0	0	0	0	0
AR	0	0	0	0	0	0
BC	0	0	0	0	0	0
CA	0	0	0	0	0	0
CO	0	0	0	0	0	0
CT	0	0	0	0	0	0
DE	0	0	0	0	0	0
DC	0	0	0	0	0	0
FL	0	0	0	0	0	0
GA	0	0	0	0	0	0
ID	0	0	0	0	0	0
IL	0	0	0	0	0	0
IN	0	0	0	0	0	0
IA	0	0	0	0	0	0
KS	0	0	0	0	0	0
KY	0	0	0	0	0	0
LA	0	0	0	0	0	0
ME	0	0	0	0	0	0
MB	0	0	0	0	0	0
MD	0	0	0	0	0	0
MA	0	0	0	0	0	0
MI	0	0	0	0	0	0
MN	0	0	0	0	0	0
MS	0	0	0	0	0	0
MO	0	0	0	0	0	0
MT	0	0	0	0	0	0
NE	0	0	0	0	0	0
NV	0	0	0	0	0	0
NB	0	0	0	0	0	0
NF	0	0	0	0	0	0
NH	0	0	0	0	0	0
NJ	0	0	0	0	0	0
NM	0	0	0	0	0	0
NY	0	0	0	0	0	0
NC	734,800	734,800	0	74,742	4,249	(70,493)
ND	0	0	0	0	0	0
NS	0	0	0	0	0	0
NT	0	0	0	0	0	0
OH	0	0	0	0	0	0
OK	0	0	0	0	0	0
ON	0	0	0	0	0	0
OR	0	0	0	0	0	0
PA	0	0	0	0	0	0
PE	0	0	0	0	0	0
PQ	0	0	0	0	0	0
RI	0	0	0	0	0	0
SK	0	0	0	0	0	0
SC	126,805	126,805	0	13,362	1,301	(12,461)
SD	0	0	0	0	0	0
TN	0	0	0	0	0	0
TX	0	0	0	0	0	0
UT	0	0	0	0	0	0
VT	0	0	0	0	0	0
VA	0	0	0	0	0	0
WA	0	0	0	0	0	0
WV	0	0	0	0	0	0
WI	0	0	0	0	0	0
WY	0	0	0	0	0	0
YT	0	0	0	0	0	0
TOTALS	861,605	861,605	0	88,604	5,650	(82,954)

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Vehicle Services Deputy Director

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M.P.G. CALCULATOR

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Page 1 of 1

CALCULATED M.P.G. AVERAGE FOR ALL STATES TRAVELED

Russo Dumpster Service Inc

CUSTOMER #: 31802807

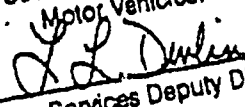
TAX ID #: 260507040

FUEL TYPE: Diesel

REPORTED MPG	AUDIT MPG			
	PERIOD	MPG	TOTAL DISTANCE	TOTAL GALLONS
6.50	4th. Quarter 2009	5.20	98,293	15,122
9.90	3rd. Quarter 2009	6.50	136,828	13,821
10.20	2nd. Quarter 2009	6.50	118,318	11,600
9.53	1st. Quarter 2009	6.50	95,900	10,063
9.79	4th. Quarter 2008	6.50	101,204	10,337
10.20	3rd. Quarter 2008	6.50	97,805	9,589
10.20	2nd. Quarter 2008	6.50	101,918	9,992
13.78	1st. Quarter 2008	6.50	111,339	8,080

Audit MPG carried forward to the applicable Quarterly Assessment Schedule.

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MOTOR CARRIER SERVICES

IFTA UNIT
P O. BOX 1498 • BLYTHEWOOD, SC 29016 • (803) 896-3870
<http://www.scdmvonline.com>

C-6

IFTA AUDIT BILLING

April, 09, 2012

Registrant Name: RUSSO MARY JENNIFER

DBA Name: RUSSO DUMPSTER SERVICE INC

Address: PO BOX 1088

City: PINEVILLE

State: NC

Country: US

TPRep:

Phone: 803-548-5039

Customer No.: 31802807

TIN: 260507040

Bill Date: 4/9/2012

Audit Date: 4/9/2012

InterJuris Report Date: 4/9/2012

Audit Status: CALCULATED

Audit Result Code:

Jur	Tax Reported	Tax Audited	Difference	Penalty	Interest	Total
SC	\$-49.28	\$3,048.00	\$3,097.28	\$0.00	\$1,150.24	\$4,247.52
NC	\$92.09	\$33,378.86	\$33,286.77		\$12,132.76	\$45,419.53
TOTALS	\$42.81	\$36,426.86	\$36,384.05	\$0.00	\$13,283.00	\$49,667.05

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REPORT OF FINDINGS

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Vehicle Services Deputy Director

NAME OF CARRIER: Russo Dumpster Service Inc
CUSTOMER NUMBER: 31802807
OLD IRP ACCT. # 26949
TIN: 260507040
PREPARED BY: Jim Vaughn
DATE: 4/10/2012

OPENING CONFERENCE:

An opening conference was held on Monday, November 14, 2011 at the carrier's place of business in Fort Mill, South Carolina. In attendance were Mary Russo, Secretary and Jim Vaughn, IFTA/IRP Compliance Audit. During the conference, the auditor provided an overview of the compliance requirements and the purpose(s) in accordance to the guidelines set forth by the International Fuel Tax Agreement (IFTA) and the International Registration Plan (IRP). Mrs. Russo was given the opportunity to discuss the company's operation and the method of accountability for distance and fuel systems in place for the selected audit period. After reviewing the records presented, the auditor determined that the distance documents and the fuel information were unacceptable for an audit. The carrier was given 5 additional days to try to procure any other acceptable documents. The carrier and the auditor met on 11/17/11 to review any additional records for acceptable. At this time the carrier provide some fuel purchase receipts for the 1st and 2nd quarters of 2008 and bulk tank purchases from the time of bulk tank instruction. No bulk tank withdrawal records or distance records were provided for the period under review. The assessment for IRP/IFTA unacceptable records was explained to Mrs. Russo. All appropriate audit forms were discussed, approved and signed by Mrs. Russo on 11/14/2011.

CARRIER'S ACTIVITY:

Russo Dumpster Service Inc is a private carrier. The carrier supplies dumpsters for construction site cleanup. The carrier accumulated distance in SC and NC. Russo operated eight qualified units for IFTA and IRP reporting during the period under review. The units consisted of a 07 STER with a gvwt of 33,000 lbs, two 07 PTRB's with a gvwt of 62,000 lbs, a 06 FRHT with a gvwt of 64,000 lbs, a 05 PTRB with a gvwt of 65,000 lbs, a 08 PTRB with a gvwt of 65,000 lbs, 07 FORD with a gvwt of 36,000 lbs and a 00 STRG with a gvwt of 64,000 lbs. The carrier's business start-up date was 12/14/2007.

CARRIER'S DISTANCE / FUEL ACCOUNTING SYSTEM:

The carrier did not maintain any distance source documents to verify the reported distances for the period under review. The distance accounting system was deemed non-existent.

The carrier maintained OTR tax paid fuel receipts during the 1st and 2nd quarters of 2008. After the installation of a bulk fuel tank, the carrier maintained purchase invoices for the bulk tank fuel. The carrier did not maintain any bulk fuel withdrawal documents. Based on the lack of documents to verify the reported tax paid fuel gallons the fuel accounting system was deemed non-existent.

DISTANCE EXAMINATION:

The carrier stated they used odometer readings at the beginning of each month from each unit starting from their location in Charlotte, NC. During each month the driver reported the state line odometer readings as they traveled into SC and out of SC. The number of trips in and out of SC was reported to Mary Russo and the ending odometer reading for the month was reported to Mary Russo. She stated at the end of each quarter she calculated the SC and NC distances reported from this information for the IFTA quarterly returns. Mary stated she used the same calculations to report the distances for the annual IRP registration. The carrier did not provide any source documents for the auditor to review for verification of the stated method. The carrier maintained no source documents for the distances reported.

FUEL EXAMINATION

The carrier provided some fuel purchase statements from Wright Express for the 1st and 2nd quarters of 2008 identifying the fuel for SC and NC. The carrier was given credit for the OTR fuel receipts provided. In the 1st quarter of 2008 Russo had a 1000 gallon bulk fuel tank installed. Mary Russo stated that she calculated the reported fuel gallons for each jurisdiction by using the total gallons of bulk fuel purchased for each month then totaling for the quarter. At this point she would calculate a % for SC and NC distances and then apply this % to the fuel purchased to report the fuel gallons for these states respectively. The only source documents provided by the carrier other than the OTR receipts were purchase invoices for the bulk diesel fuel. No bulk tank withdrawal records were maintained during the period under review. The industry average was used to calculate the mpg's for each quarter.

FINDINGS

REPORT OF FINDINGS

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Without source documents to verify the reported distance or the reported fuel gallons an assessment was levied according to section 400 of the IRP agreement and section 680 of the IFTA agreement.

Without the acceptable documents a full fee was imposed for the IRP audit in compliance with section 400 of the IRP agreement. No trips could be surveyed to determine any error factors.

Russo did not provide any distance source documents to verify the IFA accumulated distance. The carrier was given credit for the reported distance. No trips could be surveyed to determine any error factors.

With only a few retail receipts to verify the reported fuel gallons a large number of fuel gallons were disallowed. These cash receipts were compiled and the carrier was given credit for the total gallons. Russo did provide purchase receipts for bulk fuel during the period under review. None of these fuel gallons could be used as verification of the reported fuel gallons. Without documents to verify the reported fuel gallons the mpg was reduced according to section 680 of the IFTA agreement. The industry average method was used to calculate the reduced mpg for each quarter. The carriers reported mpg varied from 6.50 to 13.78 compared to the audited mpg varying from 5.20 to 6.50.

SUMMARY:

Russo Dumpster Service Inc did not provide any source documents to verify the reported distance traveled and they only provided some OTR fuel receipts for the 1st and 2nd quarters of 2008 as fuel verification. Due to no distance source documents, a full fee assessment was imposed for IRP according to section 400.

Without IFTA distance source documents, Russo Dumpster was given credit for the reported distance. Russo was given credit for the OTR fuel receipts. Russo installed a 1000 gallon bulk fuel tank in the 1st quarter of 2008. By the end of the 2nd quarter of 2008 Russo had ceased to purchase OTR fuel. The industry average method was used to calculate the reduced mpg for each quarter of the period under review. Seven quarters of the period under review were reduced to 6.50 mpg and one quarter was reduced to 5.20 mpg.

In the distance examination and the fuel examination above is an explanation of the carrier's method of calculating the reported distance traveled and the fuel usage for each quarter.

A total of 82,954 gallons of tax paid fuel was disallowed.

RECOMMENDATIONS:

The auditor recommended the carrier follow pages 12, 13, 14 & 15 in the IFTA and pages 45, 46, 47 & 48 in the IRP manuals for adequate record keeping and adequate record retention.

CLOSING CONFERENCE:

A closing conference was held on Tuesday April 10, 2012, at the carriers business location in Fort Mill, South Carolina. In attendance were Mary J Russo, Secretary and Jim Vaughn, IFTA/IRP Compliance Auditor. During the conference, the audit findings, the appeal process and the record keeping requirements were reviewed and discussed. Recommendations were made to bring the carrier into compliance with IRP/IFTA record keeping requirements. An IRP and IFTA manuals were given to the carrier at the opening conference.

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Vehicle Services Deputy Director

CARRIER INFORMATION

CARRIER'S NAME : Russo Dumpster Service Inc
 CUSTOMER NUMBER: 3160207
 TAX ID NUMBER: 260507010
 AUDIT PERIOD : 01/01/08 through 12/31/2009
 AUDIT DATE : 03/05/12
 AUDITOR: Jim Vaughn

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 Page 1

2008
EQUIPMENT LIST

APPROX DATE	UNIT #	YR	MAKE	SERIAL #	GVW	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
12/01/07	1	07	STER	2201	33,000	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	0
12/01/07	2	07	PTRB	9734	62,000	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	0
12/01/07	3	07	PTRB	9775	62,000	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	0
8/29/08	4	08	FRHT	0802	64,000								N/R	N/R	N/R	N/R	N/R	0
TOTAL DISTANCE PER AUDIT																		0

NOTE: For Instrumental Readings:
 To compute the yearly total, the beginning reading should be subtracted from the ending reading.
 --- Represents period of time vehicle was not in apportionment status.
 N/R Represents "no operational records".
 ! Represents period of time vehicle was not operational.

Reviewed By: 

CARRIER INFORMATION

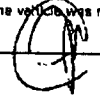
CARRIER'S NAME : Russo Dumpster Service Inc
 CUSTOMER NUMBER: 31302807
 TAX ID NUMBER: 260507040
 AUDIT PERIOD : 1/1/2008 through 12/31/2009
 AUDIT DATE : 3/5/2012
 AUDITOR: Jim Vaughn
 AUDITOR: 0

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 Page 1

2009
EQUIPMENT LIST

APPROX DATE	UNIT #	YR	MAKE	SERIAL #	GVW	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
12/01/07	1	07	STER	2284	32,000	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	0
12/01/07	2	07	PTRB	9734	62,000	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	0
12/01/07	3	07	PTRB	9735	62,000	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	0
12/29/08	4	08	FRHT	0802	64,000	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	0
12/01/08	7	08	PTRB	2826	65,000								N/R	N/R	N/R	N/R	N/R	0
12/01/08	8	08	PTRB	7392	65,000												N/R	0
12/01/08	9	07	FORD	7805	36,000												N/R	0
12/14/08	12	00	STRG	4161	64,000												N/R	0
TOTAL DISTANCE PER AUDIT																		0

NOTE: For Instrumental Readings:
 To compute the yearly total, the beginning reading should be subtracted from the ending reading.
 --- Represents period of time vehicle was not in apportionment status.
 N/R Represents "no operational records".
 ! Represents period of time vehicle was not operational.

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CARRIER'S NAME: Russo Dumpster Service Inc
CUSTOMER NUM: 31802807
DATE: March 5, 2012
QUARTER: 1st 2008
REVIEWER:

[Signature]
Vehicle Services Deputy Director

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Page _1_

SUMMARY OF TAX PAID GALLONS

TRANSACTION DATE	INVOICE NUMBER	CITY	JURISDICTION	QUANTITY		TOTAL
1/3/2008	1501	Charlotte	NC	45		
1/4/2008	1800	Charlotte	NC	27		
1/7/2008	557	Charlotte	NC	40		
1/8/2008	1906	Charlotte	NC	56		
1/10/2008	1419	Charlotte	NC	44		
1/10/2008	1541	Charlotte	NC	28		
1/10/2008	1549	Charlotte	NC	26		
1/15/2008	1321	Charlotte	NC	58		
1/18/2008	614	Charlotte	NC	44		
1/23/2008	2021	Charlotte	NC	38		
1/28/2008	1042	Charlotte	NC	41		
1/28/2008	1047	Charlotte	NC	34		
1/30/2008	1104	Charlotte	NC	63		
2/1/2008	1424	Charlotte	NC	53		
2/1/2008	1425	Charlotte	NC	4		
2/1/2008	1433	Charlotte	NC	27		
2/4/2008	1233	Charlotte	NC	68		
2/6/2008	1319	Charlotte	NC	61		
2/7/2008	1049	Charlotte	NC	74		
2/12/2008	1954	Charlotte	NC	49		
2/19/2008	1153	Charlotte	NC	28		
2/22/2008	1012	Charlotte	NC	65		
2/25/2008	1857	Charlotte	NC	61		
2/29/2008	1003	Charlotte	NC	70		
3/4/2008	1248	Charlotte	NC	51		
3/5/2008	818	Charlotte	NC	69		
3/6/2008	1402	Charlotte	NC	76		
3/11/2008	1129	Charlotte	NC	53		
3/11/2008	1132	Charlotte	NC	13		
3/13/2008	1456	Charlotte	NC	25		
3/13/2008	2218	Charlotte	NC	66		
3/18/2008	747	Charlotte	NC	85		
3/19/2008	1323	Charlotte	NC	75		
3/20/2008	1254	Charlotte	NC	63		
3/24/2008	1409	Charlotte	NC	75		
3/26/2008	759	Charlotte	NC	50		
3/27/2008	353	Charlotte	NC	69		
3/28/2008	1531	Charlotte	NC	21		
					NC	1895
01/04/08	700	Ft Mill	SC	29		
01/07/08	756	Ft Mill	SC	32		
01/08/08	606	Ft Mill	SC	26		
01/08/08	1431	Ft Mill	SC	12		
01/11/08	1243	Ft Mill	SC	54		
01/15/08	324	Ft Mill	SC	77		
01/15/08	1549	Ft Mill	SC	49		
01/15/08	1550	Ft Mill	SC	18		

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X L Dulin
Vehicle Services Deputy Director

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CARRIER'S NAME: Russo Dumpster Service Inc
 CUSTOMER NUM: 31802807
 DATE: March 2, 2012.
 QUARTER: 2nd 2008
 REVIEWER: 

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 Page 3

SUMMARY OF TAX PAID GALLONS

TRANSACTION DATE	INVOICE NUMBER	CITY	JURISDICTION	QUANTITY		TOTAL
4/1/2008	914	Charlotte	NC	64		
4/2/2008	1719	Charlotte	NC	70		
4/8/2008	1108	Charlotte	NC	64		
4/10/2008	1513	Charlotte	NC	64		
4/15/2008	1127	Charlotte	NC	55		
4/9/2008	1102	Charlotte	NC	49		
4/16/2008	1114	Charlotte	NC	69		
4/24/2008	918	Charlotte	NC	88		
4/25/2008	1510	Charlotte	NC	48		
4/28/2008	1306	Charlotte	NC	23		
4/28/2008	1317	Charlotte	NC	57		
4/29/2008	1532	Charlotte	NC	98		
4/30/2008	1249	Charlotte	NC	100		
5/1/2008	1429	Charlotte	NC	98		
5/5/2008	1437	Charlotte	NC	75		
5/6/2008	1613	Charlotte	NC	60		
5/7/2008	1538	Charlotte	NC	76		
5/8/2008	1024	Charlotte	NC	47		
5/9/2008	1023	Charlotte	NC	91		
5/12/2008	718	Charlotte	NC	63		
5/13/2008	1145	Charlotte	NC	56		
5/14/2008	1200	Charlotte	NC	66		
5/15/2008	1501	Charlotte	NC	80		
5/19/2008	759	Charlotte	NC	74		
5/21/2008	104	Charlotte	NC	87		
5/22/2008	1504	Charlotte	NC	86		
5/27/2008	1242	Charlotte	NC	31		
5/28/2008	1126	Charlotte	NC	89		
5/29/2008	1720	Charlotte	NC	89		
6/2/2008	730	Charlotte	NC	85		
6/2/2008	1511	Charlotte	NC	89		
06/03/08	1104	Charlotte	NC	83		
06/04/08	1648	Charlotte	NC	80		
					NC	2354
05/20/08	837	Ft Mill	SC	46		
					SC	46
TOTAL				2400		2400

	TOTALS	GA	NC	SC
REPORTED	9992	0	7321	2671
AUDITED	2400	0	2354	46
	-7592	0	-4967	-2625

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BULK FUEL RECONCILIATION

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Page 1

Carrier's Name: **Russo Dumpster Service Inc**

Customer #: **31802807**

For the Period: **1st Quarter 2008**

Tax ID #: **260507040**

Tank Location: **217 W 24th St, Charlotte, NC 28204**

Source: **Smoke Oil, Spartanburg, SC**

Tank Identification:

Type Fuel: **Diesel**

Tank Size: **1,000**

Opening Inventory on: _____

Receipts:

Inv#	Date	Gallons	Tax Pd.?
63148	25-Feb	327.6	52.416
63148	27-Feb	113.3	18.13
62978	23-Feb	400.1	64.02
63326	3-Mar	134.4	21.50
63326	5-Mar	244.6	39.14
63326	7-Mar	168	26.88
63487	11-Mar	289.8	46.37
63487	14-Mar	340	54.40
63707	17-Mar	101.1	16.18
63707	19-Mar	196.9	31.50
63707	21-Mar	174.9	27.98
63943	24-Mar	138.8	22.21
63148	29-Feb	209.3	33.488

Total Receipts -----

2839

Total Gallons Handled -----

2839

Closing Inventory on -----

Total Gallons to Account For -----

2838.8

Distribution:

Fuel Used In Qualified Vehicles -----

Fuel Used In Non-Qualified Vehicles -----

Sales to Others -----

Others Taxable Distribution -----

Total Taxable Distribution -----

0

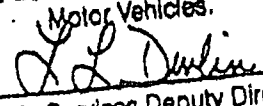
Inventory Gain/Los -----

Total Gallons Accounted For -----

2838.8

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Vehicle Services Deputy Director

000127

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BULK FUEL RECONCILIATION

E-7
Page 2

Carrier's Name: Russo Dumpster Service Inc

Customer #: 31802807

For the Period: 2nd Quarter 2008

Tax ID #: 260507040

Tank Location: 217 W 24th St, Charlotte, NC 28205

Source: Smoke Oil, Spartanburg, SC

Tank Identification:

Type Fuel: Diesel

Tank Size: 1,000

Opening Inventory on:

Receipts:

Inv#	Date	Gallons	Tax Pd.?
64040	1-Apr	230.1	36.816
64040	2-Apr	386.8	61.89
64040	9-Apr	480	76.8
64316	15-Apr	500.5	80.08
63416	17-Apr	101.1	16.176
64499	24-Apr	214.6	34.336
64616	29-Apr	248.6	39.776
64761	1-May	355.2	56.832
65122	13-May	297	47.52
65121	15-May	232.5	37.2
65533	28-May	80.6	12.896
65533	29-May	421.8	67.488
65612	3-Jun	514.4	82.304
65612	5-Jun	299.3	47.888
65784	10-Jun	337	53.92
65784	12-Jun	335.2	53.632
65970	17-Jun	296.2	47.392
65970	19-Jun	172	27.52
64914	6-May	233.3	37.328
64914	8-May	273.8	43.808
65353	20-May	267	42.72
65353	22-May	213.2	34.112
66180	25-Jun	500.2	80.032
66180	26-Jun	193.1	30.896

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L. L. Dulin
Vehicle Services Deputy Director

Total Receipts

7184

Total Gallons Handled

7184

Closing Inventory on

Total Gallons to Account For

7183.5

Distribution:

Fuel Used In Qualified Vehicles

Fuel Used In Non-Qualified Vehicles

Sales to Others

Others Taxable Distribution

Total Taxable Distribution

0

Inventory Gain/Loss

Total Gallons Accounted For

7183.5

Reviewed By:

[Signature]

000128

00192

BULK FUEL RECONCILIATIONE-7
Page 3Carrier's Name: **Russo Dumpster Service Inc**Customer #: **31802807**For the Period: **3rd Quarter 2008**Tax ID #: **260507040**Tank Location: **217 W 24th St, Charlotte, NC 28205**Source: **Smoke Oil, Spartanburg, SC**

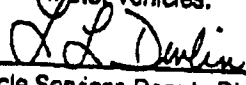
Tank Identification:

Type Fuel: **Diesel**Tank Size: **1,000**Opening Inventory on:

Receipts:

Inv#	Date	Gallons	Tax Pd.?
66393	1-Jul	436.5	69.84
66393	3-Jul	294.7	47.15
66499	8-Jul	290.6	46.496
66499	10-Jul	247	39.52
66633	15-Jul	326.3	52.208
66633	17-Jul	369.2	59.072
66792	22-Jul	79	12.64
66792	23-Jul	505.1	80.816
67008	29-Jul	498	79.68
67008	31-Jul	351.3	56.208
67146	5-Aug	403.3	64.528
67146	7-Aug	321.3	51.408
67323	11-Aug	284.4	45.504
67322	12-Aug	103.6	16.576
67379	11-Aug	313.8	50.208
67622	28-Aug	165.3	26.448
67560	21-Aug	338.9	54.224
67558	19-Aug	356.6	57.056
67731	26-Aug	472.9	75.664
68050	11-Sep	331.6	53.056
68050	9-Sep	402.5	64.4
68442	23-Sep	308.3	49.328
68442	24-Sep	316.7	50.672
68442	25-Sep	220.2	35.232
68442	30-Sep	246.4	39.424
67871	5-Sep	571.8	91.488
68233	16-Sep	158	73.28
68236	19-Sep	287	45.92

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Vehicle Services Deputy Director

Total Receipts	9300
Total Gallons Handled	9300
Closing Inventory on	
Total Gallons to Account For	9300.3

Distribution:

Fuel Used In Qualified Vehicles	
Fuel Used In Non-Qualified Vehicles	
Sales to Others	
Others Taxable Distribution	
Total Taxable Distribution	0

Inventory Gain/Los	
Total Gallons Accounted For	9300.3

Reviewed By: 

000129

00193

BULK FUEL RECONCILIATIONE-7
Page 4Carrier's Name: **Russo Dumpster Service Inc**Customer #: **31802807**For the Period: **4th Quarter 2008**Tax ID #: **260507040**Tank Location: **217 W 24th St, Charlotte, NC 28205**Source: **Smoke Oil, Spartanburg, SC**

Tank Identification:

Type Fuel: **Diesel**Tank Size: **1,000**

Opening Inventory on:

Receipts:

Inv#	Date	Gallons	Tax Pd.?
68553	4-Oct	317.4	50.784
68632	9-Oct	49.5	7.92
68632	9-Oct	253.1	40.496
69969	25-Nov	444.6	71.136
69815	18-Nov	346.3	55.408
69815	20-Nov	460.8	73.728
69646	11-Nov	521.7	83.472
69646	13-Nov	291.1	46.576
69473	6-Nov	229.8	36.768
69473	4-Oct	508.9	81.424
70131	3-Dec	305.7	48.912
70131	1-Dec	450.8	72.128
70139	5-Dec	289.7	46.352
70590	24-Dec	353	56.48
70590	23-Dec	270	43.2
70454	16-Dec	497	79.52
70454	18-Dec	230.9	36.944
70318	9-Dec	420	67.2
70318	11-Dec	276.3	44.208

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L.L. Durkin
Vehicle Services Deputy Director

Total Receipts	6517
Total Gallons Handled	6517
Closing Inventory on	
Total Gallons to Account For	6516.6

Distribution:

Fuel Used In Qualified Vehicles	
Fuel Used In Non-Qualified Vehicles	
Sales to Others	
Others Taxable Distribution	
Total Taxable Distribution	0

Inventory Gain/Los	
Total Gallons Accounted For	6516.6

Reviewed By: 

030130

00194

BULK FUEL RECONCILIATIONE-7
Page 5Carrier's Name: **Russo Dumpster Service Inc**Customer #: **31802807**For the Period: **1st Quarter 2009**Tax ID #: **260507040**Tank Location: **217 W 24th St, Charlotte, NC 28205**Source: **Smoke Oil, Spartanburg, SC**

Tank Identification:

Type Fuel: **Diesel**Tank Size: **1,000**

Opening Inventory on:

Receipts:

Inv#	Date	Gallons	Tax Pd.?
71630	10-Feb	512	81.92
71216	21-Jan	509.2	81.47
71216	23-Jan	385.5	61.68
71042	13-Jan	376	60.16
71042	15-Jan	269	43.04
71417	31-Jan	266.2	42.592
71417	29-Jan	364.9	58.384
71579	5-Feb	327	52.32
71579	3-Feb	508.5	81.36
71707	12-Feb	312	49.92
72082	24-Feb	453.9	72.624
72082	26-Feb	324.9	51.984
71941	17-Feb	427.9	68.464
71941	19-Feb	232.1	37.136
72272	4-Mar	771.5	123.44
72619	21-Mar	761.8	121.888
72627	19-Mar	215	34.4
72828	31-Mar	465.5	74.48
72796	26-Mar	907.7	145.232

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L. L. Dulin
Vehicle Services Deputy Director

Total Receipts

Total Gallons Handled

8391

Closing Inventory on

8391

Total Gallons to Account For

8390.6

Distribution:

Fuel Used In Qualified Vehicles

Fuel Used In Non-Qualified Vehicles

Sales to Others

Others Taxable Distribution

Total Taxable Distribution

0

Inventory Gain/Los

Total Gallons Accounted For

8390.6

Reviewed By:

000131

00195

BULK FUEL RECONCILIATIONE-7
Page 6Carrier's Name: **Russo Dumpster Service Inc**Customer #: **31802807**For the Period: **2nd Quarter 2009**Tax ID #: **260507040**Tank Location: **217 W 24th St, Charlotte, NC 28205**Source: **Smoke Oil, Spartanburg, SC**

Tank Identification:

Type Fuel: **Diesel**Tank Size: **1,000**Opening Inventory on:
Receipts:

Inv#	Date	Gallons	Tax Pd.?
73101	9-Apr	304.7	48.752
73101	7-Apr	835.3	133.65
73276	14-Apr	482	77.12
73276	16-Apr	329.9	52.784
73862	7-May	302.6	48.416
73862	5-May	631.2	100.992
73657	30-Apr	693.6	110.976
73657	30-Apr	489.5	78.32
74028	12-May	785.9	125.744
74028	14-May	266.8	42.688
74574	4-Jun	356.2	56.992
74571	6-Jun	758.6	121.376
73465	23-Apr	264.4	42.304
73465	21-Apr	589.5	94.32
74085	19-May	755.4	120.864
74161	21-May	424.1	67.856
74378	28-May	428.8	68.608
74378	26-May	501	80.16
74996	18-Jun	776.3	124.208
74775	11-Jun	211	33.76
74775	9-Jun	651.2	104.192
74847	16-Jun	507.6	81.216
75537	30-Jun	702	112.32
75857	25-Jun	465.8	74.528
75636	23-Jun	787.1	125.936

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Vehicle Services Deputy Director

Total Receipts

Total Gallons Handled

Closing Inventory on

Total Gallons to Account For

13301

13301

13300.5

Distribution:

Fuel Used In Qualified Vehicles

Fuel Used In Non-Qualified Vehicles

Sales to Others

Others Taxable Distribution

Total Taxable Distribution

0

Inventory Gain/Los

Total Gallons Accounted For

13300.5

Reviewed By:



000132

00196

BULK FUEL RECONCILIATIONE-7
Page 7Carrier's Name: **Russo Dumpster Service Inc**Customer #: **31802807**For the Period: **3rd Quarter 2009**Tax ID #: **260507040**Tank Location: **217 W 24th St, Charlotte, NC 28205**Source: **Smoke Oil, Spartanburg, SC**

Tank Identification:

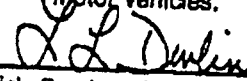
Type Fuel: **Diesel**Tank Size: **1,000**

Opening Inventory on: _____

Receipts:

Inv#	Date	Gallons	Tax Pd.?
75750	2-Jul	585.5	93.68
75940	10-Jul	459	73.44
75940	8-Jul	644.2	103.072
76009	14-Jul	424.1	67.856
76082	16-Jul	365.8	58.528
76067	17-Jul	320.6	51.296
76537	30-Jul	912	145.92
76597	4-Aug	821.1	131.376
76785	6-Aug	210.9	33.744
76356	22-Jul	729.2	116.672
76356	24-Jul	414.5	66.32
76974	13-Aug	544.2	87.072
76971	15-Aug	939.9	150.384
77539	1-Sep	833.8	133.408
77539	3-Sep	428.7	68.592
77407	25-Aug	627.8	100.448
77407	26-Aug	354.3	56.688
77407	27-Aug	138	22.08
77176	18-Aug	690.4	110.464
77176	20-Aug	401.4	64.224
77763	8-Sep	461.6	73.856
77763	10-Sep	503.2	80.512
77949	17-Sep	446.3	71.408
77947	15-Sep	780.6	124.896
78272	29-Sep	794.4	127.104
78135	22-Sep	665.7	106.512
78135	24-Sep	412.7	66.032
76082	16-Jul	365.8	58.528

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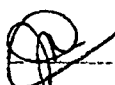
Vehicle Services Deputy Director

Total Receipts ----- 15276
Total Gallons Handled ----- 15276
Closing Inventory on -----
Total Gallons to Account For ----- 15275.7

Distribution:

Fuel Used In Qualified Vehicles -----
Fuel Used In Non-Qualified Vehicles -----
Sales to Others -----
Others Taxable Distribution -----
Total Taxable Distribution ----- 0

Inventory Gain/Los -----
Total Gallons Accounted For ----- 15275.7

Reviewed By: 

000133

00197

BULK FUEL RECONCILIATION

E-7
Page 8

Carrier's Name: Russo Dumpster Service Inc

Customer #: 31802807

For the Period: 4th Quarter 2009

Tax ID #: 260507040

Tank Location: 217 W 24th St, Charlotte, NC 28205

Source: Smoke Oil, Spartanburg, SC

Tank Identification:

Type Fuel: Diesel

Tank Size: 1,000

Opening Inventory on: _____

Receipts:

Inv#	Date	Gallons	Tax Pd.?
78389	1-Oct	417.6	66.816
78573	6-Oct	637.1	101.94
78573	8-Oct	490	78.4
78718	13-Oct	693.4	110.944
78718	15-Oct	402	64.32
78892	20-Oct	572	91.52
78892	22-Oct	518.5	82.96
79082	29-Oct	795.4	127.264
79082	27-Oct	338.6	54.176
79451	9-Nov	890.1	142.416
79451	11-Nov	395	63.2
79700	23-Nov	362.6	58.016
79700	25-Nov	499	79.84
79700	30-Nov	423.1	67.696
79982	2-Dec	426.3	68.208
79982	4-Dec	391.3	62.608
79651	16-Nov	721.7	115.472
79651	18-Nov	524.3	83.888
79651	20-Nov	528.9	84.624
80425	18-Dec	498.5	79.76
80425	16-Dec	394.7	63.152
80425	15-Dec	541.4	86.624
80189	8-Dec	511.8	81.888
80189	10-Dec	515.2	82.432

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Vehicle Services Deputy Director

Total Receipts

12489

Total Gallons Handled

12489

Closing Inventory on

Total Gallons to Account For

12488.5

Distribution:

Fuel Used In Qualified Vehicles

Fuel Used In Non-Qualified Vehicles

Sales to Others

Others Taxable Distribution

Total Taxable Distribution

0

Inventory Gain/Los

Total Gallons Accounted For

12488.5

Reviewed By: *[Signature]*

000134

00198

Russo Dumpster Service Inc
31802807

E-9
Page 1

SUMMARY OF DISALLOWED TAX PAID GALLONS

Audit Period	Reported Tax Paid Gallons	Audited Tax Paid Gallons	Reported N/Q Units Gallons	Disallowed Tax Paid Gallons
09/04	15,122	0	0	15,122
09/03	13,821	0	0	13,821
09/02	11,600	0	0	11,600
09/01	10,063	0	0	10,063
08/04	10,337	0	0	10,337
08/03	9,589	0	0	9,589
08/02	9,992	2,400	0	7,592
08/01	8,080	3,250	0	4,830
Total	88,604	5,650	0	82,954

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000135

00199

Russa Dumpster Service Inc.
Customer Number 31802007
Audit Date 03/29/12

DISTANCE/FUEL RECAP
PER JURISDICTION

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Page 1

[Signature]
Vehicle Services Deputy Director

JURISDICTION	1 QTR 2008			2 QTR 2008			3 QTR 2008			DISTANCE	FUEL
	DIST.	MPG	FUEL	DIST.	MPG	FUEL	DIST.	MPG	FUEL		
SOUTH CAROLINA	12,127		1,368	27,244		46	34,233		2,650	78,154	1,501
ALABAMA											
ALASKA											
ALBERTA											
ARIZONA											
ARKANSAS											
BRITISH COL.											
CALIFORNIA											
COLORADO											
CONNECTICUT											
DELAWARE											
DIST. OF COL.											
FLORIDA											
GEORGIA											
HAWAII											
IDAHO											
ILLINOIS											
INDIANA											
IOWA											
KANSAS											
KENTUCKY											
LOUISIANA											
MAINE											
MANITOBA											
MARYLAND											
MASSACHUSETTS											
MEXICO											
MICHIGAN											
MINNESOTA											
MISSISSIPPI											
MISSOURI											
MONTANA S.C.											
NEBRASKA											
NEVADA											
NEW BRUNSWICK											
NEWFOUNDLAND											
NEW HAMPSHIRE											
NEW JERSEY											
NEW MEXICO											
NEW YORK											
NORTH CAROLINA	99,212		1,495	34,674		2,354	63,572		94,654	116,112	4,249
NORTH DAKOTA											
NOVA SCOTIA											
NW TERRITORY											
OHIO											
OKLAHOMA											
ONTARIO											
OREGON											
PENNSYLVANIA											
P. E. ISLANDS											
QUEBEC											
RHODE ISLAND											
SASKATCHEWAN											
SOUTH DAKOTA											
TENNESSEE											
TEXAS											
UTAH											
VERMONT											
VIRGINIA											
WASHINGTON											
WEST VIRGINIA											
WISCONSIN											
WYOMING W.V.											
YUKON											
SUMMARY TOTAL	112,139	6.50	3,250	111,918	6.50	2,470	97,805	6.50	149,264	412,266	5,950

Reviewed By

[Signature]

000136

00200

Russo Dumpster Service Inc
Customer Number 37002407
Audit Date 11/5/2012

DISTANCE - FUEL RECAP
PER JURISDICTION

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Page 2

[Signature]
Vehicle Services Deputy Director

JURISDICTION	1 QTR 2009			2 QTR 2009			3 QTR 2009			4 QTR 2009			TOTAL DISTANCE	TOTAL FUEL
	DIST	MPG	FUEL	DIST	MPG	FUEL	DIST	MPG	FUEL	DIST	MPG	FUEL		
SOUTH CAROLINA	3,200			12,324			10,823			21,500			126,805	1,461
ALABAMA													0	0
ALASKA													0	0
ALBERTA													0	0
ARIZONA													0	0
ARKANSAS													0	0
BRITISH COL													0	0
CALIFORNIA													0	0
COLORADO													0	0
CONNECTICUT													0	0
DELAWARE													0	0
DIST OF COL													0	0
FLORIDA													0	0
GEORGIA													0	0
HAWAII													0	0
IDAHO													0	0
ILLINOIS													0	0
INDIANA													0	0
IOWA													0	0
KANSAS													0	0
KENTUCKY													0	0
LOUISIANA													0	0
MAINE													0	0
MANITOBA													0	0
MARYLAND													0	0
MASSACHUSETTS													0	0
MEXICO													0	0
MICHIGAN													0	0
MINNESOTA													0	0
MISSISSIPPI													0	0
MISSOURI													0	0
MONTANA													0	0
NEBRASKA													0	0
NEVADA													0	0
NEW BRUNSWICK													0	0
NEWFOUNDLAND													0	0
NEW HAMPSHIRE													0	0
NEW JERSEY													0	0
NEW MEXICO													0	0
NEW YORK													0	0
NORTH CAROLINA	92,701			155,901			125,245			73,701			734,800	4,249
NORTH DAKOTA													0	0
NOVA SCOTIA													0	0
NW TERRITORY													0	0
OHIO													0	0
OKLAHOMA													0	0
ONTARIO													0	0
OREGON													0	0
PENNSYLVANIA													0	0
P E ISLANDS													0	0
QUEBEC													0	0
RHODE ISLAND													0	0
SASKATCHEWAN													0	0
SOUTH DAKOTA													0	0
TENNESSEE													0	0
TEXAS													0	0
UTAH													0	0
VERMONT													0	0
VIRGINIA													0	0
WASHINGTON													0	0
WEST VIRGINIA													0	0
WISCONSIN													0	0
WYOMING													0	0
YUKON													0	0
SUMMARY TOTAL	95,893	6.50	0	118,318	6.50	0	136,828	6.50	0	98,203	6.20	0	501,835	5,881

Reviewed By

[Signature]

000137

00201

CARRIER'S NAME:	Russo Dumpster Service Inc			
CUSTOMER NUM:	31802807			
AUDIT DATE:	March 5, 2012			
PERIOD:	1ST QUARTER 2008			
AUDITOR:	Jim Vaughn			
Reviewed By:				
Comparison of Audited & Reported Distance and Tax Paid Gallons				
	Reported	Audited	Reported	Audited
Jurisdictions	Distance	Distance	Gallons	Gallons
NC	99,212	99,212	6,892	1,895
SC	12,127	12,127	1,188	1,355
	111,339	111,339	8,080	3,250
REPORTED MPG:	15.23			
AUDITED MPG:	9.50			

CARRIER'S NAME:	Russo Dumpster Service Inc			
CUSTOMER NUM:	31802807			
AUDIT DATE:	March 5, 2012			
PERIOD:	3RD QUARTER 2008			
AUDITOR:	Jim Vaughn			
Reviewed By:				
Comparison of Audited & Reported Distance and Tax Paid Gallons				
	Reported	Audited	Reported	Audited
Jurisdictions	Distance	Distance	Gallons	Gallons
NC	63,572	63,572	6,233	0
SC	34,233	34,233	3,356	0
	97,805	97,805	9,589	0
REPORTED MPG:	10.29			
AUDITED MPG:	6.50			

E-11
Page 1



CARRIER'S NAME:	Russo Dumpster Service Inc			
CUSTOMER NUM:	31802807			
AUDIT DATE:	March 5, 2012			
PERIOD:	2ND QUARTER 2008			
AUDITOR:	Jim Vaughn			
Reviewed By:				
Comparison of Audited & Reported Distance and Tax Paid Gallons				
	Reported	Audited	Reported	Audited
Jurisdictions	Distance	Distance	Gallons	Gallons
NC	74,674	74,674	7,321	2,354
SC	27,244	27,244	2,671	46
	101,918	101,918	9,992	2,400
REPORTED MPG:	10.29			
AUDITED MPG:	6.50			

CARRIER'S NAME:	Russo Dumpster Service Inc			
CUSTOMER NUM:	31802807			
AUDIT DATE:	March 5, 2012			
PERIOD:	4TH QUARTER 2008			
AUDITOR:	Jim Vaughn			
Reviewed By:				
Comparison of Audited & Reported Distance and Tax Paid Gallons				
	Reported	Audited	Reported	Audited
Jurisdictions	Distance	Distance	Gallons	Gallons
NC	98,654	98,654	10,077	0
SC	2,550	2,550	260	0
	101,204	101,204	10,337	0
REPORTED MPG:	9.79			
AUDITED MPG:	6.50			

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[Signature]
Vehicle Services Deputy Director

000136

00202

CARRIER'S NAME:	Russo Dumpster Service Inc			
CUSTOMER NUM:	31802807			
AUDIT DATE:	March 5, 2012			
PERIOD:	1ST QUARTER 2009			
AUDITOR:	Jim Vaughn			
Reviewed By:				
Comparison of Audited & Reported Distance and Tax Paid Gallons				
Jurisdictions	Reported Distance	Audited Distance	Reported Gallons	Audited Gallons
NC	92,700	92,700	9,727	0
SC	3,200	3,200	336	0
	95,900	95,900	10,063	0
REPORTED MPG:	9.53			
AUDITED MPG:	6.50			

CARRIER'S NAME:	Russo Dumpster Service Inc			
CUSTOMER NUM:	31802807			
AUDIT DATE:	March 5, 2012			
PERIOD:	3RD QUARTER 2009			
AUDITOR:	Jim Vaughn			
Reviewed By:				
Comparison of Audited & Reported Distance and Tax Paid Gallons				
Jurisdictions	Reported Distance	Audited Distance	Reported Gallons	Audited Gallons
NC	126,205	126,205	12,748	0
SC	10,623	10,623	1,073	0
	136,828	136,828	13,821	0
REPORTED MPG:	9.90			
AUDITED MPG:	6.50			

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Page 2

CARRIER'S NAME:	Russo Dumpster Service Inc			
CUSTOMER NUM:	31802807			
AUDIT DATE:	March 5, 2012			
PERIOD:	2ND QUARTER 2009			
AUDITOR:	Jim Vaughn			
Reviewed By:				
Comparison of Audited & Reported Distance and Tax Paid Gallons				
Jurisdictions	Reported Distance	Audited Distance	Reported Gallons	Audited Gallons
NC	105,990	105,990	10,391	0
SC	12,328	12,328	1,209	0
	118,318	118,318	11,600	0
REPORTED MPG:	19.20			
AUDITED MPG:	6.50			

CARRIER'S NAME:	Russo Dumpster Service Inc			
CUSTOMER NUM:	31802807			
AUDIT DATE:	March 5, 2012			
PERIOD:	4TH QUARTER 2009			
AUDITOR:	Jim Vaughn			
Reviewed By:				
Comparison of Audited & Reported Distance and Tax Paid Gallons				
Jurisdictions	Reported Distance	Audited Distance	Reported Gallons	Audited Gallons
NC	73,793	73,793	3,769	0
SC	24,500	24,500	11,353	0
	98,293	98,293	15,122	0
REPORTED MPG:	6.50			
AUDITED MPG:	5.20			

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Vehicle Services Deputy Director

000139

00203

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[Signature]
Vehicle Services Deputy Director

INDUSTRY AVERAGE SCHEDULE

CARRIER'S NAME: Russo Dumpster Service Inc
ACCOUNT NUMBER: 31802897
FEID NUMBER OR SSN: 260507040
AUDIT PERIOD: 01/01/08 through 12/31/09
AUDIT DATE: 3/5/2012
AUDITOR: Jim Vaughn
TYPE OF OPERATION:

QUARTER: 1st Quarter 2008

Unit #	Year	Make	GVW	Ind. Avg MPG	Less 20% FAMPG
1	2007	Ster	33,000	10.00	8.00
2	2007	PTRB	62,000	7.50	6.00
3	2007	PTRB	62,000	7.50	6.00
4	2006	FRHT	64,000	7.50	6.00

Industry standard MPG	5.50
Reported MPG	13.78
Actual Audited MPG	13.78

QUARTER: 2nd Quarter 2008

Unit #	Year	Make	GVW	Ind. Avg MPG	Less 20% FAMPG
1	2007	Ster	33,000	10.00	8.00
2	2007	PTRB	62,000	7.50	6.00
3	2007	PTRB	62,000	7.50	6.00
4	2006	FRHT	64,000	7.50	6.00

Industry standard MPG	5.50
Reported MPG	10.20
Actual Audited MPG	10.20

QUARTER: 3rd Quarter 2008

Unit #	Year	Make	GVW	Ind. Avg MPG	Less 20% FAMPG
1	2007	Ster	33,000	10.00	8.00
2	2007	PTRB	62,000	7.50	6.00
3	2007	PTRB	62,000	7.50	6.00
4	2006	FRHT	64,000	7.50	6.00

Industry standard MPG	5.50
Reported MPG	10.20
Actual Audited MPG	10.20

QUARTER: 4th Quarter 2008

Unit #	Year	Make	GVW	Ind. Avg MPG	Less 20% FAMPG
1	2007	Ster	33,000	10.00	8.00
2	2007	PTRB	62,000	7.50	6.00
3	2007	PTRB	62,000	7.50	6.00
4	2006	FRHT	64,000	7.50	6.00

Industry standard MPG	5.50
Reported MPG	9.79
Actual Audited MPG	9.79

Note:

*FAMPG Final Audited MPG

Reviewed By *[Signature]*

QUARTER: 1st Quarter 2009

Unit #	Year	Make	GVW	Ind. Avg MPG	Less 20% FAMPG
1	2007	Ster	33,000	10.00	8.00
2	2007	PTRB	62,000	7.50	6.00
3	2007	PTRB	62,000	7.50	6.00
4	2006	FRHT	64,000	7.50	6.00

Industry standard MPG	5.50
Reported MPG	9.53
Actual Audited MPG	9.53

QUARTER: 2nd Quarter 2009

Unit #	Year	Make	GVW	Ind. Avg MPG	Less 20% FAMPG
1	2007	Ster	33,000	10.00	8.00
2	2007	PTRB	62,000	7.50	6.00
3	2007	PTRB	62,000	7.50	6.00
4	2006	FRHT	64,000	7.50	6.00

Industry standard MPG	5.50
Reported MPG	10.20
Actual Audited MPG	10.20

QUARTER: 3rd Quarter 2009

Unit #	Year	Make	GVW	Ind. Avg MPG	Less 20% FAMPG
1	2007	Ster	33,000	10.00	8.00
2	2007	PTRB	62,000	7.50	6.00
3	2007	PTRB	62,000	7.50	6.00
4	2006	FRHT	64,000	7.50	6.00

Industry standard MPG	5.50
Reported MPG	9.90
Actual Audited MPG	9.90

QUARTER: 4th Quarter 2009

Unit #	Year	Make	GVW	Ind. Avg MPG	Less 20% FAMPG
1	2007	Ster	33,000	10.00	8.00
2	2007	PTRB	62,000	7.50	6.00
3	2007	PTRB	62,000	7.50	6.00
4	2006	FRHT	64,000	7.50	6.00
7	2005	PTRB	65,000	8.00	6.40
8	2008	PTRB	65,000	7.50	6.00
9	2007	FORD	36,000	9.00	7.20
12	2000	STER	64,000	8.00	6.40

Industry standard MPG	5.50
Reported MPG	6.50
Actual Audited MPG	6.50

000140

00204

ACCOUNT ACTIVITY REPORT

INTERNATIONAL REGISTRATION PLAN / INTERNATIONAL FUEL TAX AGREEMENT

CARRIER: Russo Dumpster Service Inc

CUSTOMER #: 31802807

TAX ID NUMBER: 260507040

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with the South Carolina Department of
Motor Vehicles.
[Signature]
Vehicle Services Deputy Director

DATE	TIME		TASK
	IFTA	IRP	
4/19/2011	0.50	0.25	Select for audit and print audit information
11/7/2011	0.50	0.25	Set appointment and phone conference
11/10/2011	2.00	0.75	Audit schedules and audit prep
11/14/2011	1.50	0.50	Opening conference
	0.25	0.25	Travel time
11/17/2011	0.25		Met for possible additional records
	0.50		Travel time
3/5/2012	4.50	1.00	Audit schedules, fuel
3/27/2012	1.25	0.75	Audit schedules
3/28/2012	2.25	0.75	Audit schedules
3/29/2012	5.50	2.00	Audit schedules
3/30/2012	1.00	0.50	Audit schedules
4/2/2012	5.00	2.50	Audit schedules, 4.00 mpg, industry average, worked on
			full fee to reconcile with celtic
4/3/2012	4.50	0.50	Audit schedules
4/4/2012	3.75	0.50	Audit schedules, checking & rechecking
4/5/2012	6.00		Audit schedules, checking and rechecking
4/6/2012	1.00	0.25	Consulted with Jackie concerning schedules, continued
			with audit schedules, check and recheck
4/9/2012	5.50	2.00	Discuss with Jackie, discuss with carrier, write-up schedule
			Check and recheck
4/10/2012	1.00	0.25	Closing conference
	0.25	0.25	Travel time
4/12/2012			Submit audit
TOTAL	47.00	13.25	

Jim Vaughn
AUDITOR

CU/AAR 03/07
[Signature]
REVIEWER

Ensure that your audit is completed in a timely manner, avoiding extended intervals between account activity until completion; and promptly submit your completed audit to the department for review

000141

00205



MAY 02 2011

South Carolina Department of Motor Vehicles

PRE-AUDIT QUESTIONNAIRE

This questionnaire is designed to assist in determining the timing and extent of the audit field work. Please complete and return to:
South Carolina Department of Motor Vehicles, Motor Carrier Services, P.O. Box 1288, Columbia, SC 29016.
 For questions, call (803) 896-2691.

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[Signature]
 Motor Carrier Services Deputy Director

Applicable Information Only

Customer #: 31802807 Tax ID #: 26-0507040
 Company Name: RUSSO Dumpster Services Inc
 Business Address: 607 Ft. Mill HWY City Ft. Mill State SC Zip Code 29707
 Mailing Address: PO Box 1088 City Pineville State NC Zip Code 28134

I. Type of Operation

Type of Operation

- ☒ Common Carrier ☐ For Hire Rental
☐ Contract Carrier ☐ For Hire
☐ Private

Commodity Class

- ☒ General ☐ Logs
☐ Rental ☐ Passengers
☐ Household Goods

*Personal effects & property used in a dwelling such as furniture, fixtures, equipment, supplies, etc.

Explanation for Types of Operation

- *Common Carrier: A company that provides for-hire truck transportation to the general public.
 *Contract Carrier: A company that provides for-hire transportation to specific, individual shippers based upon private contracts between the carrier and the shipper.
 *For-Hire Carrier: A company that provides transportation of cargo belonging to others and is paid for doing so.
 *Private Carrier: A company that provides transportation of its own cargo, usually as a part of a business that produces, uses, sells and/or buys the cargo hauled.

Briefly describe your business activity:

Briefly describe the type(s) of commodities (cargo) transported:

Hauling of Construction waste materials for mostly
recycle or disposal examples, wood, metal, shingles
Also very little residential trash removal

II. Vehicles Currently Operated

Total vehicles (power units) operated in excess of 26,000 lbs (GVW).
 (Indicate the number of vehicles to include owned and leased vehicles)

Number of vehicles with IFTA decals supplied by your company?

Number of vehicles with IRP apportioned tags supplied by your company?

Diesel	Gas	Other	Fuel Type
9			
9			
9			

Do any of these vehicles travel only in South Carolina? ☐ Yes ☒ No

Are any of these vehicles leased from owner-operators? ☐ Yes ☒ No (If No, go to page 2, Section III.)

(If yes, please attach a list of these owner-operators to include complete vehicle information)

If you answered Yes to the above, how many vehicles are leased for less than 30 days? _____ 30 days or longer? _____

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South Carolina Department of Motor Vehicles PRE-AUDIT QUESTIONNAIRE

MC-6
(Rev. 8/10)

Do you maintain the distance and fuel records for your owner-operators?
Are any of your owner-operators responsible for purchasing their own tags?
Are any of these vehicles exempt from IRP registration?

☒ Yes ☐ No
☐ Yes ☒ No
☐ Yes ☒ No

If yes, please explain:

Drivers complete daily logs

Number of Trailers owned/leased by your company?

10 Owned Leased Total

III. Internal Control

Have there been any changes in your accounting procedures or operations, including personnel, during the audit period?

☒ Yes ☐ No If yes, changes in: ☐ Personnel ☒ Operations ☐ Procedures

Please explain changes (Attach separate sheet if applicable)

Software Change

Please list the individual responsible for the following functions:

- 1) Documenting/recording individual trip distance and fuel records:
- 2) Verifying the recorded distance and fuel data:
- 3) Preparing distance and fuel summaries from recorded data:
- 4) Reporting distance and fuel data on IFTA tax returns and IRP registrations:

Distance Documentation

Are trip reports, trip envelopes, logs, and/or other documentation used?
Are records complete and easily attainable?
Is any type of on-board computer used?
Is distance determined using other sources such as odometer readings or computer software?

☒ Yes ☐ No ☐ NA
☐ Yes ☐ No ☐ NA
☐ Yes ☒ No ☐ NA
☒ Yes ☐ No ☐ NA

Fuel Documentation

Is fuel received by the vehicle recorded on the trip report (IVDR)?
Are tax-paid fuel receipts or vendor invoices kept and filed in order of date?
Are bulk fuel inventory records maintained?
Are bulk fuel purchases, withdrawals, and inventories reconciled each quarter?

☐ Yes ☒ No ☐ NA
☒ Yes ☐ No ☐ NA
☒ Yes ☐ No ☐ NA
☐ Yes ☐ No ☒ NA

Summarizations

Are reported distance and fuel data compiled from monthly or quarterly summaries?
Is the same month-end cut-off being used when reporting data?

☒ Yes ☐ No ☐ NA
☒ Yes ☐ No ☐ NA

Please describe the flow of a distance and fuel transaction through your system and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

[Signature]
Vehicle Services Deputy Director

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South Carolina Department of Motor Vehicles PRE-AUDIT QUESTIONNAIRE

MC-6
(Rev. 8/10)

Please provide any additional information you feel is necessary regarding your operations or record keeping system.

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[Signature]
Vehicle Services Deputy Director

IV. Records Maintained

What type(s) of distance and fuel records are maintained?

☐ Individual Trip Records (IVDR's)	☒ Driver Payroll Records	☒ Retail Fuel Receipts
☒ Driver's Daily Logs	☒ Vendor Invoices	☒ Trip/Fuel Permits
☒ Dispatch Reports	☒ Bulk Fuel Records	☐ Lease Agreements

Are distance and/or fuel summaries prepared?

☒ Yes ☐ No If yes, how often?

Distance: ☒ Monthly

☐ Quarterly

☐ Annually

☐ Other:

Fuel: ☒ Monthly

☐ Quarterly

☐ Annually

☐ Other:

Are distance and fuel records maintained at the same location?

☐ Yes

☒ No

If no, please explain:

Some are kept at main office, some at the truck lot + some are in storage

Are individual vehicle trip reports used by the drivers?

☒ Yes

☐ No

If yes, please check which information is contained on the trip report.

☒ Beginning and ending date of trip

☒ Driver's name

☒ Unit Number

☒ Fleet number

☒ Total trip distance

☒ Jurisdictional (by state) distance

☒ Routes of travel

☒ Trip origin and destination

☐ Intermediate stops

☐ Fuel purchases or withdrawals

☒ Odometer readings (beginning, ending, at state lines)

Individual trip data is filed by:

☐ Trip number

☐ Driver ID Number

☐ Unit Number

☒ Date trip started/ended

☐ Other (please explain):

How are total and jurisdictional (state) distances determined?

☒ Odometer/hubodometer readings

☐ Map/route distance

☐ Computer software

☐ Standard mileage guides

☐ Other (please explain):

Has there been travel in any jurisdiction that is exempt from distance reporting?

☐ Yes

☒ No

If yes, state which jurisdiction(s) and why exempt:

How is fuel purchased: ☐ Tax paid at the pump (over the road)

☒ Tax paid in bulk

☐ Tax unpaid in bulk

Fuel purchase invoices are:

☐ Filed with individual trip record

☐ Separated by jurisdiction

☐ Separated by vehicle

☒ Separated by vendor

☐ Other (please explain):

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South Carolina Department of Motor Vehicles PRE-AUDIT QUESTIONNAIRE

MC-6
(Rev. 8/10)

Answer the following if bulk fuel storage is maintained. Otherwise, go to Section V.

How often is fuel inventory(ies) reconciled?

☐ Daily

☐ Weekly

☐ Monthly

☒ Quarterly

Are physical inventory readings taken?

☐ Yes

☐ No

Are fueling records maintained listing the date and vehicle fueled?

☐ Yes

☐ No

If no, explain how fuel withdrawals are accounted for:

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[Signature]
Vehicle Services Deputy Director

Does your company maintain bulk fuel storage in any other jurisdiction?
If yes, in which jurisdictions?

☒ Yes

☐ No

NC at the truck lot

V. Administration

In what jurisdiction(s) have the vehicles (including trailers) been license/registered?

SC

Has your company previously been audited by any jurisdiction for IFTA and/or IRP?

☐ Yes

☒ No

If yes, please list jurisdiction(s), type of audit(s) and audit period(s):

Were any of your vehicles leased to another carrier during the audit period?

☐ Yes

☒ No

If yes, number of units leased?

Name and address of carrier(s) leased to:

How are the drivers compensated?

☐ By the mile

☒ By the hour

☐ Percentage of load

☐ Other (please describe):

VI. Documentation requested to be sent along with this questionnaire:

- 1) For vehicles leased from owner-operators, include unit number, model year, make, VIN number, and lease date.
- 2) A copy of any lease agreement(s) applicable to units leased from owner operators.

Name of person responding to questionnaire:

MARY RUSSO

Title: Secretary

Telephone Number:

803-548-5039

Audit Contact (If different):

Title:

Telephone Number:

Date Received by MCS:

MAY 02 2011

Auditor:

[Signature]

000145

00209



South Carolina Department of Motor Vehicles
TELEPHONE CONTACT QUESTIONNAIRE

MC-22
(Est. 3/09)

DATE: November 7, 2011

CARRIER'S NAME: Russo Dumpster Service Inc COMPLETED BY: Jim Vaughn

1. Carrier's information as confirmed by the taxpayer:

Business Address: 607 Ft Mill Hwy

City: Fort Mill State: SC Zip Code: 29707

Mailing Address: P.O. Box 1088

City: Pineville State: NC Zip Code: 28134

Contact Person: Mary J Russo Phone (Include area code): (803) 548-5039

2. Agent's information (if applicable):

Name: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Contact Person: _____ Phone (Include area code): _____

3. To whom and where should all future correspondence be directed?

☒ Carrier ☐ Agent ☐ Other: _____

4. The period to be audited per letter of intent was reaffirmed with carrier: 01/01/2008 through 12/31/2009

5. It was restated to the carrier that the following areas would be audited:

- ☒ Total distance driven in South Carolina and all other jurisdictions
- ☒ Gallons of fuel purchased in South Carolina and all other jurisdictions
- ☒ Number of registered/qualified vehicles
- ☒ Weight class(es) of registered vehicles

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X L Durlin
Vehicle Services Deputy Director

6. It was confirmed with carrier that the following records will be needed to substantiate the tax returns as filed for the audit period and that the distance(s) as reported on the IRP renewal applications are correct.

- ☒ Individual Vehicle Distance Reports or trip sheets
- ☒ Monthly or quarterly recaps of the IVDR's or trip sheets showing distances by jurisdiction
- ☒ All fuel receipts
- ☒ Monthly or quarterly recaps of all fuel receipts showing purchases by jurisdiction

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South Carolina Department of Motor Vehicles TELEPHONE CONTACT QUESTIONNAIRE

MC-22
(Est. 3/09)

6.A. Carrier was reminded that the following records should also be made available for examination:

- ☒ Copies of all trip permits purchased during the audit period
- ☒ A copy of any lease agreement(s) applicable to units leased from owner-operators.

7. Are the above records ready for examination? ☒ Yes ☐ No

If no, explain: _____

8. If applicable, the initial audit periods chosen to be reviewed as the representative sample are as follows:

IFTA Audit Period: 4th quarter 2008 & 1st quarter 2009

IRP Audit Period: Same

9. Carrier was reminded to mail in the following items:

- ☒ Completed pre-audit questionnaire
- ☒ Sample copies of fuel receipts
- ☒ Sample copies of trip sheets
- ☒ Copies of all distance and purchase summaries

9A. For all vehicles leased from owner operators:

- ☒ A list of these owner operators including unit number, model year, vehicle make, VIN and lease date(s).

10. Verbal confirmation of audit appointment:

DAY: Monday DATE: November 14, 2011 TIME: 9:00 AM

LOCATION OF AUDIT: Fort Mill, South Carolina

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Motor Vehicles.

Vehicle Services Deputy Director

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00211

Nikki R. Haley
Governor



Kevin A. Shvedo
Executive Director

State of South Carolina
Department of Motor Vehicles

November 09, 2011

Mary J Russo
Russo Dumpster Service Inc
P.O. Box 1088
Pineville, NC 28134

Customer Number: 31802807

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copy of the original document on file
with the South Carolina Department of
Motor Vehicles.
[Signature]
Vehicle Services Deputy Director

RE: AUDIT CONFIRMATION LETTER

☒ IFTA Acct. #260507040

☒ IRP Acct. #26949

Dear Sir or Madam:

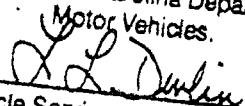
This letter is to confirm our planned examination of the above referenced account(s), as checked above, with regards to fuel use tax under the International Fuel Tax Agreement (IFTA), **and/or** the proportion of miles traveled as prescribed under the International Registration Plan (IRP). As discussed during your telephone conversation with auditor, Jim Vaughn, the objective of this audit is to determine whether fuel use tax and registration fees have been properly reported and collected for each affected jurisdiction. The audit period will be as follows:

IFTA	January 01, 2008 through December 31, 2009
IRP	July 01, 2008 through June 30, 2009

The audit will begin on November 14, 2011 at Fort Mill, South Carolina. We will start by holding an opening conference with you and other representative(s) to discuss the audit in detail. During the opening conference you need to provide a presentation of the procedures for the computation of fuel use tax and/or license fees. This presentation should include all procedures for a vehicle from trip beginning to end, used to determine and document miles traveled, fuel purchased and how this information is accumulated for tax return purposes. At the conclusion of the audit, an exit conference will be held with you and/or other representative(s) to discuss preliminary audit findings, recommendation and right of appeal.

000148
ENC. 3/19

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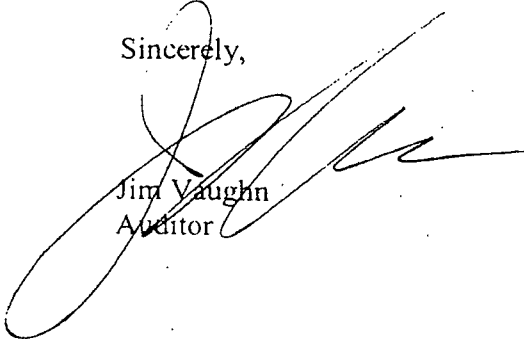

Vehicle Services Deputy Director

Russo Dumpster Service Inc
IFTA Acct. #260507040
IRP Acct. #26949
November 9, 2011

If the auditor is required to travel out of state, I/we will promptly reimburse the
Department of Motor Vehicles for all expenses incurred in the performance of the audit,
including travel and per diem.

Please return a copy of this signed letter indicating your confirmation of the appointment
date, time and place. If you have any questions regarding the audit, please call me at
(803) 608-7258.

Sincerely,

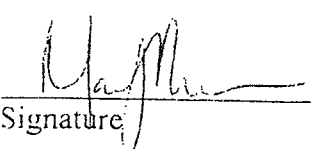

Jim Vaughn
Auditor

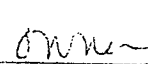
DATE: 11/14/2011

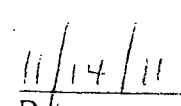
TIME: 09:00 AM

PLACE: Ft Mill, SC

We confirm the above arrangements and audit date.


Signature


Title


Date

000149



South Carolina Department of Motor Vehicles
TEST SAMPLE PROJECTION FORM

MC-21
(Est. 3/09)

PURPOSE:

This form is to assist the auditor in planning a test sample for projecting the results to the total population. Additionally, it is meant to help the taxpayer understand the sampling method prior to the beginning of the test work in order to establish a mutually agreeable and representative test sample.

Sample Documentation

Test Population: Distance and Tax Paid Gallons

Number of Items in population: Units - 4

Population Amount: Total distance and Total fuel

Test Objectives: To test the accuracy of reported jurisdictional distance, total distance, jurisdictional tax-paid gallons and total gallons used by the units in the population.

Sampling Method: Test a sample of trips and fuel records for the selected sample period(s).

Sample Period(s): Periods - 4th quarter 2008 & 1st quarter 2009

Number of Units Sampled: Units - ~~0~~ *no distance records*

The undersigned, an authorized agent of **Mary J Russo** does hereby acknowledge and agree that the impending IFTA/IRP compliance will be conducted on the sampling basis using the periods listed above.

Taxpayer's Signature: _____

Date: 11/14/11

Auditor's Signature: _____

Date: 11-14-11

Reviewed by: _____

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L. L. Dulin
Vehicle Services Deputy Director

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South Carolina Department of Motor Vehicles INTERNAL CONTROL QUESTIONNAIRE

MC-23
(Rev. 8/10)

Company's Name: Russo Dumpster service Inc

Customer #: 31802807

Company's Representative(s): Mary J Russo

TIN: 260507040

Date: 11/14/2011

IRP Period: 07/01/2008 - 06/30/2009

IFTA Period: 01/01/2008 - 12/31/2009

Objective

To enhance and summarize the auditor's understanding of the taxpayer's internal control structure. With this clarification, the auditor will be better able to adequately plan and determine the types and extent of testing that shall be performed to meet the audit's objective.

Describe how the IFTA tax returns and IRP application are prepared and identify the sources used for computation of data reported.

How does your system(s) account for reported data submitted?

Recaps: Monthly ☐ Quarterly ☒ Semi-Annually ☐ Annually ☐

Comments:

The carrier did not provide but a very few source documents. No distances records could be used. The carrier provided some fuel receipts for two quarters of 2008. The carrier has a bulk tank but kept no with drawal records.

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[Signature]

Vehicle Services Deputy Director

CONTROL ENVIRONMENT

	YES	NO	N/A	COMMENTS
1. Does an internal audit function exist?	☒	☐	☐	
2. Does the tax accounting personnel appear to have adequate professional qualifications and experience?	☒	☐	☐	
3. Does the company have current copies of the laws, rules, IRP / IFTA regulations or copies of the instructional manuals to be knowledgeable of the various laws and regulations?	☒	☐	☐	
4. Does management exhibit a good attitude and concern for strong control and accounting practices in relation to taxes and registration fees?	☒	☐	☐	
5. Are independent audits conducted?	☐	☒	☐	

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South Carolina Department of Motor Vehicles INTERNAL CONTROL QUESTIONNAIRE

MC-23
(Rev. 8-10)

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[Signature]
Vehicle Services Deputy Director

ACCOUNTING SYSTEMS

	YES	NO	N/A	COMMENTS
1. Does the accounting system ensure that all vehicles' fuel and distance related transactions are identified and recorded? a. Are IVDRs or other trip records used? b. For over-the-road purchases, are all invoices or other receipts kept as evidence of purchase?	☐ ☐ ☐	☒ ☒ ☒	☐ ☐ ☐	
2. Is the distance accounting system designed with sufficient detail to permit identification of the following: a. Vehicle or unit number? b. Trip origin and destination? c. Route(s) traveled? d. Odometer readings? e. Total distance and jurisdictional distance? f. Date or time period of the trip?	☐ ☐ ☐ ☐ ☐ ☐	☒ ☒ ☒ ☒ ☒ ☒	☐ ☐ ☐ ☐ ☐ ☐	
3. Do the accounting systems provide a sufficient audit trail from the source documents to the summaries used for reporting?	☐	☒	☐	
4. Do the type of accounting records maintained ensure the proper reporting of fuel tax on all distance traveled within all jurisdictions for the proper periods.	☐	☒	☐	
5. Do the vehicle listing or inventory records facilitate the identification of vehicle additions and deletions?	☒	☐	☐	
6. Are all bulk fuel inventories adequately controlled to allow an identification of all purchases and amounts dispensed per tax period?	☐	☒	☐	
7. Is a reporting system established whereby unanticipated variances in actual distance, fuel usage, or MPG are reviewed by office personnel and do the findings receive prompt and appropriate investigation and corrective action?	☐	☒	☐	



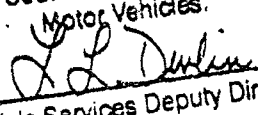
South Carolina Department of Motor Vehicles
INTERNAL CONTROL QUESTIONNAIRE

MC-23
(Rev. 8/10)

CONTROL PROCEDURES

	YES	NO	N/A	COMMENTS
1. Are operational and procedural policies relating to tax accounting and fuel / distance systems used and kept up to date?	☐	☒	☐	
2. Are there computer policies and procedures authorizing and approving changes in the systems and for monitoring the development and modification of computer programs and data files relating to fuel and distance accountability.	☒	☐	☐	
3. Is a proper segregation of duties maintained between the personnel (drivers) initiating trip records, and personnel recording trip records, fuel purchases, and preparing related tax returns and applications?	☒	☐	☐	
4. Has the company established adequate safeguards over access to the accounting records and computer systems used for compilation of IRP / IFTA information.	☒	☐	☐	
5. Are independent verifications of total trip distance and jurisdictional distance made on at least a test basis using odometer readings, routes traveled, official state highway maps, Household goods and/or carrier's distance books, or other satisfactory guides?	☐	☒	☐	
6. Are the IVDRs used for other purposes, such as a basis for payroll or for tracking product inventory and movements where the revenue accounting system or cost system is based on deliveries?	☒	☐	☐	
7. Are other independent checks or controls established to insure the accurate accounting of all distance and fuel for purposes of reporting fuel taxes and registration fees?	☒	☐	☐	Yes starting in 2011

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Vehicle Services Deputy Director



South Carolina Department of Motor Vehicles
INTERNAL CONTROL QUESTIONNAIRE

MC-23
(Rev. 8/10)

INTERNAL CONTROL EVALUATION

Describe any other conditions or factors considered in relation to understanding the company's internal control structure that may affect the manner in which the audit might be conducted.

Since the carrier does not have distance and bulk fuel records, the full fee for IRP and the 4.00 mpg for IFTA may be imposed.

(Check the Appropriate Box)

- ☐ 1. A strong internal control structure suggests a moderate level of reliance can be placed on the system and accounting procedures relating to registration fees and taxes. The possible effect of this reliance could be to reduce the risk of errors occurring and the amount of subsequent test work being performed. Describe the effects, if any, on the audit program in the space below. Be specific with respect to audit program steps and levels of testing.

- ☒ 2. Weaknesses exist in the internal control structure which suggest an increased risk that errors may occur in capturing, recording, and reporting registration fees and taxes. Briefly note the weaknesses and describe the effects, if any, on the audit program in the space below. Be specific with respect to audit program steps and level of testing.

The carrier kept unacceptable distance and fuel records until 2011. At ^{this} time they hired someone to properly account for jurisdictional distances traveled. They have not established an acceptable withdrawal system for bulk fuel.

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Vehicle Services Deputy Director





Motor Carrier Services Audit Program

Taxpayer: Russo Dumpster Service Inc

Customer Number: 31802807 Tax ID Number: 260507040

Audit Period(s): IFTA: 01/01/2008 through 12/31/2009 IRP: 07/01/2008 through 06/30/2009

This audit program serves as a guide for the audit process. Note any taxpayer contact on the Contact Log and document the audit hours for each section or step. Document any additional steps taken in the area provided below the applicable section.

Time	Audit Procedure	Comments	WP Ref.	Date
	I. Preliminary Audit Procedures The purpose of performing the preliminary audit procedures is to familiarize the auditor with the carrier's business and reporting history.			
	A. Establish an Audit File on the Taxpayer		SCAP-1	
0.12	1. Review Department computer systems, IFTA tax returns and/or IRP registration information to determine			
0.12	a. Name, address, and location of taxpayer		A-F	04/19/2011
	b. Account number(s) for IFTA/IRP		A-F	04/19/2011
	c. Audit Period(s) for IFTA/IRP			
	d. Responsible individual(s)			
	e. Request info for selected audit period(s)			
0.13	2. Input reported IFTA and/or IRP information into audit program(s) to include			
	a. Taxpayer's name, address, account number(s), audit date(s), and audit period(s)		A-F	04/19/2011
0.12	b. Reported IRP miles			
0.13	c. Reported IRP fee billings		A-F	04/19/2011
	d. Equipment list from IRP registration(s)		A-F	04/19/2011
0.13	3. Analytical Review			
	a. Review reported mileage, fuel, and MPG		A-F	04/19/2011
	b. Check for possible exempt mileage and/or fuel			
	4. Review previous audits (if applicable)			
0.12	B. Pre-audit Contact			
0.12	1. Notify taxpayer that their IFTA/IRP account(s) has been selected for audit		A-F	11/07/2011
0.12	2. Confirm the audit appointment, audit period(s), and audit location		A-F	11/07/2011
0.12	3. Confirm the taxpayer's name, address, contact, and phone number		A-F	11/07/2011
	4. Confirm account number(s), if they have any other accounts, and inquire about previous audits			
	5. Confirm the type(s) and availability of mileage/fuel records maintained			
0.14	6. Discuss the nature and type of business		A-F	11/07/2011
	7. Discuss the following items to be mailed to the taxpayer:			
	a. Audit Engagement Letter with attachment			
	b. Pre-Audit Questionnaire			
0.25	8. Instruct the taxpayer to sign and return the confirmation letter		SCPAQ-1	
	a. Complete the audit telephone contact questionnaire and schedule appointment		A-F	11/07/2011
	C. Mail pre-audit information to the taxpayer			
	1. Audit Engagement Letter with attachment			
	2. Pre-audit questionnaire			
	3. Auditor's business card			
	4. Audit Confirmation Letter		SCPAQ-1	

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Vehicle Services Deputy Director

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Time	Audit Procedure	Comments	WP Ref.	Date
2.75	D. Received and reviewed pre-audit information from taxpayer 1. Signed copy of Confirmation Letter 2. Pre-audit questionnaire 3. Sample of Monthly or Quarterly mileage and/or fuel recaps 4. Sample IVDR 5. Taxpayer Equipment list and owner operators (if applicable) 6. Mileage and/or fuel records (if applicable) E. Other Information/Comments Audit schedules and charting	<i>Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.</i> <i>[Signature]</i> Vehicle Services Deputy Director	SCPAQ-1 AF	11/10/2011
Section Hours				
4.25				
0.25	II. Opening Conference and Internal Control Evaluation The purpose of the opening conference is to obtain factual information about the carrier's business that will enable the auditor to conduct a thorough and efficient examination A. Conduct Opening Conference 1. Discuss pre-audit questionnaire with taxpayer including business operations, internal control, other accounts, locations, personnel responsibilities, bulk fuel, leases, etc.		AF	11/14/2011
0.25	2. Discuss taxpayer's record keeping system and operational records		AF	11/14/2011
0.25	3. Explain audit process		AF	11/14/2011
0.12	B. Internal Control Evaluation 1. Document your understanding of the internal control structure a. Document the personnel responsible for preparing the mileage/fuel records, verifying mileage and fuel data, and reporting mileage/fuel data b. Document changes in accounting procedures or operations c. Document available mileage/fuel records d. Document the flow of transactions e. Document report preparation procedures 2. Trace transaction through taxpayer's record keeping system 3. Reconcile equipment lists		ICQ-1	11/14/2011
0.13			AF	11/14/2011
0.13			AF	11/14/2011
0.12	C. No assessment for deficiency or claim for credit may be made for any period for which records are no longer required D. Sampling 1. Determine extent of field work (sampling) 2. Discuss sampling methodology with taxpayer 3. Discuss proposed sample with taxpayer (if applicable)		AF	11/14/2011
0.11	E. Obtain Request records needed to perform the audit		AF	11/14/2011
0.12	F. Complete Agreement to Transport Records form (if applicable)		AF	11/14/2011
0.25	G. If records are not adequate/available, the auditor may issue a 30 day notification letter 1. In absence of verifiable records, a standard 4 MPG may be assessed (IFTA)		AF	11/14/2011
0.25	2. In absence of verifiable records, 100% base registration fees may be assessed (IRP)		AF	11/14/2011
1.25	H. Other Information/Comments Travel time (.50)		AF	11/14/2011
Section Hours				
3.25	Met for possible additional documents (.25) Travel time (.50)		AF	11/17/2011
			AF	11/17/2011

[illegible]

work sheets to reflect:

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Vehicle Services Deputy Director

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South Carolina Department of Motor Vehicles
EXIT CONFERENCE CHECKLIST

MC-20
(Rev. 10/11)

ACCOUNT NAME: Russo Dumpster Service Inc

CUSTOMER #: 31802807

TAX ID #: 260507040

- ☒ 1. Provide an overview of the total audit.
- ☒ 2. Discuss problem areas including adequacy of records and method of record keeping system.
- ☒ 3. Provide recommendations as to how problems discovered can be corrected or improved.
- ☒ 4. Inform auditee that audit findings are subject to review and approval by management in Blythewood.
- ☒ 5. Discuss right of appeals with respect to tax refunds, tax and license fee assessment penalty and interest.
- ☒ 6. All records that you intend to rely on have been presented for this audit.
- ☒ 7. Was the taxpayer in agreement with the audit findings? Yes ☐ No ☒

If the taxpayer was not in agreement, please explain:

They will litely appeal saying they will plan to
present other records that were not provided to the
auditor.

- ☒ 8. Signature of individual the audit findings were discussed with and their position.

Signature: [Signature]

Position: Secretary

Comments:

Reviewed By: [Signature]

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[Signature]
Vehicle Services Deputy Director

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South Carolina Department of Motor Vehicles
Agreement to Transport Records

MC-19
(Est. 3-09)

I, Mary J Russo
Name

Secretary
Title

of Russo Dumpster Service Inc
Company Name

agree to permit Jim Vaughn

SC Dept. of Motor Vehicles, Auditor

on 11/14/2011
Date

to transport the following **INTERNATIONAL FUEL TAX AGREEMENT (IFTA) / INTERNATIONAL REGISTRATION PLAN (IRP) OPERATIONAL RECORDS** for use in conducting an IFTA/IRP audit of my company. I fully understand that the SCDMV shall not be responsible or liable for any documents that may be missing from the following itemized list of records at the time of their presentation to the auditor or upon their return to me.

The following is an itemized list of the records:

Distance Records: Period(s) of no distance records

Fuel Records: Period(s) of see below

☐ Trip Reports

☐ Summaries

☐ Driver's Logs

☐ Bulk Reconciliations

☒ Retail Receipts

wright exp
1st and 2nd 9/11/08

☒ Bulk Receipts

08809
prev cases as bulk

Rec'd Date: 11-14-11

Auditor's Initial: JV

Returned Date: 4/10/12

Carrier's Initial: Upr

Auditor's Initial: [Signature]

Reviewed By: [Signature]

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[Signature]
Vehicle Services Deputy Director

000161

00224

RUSSO DUMPSTER SERVICES, INC.

Smoke Oil, Inc.

FAX 864 578 9612

Smoke Oil, Inc.
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Bill To
Russo Construction, Inc.
PO Box 1088
Pineville, NC 29134
Put Date of Fueling
Fax # 18035484969

Ship To
Russo Construction, Inc.
321 Wilson Drive
Fort Mill, SC 29707
Taxable

Invoice

Date	Invoice #
7/25/09	76356

Payment
1,574.44
2,555.59
4,130.03

H

4,130.03

Terms	Rep	Due Date
Net 10	III	8-4-09

Finance Charge 1.5% after due date

Rate	Amount
2.549	1,358.73
2.619	1,085.58
5.00	10.00

Quantity	Description
729.2	Ultra Low Sulfur Diesel - SC 07-22-09
414.5	Ultra Low Sulfur Diesel - SC 07-24-09
2	Fuel Surcharge

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed HES Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Subtotal	\$2,954.31
Sales Tax (7.25%)	\$0.00
Total	\$2,954.31
Payments/Credits	\$0.00
Balance Due	\$2,954.31

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Vehicle Services Deputy Director

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00225

PO Box 6050
 Spartanburg, SC 29304-6050

01/21/1102

Date	
3/7/09	72272

Bill To

Russo Construction, Inc.
 PO Box 1088
 Greenville, NC 29134
 Tel # 18035484969

Ship To

Russo Construction, Inc.
 321 Wilson Drive
 Fort Mill, SC 29707
 Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	3/17/09	

Quantity	Description	Rate	Amount
771.5	Ultra Low Sulfur Diesel - NC 03/04/09	2.019	1,557.66

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 Motor Vehicles

[Signature]
 Vehicle Services Deputy Director

Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-577-6686	864-599-9612	davidclark@smokeoil.net

Subtotal	\$1,557.66
Sales Tax (7.25%)	\$0.00
Total	\$1,557.66
Payments/Credits	\$0.00
Balance Due	\$1,557.66

000163

Invoice

Date	Invoice #
8/11/08	67329

Smoke Oil, Inc.
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Bill To
Russo Construction, Inc.
PO Box 1088
Pineville, NC 29134
Fax # 18035484969

Ship To
Russo Construction, Inc.
321 Wilson Drive
Fort Mill, SC 29707
Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date	
Net 10	HKH	8/21/08	Rate	Amount

Quantity	Description
313.8 1	Low Sulfur Diesel - NC Fuel Surcharge

Rate	Amount
4.129 9.50	1,295.68 9.50

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[Signature]
Vehicle Services Deputy Director

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Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for
non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Subtotal	\$1,305.18
Sales Tax (6.75%)	\$0.00
Total	\$1,305.18
Payments/Credits	\$0.00
Balance Due	\$1,305.18

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Invoice

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L. L. Dulin

Vehicle Services Deputy Director

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struction, Inc.
1088
e, NC 29134

Ship To

Russo Construction, Inc
321 Wilson Drive
Fort Mill, SC 29717

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Payable

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[Signature]

Vehicle Services Deputy Director

Terms

Sec

Due Date

Finance Charge 1.5% after due

No. 10

1001

1001

Quantity

Description

Rate

Amount

327 1 1/2 Ton 4 S Dr. 1001

3,680

113 1/2 Ton 4 S Dr. 1001

3,680

200 1/2 Ton 4 S Dr. 1001

3,710

1001 Service

7,50

PREVIOUS SALE NUMBER _____
CUSTOMER SIGNATURE X _____
PRODUCT _____
US 50N ROAD ☐ DYED _____
☐ HS ☐ K-1 _____
GSS ☐ Rag ☐ Mid ☐ Prim _____
9622465 _____
DYED _____

Date	Invoice #
2/11/09	71630

Ship To
Russo Construction, Inc.
321 Wilson Drive
Fort Mill, SC 29707
Taxable

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Motor Vehicles.
R. L. Durlin
Vehicle Services Deputy Director

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HHH	2-21-69	

Quantity	Description	Rate	Amount
512	Ultra Low Sulphur Diesel, NO. 2, 1000	2.1795	1,115.65

Subtotal	\$1,115.65
Sales Tax (7.25%)	\$0.00

*Smoke Oil, Inc. is committed to providing superior service to its customers.

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
2/11/09	71630

Bill To

Russo Construction, Inc.
 PO Box 1088
 Pineville, NC 29134
 Fax # 18035484969

Ship To

Russo Construction, Inc.
 321 Wilson Drive
 Fort Mill, SC 29707

Payable

Terms

Rep

Due Date

Finance Charge 1.5% after due date

Net 15

HT

2-21-09

Quantity

Description

Rate

Amount

512 Ultra Low Sulfur Diesel NC 02 1009

2.174

1,115.65

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J. L. Dulin

Vehicle Services Deputy Director

Subtotal

\$1,115.65

Sales Tax (7.25%)

\$0.00

*Smoke Oil, Inc. is committed to quality

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00231

Account Inquiry

Page 1 of 1

Customer Details

TIN: 160507040 Customer No.: 31802807 USCOT No.: 01804701 Customer Status:

Account Inquiry
ACTIVE

Business Customer Details

Registrant Name: RUSSO DUMPSTER SERVICES INC Contact Name: Email ID:
Phone No.: Ext.: Fax No.:

Physical Address

Street1: 321 WILSON DR Street2:
City: FORT MILL Jurisdiction: SC-SOUTH CAROLINA
Zip Code: 29707-9029 County: 29-LANCASTER Country: US

Mailing Address

Street1: Street2:
City: Jurisdiction:
Zip Code: Country:

IFTA Account Details

Business Type: CORPORATION IFTA Account Status: ACTIVE Status Effective: 01/04/2011

Owner1 Mailing Address

Name: ROBERT WEEKS Title: OWNER SSN: 239332395
Phone No.: 704-791-4624 Ext.: Email ID:
Street1: 321 WILSON DR Street2:
City: FORT MILL Jurisdiction: SC-SOUTH CAROLINA
Zip Code: 29707-9029 County: 29-LANCASTER Country: US

Owner2 Mailing Address

Name: MARY J RUSSON Title: OWNER SSN: 76523233
Phone No.: 704-622-4327 Ext.: Email ID:
Street1: 321 WILSON DRIVE Street2:
City: FORT MILL Jurisdiction: SC-SOUTH CAROLINA
Zip Code: 29707 Country: US

Owner3 Mailing Address

Name: Title: SSN:
Phone No.: Ext.: Email ID:
Street1: Street2:
City: Jurisdiction:
Zip Code: Country:

Last Updated User ID: FEGGANS, THERESAB Last Updated Time Stamp: 1/4/2011 6:04:46 PM
Comment:

Back Close

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MOTOR CARRIER SERVICES
* IFTA UNIT *

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QUARTERLY TAX RETURN

Customer No.: 31802807
Reg. Name: RUSSO MARY JENNIFER
DBA Name: RUSSO DUMPSTER SERVICE INC
Address: PO BOX 1088
PINEVILLE, NC 28134
County: 29 / LANCASTER
Current Status: PAID
Return Year: 2009
Due Date: 04/30/2009
Processed Date:
Total Miles: 95,900
Total Gallons: 10,063
MPG: 9.53
Non-IFTA Miles: 0

Fleet No.: 1
TIN: 260507040
Phone No: (803) 548-5039

Return Quarter: 1 - March 31
Filed Date: 04/29/2009
No Operation: N

Amend/Orig: ORIGINAL
Amend No: 0
Fuel Type: DIESEL
Months Late: 0

Penalty Amt: \$0.00
Return Amt: \$0.00
Prev. Return Interest & Penalty: \$0.00
Additional Interest: \$0.00
Payment Made/Refund: \$0.00
Previous Payment Made/Refund: \$0.00
Adjusted Amount: \$0.00
Total Amount Due/Refund: \$0.00

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Jur	Eff Date	Rate	Total Miles	Taxable Miles	Taxable Gallons	TaxPaid Gallons	Net Taxable Gallons	Tax Due	Interest Due	Amount Due
SC	01/01/2009	0.1600	3,200	3,200	336	336	0	\$0.00	\$0.00	\$0.00
NC	01/01/2009	0.2990	92,700	92,700	9,727	9,727	0	\$0.00	\$0.00	\$0.00
Totals			95,900	95,900	10,063	10,063	0	\$0.00	\$0.00	\$0.00

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QUARTERLY TAX RETURN

Customer No.: 31802807
Reg. Name: RUSSO MARY JENNIFER
DBA Name: RUSSO DUMPSTER SERVICE INC
Address: PO BOX 1088
PINEVILLE, NC 28134

Fleet No.: .1
TIN: 260507040
Phone No: (803) 548-5039

County: 29 / LANCASTER
Current Status: PAID
Return Year: 2009
Due Date: 07/31/2009

Return Quarter: 2 - June 30
Filed Date: 07/15/2009
No Operation: N

Amend/Orig: ORIGINAL
Amend No: 0
Fuel Type: DIESEL
Months Late: 0

Processed Date:
Total Miles: 118,318
Total Gallons: 11,600
MPG: 10.20
Non-IFTA Miles: 0

Penalty Amt: \$0.00
Return Amt: \$0.00
Prev. Return Interest & Penalty: \$0.00
Additional Interest: \$0.00
Payment Made/Refund: \$0.00
Previous Payment Made/Refund: \$0.00
Adjusted Amount: \$0.00
Total Amount Due/Refund: \$0.00

Jur	Eff Date	Rate	Total Miles	Taxable Miles	Taxable Gallons	TaxPaid Gallons	Net Taxable Gallons	Tax Due	Interest Due	Amount Due
SC	04/01/2009	0.1600	12,328	12,328	1,209	1,209	0	\$0.00	\$0.00	\$0.00
NC	04/01/2009	0.2990	105,990	105,990	10,391	10,391	0	\$0.00	\$0.00	\$0.00
Totals			118,318	118,318	11,600	11,600	0	\$0.00	\$0.00	\$0.00

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Vehicle Services Deputy Director

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QUARTERLY TAX RETURN

Customer No.: 31802807
Reg. Name: RUSSO MARY JENNIFER
DBA Name: RUSSO DUMPSTER SERVICE INC
Address: PO BOX 1088
PINEVILLE, NC 28134

Fleet No.: 1
TIN: 260507040
Phone No: (803) 548-5039

County: 29 / LANCASTER

Current Status: PAID

Return Year: 2009

Due Date: 11/02/2009

Processed Date:

Total Miles: 136,828

Total Gallons: 13,821

MPG: 9.90

Non-IFTA Miles: 0

Return Quarter: 3 - Sep 30
Filed Date: 10/14/2009
No Operation: N

Amend/Orig: ORIGINAL
Amend No: 0
Fuel Type: DIESEL
Months Late: 0

Penalty Amt: \$0.00
Return Amt: \$0.00
Prev. Return Interest & Penalty: \$0.00
Additional Interest: \$0.00
Payment Made/Refund: \$0.00
Previous Payment Made/Refund: \$0.00
Adjusted Amount: \$0.00
Total Amount Due/Refund: \$0.00

Jur	Eff Date	Rate	Total Miles	Taxable Miles	Taxable Gallons	TaxPaid Gallons	Net Taxable Gallons	Tax Due	Interest Due	Amount Due
SC	07/01/2009	0.1600	10,623	10,623	1,073	1,073	0	\$0.00	\$0.00	\$0.00
NC	07/01/2009	0.2990	126,205	126,205	12,748	12,748	0	\$0.00	\$0.00	\$0.00
Totals			136,828	136,828	13,821	13,821	0	\$0.00	\$0.00	\$0.00

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L. L. Dulin
Vehicle Services Deputy Director



SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES

MOTOR CARRIER SERVICES

IFTA UNIT

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QUARTERLY TAX RETURN

Customer No.: 31802807
Reg. Name: RUSSO MARY JENNIFER
DBA Name: RUSSO DUMPSTER SERVICE INC
Address: PO BOX 1088
PINEVILLE, NC 28134

Fleet No.: 1
TIN: 260507040
Phone No: (803) 548-5039

County: 29 / LANCASTER

Current Status: PAID

Return Year: 2009

Due Date: 02/01/2010

Processed Date:

Total Miles: 98,293

Total Gallons: 15,122

MPG: 6.50

Non-IFTA Miles: 0

Return Quarter: 4 - Dec 31
Filed Date: 01/14/2010
No Operation: N

Amend/Orig: ORIGINAL

Amend No: 0

Fuel Type: DIESEL

Months Late: 0

Penalty Amt: \$0.00

Return Amt: \$0.00

Prev. Return Interest & Penalty: \$0.00

Additional Interest: \$0.00

Payment Made/Refund: \$0.00

Previous Payment Made/Refund: \$0.00

Adjusted Amount: \$0.00

Total Amount Due/Refund: \$0.00

Jur	Eff Date	Rate	Total Miles	Taxable Miles	Taxable Gallons	TaxPaid Gallons	Net Taxable Gallons	Tax Due	Interest Due	Amount Due
SC	10/01/2009	0.1600	24,500	24,500	3,769	3,769	0	\$0.00	\$0.00	\$0.00
NC	10/01/2009	0.2990	73,793	73,793	11,353	11,353	0	\$0.00	\$0.00	\$0.00
Totals			98,293	98,293	15,122	15,122	0	\$0.00	\$0.00	\$0.00

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[Signature]
Vehicle Services Deputy Director



SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES

MOTOR CARRIER SERVICES

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http://www.scdmvonline.com

QUARTERLY TAX RETURN

Customer No.: 31802807
Reg. Name: RUSSO MARY JENNIFER
DBA Name: RUSSO DUMPSTER SERVICE INC
Address: PO BOX 1088
PINEVILLE, NC 28134
County: 29 / LANCASTER
Current Status: PAID
Return Year: 2008
Due Date: 02/02/2009
Processed Date:
Total Miles: 101,204
Total Gallons: 10,337
MPG: 9.79
Non-IFTA Miles: 0

Fleet No.: 1
TIN: 260507040
Phone No: (803) 548-5039

Return Quarter: 4 - Dec 31
Filed Date: 04/29/2009
No Operation: N

Amend/Orig: ORIGINAL
Amend No: 0
Fuel Type: DIESEL
Months Late: 3

Penalty Amt: \$50.00
Return Amt: \$0.00
Prev. Return Interest & Penalty: \$0.00
Additional Interest: \$0.00
Payment Made/Refund: \$50.00
Previous Payment Made/Refund: \$0.00
Adjusted Amount: \$0.00
Total Amount Due/Refund: \$0.00

Jur	Eff Date	Rate	Total Miles	Taxable Miles	Taxable Gallons	TaxPaid Gallons	Net Taxable Gallons	Tax Due	Interest Due	Amount Due
SC	10/01/2008	0.1600	2,550	2,550	260	260	0	\$0.00	\$0.00	\$0.00
NC	10/01/2008	0.2990	98,654	98,654	10,077	10,077	0	\$0.00	\$0.00	\$0.00
Totals			101,204	101,204	10,337	10,337	0	\$0.00	\$0.00	\$0.00

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Vehicle Services Deputy Director



SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES

MOTOR CARRIER SERVICES

IFTA UNIT

P. O. BOX 1498 • BLYTHEWOOD, SC 29016 • (803) 896-3870

<http://www.scdmvonline.com>

I

QUARTERLY TAX RETURN

Customer No.: 31802807
Reg. Name: RUSSO MARY JENNIFER
DBA Name: RUSSO DUMPSTER SERVICE INC
Address: PO BOX 1088
PINEVILLE, NC 28134
County: 29 / LANCASTER
Current Status: PAID
Return Year: 2008
Due Date: 10/31/2008
Processed Date:
Total Miles: 97,805
Total Gallons: 9,589
MPG: 10.20
Non-IFTA Miles: 0

Fleet No.: 1
TIN: 260507040
Phone No: (803) 548-5039
Return Quarter: 3 - Sep 30
Filed Date: 11/03/2008
No Operation: N

Amend/Orig: ORIGINAL
Amend No: 0
Fuel Type: DIESEL
Months Late: 1
Penalty Amt: \$50.00
Return Amt: \$0.00
Prev. Return Interest & Penalty: \$0.00
Additional Interest: \$0.00
Payment Made/Refund: \$50.00
Previous Payment Made/Refund: \$0.00
Adjusted Amount: \$0.00
Total Amount Due/Refund: \$0.00

Jur	Eff Date	Rate	Total Miles	Taxable Miles	Taxable Gallons	TaxPaid Gallons	Net Taxable Gallons	Tax Due	Interest Due	Amount Due
SC	07/01/2008	0.1600	34,233	34,233	3,356	3,356	0	\$0.00	\$0.00	\$0.00
NC	07/01/2008	0.2990	63,572	63,572	6,233	6,233	0	\$0.00	\$0.00	\$0.00
Totals			97,805	97,805	9,589	9,589	0	\$0.00	\$0.00	\$0.00

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[Signature]
Vehicle Services Deputy Director

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BI

QUARTERLY TAX RETURN

Customer No.: 31802807
Reg. Name: RUSSO MARY JENNIFER
DBA Name: RUSSO DUMPSTER SERVICE INC
Address: PO BOX 1088
PINEVILLE, NC 28134
County: 29 / LANCASTER
Current Status: PAID
Return Year: 2008
Due Date: 07/31/2008
Processed Date:
Total Miles: 101,918
Total Gallons: 9,992
MPG: 10.20
Non-IFTA Miles: 0

Fleet No.: 1
TIN: 260507040
Phone No: (803) 548-5039

Return Quarter: 2 - June 30
Filed Date: 07/31/2008
No Operation: N

Amend/Orig: ORIGINAL
Amend No: 0
Fuel Type: DIESEL
Months Late: 0

Penalty Amt: \$0.00
Return Amt: \$0.00
Prev. Return Interest & Penalty: \$0.00
Additional Interest: \$0.00
Payment Made/Refund: \$0.00
Previous Payment Made/Refund: \$0.00
Adjusted Amount: \$0.00
Total Amount Due/Refund: \$0.00

Jur	Eff Date	Rate	Total Miles	Taxable Miles	Taxable Gallons	TaxPaid Gallons	Net Taxable Gallons	Tax Due	Interest Due	Amount Due
SC	04/01/2008	0.1600	27,244	27,244	2,671	2,671	0	\$0.00	\$0.00	\$0.00
NC	04/01/2008	0.2990	74,674	74,674	7,321	7,321	0	\$0.00	\$0.00	\$0.00
Totals			101,918	101,918	9,992	9,992	0	\$0.00	\$0.00	\$0.00

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[Signature]
Vehicle Services Deputy Director

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SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES

MOTOR CARRIER SERVICES

IFTA UNIT

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<http://www.scdmvonline.com>

QUARTERLY TAX RETURN

Customer No.: 31802807
Reg. Name: RUSSO MARY JENNIFER
DBA Name: RUSSO DUMPSTER SERVICE INC
Address: PO BOX 1088
PINEVILLE, NC 28134

Fleet No.: 1
TIN: 260507040
Phone No: (803) 548-5039

County: 29 / LANCASTER

Current Status: PAID

Return Year: 2008

Due Date: 04/30/2008

Processed Date:

Total Miles: 111,339

Total Gallons: 8,080

MPG: 13.78

Non-IFTA Miles: 0

Return Quarter: 1 - March 31

Filed Date: 04/26/2008

No Operation: N

Amend/Orig: ORIGINAL

Amend No: 0

Fuel Type: DIESEL

Months Late: 0

Penalty Amt: \$0.00

Return Amt: \$42.81

Prev. Return Interest & Penalty: \$0.00

Additional Interest: \$0.00

Payment Made/Refund: \$42.81

Previous Payment Made/Refund: \$0.00

Adjusted Amount: \$0.00

Total Amount Due/Refund: \$0.00

Jur	Eff Date	Rate	Total Miles	Taxable Miles	Taxable Gallons	TaxPaid Gallons	Net Taxable Gallons	Tax Due	Interest Due	Amount Due
SC	01/01/2008	0.1600	12,127	12,127	880	1,188	-308	\$-49.28	\$0.00	\$-49.28
NC	01/01/2008	0.2990	99,212	99,212	7,200	6,892	308	\$92.09	\$0.00	\$92.09
Totals			111,339	111,339	8,080	8,080	0	\$42.81	\$0.00	\$42.81

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Vehicle Services Deputy Director

Nikki R. Haley
Governor



Kevin A. Shwedo
Executive Director

State of South Carolina
Department of Motor Vehicles

April 9, 2012

Mary J Russo
Russo Dumpster Service Inc
607 Ft Mill Hwy
Fort Mill, SC 29707

CUSTOMER #: 31802807

Subject: Follow-up Review

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with the South Carolina Department of
Motor Vehicles.
[Signature]
Vehicle Services Deputy Director

Pursuant to the guidelines of Department Policy MC-007, the South Carolina Department of Motor Vehicles will conduct a follow-up review on all non-compliant motor carriers and/or registrants within one year of the last audit date. The purpose of the follow-up review is to determine if the carrier's operational records are in compliance with the audit guidelines set forth by the International Registration Plan (IRP) and/or the International Fuel Tax Agreement (IFTA).

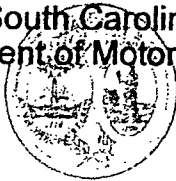
An auditor from the Motor Carrier Services' IRP/IFTA Audit Unit will be contacting you by phone before the commencement of the follow-up review to schedule and confirm an agreed upon date and time of the review. The follow-up review can be conducted at your place of business or at a mutually agreed upon place.

If it is determined during the review that your operational records are still out of compliance with the audit guidelines for IRP and/or IFTA, you may be subject to cancellation and/or denial of your IFTA/IRP privileges.

[Signature]
Customer/Representative Signature

4/10/12
Date

South Carolina
Department of Motor Vehicles



04/19/2011

RUSSO DUMPSTER SERVICES INC
RUSSO DUMPSTER SERVICE INC
PO BOX 1088
PINEVILLE, NC, 281341088

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copy of the original document on file
with the South Carolina Department of
Motor Vehicles.

[Signature]
Vehicle Services Deputy Director

Acct #: 031802307
Old IRP Acct #: 0

Dear Carrier:

Pursuant to the International Fuel Tax Agreement (IFTA) and the International Registration Plan (IRP), the South Carolina Department of Motor Vehicles will conduct an audit for the period of January 1, 2008 through December 31, 2009 for the International Fuel Tax Agreement (IFTA). For the International Registration Plan (IRP), the registration period of December 1, 2010 through November 30, 2011 will be reviewed which involves the mileage reporting period of July 1, 2009 through June 30, 2010.

Please be advised that an auditor will be contacting you by phone before the commencement of the audit to confirm a date to begin this audit, which will be conducted at your place of business or at a mutually agreed upon place. You have thirty days from the date of this letter to prepare for this audit. An audit engagement letter confirming the audit date and explaining the objective and scope of the audit will be sent to you.

The individual vehicle mileage records required for IRP and IFTA must contain the following information:

1. Date of trip (starting and ending)
2. Trip origin and destination, city and state
3. Routes of travel
4. Beginning and ending odometer or hubodometer reading for each trip and at state lines
5. Total trip miles including all movement, whether the vehicle is loaded, empty, deadheading and/or bobtailing
6. Mileage by jurisdiction
7. Unit number and vehicle identification number
8. Registrant's name
9. Trailer number
10. Driver's signature and/or name

The fuel receipts and invoice for over-the-road purchases and bulk fuel purchases must contain and be supported by the following:

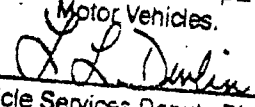
1. Price per gallon	6. Dollar amount
2. Quantity	7. Bulk storage withdrawals
3. Date	8. Bulk fuel inventory reconciliation
4. Location	9. Bulk fuel delivery tickets or receipts
5. Type of fuel	

In addition to the above, the individual vehicle mileage records and fuel records must

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Vehicle Services Deputy Director

be summarized monthly. Internally generated computer reports are not acceptable as source documents. You will be notified if additional records are needed during the course of the audit. All records and information made available must be deemed acceptable for conducting the audit.

In the event your operational records are not located in South Carolina and it becomes necessary for auditors to travel to the place where such records are normally kept, you may be responsible for all travel expenses incurred in the performance of the audit and must promptly reimburse the Department for those expenses.

Enclosed is a pre-audit questionnaire that you will need to complete and return in the self-addressed envelope within ten working days. In addition to the pre-audit questionnaire, please include the following items:

- A sample copy of your fuel receipts
- A sample copy of your trip sheets
- A sample copy of all your monthly mileage summaries
- A sample copy of all your monthly fuel purchase summaries

Your full cooperation is appreciated. Complying with our request should greatly reduce the time spent with you performing the audit. If you have any questions regarding this matter, please do not hesitate to call James R. Vaughn at 803-608-7258.

Sincerely,

Jacquelyn Thomas-Parnell
Interim Audit Supervisor
(803) 896-2691

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South Carolina Department of Motor Vehicles AGREEMENT TO PREPARE/MAINTAIN RECORDS

MC-7
(Est. 3/09)

AGREEMENT TO PREPARE AND MAINTAIN RECORDS IN ACCORDANCE WITH THE INTERNATIONAL REGISTRATION PLAN AND THE INTERNATIONAL FUEL TAX AGREEMENT

DISTANCE RECORDS (IFTA and IRP): You must maintain the original driver-prepared Individual Vehicle Distance Record (IVDR) on each vehicle for each trip and recap on monthly and quarterly fleet summaries. Driver prepared source documents must include the following:

1. Date(s) of trip (starting and ending)
2. Trip origin and destination
3. Route of travel (highway numbers)
4. Beginning and ending odometer/hubometer readings of the trip
5. Total trip distance
6. Distance by jurisdiction
7. Unit number or vehicle identification
8. Driver's name

Note: Licensees using on-board recording devices or GPS for reporting purposes should refer to the IFTA and IRP Manuals for requirements. Odometer readings are still required when using on-board recording devices.

Accountable distance includes interjurisdictional and intrajurisdictional distance, loaded and empty distance, deadhead and/or bobtail distance, off-highway distance, and trip permit distance. All distance accumulated by the power units apportioned in the fleet within the preceding year (July 1 through June 30 preceding the registration year) must be reported as actual on the IRP application. Estimated distance must not be used for jurisdictions in which the fleet had accumulated actual distance in the preceding year.

Interjurisdictional Travel: Apportioned registration is intended for commercial vehicles traveling in two or more member jurisdictions. Vehicles traveling only in one jurisdiction are not eligible for apportionment and are subject to full registration fees.

FUEL RECORDS (IFTA Only): You must maintain original fuel source documents for each fuel type for each vehicle. This information should flow into monthly and quarterly fleet summaries. Over-the-road fuel purchases and bulk fuel purchases are to be accounted for separately. *Defined to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.*

Over-the-Road Fuel Purchases must be supported by a receipt, invoice, credit card receipt, or an automated vendor payment record. A transaction listing for tax-paid credit. An acceptable fuel receipt or invoice must include:

1. Date of purchase
2. Name and address of seller
3. Number of gallons/liters purchased
4. Type of fuel purchased
5. Price per gallon/liter
6. Unit number or vehicle identification
7. Purchaser's signature

[Signature]
Vehicle Services Deputy Director

Bulk Storage Fuel Purchases must be supported by delivery tickets and/or receipts. You must also have a reliable meter on your bulk tank. To receive tax paid credit, the following information must be maintained:

1. Date of withdrawal
2. Number of gallons/liters withdrawn all bulk withdrawals
3. Type of Fuel
4. Unit number or vehicle identification
5. Purchase and inventory records showing tax was paid on
6. Meter readings, inventory measurements and monthly reconciliations

RECORD RETENTION: All carrier records pertaining to IFTA must be kept for four years. IRP distance records must be retained to support the reported distance for any registrant whose application for apportioned registration has been accepted shall preserve the records on which it was based for a period of three years after the close of the registration year. Failure to make records available or provide adequate records for audit may result in an assessment based on an estimation of the fleet's true liability or 100% South Carolina fees.

DECLARATION: The undersigned has read this document and agrees to prepare and maintain records and report information in accordance with the IRP and IFTA requirements. I understand failure to maintain complete records could result in disallowing all tax-paid fuel credit and possible reduction of MPG to 4.00 for IFTA. SC IRP percent can be increased to 100% and privileges may be canceled if records are unacceptable.

REGISTRANT'S NAME Russo Dumpster Services, Inc.		ACCOUNT NUMBER/ DMV CUSTOMER NUMBER 31802807	
AUTHORIZED REGISTRANT EMPLOYEE'S NAME (PRINT) MARY J. Russo	SIGNATURE <i>[Signature]</i>	TITLE Owner	
CITY Fort Mill	STATE SC	DATE 1/6/11	

NOTE: This document must be signed by a corporate officer, owner, partner, or an authorized company employee, not a registration service agent.

Effective Date: 11/2/09

Post Office Box 1498, Blythewood, South Carolina 29016

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South Carolina Department of Motor Vehicles PRE-AUDIT QUESTIONNAIRE

MC-6
(Rev. 8/10)

Please provide any additional information you feel is necessary regarding your operations or record keeping system.

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Motor Vehicles.

X L Dulin
Vehicle Services Deputy Director

IV. Records Maintained

What type(s) of distance and fuel records are maintained?

- ☐ Individual Trip Records (IVDR's)
☒ Driver's Daily Logs
☒ Dispatch Reports

- ☒ Driver Payroll Records
☒ Vendor Invoices
☒ Bulk Fuel Records

- ☒ Retail Fuel Receipts
☒ Trip/Fuel Permits
☐ Lease Agreements

Are distance and/or fuel summaries prepared?

- Distance: ☒ Monthly ☐ Quarterly
Fuel: ☒ Monthly ☐ Quarterly

☒ Yes ☐ No If yes, how often?

- ☐ Annually ☐ Other: _____
☐ Annually ☐ Other: _____

Are distance and fuel records maintained at the same location?

☐ Yes ☒ No

If no, please explain:

*Some are kept at main office, some at the
truck lot + some are in storage*

Are individual vehicle trip reports used by the drivers?

☒ Yes ☐ No

If yes, please check which information is contained on the trip report.

- ☒ Beginning and ending date of trip
☒ Fleet number
☒ Routes of travel
☐ Fuel purchases or withdrawals

- ☒ Driver's name
☒ Total trip distance
☒ Trip origin and destination
☒ Odometer readings (beginning, ending, at state lines)

- ☒ Unit Number
☒ Jurisdictional (by state) distance
☐ Intermediate stops

Individual trip data is filed by:

- ☐ Trip number ☐ Driver ID Number

☐ Unit Number

☒ Date trip started/ended

How are total and jurisdictional (state) distances determined?

- ☒ Odometer/hubodometer readings ☐ Map/route distance

☐ Computer software

☐ Standard mileage guides

☐ Other (please explain): _____

Has there been travel in any jurisdiction that is exempt from distance reporting?

☐ Yes ☒ No

If yes, state which jurisdiction(s) and why exempt:

How is fuel purchased: ☐ Tax paid at the pump (over the road)

☒ Tax paid in bulk

☐ Tax unpaid in bulk

Fuel purchase invoices are:
☐ Filed with individual trip record

☐ Separated by jurisdiction

☐ Separated by vehicle

☒ Separated by vendor

☐ Other (please explain): _____



South Carolina Department of Motor Vehicles PRE-AUDIT QUESTIONNAIRE

MC-6
(Rev. 8/10)

Answer the following if bulk fuel storage is maintained. Otherwise, go to Section V.

How often is fuel inventory(ies) reconciled?

☐ Daily

☐ Weekly

☐ Monthly

☒ Quarterly

Are physical inventory readings taken?

☐ Yes

☐ No

Are fueling records maintained listing the date and vehicle fueled?

☐ Yes

☐ No

If no, explain how fuel withdrawals are accounted for:

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[Signature]
Vehicle Services Deputy Director

Does your company maintain bulk fuel storage in any other jurisdiction?
If yes, in which jurisdictions?

☒ Yes

☐ No

NC at the truck lot

V. Administration

In what jurisdiction(s) have the vehicles (including trailers) been license/registered?

SC

Has your company previously been audited by any jurisdiction for IFTA and/or IRP?

☐ Yes

☒ No

If yes, please list jurisdiction(s), type of audit(s) and audit period(s):

Were any of your vehicles leased to another carrier during the audit period?

☐ Yes

☒ No

If yes, number of units leased?

Name and address of carrier(s) leased to:

How are the drivers compensated?

☐ By the mile

☒ By the hour

☐ Percentage of load

☐ Other (please describe):

VI. Documentation requested to be sent along with this questionnaire:

- 1) For vehicles leased from owner-operators, include unit number, model year, make, VIN number, and lease date.
- 2) A copy of any lease agreement(s) applicable to units leased from owner operators.

Name of person responding to questionnaire: MARY RUSSO

Title: Secretary

Telephone Number: 803-548-5039

Audit Contact (If different):

Title:

Telephone Number:

Date Received by MCS:

MAY 02 2011

Auditor:

[Signature]

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South Carolina Department of Motor Vehicles
TELEPHONE CONTACT QUESTIONNAIRE

MC-22
(Est. 3/09)

DATE: November 7, 2011

CARRIER'S NAME: Russo Dumpster Service Inc COMPLETED BY: Jim Vaughn

1. Carrier's information as confirmed by the taxpayer:

Business Address: 607 Ft Mill Hwy

City: Fort Mill State: SC Zip Code: 29707

Mailing Address: P.O. Box 1088

City: Pineville State: NC Zip Code: 28134

Contact Person: Mary J Russo Phone (Include area code): (803) 548-5039

2. Agent's information (if applicable):

Name: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Contact Person: _____ Phone (Include area code): _____

3. To whom and where should all future correspondence be directed?

☒ Carrier ☐ Agent ☐ Other: _____

4. The period to be audited per letter of intent was reaffirmed with carrier: 01/01/2008 through 12/31/2009

5. It was restated to the carrier that the following areas would be audited:

- ☒ Total distance driven in South Carolina and all other jurisdictions
- ☒ Gallons of fuel purchased in South Carolina and all other jurisdictions
- ☒ Number of registered/qualified vehicles
- ☒ Weight class(es) of registered vehicles

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[Signature]
Vehicle Services Deputy Director

6. It was confirmed with carrier that the following records will be needed to substantiate the tax returns as filed for the audit period and that the distance(s) as reported on the IRP renewal applications are correct.

- ☒ Individual Vehicle Distance Reports or trip sheets
- ☒ Monthly or quarterly recaps of the IVDR's or trip sheets showing distances by jurisdiction
- ☒ All fuel receipts
- ☒ Monthly or quarterly recaps of all fuel receipts showing purchases by jurisdiction

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South Carolina Department of Motor Vehicles
TELEPHONE CONTACT QUESTIONNAIRE

MC-22
(Est. 3/09)

6A. Carrier was reminded that the following records should also be made available for examination:

- ☒ Copies of all trip permits purchased during the audit period
- ☒ A copy of any lease agreement(s) applicable to units leased from owner-operators.

7. Are the above records ready for examination? ☒ Yes ☐ No

If no, explain: _____

8. If applicable, the initial audit periods chosen to be reviewed as the representative sample are as follows:

IFTA Audit Period: 4th quarter 2008 & 1st quarter 2009

IRP Audit Period: Same

9. Carrier was reminded to mail in the following items:

- ☒ Completed pre-audit questionnaire
- ☒ Sample copies of fuel receipts
- ☒ Sample copies of trip sheets
- ☒ Copies of all distance and purchase summaries

9A. For all vehicles leased from owner operators:

- ☒ A list of these owner operators including unit number, model year, vehicle make, VIN and lease date(s).

10. Verbal confirmation of audit appointment:

DAY: Monday DATE: November 14, 2011 TIME: 9:00 AM

LOCATION OF AUDIT: Fort Mill, South Carolina

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L. L. Dulin

Vehicle Services Deputy Director

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Nikki R. Haley
Governor



Kevin A. Shwedo
Executive Director

State of South Carolina
Department of Motor Vehicles

November 09, 2011

Mary J Russo
Russo Dumpster Service Inc
P.O. Box 1088
Pineville, NC 28134

Customer Number: 31802807

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with the South Carolina Department of
Motor Vehicles.
[Signature]
Vehicle Services Deputy Director

RE: AUDIT CONFIRMATION LETTER

☒ IFTA Acct. #260507040

☒ IRP Acct. #26949

Dear Sir or Madam:

This letter is to confirm our planned examination of the above referenced account(s), as checked above, with regards to fuel use tax under the International Fuel Tax Agreement (IFTA), **and/or** the proportion of miles traveled as prescribed under the International Registration Plan (IRP). As discussed during your telephone conversation with auditor, Jim Vaughn, the objective of this audit is to determine whether fuel use tax and registration fees have been properly reported and collected for each affected jurisdiction. The audit period will be as follows:

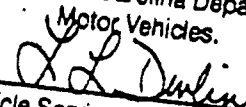
IFTA
IRP

January 01, 2008 through December 31, 2009
July 01, 2008 through June 30, 2009

The audit will begin on November 14, 2011 at Fort Mill, South Carolina. We will start by holding an opening conference with you and other representative(s) to discuss the audit in detail. During the opening conference you need to provide a presentation of the procedures for the computation of fuel use tax and/or license fees. This presentation should include all procedures for a vehicle from trip beginning to end, used to determine and document miles traveled, fuel purchased and how this information is accumulated for tax return purposes. At the conclusion of the audit, an exit conference will be held with you and/or other representative(s) to discuss preliminary audit findings, recommendation and right of appeal.

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MC-9
Est. 5/99

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Vehicle Services Deputy Director

Russo Dumpster Service Inc

IFTA Acct. #260507040

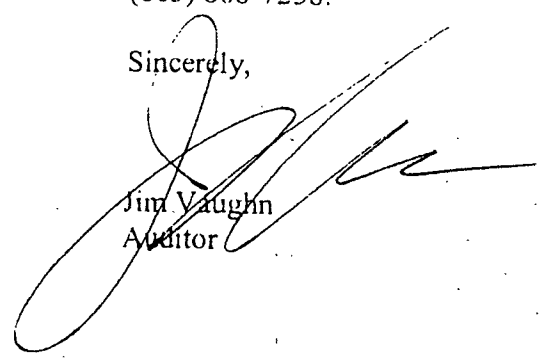
IRP Acct. #26949

November 9, 2011

If the auditor is required to travel out of state, I/we will promptly reimburse the Department of Motor Vehicles for all expenses incurred in the performance of the audit, including travel and per diem.

Please return a copy of this signed letter indicating your confirmation of the appointment date, time and place. If you have any questions regarding the audit, please call me at (803) 608-7258.

Sincerely,

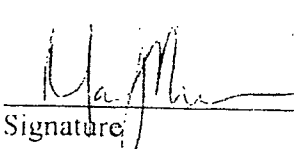

Jim Vaughn
Auditor

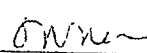
DATE: 11/14/2011

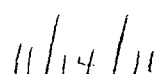
TIME: 09:00 AM

PLACE: Ft Mill, SC

We confirm the above arrangements and audit date.


Signature


Title


Date

000188



South Carolina Department of Motor Vehicles
TEST SAMPLE PROJECTION FORM

MC-21
(Est. 3/09)

PURPOSE:

This form is to assist the auditor in planning a test sample for projecting the results to the total population. Additionally, it is meant to help the taxpayer understand the sampling method prior to the beginning of the test work in order to establish a mutually agreeable and representative test sample.

Sample Documentation

Test Population: Distance and Tax Paid Gallons
Number of Items in population: Units - 4
Population Amount: Total distance and Total fuel
Test Objectives: To test the accuracy of reported jurisdictional distance, total distance, jurisdictional tax-paid gallons and total gallons used by the units in the population.
Sampling Method: Test a sample of trips and fuel records for the selected sample period(s).
Sample Period(s): Periods - 4th quarter 2008 & 1st quarter 2009
Number of Units Sampled: Units - ~~0~~ *no distance records*

The undersigned, an authorized agent of **Mary J Russo** does hereby acknowledge and agree that the impending IFTA/IRP compliance will be conducted on the sampling basis using the periods listed above.

Taxpayer's Signature: _____

Date: 11/14/11

Auditor's Signature: _____

Date: 11/14/11

Reviewed by: _____

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L. L. Dulin

Vehicle Services Deputy Director

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South Carolina Department of Motor Vehicles INTERNAL CONTROL QUESTIONNAIRE

MC-23
(Rev. 8/10)

Company's Name: Russo Dumpster service Inc

Customer #: 31802807

Company's Representative(s): Mary J Russo

TIN: 260507040

Date: 11/14/2011

IRP Period: 07/01/2008 - 06/30/2009

IFTA Period: 01/01/2008 - 12/31/2009

Objective

To enhance and summarize the auditor's understanding of the taxpayer's internal control structure. With this clarification, the auditor will be better able to adequately plan and determine the types and extent of testing that shall be performed to meet the audit's objective.

Describe how the IFTA tax returns and IRP application are prepared and identify the sources used for computation of data reported.

How does your system(s) account for reported data submitted?

Recaps: Monthly ☐ Quarterly ☒ Semi-Annually ☐ Annually ☐

Comments:

The carrier did not provide but a very few source documents. No distances records could be used. The carrier provided some fuel receipts for two quarters of 2008. The carrier has a bulk tank but kept no with drawal records.

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[Signature]
Vehicle Services Deputy Director

CONTROL ENVIRONMENT

	YES	NO	N/A	COMMENTS
1. Does an internal audit function exist?	☒	☐	☐	
2. Does the tax accounting personnel appear to have adequate professional qualifications and experience?	☒	☐	☐	
3. Does the company have current copies of the laws, rules, IRP / IFTA regulations or copies of the instructional manuals to be knowledgeable of the various laws and regulations?	☒	☐	☐	
4. Does management exhibit a good attitude and concern for strong control and accounting practices in relation to taxes and registration fees?	☒	☐	☐	
5. Are independent audits conducted?	☐	☒	☐	

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South Carolina Department of Motor Vehicles
INTERNAL CONTROL QUESTIONNAIRE

MC-23
(Rev 3/10)

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[Signature]
Vehicle Services Deputy Director

ACCOUNTING SYSTEMS

	YES	NO	N/A	COMMENTS
1. Does the accounting system ensure that all vehicles' fuel and distance related transactions are identified and recorded? a. Are IVDRs or other trip records used? b. For over-the-road purchases, are all invoices or other receipts kept as evidence of purchase?	☐ ☐ ☐	☒ ☒ ☒	☐ ☐ ☐	
2. Is the distance accounting system designed with sufficient detail to permit identification of the following: a. Vehicle or unit number? b. Trip origin and destination? c. Route(s) traveled? d. Odometer readings? e. Total distance and jurisdictional distance? f. Date or time period of the trip?	☐ ☐ ☐ ☐ ☐ ☐ ☐	☒ ☒ ☒ ☒ ☒ ☒ ☒	☐ ☐ ☐ ☐ ☐ ☐ ☐	
3. Do the accounting systems provide a sufficient audit trail from the source documents to the summaries used for reporting?	☐	☒	☐	
4. Do the type of accounting records maintained ensure the proper reporting of fuel tax on all distance traveled within all jurisdictions for the proper periods.	☐	☒	☐	
5. Do the vehicle listing or inventory records facilitate the identification of vehicle additions and deletions?	☒	☐	☐	
6. Are all bulk fuel inventories adequately controlled to allow an identification of all purchases and amounts dispensed per tax period?	☐	☒	☐	
7. Is a reporting system established whereby unanticipated variances in actual distance, fuel usage, or MPG are reviewed by office personnel and do the findings receive prompt and appropriate investigation and corrective action?	☐	☒	☐	



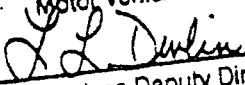
South Carolina Department of Motor Vehicles
INTERNAL CONTROL QUESTIONNAIRE

MC-23
(Rev. 8/10)

CONTROL PROCEDURES

	YES	NO	N/A	COMMENTS
1. Are operational and procedural policies relating to tax accounting and fuel / distance systems used and kept up to date?	☐	☒	☐	
2. Are there computer policies and procedures authorizing and approving changes in the systems and for monitoring the development and modification of computer programs and data files relating to fuel and distance accountability.	☒	☐	☐	
3. Is a proper segregation of duties maintained between the personnel (drivers) initiating trip records, and personnel recording trip records, fuel purchases, and preparing related tax returns and applications?	☒	☐	☐	
4. Has the company established adequate safeguards over access to the accounting records and computer systems used for compilation of IRP / IFTA information.	☒	☐	☐	
5. Are independent verifications of total trip distance and jurisdictional distance made on at least a test basis using odometer readings, routes traveled, official state highway maps, Household goods and/or carrier's distance books, or other satisfactory guides?	☐	☒	☐	
6. Are the IVDRs used for other purposes, such as a basis for payroll or for tracking product inventory and movements where the revenue accounting system or cost system is based on deliveries?	☒	☐	☐	
7. Are other independent checks or controls established to insure the accurate accounting of all distance and fuel for purposes of reporting fuel taxes and registration fees?	☒	☐	☐	Yes starting in 2011

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Vehicle Services Deputy Director

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South Carolina Department of Motor Vehicles
INTERNAL CONTROL QUESTIONNAIRE

MC-23
(Rev 8/10)

INTERNAL CONTROL EVALUATION

Describe any other conditions or factors considered in relation to understanding the company's internal control structure that may affect the manner in which the audit might be conducted.

Since the carrier does not have distance and bulk fuel records, the full fee for IRP and the 4.00 mpg for IFTA may be imposed.

(Check the Appropriate Box)

- ☐ 1. A strong internal control structure suggests a moderate level of reliance can be placed on the system and accounting procedures relating to registration fees and taxes. The possible effect of this reliance could be to reduce the risk of errors occurring and the amount of subsequent test work being performed. Describe the effects, if any, on the audit program in the space below. Be specific with respect to audit program steps and levels of testing.

- ☒ 2. Weaknesses exist in the internal control structure which suggest an increased risk that errors may occur in capturing, recording, and reporting registration fees and taxes. Briefly note the weaknesses and describe the effects, if any, on the audit program in the space below. Be specific with respect to audit program steps and level of testing.

The carrier kept unacceptable distance and fuel records until 2011. At ^{this} time they hired someone to properly account for jurisdictional distances traveled. They have not established an acceptable withdrawal system for bulk fuel.

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Vehicle Services Deputy Director



Russo Dumpster Services, Inc
P.O. Box 1088
Pineville, NC 28134
803-548-5039

Resp
Exh

September 13, 2012

Hearing Officer Robert F. Harley
Office of Motor Vehicle Hearings
1205 Pendleton Street
Suite 325
Columbia, SC 29201

Dear Hearing Officer Harley,

On Sept 4th, I was in attendance for a hearing that involved SC DOT and Russo Dumpster Services. I am bringing you copies of several different pieces of evidence. I would also like to reiterate, a little more calmly, my position on this unbelievable fine. I felt like I walked into an ambush that day. I am sorry this has taken me a week to get to you as it was a priority. Not knowing what to send or say to you was the issue. I also wanted to personally deliver this information to you and had to schedule my trip to Columbia.

Included in this package are driver's records that are dated from February 2009 through June 2009, along with the records of bulk diesel fuel that was purchased by Russo Dumpster Services for the period of the audit. The Smoke Oil invoices were given to DOT when the audit was first conducted. These are not new records but I wanted to show you the information that we keep in our office in Fort Mill. The trucks are stored at another location, which is in downtown Charlotte. The trucks and any drivers records were kept there and not at our office where we conduct our billing & general office duties. This is the reason I did not have this information when Mr. Vaughn came to my office originally. While you were out of the hearing office, I perceived that I was being accused of falsifying these records. I completely understand that these records are not complete but these are the records that I found in the trailer that we have on our lot @ 217 W 24th Street, Charlotte. Rarely do I go there but have always directed the head employee there to keep these records. We had not had a lot of luck with the information being accurate or thorough until we started taking the task on ourselves, in Fort Mill, in 2010. Mr. Vaughn is the person who suggested that I try to find additional information to support our case and that's when I started looking for these records at our lot.

As I mentioned to you during the hearing, we are a very small company. When we purchased our 1st truck in 2008, we primarily worked on one job...the Duke Tower, in downtown Charlotte. Most of our business is on construction sites in and around downtown Charlotte. We now travel into Fort Mill, Rock Hill and Lancaster and obey all the rules that DOT sets forth for us. I have always tried to do the right thing, follow rules and pay our fair share. Our quarterly IFTA reports were always turned in, possibly inaccurately, as I had a clerk in 2008 and until April of 2009 filling those reports out. The Pre Audit Questionnaire that was included with the DOT package was filled out by my office person. She was filling it out on behalf of the company not knowing that the questionnaire was for the dates of Jan 2008 through Dec 2009. This is not stated on that questionnaire. She filled it out with the understanding that is how we have done it since 2010...since her employment. This is not my handwriting. I never even signed this form so it is very clear that I did not fill this out. Also, the agreement to prepare & maintain records was filled out by her but signed by myself on January 6, 2011 with a retro-active date to November of 2009. We have done our very best since 2010 to maintain the best possible records according to what we understood.

000194

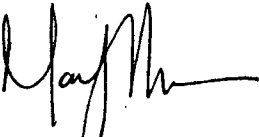
00257

SCDOT has made this a criminal act and it is not. I think my character is in question here. I have never been arrested, have never been bankrupt, have always paid my taxes, nor have ever been in trouble with the department of motor vehicles. I realize that just being a decent human being does not make me exempt from policies and procedures. This fine far outweighs the deed and this fine would absolutely ruin our company. We keep no more than \$15,000 in our register at any time. This money would be coming from my life insurance policy and a 401K. If this fine is upheld, we would lose 2 to 3 people, or completely close our doors because we would not be able to afford the employees, the employee taxes and the health care. I cannot express enough that this was an honest mistake. There is no way I would have knowingly incurred this fine. If an audit had been done the 1st year of our company's inception, this fine would be non-existent. When DOT came and audited our employee records, they gave me all the information I needed at that time to keep our driver's records accurate.

I am pleading with you to reduce or eliminate this fine. I would appreciate any leniency that can be extended our way. I am very sorry that this has happened and we are doing everything in our power to maintain all records that DOT requires.

Thank you for the opportunity to provide you with the information to plead my case.

Respectfully,

A handwritten signature in black ink, appearing to read 'Mary J. Russo', with a stylized flourish at the end.

Mary J Russo
Russo Dumpster Services, Inc.
704-622-4327

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00258



South Carolina Department of Motor Vehicles AGREEMENT TO PREPARE/MAINTAIN RECORDS

MC-7
(Est. 3/09)

AGREEMENT TO PREPARE AND MAINTAIN RECORDS IN ACCORDANCE WITH
THE INTERNATIONAL REGISTRATION PLAN AND THE INTERNATIONAL FUEL TAX AGREEMENT

DISTANCE RECORDS (IFTA and IRP): You must maintain the original driver-prepared Individual Vehicle Distance Record (IVDR) on each vehicle for each trip and recap on monthly and quarterly fleet summaries. Driver prepared source documents must include the following:

1. Date(s) of trip (starting and ending)
2. Trip origin and destination
3. Route of travel (highway numbers)
4. Beginning and ending odometer/hubometer readings of the trip
5. Total trip distance
6. Distance by jurisdiction
7. Unit number or vehicle identification
8. Driver's name

Note: Licensees using on-board recording devices or GPS for reporting purposes should refer to the IFTA and IRP Manuals for requirements. Odometer readings are still required when using on-board recording devices.

Accountable distance includes interjurisdictional and intrajurisdictional distance, loaded and empty distance, deadhead and/or bobtail distance, off-highway distance, and trip permit distance. All distance accumulated by the power units apportioned in the fleet within the preceding year (July 1 through June 30 preceding the registration year) must be reported as actual on the IRP application. Estimated distance must not be used for jurisdictions in which the fleet had accumulated actual distance in the preceding year.

Interjurisdictional Travel: Apportioned registration is intended for commercial vehicles traveling in two or more member jurisdictions. Vehicles traveling only in one jurisdiction are not eligible for apportionment and are subject to full registration fees.

FUEL RECORDS (IFTA Only): You must maintain original fuel source documents for each fuel type for each vehicle. This information should flow into monthly and quarterly fleet summaries. Over-the-road fuel purchases and bulk fuel purchases are to be accounted for separately. **Over-the-Road Fuel Purchases** must be supported by a receipt, invoice, credit card receipt, or an authorized vendor statement. **Bulk Storage Fuel Purchases** must be supported by a receipt, invoice, credit card receipt, or an authorized vendor statement. **Accepted fuel receipt or invoice** must include:

1. Date of purchase
2. Name and address of seller
3. Number of gallons/liters purchased
4. Type of fuel purchased
5. Price per gallon/liter
6. Unit number or vehicle identification
7. Purchaser's signature

Can be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

L.L. Durkin
Vehicle Services Deputy Director

Bulk Storage Fuel Purchases must be supported by delivery tickets and/or receipts. You must also have a reliable meter on your bulk tank. To receive tax paid credit, the following information must be maintained:

1. Date of withdrawal
2. Number of gallons/liters withdrawn all bulk withdrawals
3. Type of Fuel
4. Unit number or vehicle identification
5. Purchase and inventory records showing tax was paid on
6. Meter readings, inventory measurements and monthly reconciliations

RECORD RETENTION: All carrier records pertaining to IFTA must be kept for four years. IRP distance records must be retained to support the reported distance for any registrant whose application for apportioned registration has been accepted shall preserve the records on which it was based for a period of three years after the close of the registration year. Failure to make records available or provide adequate records for audit may result in an assessment based on an estimation of the fleet's true liability or 100% South Carolina fees.

DECLARATION: The undersigned has read this document and agrees to prepare and maintain records and report information in accordance with the IRP and IFTA requirements. I understand failure to maintain complete records could result in disallowing all tax-paid fuel credit and possible reduction of MPG to 4.00 for IFTA. SC IRP percent can be increased to 100% and privileges may be canceled if records are unacceptable.

REGISTRANT'S NAME Russo Dumpster Services, Inc.		ACCOUNT NUMBER/ DMV CUSTOMER NUMBER 31802807
AUTHORIZED REGISTRANT EMPLOYEE'S NAME (PRINT) MARY J. Russo	SIGNATURE <i>[Signature]</i>	TITLE Owner
CITY Fort Mill	STATE SC	DATE 1/6/11

NOTE: This document must be signed by a corporate officer, owner, partner, or an authorized company employee, not a registration service agent.

Effective Date: 11/2/09

FILED

Post Office Box 1498, Myrtlewood, South Carolina 29576

SEP 14 2010 196

SCOMVH

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South Carolina Department of Motor Vehicles PRE-AUDIT QUESTIONNAIRE

MAY 02 2011

Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

This questionnaire is designed to assist in determining the timing and extent of the audit field work. Please complete and return to:
South Carolina Department of Motor Vehicles, Motor Carrier Services, P.O. Box 193, Columbia, SC 29016.
For questions, call (803) 896-2691.

Applicable Information Only

Customer #: 31802807 Tax ID #: 26-0507040
Company Name: RUSSO Dumpster Services Inc
Business Address: 607 Ft. Mill HWY City Fort Mill State SC Zip Code 29707
Mailing Address: PO Box 1088 City Pineville State NC Zip Code 28134

I. Type of Operation

Type of Operation

- ☒ Common Carrier ☐ For Hire Rental
☐ Contract Carrier ☐ For Hire
☐ Private

Commodity Class

- ☒ General ☐ Logs
☐ Rental ☐ Passengers
☐ Household Goods
*Personal effects & property used in a dwelling such as furniture, fixtures, equipment, supplies, etc.

Explanation for Types of Operation

- *Common Carrier: A company that provides for-hire truck transportation to the general public.
- *Contract Carrier: A company that provides for-hire transportation to specific, individual shippers based upon private contracts between the carrier and the shipper.
- *For-Hire Carrier: A company that provides transportation of cargo belonging to others and is paid for doing so.
- *Private Carrier: A company that provides transportation of its own cargo, usually as a part of a business that produces, uses, sells and/or buys the cargo hauled.

Briefly describe your business activity:

Briefly describe the type(s) of commodities (cargo) transported:

Hauling of Construction waste materials for mostly
recycle or disposal examples, wood, metal, shingles
Also very little residential trash removal

II. Vehicles Currently Operated

Total vehicles (power units) operated in excess of 26,000 lbs (GVW).
(Indicate the number of vehicles to include owned and leased vehicles)

Number of vehicles with IFTA decals supplied by your company?
Number of vehicles with IRP apportioned tags supplied by your company?

Diesel	Gas	Other	Fuel Type
9			
9			
9			

Do any of these vehicles travel only in South Carolina? ☐ Yes ☒ No

Are any of these vehicles leased from owner-operators? ☐ Yes ☒ No (If No, go to page 2, Section III.)

(If yes, please attach a list of these owner-operators to include complete vehicle information)

If you answered Yes to the above, how many vehicles are leased for less than 30 days? _____

30 days or longer? _____

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South Carolina Department of Motor Vehicles PRE-AUDIT QUESTIONNAIRE

MC-6
(Rev 9/10)

- Do you maintain the distance and fuel records for your owner-operators? ☒ Yes ☐ No
Are any of your owner-operators responsible for purchasing their own tags? ☐ Yes ☒ No
Are any of these vehicles exempt from IRP registration? ☐ Yes ☒ No

If yes, please explain:

DNRS complete daily logs

Number of Trailers owned/leased by your company? 10 Owned Leased Total

III. Internal Control

Have there been any changes in your accounting procedures or operations, including personnel, during the audit period?

- ☒ Yes ☐ No If yes, changes in: ☐ Personnel ☒ Operations ☐ Procedures

Please explain changes (Attach separate sheet if applicable)

Software Change

Please list the individual responsible for the following functions:

- 1) Documenting/recording individual trip distance and fuel records:
- 2) Verifying the recorded distance and fuel data:
- 3) Preparing distance and fuel summaries from recorded data:
- 4) Reporting distance and fuel data on IFTA tax returns and IRP registrations:

Distance Documentation

Are trip reports, trip envelopes, logs, and/or other documentation used?

Are records complete and easily attainable?

Is any type of on-board computer used?

Is distance determined using other sources such as odometer readings or computer software?

☒ Yes	☐ No	☐ NA
☐ Yes	☐ No	☐ NA
☐ Yes	☒ No	☐ NA
☒ Yes	☐ No	☐ NA

Fuel Documentation

Is fuel received by the vehicle recorded on the trip report (IVDR)?

Are tax-paid fuel receipts or vendor invoices kept and filed in order of date?

Are bulk fuel inventory records maintained?

Are bulk fuel purchases, withdrawals, and inventories reconciled each quarter?

☐ Yes	☒ No	☐ NA
☒ Yes	☐ No	☐ NA
☒ Yes	☐ No	☐ NA
☐ Yes	☐ No	☒ NA

Summarizations

Are reported distance and fuel data compiled from monthly or quarterly summaries?

Is the same month-end cut-off being used when reporting data?

☒ Yes	☐ No	☐ NA
☒ Yes	☐ No	☐ NA

Please describe the flow of a distance and fuel transaction through your company. Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

Vehicle Services Deputy Director

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South Carolina Department of Motor Vehicles PRE-AUDIT QUESTIONNAIRE

MC-6
(Rev 9/10)

Please provide any additional information you feel is necessary regarding your operations or record keeping system.

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L. L. Dulin
Vehicle Services Deputy Director

IV. Records Maintained

What type(s) of distance and fuel records are maintained?

- ☐ Individual Trip Records (IVDR's)
☒ Driver's Daily Logs
☒ Dispatch Reports

- ☒ Driver Payroll Records
☒ Vendor Invoices
☒ Bulk Fuel Records

- ☒ Retail Fuel Receipts
☒ Trip/Fuel Permits
☐ Lease Agreements

Are distance and/or fuel summaries prepared?

☒ Yes ☐ No If yes, how often?

Distance: ☒ Monthly

☐ Quarterly

☐ Annually

☐ Other:

Fuel: ☒ Monthly

☐ Quarterly

☐ Annually

☐ Other:

Are distance and fuel records maintained at the same location?

☐ Yes ☒ No

If no, please explain:

Some are kept at main office, some at the truck lot + some are in storage

Are individual vehicle trip reports used by the drivers?

☒ Yes ☐ No

If yes, please check which information is contained on the trip report.

☒ Beginning and ending date of trip

☒ Fleet number

☒ Routes of travel

☐ Fuel purchases or withdrawals

☒ Driver's name

☒ Total trip distance

☒ Trip origin and destination

☒ Odometer readings (beginning, ending, at state lines)

☒ Unit Number

☒ Jurisdictional (by state) distance

☐ Intermediate stops

Individual trip data is filed by:

☐ Trip number

☐ Other (please explain):

☐ Driver ID Number

☐ Unit Number

☒ Date trip started/ended

How are total and jurisdictional (state) distances determined?

☒ Odometer/hubodometer readings

☐ Map/route distance

☐ Computer software

☐ Standard mileage guides

☐ Other (please explain):

Has there been travel in any jurisdiction that is exempt from distance reporting?

☐ Yes ☒ No

If yes, state which jurisdiction(s) and why exempt:

How is fuel purchased: ☐ Tax paid at the pump (over the road)

☒ Tax paid in bulk

☐ Tax unpaid in bulk

Fuel purchase invoices are:

☐ Filed with individual trip record

☐ Separated by jurisdiction

☐ Separated by vehicle

☒ Separated by vendor

☐ Other (please explain):

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South Carolina Department of Motor Vehicles PRE-AUDIT QUESTIONNAIRE

MAY 02 2011

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This questionnaire is designed to assist in determining the timing and extent of the audit field work. Please complete and return to:
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Mailing Address: PO Box 1088 City Pineville State NC Zip Code 28134

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Type of Operation

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☐ Private

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☐ Rental ☐ Passengers
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Briefly describe your business activity:

Briefly describe the type(s) of commodities (cargo) transported:

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recycling or disposal examples, wood, metal, shingles
Also very little residential trash removal

II. Vehicles Currently Operated

Total vehicles (power units) operated in excess of 26,000 lbs (GVW).
(Indicate the number of vehicles to include owned and leased vehicles)

Number of vehicles with IFTA decals supplied by your company?

Number of vehicles with IRP apportioned tags supplied by your company?

Do any of these vehicles travel only in South Carolina? ☐ Yes ☒ No

Are any of these vehicles leased from owner-operators? ☐ Yes ☒ No (If No, go to page 2, Section III.)

(If yes, please attach a list of these owner-operators to include complete vehicle information)

If you answered Yes to the above, how many vehicles are leased for less than 30 days? _____ 30 days or longer? _____

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South Carolina Department of Motor Vehicles PRE-AUDIT QUESTIONNAIRE

MC-6
(Rev 8/10)

Do you maintain the distance and fuel records for your owner-operators?

Are any of your owner-operators responsible for purchasing their own tags?

Are any of these vehicles exempt from IRP registration?

☐ Yes

☒ No

☒ Yes

☐ No

☐ Yes

☒ No

If yes, please explain:

Drivers complete daily logs

Number of Trailers owned/leased by your company?

10 Owned

Leased

Total

III. Internal Control

Have there been any changes in your accounting procedures or operations, including personnel, during the audit period?

☒ Yes

☐ No

If yes, changes in: ☐ Personnel

☒ Operations

☐ Procedures

Please explain changes (Attach separate sheet if applicable)

Software Change

Please list the individual responsible for the following functions:

- 1) Documenting/recording individual trip distance and fuel records:
- 2) Verifying the recorded distance and fuel data:
- 3) Preparing distance and fuel summaries from recorded data:
- 4) Reporting distance and fuel data on IFTA tax returns and IRP registrations:

Distance Documentation

Are trip reports, trip envelopes, logs, and/or other documentation used?

Are records complete and easily attainable?

Is any type of on-board computer used?

Is distance determined using other sources such as odometer readings or computer software?

☒ Yes

☐ Yes

☐ Yes

☒ Yes

☐ No

☐ No

☒ No

☐ No

☐ NA

☐ NA

☐ NA

☐ NA

Fuel Documentation

Is fuel received by the vehicle recorded on the trip report (IVDR)?

Are tax-paid fuel receipts or vendor invoices kept and filed in order of date?

Are bulk fuel inventory records maintained?

Are bulk fuel purchases, withdrawals, and inventories reconciled each quarter?

☐ Yes

☒ Yes

☒ Yes

☐ Yes

☒ No

☐ No

☐ No

☐ No

☐ NA

☐ NA

☐ NA

☒ NA

Summarizations

Are reported distance and fuel data compiled from monthly or quarterly summaries?

Is the same month-end cut-off being used when reporting data?

☒ Yes

☒ Yes

☐ No

☐ No

☐ NA

☐ NA

Please describe the flow of a distance and fuel transaction through your records. Certified to be a true and correct copy of the original document on file with the South Carolina Department of Motor Vehicles.

[Signature]
Vehicle Services Deputy Director

090201



South Carolina Department of Motor Vehicles PRE-AUDIT QUESTIONNAIRE

MC-6
(Rev. 8/10)

Please provide any additional information you feel is necessary regarding your operations or record keeping system.

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with the South Carolina Department of
Motor Vehicles.

[Signature]
Vehicle Services Deputy Director

IV. Records Maintained

What type(s) of distance and fuel records are maintained?

- ☐ Individual Trip Records (IVDR's)
☒ Driver's Daily Logs
☒ Dispatch Reports

- ☒ Driver Payroll Records
☒ Vendor Invoices
☒ Bulk Fuel Records

- ☒ Retail Fuel Receipts
☒ Trip/Fuel Permits
☐ Lease Agreements

Are distance and/or fuel summaries prepared?

☒ Yes ☐ No If yes, how often?

Distance: ☒ Monthly

☐ Quarterly

☐ Annually

☐ Other:

Fuel: ☒ Monthly

☐ Quarterly

☐ Annually

☐ Other:

Are distance and fuel records maintained at the same location?

☐ Yes ☒ No

If no, please explain:

*Some are kept at main office, some at the
truck lot + some are in storage*

Are individual vehicle trip reports used by the drivers?

☒ Yes ☐ No

If yes, please check which information is contained on the trip report.

☒ Beginning and ending date of trip

☒ Fleet number

☒ Routes of travel

☐ Fuel purchases or withdrawals

☒ Driver's name

☒ Total trip distance

☒ Trip origin and destination

☒ Odometer readings (beginning, ending, at state lines)

☒ Unit Number

☒ Jurisdictional (by state) distance

☐ Intermediate stops

Individual trip data is filed by:

☐ Trip number

☐ Other (please explain):

☐ Driver ID Number

☐ Unit Number

☒ Date trip started/ended

How are total and jurisdictional (state) distances determined?

☒ Odometer/hubodometer readings

☐ Map/route distance

☐ Computer software

☐ Standard mileage guides

☐ Other (please explain):

Has there been travel in any jurisdiction that is exempt from distance reporting?

☐ Yes ☒ No

If yes, state which jurisdiction(s) and why exempt:

How is fuel purchased: ☐ Tax paid at the pump (over the road)

☒ Tax paid in bulk

☐ Tax unpaid in bulk

Fuel purchase invoices are:

☐ Filed with individual trip record

☐ Separated by jurisdiction

☐ Separated by vehicle

☒ Separated by vendor

☐ Other (please explain):

000202



South Carolina Department of Motor Vehicles PRE-AUDIT QUESTIONNAIRE

MC-6
(Rev. 8/10)

Answer the following if bulk fuel storage is maintained. Otherwise, go to Section V.

How often is fuel inventory(ies) reconciled?
☐ Daily ☐ Weekly

☐ Monthly

☒ Quarterly

Are physical inventory readings taken?

☐ Yes

☐ No

Are fueling records maintained listing the date and vehicle fueled?
If no, explain how fuel withdrawals are accounted for:

☐ Yes

☐ No

Certified to be a true and correct
copy of the original document on file
with the South Carolina Department of
Motor Vehicles.

[Signature]
Vehicle Services Deputy Director

Does your company maintain bulk fuel storage in any other jurisdiction?
If yes, in which jurisdictions?

☒ Yes

☐ No

NC at the truck lot

V. Administration

In what jurisdiction(s) have the vehicles (including trailers) been license/registered?

SC

Has your company previously been audited by any jurisdiction for IFTA and/or IRP?

☐ Yes

☒ No

If yes, please list jurisdiction(s), type of audit(s) and audit period(s):

Were any of your vehicles leased to another carrier during the audit period? ☐ Yes ☒ No

If yes, number of units leased?

Name and address of carrier(s) leased to:

How are the drivers compensated? ☐ By the mile

☒ By the hour

☐ Percentage of load

VI. Documentation requested to be sent along with this questionnaire:

- 1) For vehicles leased from owner-operators, include unit number, model year, make, VIN number, and lease date.
- 2) A copy of any lease agreement(s) applicable to units leased from owner operators.

Name of person responding to questionnaire:

MARY RUSSO

Title: Secretary

Telephone Number:

803-548-5039

Audit Contact (If different):

Title:

Telephone Number:

Date Received by MCS:

MAY 02 2011

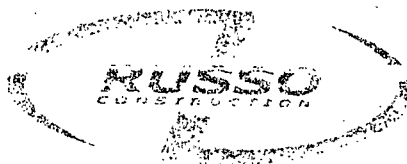
Auditor:

[Signature]

000203

00266

Date: 6 / 22 / 2009



000204

00267

Driver	Mileage	From Destination	To Destination	Time In	Time Out
AUSTON & Kid	—	—	—	7:00	1:14
mark	—	—	—	7:54	7:58
De	55586	Lot	Tryon St	8:07	8:09
De	55590	Tryon St	Tryon St.	8:25	8:29
mark	83548	Lot	Wachava	8:30	8:40
Lenne	—	—	—	8:36	8:53
De	—	—	—	8:46	8:54
Bennett	82304	Hwy 49 Landfill	GERARD TIRE	8:52	8:55
Bennett	82316	Morehead St.	Morehead St.	10:25	10:30
De	—	—	—	10:27	10:36
Bennett	82323	Morehead St.	CARDBORD YARD	10:52	10:56
De	—	—	—	10:57	11:07
mark	83624	Lot	Hwy 49 Landfill	11:04	11:21
AARON	119505	Hwy 23 Landfill	Park Rd.	11:11	11:16
Bennett	83825	CARDBORD YARD	7576 Hwy 521	11:18	11:32
De	—	—	—	12:39	12:43
De	55687	Lot	Basement	1:08	1:13
Bennett	82382	Foxhole	Hwy 23 Landfill	1:09	1:26
mark	83669	Lot	RAY ROAD	1:13	2:20

Date 6-22-09

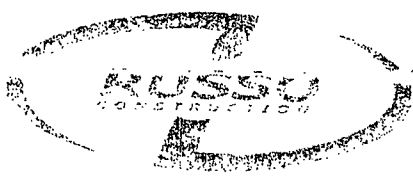
Driver	Mileage	From Destination	To Destination	Time IN	Time OUT
De 1	55 692	Lot	Metal YARD	1:39	1:46
13-09 Bennett	82 516	Houder middle school	Tesh Ct.	8:30	8:39
Mark	83 739	Lot	Wachovia	7:30	8:20
De	55 848	Lot	South Blvd.	8:34	8:42
Bob				8:56	9:00
Mark				8:54	1:55
Les	77 820	Lot	10450 E. Indep. Blvd.	9:37	9:53
Bennett	82 551	Tesh Ct.	LYNSTRON	9:54	10:04
De	55 891	South Blvd.	South Blvd.	10:07	10:14
Lemme				10:24	10:34
Smoke Oil				10:41	11:00
Les				11:26	11:35
De	77 865	Lot	Hwy 49 Landfill	11:31	11:40
Bennett	55 942	South Blvd.	Metal YARD	11:40	11:51
AARON	82 597	Cold TARP	Queens College	12:39	12:50
Austin + Kid	119 800	TYVOIA Rd.	Hwy 23 Landfill	7:00	1:07
Dookie				1:06	1:17
AUSTIN + Kid				1:17	3:03
Bob					

00268

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000208

00269

Date: 6 123 /2009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
mark	—	—	—	—	—
mark	83745	Lot	Shelby	2:15	2:25
Lemme	—	—	—	2:30	3:21
Les	—	Lot	—	3:32	3:44
Bennett	~~82~~	—	Crossland Park	7:30	7:46
Austin & Kid	—	—	—	8:02	8:16
Les	78103	Lot	—	7:00	1:20
Les	78112	Lot	1808 Chestnut Ave	8:56	9:09
De	56178	Lot	The View (Buckhase)	10:05	10:11
Republic waste	—	—	Basement	11:17	11:22
Les	78178	Lot	—	11:45	11:50
De	~~82~~	—	Gaston Co. Landfill	12:43	12:52
Austin & Kid	—	—	—	1:14	1:19
Bennett	82871	Hwy 49 Landfill	—	1:50	4:00
Bob	—	—	Lanier Ave Lanier	2:05	2:00
mark	84062	Lot	—	7:30	2:08
De	—	—	Lanier Ave	2:38	2:46
mark	84076	—	—	2:51	2:54
De	56283	LANier Ave.	Wachovia	3:25	3:29
maul	—	Lot	The View	3:40	3:45

24-09

21

DATE 6-25-09

Driver	Mileage	From Destination	To Destination	Time IN	Time out
Bennett	82969	WACHOVIA	Henry Rd	7:45	7:54
PORTA-JON				8:08	8:23
mark	84151	Lot	Robert Church Rd	8:28	8:42
De				8:47	8:52
Dookie				9:03	9:24
De				9:16	9:21
mark				9:46	9:56
Bennett	83023	KENNAEREN	506 AVANT ST.	9:58	10:12
Kurt	84182	KENNAEREN	Clover middle school	9:58	10:21
AARON	120313	PARK RD.	OMNI SOURCE	10:26	10:34
Bennett	83031	506 AVANT ST.	STEVE'S MILLS Rd.	10:44	10:48
Dookie				10:56	11:21
De				11:39	11:49
SMOKE oil				12:21	12:32
Les	78483	Lot	university Rd.	12:52	1:04
BLACK LANDABOWER				1:00	1:22
AUSTIN + Kid				7:00	12:30
mark				2:22	
Leanne					

00270

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Date 6/16/09

Driver	Mileage	From Destination	To Destination	Time IN	Time OUT
Austin + Kid	---	---	---	---	---
Bob	---	---	---	1:19	~~2:00~~ 3:04
Les	76548	Lot	Metal yard	1:06	2:17
Bennett	81252	The Vue	Armithee dr.	1:55	2:05
De	~~76548~~	---	---	2:00	2:10
MARK	---	---	---	2:18	2:23
Les	76552	Lot	---	2:34	2:55
De 6/17/09	54803	Lot	Rodgers (Buckhorse)	2:38	2:49
De	54857	Lot	Landfill	3:46	4:15
BOB	---	---	EAST BVD.	8:18	8:25
AUSTIN + Kid	---	---	---	8:26	8:46
MARK	---	---	---	7:00	9:20
Les	76698	Lot	---	7:00	9:06
De	54901	EAST BVD.	Dewitt Lane	10:10	10:20
MARK	---	---	Basement	10:21	10:44
Bennett	81464	HWY 49 Landfill	---	10:32	12:35
De	54906	Basement	Lancer dr.	11:12	11:20
Les	76740	Lot	The Vue	11:17	11:--
BOB	---	---	1175 Coahuila Pike Alley	12:04	12:09
MARK	---	---	---	12:08	12:35
De	54939	The Vue	---	2:12	---
AARON	118870	The Vue	South BVD.	12:51	2:18
AARON	118889	The Vue Buck Horse	DH Griffin	12:53	1:01
Les	76785	Lot	DH Griffin	1:51	2:07
De	54964	South BVD.	Bland St.	2:07	2:15
Les	76814	Lot	Basement	3:11	3:14
De	54	---	Basement	3:12	3:15
---	---	---	---	3:45	---

6-17-09

000208

00271

Date 6/9/09

Driver	Mileage	From destination	To destination	Time IN	Time Out
AARON	117193	Rodgers Buckhouse	Crosland park Rd.	7:58	8:09
Bennett	79578	94M Barber dr.	LANCER dr.	8:25	8:40
Dookie				8:40	8:54
De	53248	LOT	Basement	9:27	9:43
De	53254	Basement	Basement	10:11	10:15
AARON	117241	Crosland park Rd	Ridge Road School	10:35	10:38
Dookie				10:35	10:38
Smoke oil				10:37	11:01
De	53240	Basement	Stonewall	10:42	10:48
LES	75017	LOT	1321 Patchford Ave	11:45	11:52
AARON	117278	Ridge Road School	Crosland Thunder Road	11:59	12:04
AUSTIN & Kid				7:00	12:04
AUSTIN & Kid				12:30	4:00
De				12:40	12:58
LES	75013	LOT	Campbell Rd.	1:58	2:08
Lemme				2:40	~~2:40~~ 2:51
BOB				2:56	2:59
Bennett	79778	Basement	Basement	3:43	3:53
AARON	117418	Rodgers Buckhouse	ARSENIC ST	7:58	8:25
De				8:25	8:39
LES	75241	LOT	1808 Chatham Ave	9:13	9:25
LES	75250	LOT	Hay St & Lawyers Rd	10:06	10:23
REPUBLIC				10:37	10:41
AARON	117483	GASTONIA	100 Chevron dr.	10:55	11:12
Bennett	79942	Pickford Court	The Vile	11:45	11:48
Dookie				11:49	11:53
austin & Kid				7:00	12:05

6/10/09

000205

00272



00273

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Date: 6 / 18 / 2009

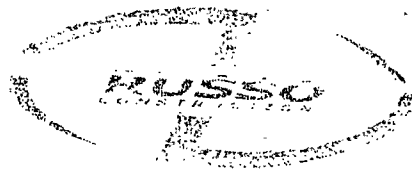
Driver	Mileage	From Destination	To Destination	Time In	Time Out
~~Les~~	~~76816~~	~~Lot~~	~~819 Bethel Rd. ^{Claver}~~		
Les	76816	Lot	819 Bethel Rd. ^{Claver}	7:30	7:40
Lemme				8:12	8:21
De	55023			8:40	8:43
MARK	83029	Lot	Ray Road	8:48	8:55
Bennett	81620	Brownberry Rd.	Stonewall	8:53	8:59
De	~~55~~			9:00	9:05
Lemme				9:05	9:07
Dookie				9:39	9:43
Bennett	81627	morehead St.	morehead St.	9:41	9:48
mark	83072	Ray Rd.	Ray Rd.	9:54	9:57
Bennett	81634	morehead St.	Sandpiper dr.	10:17	10:20
Bob				10:17	10:47
PORTA-JON				10:23	10:25
BOB				11:10	11:21
De	55093	Lot	Vicus	11:25	11:53
Mark	83118	Lot	Hwy 521	11:29	11:46
Bennett	81671	Lancer dr	Claver middle school	11:37	11:47
~~Bob~~ Smoke Oil				12:19	12:40
Les	77012	Lot	4110 Aemitage Dr	12:46	1:00
				2:05	2:35

① Date 6/18/09

Driver	Mileage	From Destination	To Destination	Time IN	Time out
De ↓ 6-19-09 ↓	55 172	VICUS	The Vue	3:23	3:31
Austin & Kid					
mark	83268	Lot	Church St.	7:00	1:06
De	55 272	Lot	Independence Blvd.	8:02	8:16
Les	77152	Lot	~~Independence Blvd.~~ Buck	8:07	8:09
mark	83270	Church St.	Rodgers Church St. House	8:35	8:50
Les	77191	Lot	Harris Blvd.	8:37	8:47
De	55368	Independence Blvd.	Rodgers Tryon St.	10:45	10:55
De	55373	Stonewall St.	Stonewall St.	11:12	11:18
De	55379	Stonewall St.	Stonewall St.	11:42	11:51
Austin & Kid			Hwy 23 Landfill	12:19	12:33
Bennett	82075			1:40	3:40
De	55437	South Potter Rd.	Perndexter	2:09	2:31
mark		Hwy 23 Landfill	Stonewall	3:02	3:04
Les	77298	Lot		3:23	3:32
Lemme			Stonewall St.	3:40	3:45
Aaron	119406			4:00	4:07
De	55	Foxhole	East Blvd.	4:02	4:05
				4:08	

00274

Date: 6/12/2009



00275

000212

Driver	Mileage	From Destination	To Destination	Time In	Time Out
Les	75801	Lot	Conrade ^{Speedway} Blvd	11:48	12:00
Dookie				12:00	12:07
Best Rate Plumbing				12:28	12:48
AARON	118016	Rodgers Buck House	Rodgers Buck House	12:30	12:43
Austin & Kid				7:00	12:37
AARON	118021	Rodgers Buck House	Remount Rd	1:03	1:08
De	~~54~~			1:05	1:10
Austin & Kid				1:08	
AARON	118032	Remount Rd	ABC Store Tryon St	1:49	2:04
De	54136	1st	1st	2:39	2:44
Bennett	80573	137 Stwoe Rd.	7125 Crown dr.	3:13	3:25
Dookie				3:24	3:30
Lemme ↓ 6/15/09 ↓				4:10	4:12
Bennett	80843	Hwy 23 Landfill	Kallem Court	8:22	8:35
Austin				7:00	9:10
Kid				7:00	1:08
Lies	76172	Lot	Crosland Park Rd	10:11	10:18
Austin				9:45	1:08
Bennett	80892				

5
Date 6/15/09

Driver	Mileage	From Destination	To Destination	Time IN	Time OUT
Les	76194	Lot			
De	54458	Lot	1808 Clackham Ave	11:18	11:40
Bennett	80980	1st	South Blvd.	1:07	1:15
Austin & Kid	—	—	1st	1:10	1:22
Bob	—	—	—	1:18	4:30
Bennett	80986	1st	—	1:22	1:35
Bennett 6-16-09	80988	INTERNATIONAL PAPER	INTERNATIONAL PAPER	1:41	1:47
De	—	—	WILLOW RUN	2:05	2:15
Bennett	81133	Hwy 23 Landfill	—	7:45	7:53
De	54632	Lot	Crosland PARK Rd	7:53	8:11
De	54637	Basement	Basement	8:33	8:35
Bennett	81137	Crosland PARK Rd.	Basement	8:58	9:05
Les	76425	Lot	Remount Rd.	9:10	9:26
Lemme	—	—	Nations Food H.S.	9:33	9:37
Aaron	118583	Hwy 49 Landfill	—	9:53	9:58
Patsch	—	—	Airport	10:45	10:50
De	54740	Lot	—	11:33	11:48
Austin & Kid	—	—	Hwy 49 Landfill	1:06	1:18
	—	—	—	7:00	1:08

00276

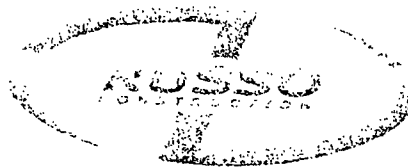
000213

Date 6-11-09

00277

000214

Driver	Mileage	From: Destination	To: Destination	IN Time	OUT Time
MARK					
De	53838	Lot	Church St	10:12	12:49
De	~~53838~~	Lot	Basement	10:57	11:04
Austin & Kid				12:31	12:38
Aaron	117751	W.C. Friday		12:20	12:40
Smoke oil			~~Water~~ A/Wyer Rd	12:53	1:02
De	~~53838~~			12:57	~~1:02~~
Bob				1:03	1:04
				1:09	1:15
mark 75575	~~75575~~	Lot	PARK Rd	1:40	1:46
De 1612-01	53887	Lot	Morehead	1:50	1:56
Les	75701	Lot	Sweeney Rd.	8:16	8:25
Bennett	80381	9900 Brookford	2105 Kopedale	8:24	8:37
De	54005	Lot	N. Tryon St.	8:43	8:45
De	54037	N. Tryon St.	1 St	10:07	10:12
Les	75780	Lot	Crosland Park Rd	10:23	10:32
De 54041	~~54041~~			10:32	10:39
De	54047	1 St	Buchmiller	11:04	11:10



Date: 6 18 12009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
Austin + Kid	—	—	—	12:19	3:35
Les	74808	Lot	Ridge Road middle	12:30	12:42
Bennett	79442	Hwy 23 Landfill	606 PARK AVE.	1:15	1:23
De	53144	Lot	1st	2:04	2:08
Bennett	79474	PARK AVE.	IVERSON Way	2:21	2:28
De	53148	1st	Remount Rd.	2:28	2:33
AARON	116117	Mc LINCOLN	Remount Rd.	3:28	3:52
De	53186	Lot	The Vee	3:50	4:27
Bennett	79511	Hwy 23 Landfill	INTERNATIONAL paper	3:57	4:00
Bennett ↓ 6/10/09 ↓	79513	INTERNATIONAL paper	Cider St.	4:22	4:29
AARON	117503	Chevron dr.	Crosland Selwyn	12:44	12:52
Dookie	—	—	—	12:48	12:54
De	53629	Lot	1st	1:44	1:47
De	53666	Lot	Landfill	3:05	3:09
Lemme ↓ 6/11/09 ↓	—	—	—	4:23	4:25
Austin + Kid	—	—	—	7:00	12:02
PORTA-JON	—	—	—	8:04	8:08
Lemme	—	—	—	8:36	9:02

00278

000015

Date 6/5/09

00279

000216

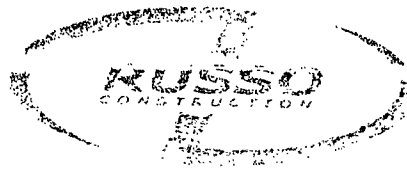
Driver	mileage	From Destination	To Destination	Time IN	Time out
Kid + Austin	—	—	—	2:04	2:08
Les	74533	Lot	D.H. Griffin	2:07	2:18
mark	82981	Lot	HWY 49 Landfill	2:23	2:35
Les	—	Lot	Truck Shop	3:10	3:24
AARON ↓6/8/09↓	116815	HWY 23 Landfill	South Truck	3:28	3:39
AARON	116936	HWY 49 Landfill	driftwood circle	7:45	8:09
De	53033	Lot	Church St	7:35	8:31
De	53038	Church St.	Church St	8:49	8:55
De	53043	Church St	South Blvd.	9:10	9:22
AARON	116981	driftwood circle	COACHMAN Circle	9:45	10:06
Les	74728	Lot	1010 Devinney Rd.	9:49	10:09
De	53054	SOUTH BLVD.	Tryon St	10:06	10:23
Bennett	79358	Air Port	137 Stowe Rd.	10:34	10:41
Robert	—	—	—	11:04	11:45
AARON	118022	COACHMAN Circle	CME LINCOLN	11:12	11:23
De	53090	Tryon St.	The Vue	11:51	12:06
De	53094	The Vue	NATIONS FORD High School	12:19	12:29
Austin + Kid	—	—	—	7:00	12:08

Date: 6 / 4 / 2009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
AARON	116598	dewitt St	Hwy 23 Landfill	1:02	1:16
BoB	_____	_____	_____	1:20	1:25
Bennett	78792	515 North Elm St	CROSLAND PARK RD	2:00	2:16
Les	74336	Lot	Park Rd	2:18	2:22
De	52797	Lot	DH Griffin	2:25	2:30
De ↓ 6-5-09 ↓	_____	_____	_____	3:33	3:41
De	_____	_____	_____	8:14	8:30
Les	74433	Lot	Edgemoor Church	9:10	9:24
De	52920	Lot	Basement	9:27	9:48
mark	82873	Lot	Basement	9:59	10:03
AARON	116238	Basement	Hwy 23 Landfill	10:29	10:43
Dookie	_____	_____	_____	10:52	10:58
Lenne	_____	_____	_____	11:09	11:32
De	52959	Basement	down Town	11:50	12:46
AARON	116769	Hwy 23 Landfill	@ GEFARS Fire	12:13	12:29
Bennett	78042	Hwy 49 Landfill	3801 BEARD Rd	12:17	12:36
De	52964	Lot	DH Griffin	1:20	1:26
Mark	82972	Lot	Metal yard	1:22	1:27

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000017



Date: 6 1 2 / 2009

00281

000218

Driver	Mileage	From Destination	To Destination	Time In	Time Out
De	52023	Lot	Stonewall	8:17	8:49
De	52029	Stonewall	Stonewall	9:12	9:17
De	52035	Stonewall	Basement	9:44	9:55
Les	73515	Lot	Cadieu	9:45	9:50
De	~~52055~~	Basement	Basement	10:19	10:24
Bennett	77961	9105 Torrence ^{Creek} Court	Hwy 23 Landfill	11:04	11:13
Bennett	77990	Hwy 23 Landfill	Stonewall	12:10	12:14
Bennett	77994	Stonewall	Metal yard	12:35	12:52
De	52106	Lot	Church St	12:35	12:47
Les	73586	Lot	22 E. Bland St.	12:55	1:05
De	52111	Church St	The Vue	1:03	1:11
Bennett	77998	Metal yard	Ind. paper	1:20	1:25
RFS can delivery	—	—	—	1:29	2:51
Bennett	78000	Ind. paper	Hwy 23 Landfill	1:46	2:08
De 16-2-09	52146	The Vue	Church St	2:21	2:50
Bennett	78112	Fox hole	1 St	8:27	8:37
Les	73757	Lot	St. Peter's Episcopal Church	8:42	8:48

147e
6-2-09

11690 20 11/1/00

De	52255	Lot	EAST BVD. ~~STONER ROAD~~	8:47	8:55
De	52266	~~LOT~~ EAST BVD.	EAST BVD.	9:20	9:27
Bennett	78118	Stonewall	Stonewall	9:20	9:25
Driver	Mileage	From Destination	To Destination	Time IN	Time Out
Bennett	78124	Church St.	Church St	9:55	10:00
De	52277	EAST BVD.	~~Basement~~ Basement	10:03	10:09
Bennett	78129	Church St.	9900 Brookford	10:17	10:27
AARON	116097	Thunder Road	DH Griffin	10:32	10:42
De	52282	Basement	CONTINENTAL Tire	10:36	10:52
Smoke Oil	—	—	—	11:01	11:24
Mark	82118	Lot	Ray Road	11:07	11:11
AARON	11616	DH Griffin	Remount Rd.	11:34	11:48
Les	73833	Lot	Crookland / Remount Rd	11:45	12:05
Mark	—	—	—	12:10	12:29
AARON	116126	Remount Rd.	Remount Rd.	12:15	12:30
Bob	—	—	—	12:21	12:40
Lemme	—	—	—	12:37	12:45
Les	73844	Lot	129 Silver Birch Lane	12:39	1:05
AARON	116136	Remount Rd.	Hwy 49 Landfill	12:50	1:06
De	52339	Lot	Stonewall	1:20	1:27
De	52345	Stonewall	Stonewall	1:49	1:58
De	52350	Stonewall	Basement	2:21	2:50

00282

000219

000220

Date 6 / 3 / 09

Driver	Mileage	From Destination	To Destination	Time IN	Time OUT
De	~~52~~			8:20	8:32
De				8:58	9:02
Les	74084	Lot	Crosland - Thunder	9:00	9:27
Dookie				9:27	9:34
ARON	116292	Lot	Thunder Road	9:31	9:38
mark	82388	Lot	WACHOVIA	9:45	9:51
mark	82395	Wachovia	morehead	10:26	10:32
De	52500	Lot	Stone Wal	10:42	10:48
De	52505	~~Wachovia~~		11:09	11:17
mark	82435	Lot	RAY ROAD	12:21	12:26
Bob				12:51	12:53
De	52543	Lot	BASEMENT	12:52	12:54
RFS CAN delivery				12:57	3:34
RFS CAN delivery				12:59	3:35
RFS CAN - delivery				2:09	3:36
De		~~BASEMENT~~		2:26	2:38
ARON	116417	CMC LINCOLN	HWY 23 LANDPILL	2:36	3:52
mark	82501	Lot	WACHOVIA	3:02	3:06
mark	~~82501~~	WACHOVIA		3:27	3:33

00283

Date 5/29/09

000222

Driver	Mileage	From Destination	To Destination	Time IN	Time out
Les	73227	Lot	Carden	11:46	12:03
AARON	115475	The Vue	Hwy 49 Landfill	11:59	12:04
Mark				12:06	12:13
Austin & Kid				12:13	3:56
Bennett	77589	1st	1st	12:32	12:40
Les	73239	Lot	Church & Stonehill	12:50	2:59
De	51167	Lot	Land fill	12:52	1:09
Mark	81982	Lot	moreville	1:27	1:36
AARON	115506	Hwy 49 Landfill	Hwy 23 Landfill	1:30	1:56
Dookie				1:42	1:48
Bennett	77626	1st	1st	2:00	2:05
De	51967	Landfill	Church	2:01	2:15
Les	73278	Lot	Church & Stonehill	2:41	2:48
AARON	115536	Hwy 23 Landfill	The Vue	3:05	3:12
Les	73282	Lot	NML	3:08	3:13
Bennett	77659	23 Landfill	LYN Bridge dr	3:15	3:23
De	51			3:21	3:57
Mark	81			3:24	3:45
PIRTEK hoses & accessories				2:59	4:07

00284

Driver	Mileage	From Destination	To Destination	Time IN	Time Out
Bennett	76499	1st	Hwy 23 Landfill	2:31	2:41
AARON	114573	Still Farm Ln.	DH Griffin	2:35	2:42
De	51251	Hwy 23 Landfill	Basement	2:43	2:45
mark	8			3:04	3:15
Lemme				3:23	3:44
AARON	114592	DH Griffin	Vuc	3:37	4:15
De	8			3:56	4:01
mark				3:58	4:02
Leslie	72126	Lot	9823 White Cascade	4:23	4:30
Bennett	76612	~~Lot~~ Lot	Hwy 23 Landfill	8:14	8:23
mark	80978	Lot	Wachovia	8:29	8:41
De	51340	Lot	Morehead St.	9:39	9:45
De	51347	Morehead St.	Hwy 23 Landfill	10:11	10:17
mark	81015	Lot	South Blvd.	10:13	10:20
AARON	114200	Basement	Hwy 23 Landfill	10:44	11:00
Bob				11:31	11:38
Smoke Oil				11:33	11:48
Bennett	76746	Hwy 49 Landfill	Remount Remount	12:36	12:44
AARON	114735	Basement	Remount Remount	12:42	12:59

000224

Date: 5/26/2009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
Mark	81104	Lot	Park Road	1:20	1:36
De	51422	Lot	Stonewall	1:21	1:31
De	51427	Stonewall	Hwy 23 & Rte 11	1:47	1:54
De	51458	Lot	Th. Vee	3:02	3:18
Mark	81152	Lot	Wachovia	3:29	3:33
AARON	114815	Felt Farm LN	Bastammit	3:36	3:42
Bennett	76820	Fox hole	Church St.	3:54	4:00
De	5			8:05	8:08
De	51545	Lot	1st	8:28	8:40
Bennett	76912	Locus School	Nestling LN.	8:30	8:54
Austin & Kid				7:00	12:02
Les	72601	Lot	Discovery Place	8:37	8:39
Mark	81244	Lot	Providence Road	8:55	9:00
De	51550	1st	Church St	9:06	9:11
Mark	81303	Providence Road	Wachovia	10:12	10:18
Bennett	76955	Cold Tarp	Day Brake Tax Court	10:30	10:36
Mark	81309	Wachovia	Hunterveil	10:38	10:42

000226

**Pre-Task Planning
Pre-Planeamiento de Tareas**

000228

Hazard Identification Tips		Hazard Evaluation Tips		Hazard Control Tips	
What permits are required for this task?		Use the following categories to assist you in a proper evaluation of all the hazards that have been identified. Can any of the following conditions occur with the hazards that have been identified?		Use the following categories to assist you in determining the proper control methods for all the hazards that have been identified and evaluated.	
Confined space	☐	Contacting Temperature Extremes	☐	Ventilation of exposure area	☐
Hot Work	☐	Contacting Electrical Current	☐	Isolation of hazard from worker	☐
Lockout/Tagout	☐	Environmental/Airborne Release	☐	Substitution of hazard with less severe one	☐
Other	☐	Moving Object/Equipment	☐	Elimination of hazard	☐
Is there a potential fire, explosion, radioactive release or toxic hazard?		Hazardous Substance	☐	Good Work practices	☐
Yes	☐	Obstruction/Interference	☐	Personal Protective Equipment	☐
No	☐	Struck By	☐	Other	☐
Are there any MSDSs that need to be reviewed for hazardous substances that are present on site?		Struck Against	☐		
Yes	☐	Fall/Slip/Trip	☐		
No	☐	Caught In/Between	☐		
		Material Handling	☐	Housekeeping	
		Other	☐	Was site cleaned up and secured after Work?	
				Yes	☐
				No	☐

Crew Member Signatures / Firma de los Miembros de la Cuadrilla

<u>R. ELLIS</u>	_____	_____	_____
<u>Jorge A. Reyes</u>	_____	_____	_____
<u>M. G.</u>	_____	_____	_____
<u>[Signature]</u>	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

LET'S BE CAREFUL OUT THERE !!! / TENGAN CUIDADO AFUERA !!!

000287

Pre-Task Planning
Pre-Planeamiento de Tareas

This information is to be completed by the Crew Foreman and reviewed by the Crew daily or when conditions change:
 Esta información debe de ser llenada por el mayordomo y revisada por los trabajadores diariamente o cuando haya algun cambio de condicion:

Project / Proyecto: Wachovia First

Date / Fecha: 7/6/08

Task / Tarea: PS 506 20yds, LI South Side 15yds Prepared By / Preparado Por: Mark Rapko

Activities to Perform - Steps / Pasos	Tools/Equipment / Materials / People - Herramientas / Equipo / Materiales / Gente	Recognize Hazards / Reconozca los Riesgos	Instructions & Controls Instrucciones y Controles
Mobilization / Movilización			
get the card & fly	video, tape	chuck	chuck cards
equipment	bulb, flint, cone, olive, time, machete, gas	back, back, back, fire, fire, fire, fire	take away, technique, take away, ventilate, ventilate
Activity / Actividad			
place and finish	10 people	chuck, splash, trip/slip, burn	hard hat, safety glasses, boots, gloves
concrete LI south side, PS 506			
Demobilization /			
clean and			
SAO equipment	safety	safety	clean, gather, organize equipment

000231

Date 5/18/09

Driver	mileage	From Destination	To Destination	Time IN	Time Out
De	50311	Metal Yard	Metal Yard	12:16	12:34
Bennett	75353	Highhampton	Fairview Rd.	12:38	12:36
De	~~50~~			12:55	1:20
Aaron	113646	Lot	Horse Creek	~~12:00~~	1:16
Austin & Kid				7:00	1:08
Austin & Kid				1:36	~~1:00~~
Bennett	75404	Fairview Rd.	Latpili Rd.	1:42	1:52
De	50321	~~Left~~	~~Basement~~	1:50	2:18
Mark	79961	Lot	Hwy 23 Landfill	1:55	2:14
Les	71003	Lot	CNC-Lincolnton	2:07	2:12
Mark (5/19/09)	79990	Lot	Hwy 23 Landfill	3:19	3:28
De	~~50~~			7:55	8:01
Mark				7:58	8:14
Mark	80058	Lot	AAA	9:10	9:38
De	50449	Lot	Basement	9:42	9:58
Bennett	75595	Cont. Tire	Stone wall St.	10:10	10:20
Dookie				10:37	10:38

00289

Date 5/15/09

000233

driver	Mileage	~~From~~ ^{From} Destination	TO Destination	Time IN	Time OUT
Bennett	75042	NORAI Ad.	hmv Rd.	1:22	1:30
Lemme	—	—	—	2:04	2:10
Mark	—	—	—	3:03	3:16
Les	76447	Lot ~~Ad.~~	Cadillac	3:15	3:22
Austin's wife	—	—	—	3:18	3:20
Bennett's wife	75097	Foxhole ~~Ad.~~	Church St	3:37	3:42
mark	—	—	—	7:40	7:48
De	502529	Lot ~~Ad.~~	1st	7:57	8:00
De	50253	1st	1st	8:18	8:22
Bennett	75267	LOT	Riviera drive	8:45	8:55
De	50258	Lot	Vue	8:46	9:06
Bennett	75285	Riviera dr.	Eaton Rd	9:46	9:51
BOB	—	—	—	9:55	9:56
Mark	79817	Lot.	Freedom dr.	10:21	10:35
De	50294	Vue	1st	10:22	10:37
De	50302	~~Ad.~~	—	11:26	11:39
De	50307	Lot	metal yard	11:56	12:05

00290

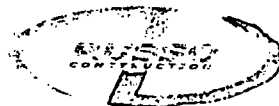
Date: 5 11 9 12009

000235

Driver	Mileage	From Destination	To Destination	Time In	Time Out
AARON	113882	DISCOVERY place	HD Griffin	11:47	12:00
Beannett	75633	Stonewall	Hwy 23 Land Pill	11:49	11:56
Les	71197	Lot	Cadieu	11:55	12:18
De	—	—	—	12:14	1:39
AARON	113901	HD Griffin	Hwy 49 Land Pill	12:50	1:34
Dookie	—	—	—	12:51	12:57
Beannett	75664	Hwy 23 Land Pill	Church	12:56	1:01
Mark	50502	Lot	Via	12:59	1:15
Dookie	—	—	—	1:35	1:38
Somke Oil	—	—	—	2:04	2:30
Les 5/20/09	71295	Lot	Wachovia	4:02	4:10
Austin & Kid	—	—	—	7:00	1:29
De	50669	Lot	Church St.	7:56	8:01
De	50674	Church St.	Church St.	8:27	8:32
De	50679	Church St.	Bastment	8:57	9:01
De	50	Bastment	—	9:28	9:35
Lemme	—	—	—	9:29	9:32

00291

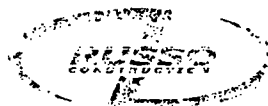
Date: 5/11/2009



000237

Driver	Mileage	From Destination	To Destination	Time In	Time Out
Bennett	73913	—	—	8:10	8:23
De	—	—	—	8:12	8:25
AARON	—	—	—	9:02	9:11
Less	69404	—	—	9:06	9:15
De	—	—	—	9:35	10:49
Dookie	—	—	—	10:41	10:46
AARON	112728	—	—	12:57	1:22
De	—	—	—	1:26	1:28
Bennett	5/12/09 ↓ 74110	499 Landfill	1st	3:12	3:15
De	49295	Lot ~~1000000~~	Rodgers 10th St	9:17	9:23
Bennett	74253	morehead St.	home & stop	10:04	10:10
De	49316	~~Lot~~	Vue	10:10	10:25
Bennett	74269	700 East morehead St.	i Nter NATIONAL paper	11:29	11:38
Dookie	—	—	—	11:35	11:40
Bennett	74271	i Nter NATIONAL paper	700 East morehead St.	11:53	11:57
AARON	—	—	—	11:59	12:09
Austin & Kid	—	—	—	7:00	12:08

00292

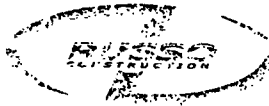


000238

Date: 5 / 12 / 2009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
Ausit + Kid	—	—	—	12:19	4:00
De	49382	Lot	4th St	12:23	12:43
Bennett	74279	1st	LABNOR ST	12:31	12:39
SMOKE Oil	—	—	—	12:40	1:02
De	49387	Lot	metal YARD	1:05	1:12
Lemme	—	—	—	1:09	1:15
De	49391	metal YARD	Thunder Road	1:35	1:59
Bennett	74336	23 LANDFILL	1st	2:44	2:49
De	49430	Lot	Vue	3:45	3:50
Bennett 4/5/13/09	—	—	—	4:10	4:13
De	49	—	—	8:14	8:21
AARRN	—	—	—	8:23	8:40
De	49533	Lot	CONTINENTAL TIRE	8:26	8:43
Les	49589	Lot	7th St	9:14	9:30
Dorkie	—	—	—	9:42	9:44
De	49568	Lot	UNCC	9:59	10:07
Republic	—	—	—	10:24	10:26

00293

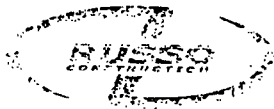


002040

Date: 4/15/2009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
Dookie	—	—	—	10:02	10:12
Ricardo	—	—	—	10:05	12:58
De	45661	MOREHEAD ST.	MOREHEAD ST.	10:22	10:36
MARK	65020	LOT	23 LANDFILL	10:36	10:54
Republic waste	—	—	—	10:53	10:57
De	45667	LOT	Uve	11:00	1:50
NC TAG NO. 1 Ford Taurus, SC WSY-2165	—	—	—	11:04	12:30
Georgia TAG NO. 1 Honda Accord SV1937	—	—	—	11:04	12:30
MARK	65048	Rodgers Tryon	Rodgers Tryon	11:49	11:53
Kid	—	—	—	12:35	3:46
Austin	—	—	—	12:43	3:46
Bob	—	—	—	11:05	12:45
Mark	—	—	—	1:37	1:43
Ricardo	—	—	—	1:45	3:29
De [4/16/09]	45703	Rodgers Tryon	Discovery place	2:58	3:09
Ricardo	—	—	—	7:00	11:44
Austin + Kid	—	—	—	7:00	12:04

00294



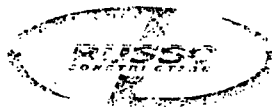
000241

Date: 4 / 7 / 2009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
Austin + Kid	—	—	—	7:00	12:58
Austin + Kid	—	—	—	1:08	4:01
De	44298	BASEMENT	BASEMENT	1:55	2:04
Lemme	—	—	—	2:22	3:44
De	44339	—	—	3:36	3:40
De	44345	Lot	Stonewall	4:10	4:22
DOOKIE 4/15/09	—	—	—	4:20	4:27
LES	76258	Lot	Providence & Sharon Amity	7:37	8:06
Bennett	68716	23 LANDFILL	BLANDFORD dr.	7:38	7:41
Austin + Kid	—	—	—	7:00	12:28
De	45620	Rodgers Tryon	Rodgers Tryon	7:49	7:57
Bennett	68725	BLANDFORD	4801 HARKESY Rd.	8:11	8:17
De	45625	Lot	23 LANDFILL	8:14	8:39
MARK	64948	Lot	23 LANDFILL	8:27	8:40
Ricardo	—	—	—	8:20	9:29
LES	107643	Lot	440 Cummings St. Rockhill, S.C.	9:02	9:32
De	45654	23 LANDFILL	morehead St.	9:42	9:45

00295

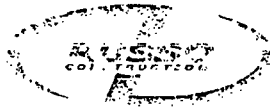
Date: 4 16 /2009



000242

Driver	Mileage	From Destination	To Destination	Time In	Time Out
Bennett	67004	1st	Stonewall	2:46	2:52
Bennett	67010	Stonewall	Stonewall	3:16	3:23
De	44110	Vue	Vue	3:27	3:35
Bennett <u>4/17/09</u>	67015	Stonewall	NewTown Rd.	3:42	3:46
Dookie	—	—	—	7:25	7:40
Ricardo	—	—	—	7:00	1:16
De	44176	Lot	Vue	7:42	7:48
Dookie	—	—	—	7:59	8:08
De	—	—	—	8:05	8:09
Dookie	—	—	—	8:27	8:32
De	44200	Lot	WACHOVIA	8:47	8:53
De	44206	Lot	Basement	9:16	9:21
Bennett	67190	ColdTarp	Clover middle	10:11	10:17
De	44254	Basement	Vue	11:22	11:35
Smoke oil	—	—	—	12:16	12:45
Dookie	—	—	—	12:38	1:06
De	44291	Lot	Lucena St.	1:07	1:14

00296



000263

Date: 4 16 12009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
De	43963	Lot	metal yard	8:05	8:15
Bennett	66838	23	Church St.	8:24	8:27
De	43972	Vue	Vue	8:58	9:20
Ricardo	—	—	—	7:00	9:23
Ricardo	—	—	—	—	—
Austin	—	—	— Lunch	9:30	1:26
Kid	—	—	— Lunch	9:39	1:25
Calvin Ailie	—	LOOKING AT CARS	—	9:40	10:02
Bennett	66875	Church St.	Monora Fire Station	9:58	10:09
De	44008	Vue	Vue	10:37	10:42
Bennett	66891	Monora Fire Station	Royal tree Ln.	10:40	10:45
Lemme	—	—	—	11:28	11:38
De	44013	Vue	Vue	11:33	11:44
Lemme	—	—	—	1:37	1:43
Kid	—	—	—	1:39	5:30
Austin	—	—	—	2:04	5:30
De	—	—	—	2:14	2:22

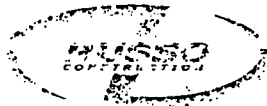
00297

000244

Date: 4 11/6 12009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
De	—	—	—	7:30	7:39
Bennett	68990	SHARON AIR/CK/PROV	State Brook Ln.	7:31	7:40
De	—	Lot	Stonewall St.	8:52	8:58
PORTA-JON	—	—	—	9:06	9:10
De	45790	Lot	Forth St.	9:32	9:43
Dookie	—	—	—	11:14	11:23
Bennett	69102	1st	Fisher Rd.	11:18	11:30
De	45829	Basement	Basement	11:30	11:39
Ricardo	—	—	—	7:00	11:44
Les	108031	Lot	6th St. Behind backhoe	11:50	12:06
Mark	65317	Lot	Wachovia	12:06	12:10
BOB	—	—	—	12:15	12:22
Austin + Kid	—	—	—	12:36	
De	45866	Lot	morehead	12:55	1:00
Ricardo	—	—	—	1:07	3:25
Bennett	69142	Lot	INTERNATIONAL PAPER	1:23	1:27
De	45873	—	—	1:33	1:44

00298

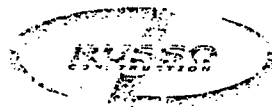


000240

Date: 4 / 2 / 2009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
Les	105578	Lot	D.L. Griffin	7:48	8:03
mark	63769	Lot	WACHOVIA	8:03	8:09
De	43639	Lot	Basement	8:03	8:18
Les	105594	Lot	Exit 23 NML	8:50	9:12
Bennett	66290	Fox hole	Basement	9:24	9:28
Les	105626	Lot	MASON OAKS	10:16	10:28
Mark	63840	Lot	WACHOVIA	10:56	11:00
De	43716	Lot	~~1st st~~	11:29	11:51
BOB	—	—	—	11:37	12:22
PORTA-JON	—	—	—	11:40	11:47
Dookie	—	—	—	12:03	12:22
De	43721	Lot	Tryon St	12:11	12:57
Les	75466	Lot	Hwy 49 Landfill	12:12	1:21
mark	63880	Lot	Hwy 49 Landfill	12:34	13:45
Lemme	—	—	—	12:11	12:40
De	43727	Tryon St	Stonewall	1:39	1:44
Mark	63915	Lot	The Vue	1:48	1:51

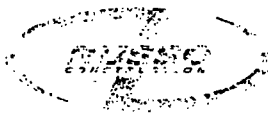
Date: 3 / 30 / 2009



000247

Driver	Mileage	From Destination	To Destination	Time In	Time Out
Bob	—	—	—	12:28	12:42
Dookie	—	—	—	12:50	12:54
Bob	—	—	—	1:08	1:20
Dookie	—	—	—	1:11	1:28
Bennett	65592	Campbell Dr	Radgers Tryon	1:51	2:00
Bennett	65596	Tryon	Arrowhead	2:19	2:34
Les	105042	Lot	Exit 23 North Mark Landfill	2:37	2:46
Mark	63138	Lot	The View	3:57	4:00
Bennett 3/31/09	65636	Colt Hart	Canvis back	4:01	4:20
Les	105136	Lot	Hwy 49 Lndfill	7:46	8:02
Bennett	65708	23 Dump	Potter Paints	8:02	8:06
De	43343	Stonewall	Basement	8:13	8:25
Bennett	65712	Potter paints	Potter paints	8:28	8:34
De	—	—	—	8:56	9:09
Les	105167	Lot	Hwy 49 Lndfill	9:08	9:33
Bennett	65718	Basement	Basement	9:10	9:17
Mark	63245	Lot	23 Lndfill	10:03	10:10

00300



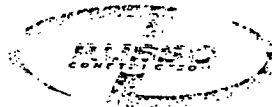
000248

Date: 3 / 31 / 2009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
De	43367	Lot		10:05	1:42
Les	105198	Lot	Cadien	10:38	10:56
SMOKE oi / co				11:04	11:20
mark				11:10	11:21
Les	105208	Lot	UNCC	11:25	11:32
mark	63280	Carmel CONST	Carmel CONST	11:42	11:48
Bob				12:46	1:10
De				2:34	2:37
De	43401	Lot	The View	2:57	3:00
Les	105284	Lot	Exit 23 NML	3:26	3:39
mark 54-1-91	63400	Lot	Exit 23 Landfill	3:31	3:41
Les	105338	Lot	Exit 23 NML	7:26	7:37
De	43457	Lot	Basement	7:44	8:01
mark	63491	Lot	WACHOVIA	9:00	9:05
De	43493	Lot	Stonewall	9:24	9:27
Bennett	66012	23 Landfill	4706 John Craig	10:13	10:18
Joh				10:26	11:18

00301

Date: 3 127 12009

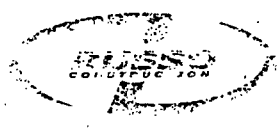


000250

Driver	Mileage	From Destination	To Destination	Time In	Time Out
De	43115	Lot	23 Dump	4:13	4:16
mark [3/30/09]	—	—	—	4:17	4:25
Les	104877	Lot	Buckhoose	7:59	8:07
Bennett	65410	14231 King Elder	4701 John Lewis	8:07	8:14
De	—	Basement Lot	Basement	8:15	8:21
De	43276	Basement	Church St.	9:01	9:05
De	43282	Church St	View	9:29	9:35
De	43286	View	Tryon St.	9:46	9:56
De	—	Tryon St.	—	10:25	10:40
Bob	—	—	—	10:50	10:56
Dookie	—	—	—	11:26	11:33
Bob	—	—	—	11:20	11:43
Les	75451	Lot	Rodgers Builders N. Tryon	11:40	11:46
Bennett	65514	1132 Ashby Cr	4301 Horseshoe bend	11:46	11:50
Les	104970	Lot	Basement at Wachovia	12:07	12:19
Dookie	—	—	—	12:11	12:18
Dookie	—	—	—	12:27	12:29

00302

000251

Date: 3 / 27 / 2009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
mark	62624	Lot	49	7:47	8:04
De	—	—	—	7:57	8:04
Bennett	65069	Basement	1 st Street	8:45	8:48
Les	104543	Lot	5th Street Buckhouse	8:50	8:59
Bennett	65075	1 st	1 st	9:11	9:28
De	675442	Rodgers Lot	Rodgers Tryon	9:30	9:32
De	—	—	—	10:07	10:11
Les	104577	Lot	Macintosh	10:21	10:28
De	—	—	—	10:28	11:12
Bennett	65110	23 Dump	fox hole	10:50	11:01
De	43010	Lot	23 Dump	11:51	11:57
De	43042	Lot	Church St.	1:11	1:14
Mark	62780	Lot	E.T. 4 th St	1:35	1:40
Les	—	—	—	2:59	3:08
mark	62818	Lot	23 Dump	3:17	3:21
De	43111	Lot	1 st	3:46	3:53
Bennett	65220	fox hole	23 Dump	3:48	3:56

00303

Date: 3 125 12009

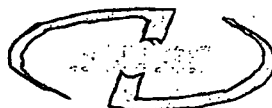


000252

Driver	Mileage	From Destination	To Destination	Time In	Time Out
De	42557	~~Lot~~ Lot	church st	8:19	8:25
Mark	62143	Lot	Wachovia	10:39	10:44
Bob	—	—	—	10:45	12:15
Batson - cook	—	—	—	11:04	11:58
De	42692	Pat Tunell	Remount	11:24	11:31
MARK	62178	—	—	12:02	12:10
De	42666	—	—	12:42	12:45
De	—	—	—	1:06	1:11
De	42675	—	—	1:39	1:46
Mark	62225	Lot	WACHOVIA	1:47	1:57
De	—	—	—	4:19	4:21
Mark	—	—	—	4:20	4:23
Benae St	64515	49 Damp	Base ment	8:19	8:22
De	42818	Stonewal	Stonewal	8:20	8:25
Mark	62408	Lot	Rogers Church	8:37	8:42
De	42824	Stonewal	Basement	8:46	8:52
Dookie	—	—	—	9:13	9:15

00304

000253

Date: 3 126 12009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
Bennett	64850	23 Dump	arrow wood	9:44	9:49
Mark	62845	Lot	Wachovia	10:01	10:08
De	42866	Lot	ALANTA metal	10:56	11:21
PORTA-SON	—	—	—	10:59	11:02
Lesne	—	—	—	11:18	11:27
Mark	62479	Lot	23	11:25	11:31
Bennett	64902	23 Pump	1834 Brown Stone	11:32	11:36
Les	104360	Lot	McGraw-Hill Rd.	11:32	11:45
De	42870	—	—	11:39	11:45
De	42874	Lot	1 st St	12:08	12:15
Bob	—	—	—	12:27	12:30
Les	104381	Lot	May 49	12:36	12:46
De	42879	Lot	Stonewall St	12:41	12:55
Bennett	64934	23 Dump	1 st Street	12:45	12:47
De	42885	Stonewall St	Stonewall St	1:19	1:32
Smoke Oil	—	—	—	1:38	1:55
Mark	—	—	—	1:45	1:50
Les	10413	Lot	Buckhorse on 5th	1:58	2:10
Brunetta	69971	22	—	2:17	2:21

00305

4/11/07 DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
Dookie	—	—	—	8:10 AM	8:17 ⁰¹⁰²⁵⁵
Bennett	59244	Lot	Berringer Remount and	7:30	7:51
De	39011	Lot	CPCL	~~8:28~~	8:28
Bennett	59256	Berringer and Remount	3020 Prosperity Ch. Rd	8:38 ~~8:38~~	8:48 ⁴⁸
De	39018	1st St	Remount	9:05	9:16
Mark	73297	Lot	Downs	9:17	9:35
De	39055	LANDFILL	1st St	10:27	10:31
De	39060	Lot	Tryon	10:56	11:10
Smoke oil	—	—	—	11:14	11:26
Bennett	59321	130 Scotts Hwy Dr	Hilton Garden Inn	11:25	11:32
De	39065	Tryon	Vue	11:42	11:47
Bennett	59346	Hilton Garden Inn	Park Rd	12:18	12:24
Dookie	—	—	—	1:02	1:15
De	39100	Vue	Vue	1:09	1:30
L. Cagle	98,686	Casland Const. Thunder Rd.	Concord Const. Sam weeks Rd.	1:17	1:24

DRIVER 2-16-09	MILEAGE	FROM. DESTINATION	TO. DESTINATION	TIME	
				IN	OUT
DE	38957		WACHOVIA	7:45	8:00am
2/16/09 Mark	56715			8:32am	
2/16/09 DE	38956	WACHOVIA	WACHOVIA	8:38	8:44
2/16/09 Bennett	59188	6312 Rockshire	632 Gable Oak	8:48	8:55
2/16/09 Mark	56716	Yard	VIEW	~~8:32~~ 8:32	9:06
2/16/09 DE	38961	Wach.	Pick Up Bobcat	9:14	9:17
2/16/09 Les	98351	Yard	McGraw	~~9:30~~ 9:30	~~9:38~~ 9:38
2/16/09 DE	38964	CAT Pick Up	WACH.	9:35	9:38
2/16/09 Bennett	59222	632 Gable Oak	Potter Paints	9:49	9:59
2/16/09 DE	38966	Lot	WACH.	10:00	10:05
2/16/09 Bennett	59227	Potter Paints	Potter Paints	10:24	10:32
2/16/09	98372	Lot	McGraw	10:30	10:37
2/16/09 Bennett	59231	Potter Paints	In. Paper	10:46	11:02
2/16/09 DE	38972	Lot	Y th St	11	11:28
2/16/09	56762	Lot	Wach.	12:00	12:11

[illegible]

2/18/04 DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
BE	39133	Stonewal	Stonewal	10:55	11:01
Bennett	59488	49 Dump	49 Dump	10:58	11:08
De	39138	Stonewal	Wash Base	11:20	11:28
Mark	57135	Lot	Stonewall	1:07	1:48
Bennett	59554	3519 Prov. Rd	49 Dump	1:20 ~~1:20~~	1:24
Bob	—	—	—	1:20	1:30
De	39176	LOT	Stonewal	1:02	1:53
De	39181	LOT	Mint	2:11	2:35
Bennett	—	—	—	2:45	3:02
Mark	57171	Lot	Church	3:00	3:05
De	39187	Mint	Mint	3:00	3:08
De	39191	Mint	Mint	3:45	3:48
Les	98928	Crosland - Thunder Rd.	Crosland - Thunder Rd.	3:54	
MARK	—	—	—	4:10	
De	39196	Stonewal	Mint	4:15	4:20

000259

Date: 4 13 12009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
Mark	64131	~~Lot~~ Lot	REMAUNT Rd.	11:35	11:40
Ricardo	—	—	—	7:10	11:35
Bob	—	—	—	11:50	11:58
De	43769	Lot	Vue	11:58	1:39
Ricardo	—	—	—	12:04	3:22
Mark	64141	Lot	Wachovia	12:12	12:23
Bennett	66578	Fox hole	Robert Church St.	12:38	12:42
Austin	—	—	—	12:23	12:53
De	—	—	—	2:04	2:08
De	43779	Lot	Basement	2:37	2:46
Bennett	66648	Church St	HUNTINGTON TOWN FARM Rd	3:12	3:20
De	—	—	—	3:33	3:41
Lemme	—	—	—	3:57	4:06
Mark	64220	Lot	23 LAND FILL	3:59	4:03
Les	105837	Lot	MARSHALL	4:03	4:09
Les	—	—	—	4:24	

00310

000260

Date: 4 / 2 / 2009

Driver	Mileage	From Destination	To Destination	Time In	Time Out
De	43733	Stone wal	Stone wal	2:14	2:20
Les	75497	Lot	magnolia Crossing	2:33	2:48
De	—	Stonewal	Tryon St	2:51	2:55
De	43744	Lot	Tryon St	3:20	3:25
Bennett	66440	Church St	Griffith	3:27	3:36
De	—	—	—	3:54	4:01
Bennett	—	—	—	4:11	4:26
Les [4/3/09]	—	—	—	4:25	4:29
Mark	—	—	—	7:41	7:49
Mark	—	—	—	8:30	8:50
Bennett	66502	Fox hole	More Glens dr.	8:43	8:48
Bennett	66530	HUNTINGTON TOWN PARK	INTERNATIONAL paper	10:03	10:15
De	43752	—	—	7:41	10:25
Dookie	—	—	—	10:30	10:54
Cajee Les	105736	Lot	8354 Hwy 49	10:41	10:49
De	—	—	—	10:52	11:04
Mark	64127	Lot	WACHOVIA	11:05	11:09

00311

DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
Mark	73392	Lot	Wach.	1:24	1:30
Dookie	—	—	—	1:34	1:37
De	39105	Vue	Rogers	1:46	1:51
Mark	56909	Lot	Wach.	1:49	1:59
Bennett	59371	City Traster St.	23 dump	1:51	2:00
Mark	56914	Lot	23	~~2:35~~	
Les	98747	Lot	Hwy 49	3:17	3:35
Bennett	59403	Lot	23 dump	7:40	8:01
Les	98813	Lot	Mc Gowan (Pomeroy Rd)	9:30	9:05
Les	98817	Lot	R.J. Griffin/Church St.	9:30	9:42
De	39122	Lot	Stonewall	—	8:41
Bennett	59436	23 Dump	130 Scotmore dr.	9:05	9:12
Mark	57038	Lot	Vied	9:13	9:45
Les	98930	Lot	Cadien	10:22	10:55

DRIVER	MILEAGE	FROM. DESTINATION	TO. DESTINATION	TIME	
				IN	OUT
De	39207	LOT	Ridge Rd	8:00	8:30
Bennett	5959.5	2047 Burgandy Dr.	Fox hole	8:30	8:38
Mark	57210	Lot	Ridge Rd	10:04	10:08
LES	99220	Crosland - Park Rd	Crosland - Park Rd.	10:50	10:58
De	39271	Ridge Rd	Vue	11:00	11:30
Smoke oil	—	—	—	11:32	11:49
Dookie	—	—	—	11:40	11:45
De	39275	Vue	Vue	11:45	11:50
MARK	57259	49	Sam Newell	11:57	12:12
Lemme	—	—	—	11:58	12:08
De	39280	LOT	Southern Truck	12:08	12:38
LES	99087	Crosland - Park Rd.	Rodgers Dooley - Arrowood Rd.	1:10	1:20
De	73467	—	—	1:18	—
MARK	73467	Sam Newell	Shedow Circle	1:44	1:55

DRIVER	MILEAGE	FROM. DESTINATION	TO. DESTINATION	TIME	
				IN	OUT
Dookie	—	—	—	8:05	8:07
De	39480	LOT	4th st	8:00	8:13
Mark	73610	Lot	23 duno	8:25	8:45
De	39485	4th st	1st st	8:33	8:40
Les	99419	Lot	Hwy 2/9	8:36	8:44
De	39491	LOT	1st st	9:08	9:22
Mark	73642	Lot	Caryak	9:36	9:45
De	39495	1st	1st	9:46	9:51
De	39500	Lot	Teyon	10:14	10:38
De	39505	LOT	Monroe Rd	10:55	11:00
De	39521	LOT	Church	11:41	11:50
De	39526	Church	Atlantic	12:02	12:06
Les	99492	Croiland - Thunder Rd.	Cadieu	12:06	12:14
De	39531	Lot	Porterfaunts	12:23	12:58
Mark	57645	Lot	Cadieu	12:30	17:51
Ramona	600 55	1st			

DRIVER 2/25/09	MILEAGE	FROM. DESTINATION	TO. DESTINATION	TIME	
				IN	OUT
Bennett	60386	Lot	10151 ^{Ch Rd} Rebersen	~~7:30~~ 7:30	8:06
De	39792	Lot	1 st St	8:04	8:27
Les	99883	Lot	Crosland- Thurston Rd.	8:51	9:00
De	39798	Lot	Stonewal	8:58	9:08
Mark	58130	Lot	E.F. Remant	10:32	10:40
De	39846	LOT	Stonewal	11:05	11:16
De	-	-	-	11:35	11:51
Mark	58169	Lot	49	12:03	12:20
Bennett	60529	6922 Ravenscroft	Clover Middle sch	1:06	1:10
Mark	73715	LOT	Prospect Ch. Rd.	1:28	1:43
De	39851	LOT	Basement	1:00	1:51
Les	99993	Lot	mc Gowan - ~~Basement~~ Ed.	2:12	2:24
De	39856	Basement	Basement	2:21	2:27
Les	100015	Lot	Cadieux	3:08	3:19
De	39861	LOT	Church St.	3:11	3:30

DRIVER	MILEAGE	FROM DESTINATION	TO DESTINATION	TIME	
				IN	OUT
Dookie	—	—	—	1:00	1:20
De	39536	LOT	TRYON	1:29	1:35
Bennett	60085	49 Dump	23 Dump	1:53	2:00
De	39541	1st	1st	1:57	2:02
De	39629	23	49	8:41	8:48
Mark	57827	Lot	23	8:49	8:59
Bennett	60242	23 Dump	Int. Paper	9:14	9:20
Bennett	60244	Int Paper	44100 Winedale Ln	9:42	9:49
De	39660	49	Vue	9:56	10:00
De	39665	Vue	Vue	10:15	10:18
Bennett	60255	4100 Winedale Ln	5008 S Par view	10:18	10:26
De	39669	LOT	TRYON	10:33	11:09
Smoke oil	—	—	—	11:33	11:53
Bennett	60268	5008 Par view	fox hole	11:34	11:43
Les	99713	@Ridge Rd. middle School	McLean - Pennes Rd.	12:07	12:26
De	291679	72			

0302RE

DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
MARK	—	—	—	7:37	7:45
De	39880	LOT	1st	8:03	8:16
Bennett	60660	Gerrard Tire	23 Dump	8:26	8:34
De	39885	1st	1st	8:43	8:57
Mark	58205	Lot	Vue	8:56	9:05
Les	100095	Lot	Brynwood Dr.	9:01	9:20
De	39890	1st	Vue	9:26	9:30
De	39898	Vue	Vue	9:55	10:02
De	39901	4th St	TRYON	10:27	10:37
Smoke oil	—	—	—	10:36	10:48
PORTA JONES	—	—	—	10:46	10:50
Bennett	60727	23 Pump	6922 Ravenswood	10:56	11:02
De	39942	Basement	Mannott	12:34	12:47
Bennett	60784	49 Dump	Southern Truck	12:50	1:06
Les	100212	2602 Sweeney Dr.	CMC-Pineville	1:02	1:20
De	29950	11	—	—	—

DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
Bennett	73952	1 st Street	Int Papd	10:42	10:51
De	—	—	—	11:03	11:20
Dookie	—	—	—	11:07	11:08
Les	100483	Lot	Hwy 49 Landfill	11:33	1:42
Bennett	73954	Lot	11309 Dams	11:14	12:26
Bob	—	—	—	12:55	1:06
De	—	—	—	2:01	2:09
Mark	58618	Lot	Wac.	2:02	2:14
Bennett	79000	Top hole	Roller Coaster	2:03	2:08
Mark	58623	Lot	WAC	2:44	2:50
De	40145	Lot	110100K P1	2:51	3:17
Les	100514	Lot	Carden	2:52	3:01
Lemme	—	—	—	3:12	3:15
Les	100527	Lot	Carden	3:37	3:48
Bennett	—	—	—	3:53	4:07
Mr. B	20652	—	—	—	—

DRIVER	MILEAGE	DESTINATION	DESTINATION	TIME	
				IN	OUT
Bennett	73882	Southern Truck	Gerard Tire	1:40	1:47
Les	100228	Lot	Rodgers Builders Church St.	1:46	1:55
De	39953	LOT	49	1:49	2:13
Mark	58326	Lot	49	2:30	2:37
Bennett	73877	Gerard Tire	1st Street	3:18	3:22
Les	100265	Lot	NML 24th 23	3:23	3:39
De	39985	LOT	49	3:27	3:38
Mark	58361	Lot	23	3:45	3:49
Bennett	73889	1st Street	Stonewall & Tryon	3:53	3:58
Mark	58429	Lot	Basement	7:57	8:01
Bennett	73898	Lot	49 Comp	7:58	8:03
De	40029	LOT	Basement	7:59	8:17
Dookie	—	—	—	8:09	8:11
De	40034	LOT	Metal	8:53	8:56
De	40039	LOT	49	9:23	9:50
o.m.m.p.	—	—	—	—	—

DRIVER	MILEAGE	FROM. DESTINATION	TO. DESTINATION	Time	
				IN	OUT
Les	101552	Lot	McSRAW- Reames Rd.	7:48	8:02
Bennett	61743	Lot	1214 Robin hood	8:00	8:02
De	40659	Lot	Vue	8:03	8:10
De	40663	Vue	Vue	8:26	8:31
Les	101574	Lot	Hwy 49 Landfill	8:43	8:56
De	40670	Lot	Vue	8:47	9:17
Mark	59753	Lot	Stone	9:30	9:33
Bennett	61785	Thunder Rd	Int. Paper	9:30	9:45
De	40671	Lot	Church St	9:33	10:40
PIRTEKHORSE	—	—	—	10:59	11:09
De	40676	Lot	Church St	11:02	11:20
De	40681	Church St	Morehead	11:40	11:44
Bob	—	—	—	11:55	12:23
Bennett	61835	Fox hole	3229 12 Oaks	12:00	12:05
De	40687	Morehead	Morehead	12:24	12:30
No	1161011	—	—	—	—

DRIVER	MILEAGE	FROM DESTINATION	TO DESTINATION	Time IN & OUT	
Les	101249	Marriott Church E.W. Trade	Camel Const. - Hwy 80 D 2 521	7:45	7:50
De	40483	Basement	Basement	7:58	8:03
Bennett	61377	Lot	2800 Spring Valley Hwy	7:55	8:04
De	40495	Lot	BK	9:51	9:52
Mark	59462	Lot	Regent Church	10:14	10:25
De	—	—	—	10:15	10:35
Les	101330	~~Lot~~	Hwy 49 Cutoff	10:49	11:08
De	—	—	—	11:08	12:15
MARK	—	—	—	11:50	11:54
Mark	59575	Lot	View B.H.	2:50	2:58
De	40581	Lot	Basement	2:58	3:02
Bennett	61546	Cult hart	4811 Bridle Ridge	3:18	3:24
De	—	—	—	3:30	—
Les	101438	Lot	Hwy 49	3:41	3:46
Mark	—	—	—	4:06	—

DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
Les	101878	Lot	Morriott - Continental Const.	11:18	11:30
De	40765	Lot	Morriott	11:34	11:56
De	40769	Vue	Vue	12:20	12:30
Lemme	—	—	—	12:34	12:50
De	40774	Lot	~~Basement~~ Basement	12:45	1:57
Les	101911	Lot	Star 49 Wd Fill	12:46	12:59
Mark	60096	Lot	" "	1:23	1:33
Les	101942	Lot	Orfeu	2:15	2:29
De	40779	Basement	Basement	2:23	2:27
Bennett	62082	1 st Street	1 st Street	2:43	2:47
Mark	60136	Lot	New Hope Appe Rd.	2:53	2:58
De	40784	Basement	Basement	2:57	3:01
Les	101954	Lot	Cadieu	2:58	3:09
De	40789	Lot	Vue	3:28	3:47

DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
Bennett	61881	3229 1/2 oaks	101 N Sardinia Vein Ln	1:36	1:44
Lenne	~~40705~~	—	—	1:45	2:47
De	—	Lot	1st St	1:59	3:03
Bennett	—	—	—	2:44	3:05
Les	101708	Lot	Hwy 49 Lnd fill	3:11	3:25
De	~~40705~~ 40705	1st St	1st St	3:27	3:31
De	40710	Vue	Vue	3:58	4:10
De	40724	LOT	23	7:40	7:47
Les	101724	Lot	Hwy 49 Lnd fill	7:47	8:01
De	—	—	—	8:50	9:49
Donkie	—	—	—	9:10	9:15
Mark	60002	Lot	Cassland Selwyn	9:13	9:18
Bob	—	Lot	1st St MONT MUSEUM	9:58	10:03
Smoke oil	—	—	—	10:25	10:45
Bob	—	8th MONT MUSEUM	1st St MONT MUSEUM	10:32	10:38
Bob	—	—	—	—	—

DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
LES	102030	Lot	Mc Graw	7:45	8:02
DE	40839	LOT	Stonewall	?	8:35
LES	102051	Lot	4th St.	8:51	9:01
De	40845	Stonewall	Stonewall	9:00	9:09
LES	102056	4th St.	4th St.	9:22	9:35
De	40851	Church St	Church St	9:39	9:45
LES	102061	Lot	Hwy 160 & 521	9:55	10:03
De	40856	Tunnell	Tunnell	10:16	10:19
Air Cooled Equipment	—	—	—	10:41	10:53
De	74315	AAA Roofing	AAA Roofing	10:47	11:07
Robert Pearson OF Air Cooled Equipment	—	—	—	11:12	11:22
De	74333	PARK Rd.	PARK Rd.	11:39	11:41
Robert Pearson OF Air Cooled Equipment	—	—	—	11:41	12:06
De	40870	LOT	Morehead	12:33	12:55
Bennett	62334	Central St. ave.	49 Dump	1:00	1:09
n	60875	Lot	—	—	—

DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
Bennett	62379	Berringer + Remount	Church St pass 1st	2:54	3:01
De	?	Stone	Stone	3:09	3:15
De	40916	stone	Stone	3:42	3:50
3/13/89 Bennett	62711	1st St.	1st St	~~8:08~~	8:14
Bennett	62716	1st St.	23 Pump	8:41	8:48
De	41123	Lot	Stonewall	-	8:48
De	41129	Stonewall	Stonewall	9:13	9:17
Lemme	—	—	—	9:24	9:30
De	41162	23	Church	10:29	10:33
Lemme	—	—	—	10:55	11:07
Mark 3/19/89 De	60730	Lot	Wach	10:59	11:03
De	—	—	—	7:47	7:51
De	41744	Mint	Mint	8:18	8:30
De	41749	"	"	8:55	9:11
Les Bennett	103137 62702	Lot	Airport	9:34	9:50

DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
Mark	75098	Lot	Airport	10:02	10:12
De	41754	~~1st~~ ~~ST~~	~~1st~~ ~~ST~~	10:09	10:17
PORTA-JON	—	—	—	10:30	10:35
De	41758	Stone wall	Stone wall	10:41	10:48
1-800-JUNK-911 AMERICAN JUNK RESCUE CO.	—	—	—	11:00	11:20
De	41764	Basement	Basement	11:15	11:30
De	41769	Basement	Basement	12:09	12:17
Mark	61484	Lot	Vine	12:23	12:30
Les	103200	Lot	Crookland Selwyn Ave.	12:43	12:51
Bob	—	—	—	12:51	1:58
Bennett	63483	Culthart	Basement	1:19	1:22
Smoke oil	—	—	—	1:51	2:00
De	41808	Basement	Basement	1:58	2:01
Bennett	63488	Basement	Basement	2:00	2:08
Bennett	63493	Basement	Brownstone Ln	2:29	2:34

DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
Mark	75368	Lot	Hardwood	11:23	11:33
De	42192	Lot	Ridge Rd.	1:50	2:02
Bennett	64181	1149 Com co Ct.	Tyron (Ridges)	3:20	3:25
Bennett	64185	Tyron (Ridges)	Ch St. (Ridges)	3:45	3:58
De	—	—	—	3:55	3:59
De	42297	Stoneval	Stoneval	7:57	8:05
De	—	—	—	8:34	8:44
Mark	61739	Lot	23	8:41	8:50
De	42309	Lot	Church St	9:08	9:12
Les	103865	Lot	Cardieu	9:23	9:34
De	—	—	—	9:34	9:36
Dookie	—	—	—	9:36	9:40
De	42319	Basement	Basement	10:09	10:18
De	—	Basement	Basement	10:48	10:57
Bennett	64357	502 Vista-Branda	2840 hillsdale av.	11:25	11:25
Mark	61805	—	—	—	—

DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
De	41940	1st	1st	2:43	3:02
Lemme	—	—	—	2:55	3:00
Les	75240	Lot	Exit 23 Landfill	3:11	3:29
De	41944	Lot	Morehead	3:28	3:34
Lemme	—	—	—	3:50	4:00
De	41952	Church St.	Church St	4:05	4:09
Bennett	64002	23 Dump	1st Street	8:03	8:06
De	42073	LAND. 23	Basement	8:07	8:14
Mark	75319	Lot	WAC	8:22	8:26
De	42079	Basement	Basement	8:35	8:41
Mark	75324	Lot	WAC	8:58	9:03
De	—	—	—	9:09	9:14
Mark	75331	Lot	WAC	9:35	9:45
De	42090	Basement	23 Landfill	9:40	9:57
Les	103644	Lot	Morehead • Church St. E.W. Trade	9:41	9:52
R...	42020	Lot	—	—	—

DRIVER	MILEAGE	FROM: DESTINATION	TO: DESTINATION	TIME	
				IN	OUT
De	—	—	—	8:47	8:50
De	—	—	—	9:09	9:10
MARK	75152	—	—	9:45	9:52
MARK	—	—	—	10:06	10:16
Bob	—	—	—	10:08	10:16
De	41904	4 th st	4 th st	10:14	10:22
De	41910	Basement	Basement	10:54	11:01
Bennett	63660	foxhole	Drexel (PI)	11:08	11:12
Les	75154	Lot	Rodgers Building Church st.	11:34	11:47
De	41916	Basement	Basement	11:40	11:52
De	41926	Lot	ALANTe road	12:32	12:50
Dookie	—	—	—	1:11	1:15
De	41930	Basement	Basement	1:00	1:20
De	—	—	—	1:45	2:30
Les	75213	Lot	North Neck Landfill	1:45	2:05

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
2-17-09 Bennett	No	No	No	Bennett
Mark 2/17/09	NO	NO	NO	Mark
LES 2/17/09	NO	NO	NO	Les
2-18-09 Bennett	No	No	No	Bennett
LES 2/18/09	NONE	NONE	NONE	Les
Mark 2/18/09	NONE	NONE	NONE	Mark
Mark 2/19/09	NONE	NONE	NO	Mark
Bennett 2-19-09	No	No	No	Bennett
LES 2/19/09	NONE	NONE	Need clutch brake adjusted; signal marker on passenger side out.	Les
2-20-09 Bennett	No	No	No	Bennett
LES 2/23/09	NONE	NONE	NONE	Les
2-23-09 Bennett	No	No	No	Bennett
2-24-09 Bennett	No	No	No	Bennett
2/20/09 Mark	NO	NO	yes, boss is ass	Mark
2/23/09 Mark	NO	NO	NO	Mark
2/24/09 Mark	NO	NO	NO	Mark
2/25/09 LES	NO	NO	side marker lights out again	Les
2/25/09 Mark	NO	NO	NO	Mark
2-25-09 Bennett	No	No	No	Bennett
26 Bennett	NO	NO	NO 000279	Bennett

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
Mark 3/9	NO	NO	NO	Mark
Mark 3/10	NO	NO	NO	Mark
Bennett 3-9	NO	NO	NO	Bennett
Bennett 3-10	NO	NO	NO	Bennett
3-11-09 Les	NO	NO	NO	Les
3/11/09 Mark	NO	NO	NO	Mark
3-11, 12, 13-09 Bennett	NO	NO	NO	Bennett
3/13/09 Les	NO	NO	NO	Les
3/14 Mark	NO	NO	NO	Mark
3/15 Mark	NO	NO	NO	Mark
3/16 Mark	NO	NO	NO	Mark
3-16 3-17 Bennett	NO	NO	NO	Bennett
3-17 Mark	NO	NO	NO	Mark
3/17/09 Les	NO	NO	NO	Les
3/18/09 Mark	NO	NO	NO	Mark
3/18/09 Les	NO	NO	NO	Les
3-18-09 Bennett	NO	NO	NO	Bennett
3/19/09	NO	NO	NO	Les
3/19/09 Mark	NO	NO	NO 000280	Mark
3-19-12.5	NO	NO	NO	Mark

DAILY DRIVERS REPORT

DRIVER\DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
3/20/08 Les	no	no	no	Les
3-20-09 Bennett	No	No	No	Bennett
3-21-09 Bennett	No	No	No	Bennett
3/21/09 Les	no	no	no	Les
3/23/09 Les	no	no	no	Les
3-23-09 Bennett	no	no	no	Bennett
3-24-09 Bennett	No	No	No	Bennett
3/23/09 Mark	no	no	no	Mark
3/24/09 Mark	no	no	no	Mark
3/24/09 Les	no	no	no	Les
3/25/09 Mark	no	no	no	Mark
3/25/09 Les	no	no	no	Les
3/26/09 Mark	no	no	no	Mark
3/26/09 Les	no	no	no	Les
3-26-27-09 Bennett	no	no	no	Bennett
3/27/09 Mark	no	no	no	Mark
3/27/09 Les	no	no	no	Les
3/27/09 Mark	no	no	no	Mark
3/27/09 Les	No	No	front drivers tire needs replacing	Bennett

030281

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
3/31/09 Les	NO	NO	NO	Les
3/31/09 Mark	NO	NO	NO	Mark
3/31/09 Bennett	NO	NO	NO	Bennett
4/1/09 Les	NO	NO	NO	Les
4/1/09 Mark	NO	NO	NO	Mark
4/1/09 Bennett	NO	NO	NO	Bennett
4/2/09 Les	NO	NO	Rear outside fender driver's side needs AC	Les
4/2/09 Mark	NO	NO	NO	Mark
4/3/09 Les	NO	NO	Rear outside fender on driver's side needs AC	Les
4/3/09 Bennett	NO	NO	NO	Bennett
4/3/09 Tarp	Tarp	NO	NO	Tarp
4/4/09 Bennett	NO	NO	NO	Bennett
4/6/09 Bennett	NO	NO	NO	Bennett
4/6/09	NO	NO	Tire flat on Rear outside - driver's side	Bennett
4/7/09 Bennett	NO	NO	NO	Bennett
4/7/09	NO	NO	Tire in rear - driver's side	Les
4/8/09 Bennett	NO	NO	NO	Bennett
4/8/09	NO	NO	Signal light - driver's side out (light)	Les
4/9/09	NO	NO	"	Les

000282

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
es 4/10/09 Bennett	NO	NO	Lights out in back under driver's side	Cash
4/10/09 2/10/09	NO	NO	NO	Bennett
4/11/09 4/13/09	NO	NO	NO	Bennett
4/13/09 Les	NO	NO	One brake light out - driver's side	Cash
4/13/09 Mark	NO	NO	NO	Mark
4/14/09 Bennett	NO	NO	NO	Bennett
es 4/14/09	NO	NO	Right side turn signal	Cash
4/14/09 Mark/C	NO	NO	NO	Mark
4/15/09 Mark	NO	NO	NO	Mark
es 4/15/09	NO	NO	Light on outside turn signal is out	Cash
es 4/16/09	NO	NO	Rear front outside tire has leak. Passenger side	Cash
2 4/16/09 Bennett	NO	NO	NO	Bennett
Mark 4/16/09	Wheel oil well driver side	NO	Pe is wavyish	Mark
es 4/17/09	NO	NO	NO	Cash
Mark 4/17/09	NO	NO	NO	Mark
-17-09 Bennett	NO	NO	NO	Bennett
7/18/09 Les	NO	NO	NO	Cash
20 09 Bennett	NO	NO	NO	Bennett
4/19/09 Mark	NO	NO	NO	Mark

000283

DAILY DRIVERS REPORT

DRIVER\DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
Les 4-20-09	no	no	no	Les Cough
Wk 4/21/09	NO	NO	NO	Wk 4/21/09
CS 4-21-09	no	no	no	Les Cough
CS 4-22-09	no	no	no	Les Cough
CS 4-23-09	no	no	No A/C or air Blowing out of vents	Les Cough
Wk 4/23/09	NO	NO	NO	Wk 4/23/09
Wk 4/24/09	NO	NO	NO	Wk 4/24/09
CS 4-24-09	no	no	No A/C or air Blowing out	Les Cough
CS 4-25-09	no	no	"	Les Cough
Wk 4-25-09	NO	NO	NO	Wk 4-25-09
7.4.27.09 Sunett	NO	NO	NO	Sunett
Wk 4-27-09	NO	NO	Popping on take off	Wk 4-27-09
Wk 4/27/09	NO	NO	NO	Wk 4/27/09
CS 4-28-09 Sunett	NO	NO	NO	Sunett
Wk 4/28/09	NO	NO	NO	Wk 4/28/09
CS 4/28/09	no	no	Blower / Fan (interior)	Les Cough
CS 4-29-09	no	no	" " "	Les Cough
Wk 4-29-09	NO	NO	NO	Wk 4-29-09
4-29-09 Sunett	NO	NO	NO	Sunett
1-30-09 Sunett	NO	NO	NO	Sunett

DAILY DRIVERS REPORT

DRIVER\DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
ES 4-30-09	NO	NO	A/C - Blower Right side marker light	Les Cagli
Mark 4-30-09	NO	NO	NO	Mark
Bennett 5-1-09	NO	NO	NO	Bennett
ES 5-1-09	NO	NO	Blower - A/C side marker light	Les Cagli
Mark 5-1-09	NO	NO	NO	Mark
Aaron 5-1-09	NO	NO	NO	Aaron
ES 5-2-09	NO	NO	No Blower A/C side marker light oil	Les Cagli
ES 5-2-09	NO	NO	NO	ES
Bennett 5-4-09	NO	NO	NO	Bennett
ES 5-4-09	NO	NO	A/C Blower - oil change side marker light	Les Cagli
ES 5-4-09	NO	NO	oil change no problems	ES
Mark 5-4-09	NO	NO	NO	Mark
Bennett 5-5-09	NO	NO	NO	Bennett
ES 5-5-09	NO	NO	A/C Blower - oil change - side marker light	Les Cagli
ES 5-5-09	NO	NO	oil change no problems	ES
Mark 5-5-09	NO	NO	NO	Mark
Bennett 5-6-09	NO	NO	NO	Bennett
ES 5-6-09	NO	NO	oil change no problems	ES
ES 5-6-09	NO	NO	oil change - side marker light - A/C Blower fan	Les Cagli
Mark 5-6-09	NO	NO	NO 000285	Mark

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
5-7-09 Aaron Benton	NO	NO	oil change no problems	[Signature]
5-7-09 Mark Ropko	NO	NO	NO	[Signature]
5-7-09 Mark Ropko	NO	NO	A/C - Blower - oil change - Tires going flat	[Signature]
5-8-09 Mark Ropko	NO	NO	NO	[Signature]
5-8-09 Mark Ropko	NO	NO	A/C - Blower - Oil change - Tires going flat	[Signature]
5-12-09 Aaron Benton	NO	NO	A/C Blower change clutch work adjusted right left marker light out work light out	[Signature]
5-13-09 Bennett	NO	NO	NO work light	[Signature]
5-13-09 Bennett	NO	NO	NO work light	[Signature]
5-14-09 Bennett	NO	NO	NO work light	[Signature]
5-15-09 Bennett	NO	NO	NO	[Signature]
5-15-09 Bennett	NO	NO	NO	[Signature]
5-16-09 Bennett	NO	NO	NO	[Signature]
5-17-09 Bennett	NO	NO	NO	[Signature]
5-17-09 Bennett	NO	NO	NO	[Signature]
5-17-09 Bennett	NO	NO	leaking oil at 11	[Signature]

000286

DAILY DRIVERS REPORT

DRIVER\DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
LES 5-18-09	NO	NO	Driver's rear front outside tire needs patch	
Bennett 5-19-09	NO	NO	NO	Bennett
LES 5-19-09	NO	NO	Front light out work " "	Les
Mark 5-20-09	NO	NO	NO	Mark
LES 5-20-09	NO	NO	NO	Les
Bennett 5-20-09	NO	NO	NO	Bennett
Bennett 5-21-09	NO	NO	NO	Bennett
Aaron 5-21-09	NO	NO	A/C not blowing Cold	Aaron
LES 5-21-09	NO	NO	oil change; front light + rear work light	Les
Mark 5-21-09	NO	NO	NO	Mark
Aaron 5-22-09	NO	NO	NO	Aaron
LES 5-22-09	NO	NO	lights - work light & front light	Les
Mark 5/22/09	NO	NO	NO	Mark
Mark 5/26/09	NO	NO	NO	Mark
Bennett 5-26-09	NO	NO	NO	Bennett
Aaron 5-26-09	NO	NO	air leak into radiator a/c not working	Aaron
LES 5-26-09	NO	NO	Headlight work light oil change	Les
Mark 5/27/09	NO	NO	NO	Mark
Bennett 5-27-09	NO	NO	NO	Bennett

DAILY DRIVERS REPORT

DRIVER\DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
Aaron 5-27-09	NO	NO	A/C not working air leak in brakes	A. B. B.
Les 5-27-09	NO	NO	oil change - front headlight	Les C. C.
ES 5-28-09	NO	NO	headlight - signal light tires patched	Les C. C.
rk 5-28-09	NO	NO	NO	rk C. C.
rk 5-29-09	NO	NO	NO	rk C. C.
ES 5-29-09	NO	NO	headlight - signal light work light	Les C. C.
am 5-29-09	NO	NO	air works engine air leak in brakes	A. B. B.
2409 5-30-09 Bennett	NO	NO	NO	Bennett C. C.
OS 5-30-09	NO	NO	headlight - signal light work light	OS C. C.
h-09 Bennett	NO	NO	work light	Bennett C. C.
ES 5-31-09	NO	NO	work light	ES C. C.
LES 6-2-09	NO	NO	work light signal light (broken)	LES C. C.
12-09	NO	NO	passenger front guy flat	12 C. C.
-2-09 Bennett	NO	NO	NO	Bennett C. C.
ES 6-3-09	NO	NO	work light Need Air front tires	ES C. C.
Bennett 6-3-09	NO	NO	NO	Bennett C. C.
rk 6-5-09	NO	NO	passenger tire guy flat	rk C. C.
rk 6-11-09	NO	NO	passenger tire guy flat	rk C. C.
-4-09 Bennett	NO	NO	NO 030286	Bennett C. C.

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
LES 6-4-09	no	no	Fuse for stop light, work light	RL
Bennett 6-5-09	no	no	no	Bennett
LES 6-5-09	no	no	no	RL
Mark 6-5-09	yes	no	no	Mark
LES 6-6-09	no	no	Strobe light out	RL
Arvon 6-8-09	no	no	air leak on brakes	Arvon
LES 6-8-09	no	no	no	RL
Arvon 6-9-09	no	no	air leak in brakes	Arvon
Bennett 6-9-09	no	no	no	Bennett
LES 6-9-09	no	no	no	RL
Bennett 6-10-09	no	no	no	Bennett
LES 6-10-09	no	no	no	RL
Bennett 6-11-09	no	no	no	Bennett
Mark 6-11-09	no	no	no	Mark
LES 6-12-09	no	no	no	RL
Bennett 6-13-09	no	no	no	Bennett
LES 6-13-09	no	no	no	RL
Bennett 6-15-09	no	no	no	Bennett
LES 6-15-09	no	no	no 000289	RL

✓ DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
Les 6/14/09	no	no	no	XC
Bennett 6-18-09	no	no	no	Bennett
Bennett 6-18-09	no	no	no	Bennett
Les 6-18-09	no	no	no	XC
6-19-09	no	no	no	XC
Bennett 6-24-09	no	no	no	Bennett
Bennett 6-20-09	no	no	service due	Bennett
Bennett 6-22-09	no	no	service Pass due	Bennett
Les 6/22/09	no	no	no	XC
Bennett 6-23-09	no	no	service Pass due	Bennett
6-23-09	no	no	no	XC
Bennett 6-24-09	no	no	service Pass due	Bennett
Les 6-24-09	no	no	no	XC
6-24-09	Cracked DS mirror	no	AC still freezing up AB	AB
6-25-09	no	no	AC still freezing up AB	AB
6-25-09	no	no	no	XC
Bennett 6-26-09	no	no	service pass due	Bennett
Les 6-26-09	no	no	no 000290	XC

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
Bennett 7-1-09	NO	NO	Service pass due	BS
Aaron 7-1-09	NO	NO	HC in interfering air leak under seat	AB
Les 7-1-09	NO	NO	Need Tarp	RC
Aaron 7-2-09	NO	NO	AC Still sneezing up (airline fixed)	AD
Les 7-2-09	NO	NO	Need Tarp	RC
Bennett 7-6-09	NO	NO	Service pass Due	BS
Les 7-6-09	NO	NO	Need Tarp	RC
Bennett 7-7-09	NO	NO	Right front tire Service	BS
Les 7-7-09	NO	NO	No A/C	RC
Bennett 7-8-09	NO	NO	NO	BS
Les 7-8-09	NO	NO	Need Tarp	RC
Mark 7-6-09	NO	NO	NO	W
Mark 7-7-09	NO	NO	NO	W
Mark 7-8-09	NO	NO	NO	W
Mark 7-9-09	NO	NO	NO	W
Les 7-9-09	NO	NO	Need Tarp	RC
Bennett 7-10-09	NO	NO	NO	BS
Les 7-10-09	NO	NO	Need Tarp	RC
Bennett 7-13-09	NO	NO	NO 00291	BS
7-13-09			Need	

DAILY DRIVERS REPORT

DRIVER\DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
Leon Blanton 7-20-09	no	no	hyd. leak & top arm ac freezing up needs servicing	AC
LES 7-21-09	no	no	no	AC
Bennett 7-21-09	no	no	no	AB
Bennett 7-22-09	no	no	no	AB
LES 7-22-09	no	no	no	AC
LES 7-22-09	no	no	no	AC
Leon 7-22-09	no	no	no 3rd & 4th gear ac freezing up needs serviced	AB
Bennett 7-23-09	no	no	no	AB
LES 7-24-09	no	no	no	AC
LES 7-27-09	no	no	no	AC
7-28-09 Bennett	no	no	no	AB
LES 7-28-09	no	no	no	AC
Leon 7-29-09	no	no	no	AB
7-29-09 Bennett	no	no	right headlight no low beam	AB
7-29-09 LES	no	no	no	AC
7-30-09 LES	no	no	no	AC
7-31-09 LES	no	no	no	AC
8-3-09 LES	no	no	no	AC
8/4/09	no	no	no 000292	AC

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
Bennett 8-16-09	No	No	No	B
Les 8-17-09	no	no	no	LC
Les 8-18-09	no	no	no	LC
Les 8-19-09	no	no	no	LC
Les 8-20-09	no	no	no	LC
Les 8-21-09	no	no	no	LC
Les 8-22-09	no	no	no	LC
Les 8-23-09	no	no	no	LC
Les 8-24-09	no	no	no	LC
Les 8-25-09	no	no	no	LC
Les 8-26-09	no	no	no	LC
Les 8-27-09	no	no	no	LC
Les 8-28-09	no	no	no	LC
Les 8-29-09	no	no	no	LC
Les 8-30-09	no	no	no	LC
Les 8-31-09	no	no	no	LC
Les 9-1-09	no	no	no	LC
Les 9-2-09	no	no	no	LC
Les 9-3-09	no	no	no	LC
Les 9-4-09	no	no	no	LC
Les 9-5-09	no	no	no	LC
Les 9-6-09	no	no	no	LC
Les 9-7-09	no	no	no	LC
Les 9-8-09	no	no	no	LC
Les 9-9-09	no	no	no	LC
Les 9-10-09	no	no	no	LC
Les 9-11-09	no	no	no	LC
Les 9-12-09	no	no	no	LC
Les 9-13-09	no	no	no	LC
Les 9-14-09	no	no	no	LC
Les 9-15-09	no	no	no	LC
Les 9-16-09	no	no	no	LC
Les 9-17-09	no	no	no	LC
Les 9-18-09	no	no	no	LC
Les 9-19-09	no	no	no	LC
Les 9-20-09	no	no	no	LC
Les 9-21-09	no	no	no	LC
Les 9-22-09	no	no	no	LC
Les 9-23-09	no	no	no	LC
Les 9-24-09	no	no	no	LC
Les 9-25-09	no	no	no	LC
Les 9-26-09	no	no	no	LC
Les 9-27-09	no	no	no	LC
Les 9-28-09	no	no	no	LC
Les 9-29-09	no	no	no	LC
Les 9-30-09	no	no	no	LC
Les 10-1-09	no	no	no	LC
Les 10-2-09	no	no	no	LC
Les 10-3-09	no	no	no	LC
Les 10-4-09	no	no	no	LC
Les 10-5-09	no	no	no	LC
Les 10-6-09	no	no	no	LC
Les 10-7-09	no	no	no	LC
Les 10-8-09	no	no	no	LC
Les 10-9-09	no	no	no	LC
Les 10-10-09	no	no	no	LC
Les 10-11-09	no	no	no	LC
Les 10-12-09	no	no	no	LC
Les 10-13-09	no	no	no	LC
Les 10-14-09	no	no	no	LC
Les 10-15-09	no	no	no	LC
Les 10-16-09	no	no	no	LC
Les 10-17-09	no	no	no	LC
Les 10-18-09	no	no	no	LC
Les 10-19-09	no	no	no	LC
Les 10-20-09	no	no	no	LC
Les 10-21-09	no	no	no	LC
Les 10-22-09	no	no	no	LC
Les 10-23-09	no	no	no	LC
Les 10-24-09	no	no	no	LC
Les 10-25-09	no	no	no	LC
Les 10-26-09	no	no	no	LC
Les 10-27-09	no	no	no	LC
Les 10-28-09	no	no	no	LC
Les 10-29-09	no	no	no	LC
Les 10-30-09	no	no	no	LC
Les 10-31-09	no	no	no	LC
Les 11-1-09	no	no	no	LC
Les 11-2-09	no	no	no	LC
Les 11-3-09	no	no	no	LC
Les 11-4-09	no	no	no	LC
Les 11-5-09	no	no	no	LC
Les 11-6-09	no	no	no	LC
Les 11-7-09	no	no	no	LC
Les 11-8-09	no	no	no	LC
Les 11-9-09	no	no	no	LC
Les 11-10-09	no	no	no	LC
Les 11-11-09	no	no	no	LC
Les 11-12-09	no	no	no	LC
Les 11-13-09	no	no	no	LC
Les 11-14-09	no	no	no	LC
Les 11-15-09	no	no	no	LC
Les 11-16-09	no	no	no	LC
Les 11-17-09	no	no	no	LC
Les 11-18-09	no	no	no	LC
Les 11-19-09	no	no	no	LC
Les 11-20-09	no	no	no	LC
Les 11-21-09	no	no	no	LC
Les 11-22-09	no	no	no	LC
Les 11-23-09	no	no	no	LC
Les 11-24-09	no	no	no	LC
Les 11-25-09	no	no	no	LC
Les 11-26-09	no	no	no	LC
Les 11-27-09	no	no	no	LC
Les 11-28-09	no	no	no	LC
Les 11-29-09	no	no	no	LC
Les 11-30-09	no	no	no	LC
Les 12-1-09	no	no	no	LC
Les 12-2-09	no	no	no	LC
Les 12-3-09	no	no	no	LC
Les 12-4-09	no	no	no	LC
Les 12-5-09	no	no	no	LC
Les 12-6-09	no	no	no	LC
Les 12-7-09	no	no	no	LC
Les 12-8-09	no	no	no	LC
Les 12-9-09	no	no	no	LC
Les 12-10-09	no	no	no	LC
Les 12-11-09	no	no	no	LC
Les 12-12-09	no	no	no	LC
Les 12-13-09	no	no	no	LC
Les 12-14-09	no	no	no	LC
Les 12-15-09	no	no	no	LC
Les 12-16-09	no	no	no	LC
Les 12-17-09	no	no	no	LC
Les 12-18-09	no	no	no	LC
Les 12-19-09	no	no	no	LC
Les 12-20-09	no	no	no	LC
Les 12-21-09	no	no	no	LC
Les 12-22-09	no	no	no	LC
Les 12-23-09	no	no	no	LC
Les 12-24-09	no	no	no	LC
Les 12-25-09	no	no	no	LC
Les 12-26-09	no	no	no	LC
Les 12-27-09	no	no	no	LC
Les 12-28-09	no	no	no	LC
Les 12-29-09	no	no	no	LC
Les 12-30-09	no	no	no	LC
Les 12-31-09	no	no	no	LC

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
Les 8-27-09	NO	NO	Play tie	RC
Bennett 8-31-09	NO	NO	NO	BS
7-9-2-09 Bennett	NO	NO	Service due Truck #4	BS
7-3-09 Bennett	NO	NO	11	BS
7-8-09 Bennett	NO	NO	Service due Truck #4	BS
9-8-09 Les	NO	NO	NO	RC
Les 9-9-09	NO	NO	NO	RC
10-09 Bennett	NO	NO	NO	BS
Les 9-10-09	NO	NO	Screw loose to hold fire tank in clasp - need work	RC
Les 9-11-09	NO	NO	NO	RC
Les 9-12-09	NO	NO	Air Tank clasp loose	RC
7-14-09 Bennett	NO	NO	Service due	BS
9-16-09 Les	NO	NO	Service due	RC
Les 9-17-09	NO	NO	Can strap missing off passenger side	RC
Les 9-18-09	NO	NO	NO	RC
Les 9-21-09	NO	NO	NO	RC
Les 9-22-09	NO	NO	NO	RC
Les 9-23-09	NO	NO	Air Tank clasp	RC
9-28-09	NO	NO	NO 000294	RC

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
S. MONROE	NO	NO	NO	SMM
A. R. [unclear]	NO	NO	NO	[unclear]
S. MONROE	NO	NO	NO	SMM
[unclear]	NO	NO	NO	SMM
10-5-09 JENNETT	NO	NO	NO	[unclear]
Les 10/6/09	NO	NO	NO	XC
[unclear]	NO	NO	NO	[unclear]
[unclear]	NO	NO	NO	XC
[unclear]	NO	NO	NO	[unclear]
[unclear]	NO	NO	NO	[unclear]
[unclear]	NO	NO	NO	[unclear]
[unclear]	NO	NO	NO	[unclear]
[unclear]	NO	NO	NO	[unclear]
[unclear]	NO	NO	NO	[unclear]
[unclear]	NO	NO	NO	[unclear]
[unclear]	NO	NO	NO	[unclear]
[unclear]	NO	NO	NO	[unclear]
Les 10/10/09	NO	NO	NO	XC
[unclear]	NO	NO	NO	[unclear]
[unclear]	NO	NO	NO	[unclear]
[unclear]	NO	NO	NO	[unclear]
[unclear]	NO	NO	NO	[unclear]

000295

DAILY DRIVERS REPORT

RIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
LES 01/13/09	no	no	no	RC
LES 1/14/09	no	no	front light out rear light out	RC
LES 1/15/09	no	no	"	RC
LES 1/16/09	no	no	front light rear light out	RC
LES 1/17/09	no	no	no	RC
LES 01-19-09	no	no	front/rear light out	RC
LES 01-20-09	no	no	front/rear lights out	RC
LES 01-21-09	no	no	no	RC

000296

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
Les 10/22/09	Benit can strap hook	no	no	LC
Les 10/23/09	no	no	no	LC
S. P. ... 10/23/09			3m	
10/23/09				
Les 10/26/09	no	no	no	LC
Les 10/27/09	no	no	no	LC
Les 10/23/09	no	no	no	LC
S. P. ... 10/23/09	no	no	no	
Les 10/27/09	no	no	no	LC
Les 11/3/09	no	no	no	LC
S. P. ...				
Les 11/4/09	no	no	no	LC

020297

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
11/6/09 Les	Cracked mirror (driver's side)	NO	NO	XC
11/09/09			check brakes	XC
11/10/09 Les	NO	NO	brakes need adjustment	XC
11/11/09	NO	NO	brakes, PTO switch & mirror	XC
11/12/09 Les	NO	NO	PTO-switch/brake adjustment/mirror at driver's side	XC
11/13/09 Les	—	—	TRUCK ITN FOR SERVICE	XC
11/14/09 Les	NO	NO	Truck 4 - front light out (burn)	XC
11/16/09 Les	NO	NO	Screw in front tire Need patch as well as spare - blank side	XC
11/17/09 L. Cagler	NO	NO	Need two to three tires patched	XC
11/18/09 L. Cagler	NO	NO	"	XC
11/19/09 L. Cagler	NO	NO	NO	XC
11/20/09 L. Cagler	NO	NO	NO	XC
11/23/09 L. Cagler	NO	NO	NO	XC
11/24/09 L. Cagler	NO	NO	NO	XC
11/25/09 L. Cagler	NO	NO	NO 000285	XC

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
L. Casler 11/30/09	NO	NO	6 tires with leaks	RC
L. Casler 12-1-09	NO	NO	NO	XC
L. Casler 12/2/09	NO	NO	Letting tires	XC
L. Casler 12/3/09	NO	NO	Hole in muffler 6 tire leaks	RC
L. Casler 12/7/09	NO	NO	Hole in muffler	XC
L. Casler 12/8/09	NO	NO	Hole in muffler	RC
L. Casler 12/9/09	NO	NO	TRAP TAKEN Hole in front, in muffler	RC
L. Casler 12/10/09	NO	NO	TRAP TAKEN Hole in muffler	XC
L. Casler 12/14/09	NO	NO	"	XC
L. Casler 12/15/09	NO	NO	TRAP TAKEN Hole in muffler	XC
L. Casler 12/17/09	NO	NO	"	XC

DAILY DRIVERS REPORT

DRIVER/DATE	DAMAGES	INJURIES	OTHER PROBLEM	SIGN
12/15/09 Caylee	115	115	Teen Trap Hole in middle	XC
12/19/09 Caylee	NO	NO	"	XC
12/21/09 Caylee	NO	NO	Teen Trap Hole in middle	XC
12/22/09 Caylee	NO	NO	Truck 4 NO	XC
12/23/09 Caylee	115	115	Hard front wheel " bumper broke " PID switch act broke in slot	XC
12/25/09 Caylee	NO	NO	Tire leaks front driver's side + rear left side passenger side	XC
12/29/09 Caylee	NO	115	"	XC
12/30/09 Caylee	NO	NO	IN SHOP	XC
12/31/09 Caylee	NO	NO	Leaking tires	XC
1/1/10 Caylee	NO	NO	"	XC
1/5/2010 Caylee	NO	NO	"	XC
1/6/2010 Caylee	NO	NO	Can bumpers need welding to frame	XC
1/7/2010 Caylee	NO	XC	"	XC
1/12/10 Caylee	NO	NO	Can bumpers need welding	XC
1/13/10 Caylee	NO	NO	"	XC
1/11/10 Caylee	NO	NO	"	XC
1/12/10 Caylee	NO	NO	"	XC
1/13/10 Caylee	NO	NO	" 090380 Driver's window broke	XC

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050

Invoice

Date	Invoice #
2/29/2008	63148

Bill To
Russo Constrution, Inc. PO Box 1888 Pineville, NC 29134

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	3/10/2008	

Quantity	Description	Rate	Amount
327.6	Ultra L/S Diesel - NC 2/25/08	3.689	1,208.52
113.3	Ultra L/S Diesel - NC 2/27/08	3.689	417.96
209.3	Ultra L/S Diesel - NC 2/29/08	3.719	778.39
3	Fuel Surcharge	7.50	22.50

3/7/08

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

Subtotal	\$2,427.37
Sales Tax (6.75%)	\$0.00
Total	\$2,427.37
Payments/Credits	\$0.00
Balance Due	\$2,427.37

000301

00352

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050

Invoice

Date	Invoice #
2/23/2008	62978

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	3/4/2008	

Quantity	Description	Rate	Amount
400.1	Ultra L/S Diesel -- NC 2/20/08	3.649	1,459.96
1	Fuel Surcharge	7.50	7.50
ENTERED 2/28/08			

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anue@smokeoil.net

Subtotal	\$1,467.46
Sales Tax (6.75%)	\$0.00
Total	\$1,467.46
Payments/Credits	\$0.00
Balance Due	\$1,467.46

000302

00353

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050

Invoice

Date	Invoice #
3/8/2008	63326

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	3/18/2008	

Quantity	Description	Rate	Amount
134.4	Ultra Low Sulfur Diesel - NC 3/3/08	3.749	503.87
244.6	Ultra Low Sulfur Diesel - NC 3/5/08	3.799	929.24
168	Ultra Low Sulfur Diesel - NC 3/7/08	3.969	666.79
3	Fuel Surcharge	7.50	22.50

Ordered

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Subtotal	\$2,122.40
Sales Tax (6.75%)	\$0.00
Total	\$2,122.40
Payments/Credits	\$0.00
Balance Due	\$2,122.40

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

000303

00354

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050

Invoice

Date	Invoice #
3/15/2008	63487

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	3/15/2008	

Quantity	Description	Rate	Amount
289.8	Ultra Low Sulfur Diesel - NC 3/11/08	3.989	1,156.01
340	Ultra Low Sulfur Diesel - NC 3/14/08	4.049	1,376.66
2	Fuel Surcharge	7.50	15.00

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

Subtotal	\$2,547.67
Sales Tax (6.75%)	\$0.00
Total	\$2,547.67
Payments/Credits	\$0.00
Balance Due	\$2,547.67

000304

00355

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050

Invoice

Date	Invoice #
3/22/2008	63707

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18033484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29787 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	IIKH	4/1/2008	

Quantity	Description	Rate	Amount
101.1	Ultra Low Sulfur Diesel - NC 3/17/08	4.079	412.39
196.9	Ultra Low Sulfur Diesel - NC 3/19/08	3.989	785.43
174.9	Ultra Low Sulfur Diesel - NC 3/21/08	3.889	680.19
3	Fuel Surcharge	7.50	22.50

ENTERED
EC410108D

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Subtotal \$1,900.51

Sales Tax (6.75%) \$0.00

Total \$1,900.51

Payments/Credits \$0.00

Balance Due \$1,900.51

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-399-9612	anno@smokeoil.net

000305

00356

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokcoil.net

Invoice

Date	Invoice #
3/31/2008	63943

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 • Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 • Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	11K11	4/10/2008	

Quantity	Description	Rate	Amount
138.8	Low Sulfur Diesel - NC 3/24/08	3.899	\$41.18
1	Fuel Surcharge	7.50	7.50
ENTERED 4/1/08			

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Subtotal	\$548.68
Sales Tax (6.75%)	\$37.03
Total	\$585.71
Payments/Credits	\$0.00
Balance Due	\$585.71

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	smo@smokcoil.net

000306

00357

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
4/5/2008	64040

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	IIKII	4/15/2008	

Quantity	Description	Rate	Amount
230.1	Low Sulfur Diesel - NC 4/1/08	3.899	897.16
19.4	Dyed Low Sulfur Diesel - NC 4/1/08	3.389	65.75T
386.8	Low Sulfur Diesel - NC 4/2/08	3.899	1,508.13
2	Fuel Surcharge	7.50	15.08

PAID
 4/4/08

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Subtotal \$2,486.04

Sales Tax (6.75%) \$1.44

Total \$2,490.48

Payments/Credits \$0.00

Balance Due \$2,490.48

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anno@smokeoil.net

000307

00358

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
4/12/2008	64192

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	11K11	4/22/2008	

Quantity	Description	Rate	Amount
480	Ultra Low Sulfur Diesel - NC 4/9/08	4.079	1,957.92
1	Fuel Surcharge	7.50	7.50

PAID
 4/16/08

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050		Subtotal	\$1,965.42
*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use		Sales Tax (6.75%)	\$0.00
		Total	\$1,965.42
		Payments/Credits	\$0.00
		Balance Due	\$1,965.42

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

00308

00359

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
4/19/2008	64316

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	11K11	4/29/2008	

Quantity	Description	Rate	Amount
500.5	Ultra Low Sulfur Diesel - NC 4/15/08	4.139	2,071.57
101.1	Ultra Low Sulfur Diesel - NC 4/17/08	4.199	424.52
2	Fuel Surcharge	7.50	15.00

ENTERED
 4/23/08

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Subtotal	\$2,511.09
Sales Tax (6.75%)	\$0.00
Total	\$2,511.09
Payments/Credits	\$0.00
Balance Due	\$2,511.09

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

000309

00360

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
4/26/2008	64499

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	11K11	5/6/2008	

Quantity	Description	Rate	Amount
385.8	Ultra Low Sulfur Diesel - NC 4/22/08	4.219	1,627.69
214.6	Ultra Low Sulfur Diesel - NC 4/24/08	4.239	909.69
2	Fuel Surcharge	7.50	15.00

ENTERED

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Subtotal \$2,552.38

Sales Tax (6.75%) \$0.00

Total \$2,552.38

Payments/Credits \$0.00

Balance Due \$2,552.38

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	smo@smokeoil.net

000310

00361

Smoke Oil, Inc.
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
4/30/2008	64616

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilboa Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	IIKII	5/10/2008	

Quantity	Description	Rate	Amount
248.6	Low Sulfur Diesel - NC 4/29/08	4.159	1,033.93
1	Fuel Surcharge	7.50	7.50

ENTERED
 5/10/08

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Subtotal	\$1,041.43
Sales Tax (6.75%)	\$0.00
Total	\$1,041.43
Payments/Credits	\$0.00
Balance Due	\$1,041.43

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

000311

00362

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
5/3/2008	64761

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	IIKII	5/13/2008	

Quantity	Description	Rate	Amount
355.2	Low Sulfur Diesel - NC 5/1/08	4.089	1,452.41
1	Fuel Surcharge	7.50	7.50
PAID 5/13/08			

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Subtotal \$1,459.91

Sales Tax (6.75%) \$0.00

Total \$1,459.91

Payments/Credits \$0.00

Balance Due \$1,459.91

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

090312

00363

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
5/17/2008	65121

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	1001	5/24/2008	

ENTERED
5/25/08

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC

00364

00364

090313

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
5/31/2008	65533

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	11K11	6/10/2008	

Quantity	Description	Rate	Amount
80.6	Ultra Low Sulfur Diesel - NC 5/28/08	4.729	381.16
421.8	Ultra Low Sulfur Diesel - NC 5/49/08	4.759	2,007.35
2	Fuel Surcharge	7.50	15.00

6/18/08 

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	zmc@smokeoil.net

Subtotal	\$2,403.51
Sales Tax (6.75%)	\$0.00
Total	\$2,403.51
Payments/Credits	\$0.00
Balance Due	\$2,403.51

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
6/5/2008	65612

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	6/15/2008	

Quantity	Description	Rate	Amount
514.4	Low Sulfur Diesel - NC 6/3/08	4.649	2,391.45
299.3	Low Sulfur Diesel - NC 6/5/08	4.469	1,337.57
5	Fuel Surcharge	9.50	47.50
			

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Subtotal	\$3,776.52
Sales Tax (6.75%)	\$0.00
Total	\$3,776.52
Payments/Credits	\$0.00
Balance Due	\$3,776.52

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
6/14/2008	65784

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilkon Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	IIKII	6/24/2008	

Quantity	Description	Rate	Amount
337	Low Sulfur Diesel - NC 6/10/08	4.719	1,590.30
335.2	Ultra Low Sulfur Diesel - NC 6/12/08	4.819	1,615.33
2	Fuel Surcharge	9.50	19.00

ENTERED

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

Subtotal	\$3,224.63
Sales Tax (6.75%)	\$0.00
Total	\$3,224.63
Payments/Credits	\$0.00
Balance Due	\$3,224.63

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

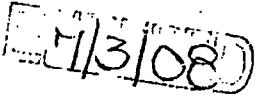
Invoice

Date	Invoice #
6/21/08	65970

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	7/1/08	

Quantity	Description	Rate	Amount
296.2	Low Sulfur Diesel - NC 6/17/08	4.699	1,391.84
172	Low Sulfur Diesel - NC 6/19/08	4.719	811.67
2	Fuel Surcharge	9.50	19.00
			

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Subtotal	\$2,222.51
Sales Tax (6.75%)	\$0.00
Total	\$2,222.51
Payments/Credits	\$0.00
Balance Due	\$2,222.51

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
5/10/08	64914

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	5/20/08	

Quantity	Description	Rate	Amount
233.3	Low Sulfur Diesel - NC 5/6/08	4.219	984.29
273.8	Low Sulfur Diesel - NC 5/8/08	4.369	1,196.23
2	Fuel Surcharge	7.50	15.00

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Subtotal	\$2,195.52
Sales Tax (6.75%)	\$0.00
Total	\$2,195.52
Payments/Credits	\$0.00
Balance Due	\$2,195.52

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

000318

00369

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
5/24/08	65353

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	6/3/08	

Quantity	Description	Rate	Amount
267	Ultra Low Sulfur Diesel - NC 5/20/08	4.629	1,235.94
213.2	Ultra Low Sulfur Diesel - NC 5/22/08	4.819	1,027.41
2	Fuel Surcharge	7.50	15.00

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Subtotal	\$2,278.35
Sales Tax (8.75%)	\$0.00
Total	\$2,278.35
Payments/Credits	\$0.00
Balance Due	\$2,278.35

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

000319

00370

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
6/30/08	66180

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	IIKII	7/10/08	

Quantity	Description	Rate	Amount
500.2	Low Sulfur Diesel - NC 6/25/08	4.689	2,345.44
193.1	Ultra Low Sulfur Diesel - NC 6/26/08	4.639	895.79
2	Fuel Surcharge	9.50	19.00
			

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

Subtotal	\$3,260.23
Sales Tax (6.75%)	\$0.00
Total	\$3,260.23
Payments/Credits	\$0.00
Balance Due	\$3,260.23

000320

00371

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050

Finance Charge

Date	Invoice #
6/30/08	FC 1365

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 • Fax # 18035484969

Ship To

To: Tom
From: Sheila

Terms	Due Date	Rep
Net 10	7/10/08	HKH

Description	Amount
Finance Charges on Overdue Balance	
Invoice #64616 for 0.30 on 04/30/08	
Invoice #64914 for 2,195.52 on 05/10/08	
Invoice #65353 for 2,278.35 on 05/24/08	
Invoice #65533 for 2,403.51 on 05/31/08	
Invoice #65612 for 3,776.52 on 06/05/08	
Invoice #65784 for 3,224.63 on 06/14/08	
PAID 7/10/08 CK 1421	
PAID 7/12/08 CK 1425	
PAID 6/24/08 CK 1442	
	135.93

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Total			\$135.93
Phone #	Fax #	E-mail	Payments/Credits
864-578-6686	864-599-9612	anne@smokeoil.net	\$0.00
Balance Due			\$135.93
Web Site			
www.smokeoil.net			

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
6/14/2008	65784

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707

RUSSO DUMPSTER SERVICES, INC.

1442

Smoke Oil, Inc.

Date	Type	Reference
6/14/2008	Bill	65784

Original Amt.
3,224.63

Balance Due
3,224.63

6/24/2008 -

Discount

Check Amount

Payment
3,224.63
3,224.63

Checking - Dumpster

3,224.63

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

Subtotal	\$3,224.63
Sales Tax (6.75%)	\$0.00
Total	\$3,224.63
Payments/Credits	\$0.00
Balance Due	\$3,224.63

00373

000322

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokcoil.net

Invoice

Date	Invoice #
5/31/2008	65533

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707

RUSSO DUMPSTER SERVICES, INC.

Smoke Oil, Inc.

Date	Type	Reference
5/31/2008	Bill	65533

Original Amt.
2,403.51

7/10/2008
Balance Due Discount
2,403.51
Check Amount

Payment
2,403.51
2,403.51

1421

Checking - Dumpster

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

2,403.51

		6/18/08	
Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050		Subtotal \$2,403.51	
*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Sales Tax (6.75%) \$0.00	
		Total \$2,403.51	
		Payments/Credits \$0.00	
		Balance Due \$2,403.51	
Phone #	Fax #	E-mail	
864-578-6686	864-599-9612	smoc@smokcoil.net	

000323

00374

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokcoil.net

Invoice

Date	Invoice #
6/5/2008	65612

Bill To
Russo Construction, Inc.

Ship To
Russo Construction, Inc. 321 Wilson Drive

RUSSO DUMPSTER SERVICES, INC.

Smoke Oil, Inc.

Date	Type	Reference
6/5/2008	Bill	65612

Original Amt.
3,776.52

7/12/2008
 Balance Due 3,776.52
 Discount
 Check Amount

Payment
3,776.52
3,776.52

1426

Checking - Dumpster

3,776.52

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

PAID

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anno@smokcoil.net

Subtotal	\$3,776.52
Sales Tax (6.75%)	\$0.00
Total	\$3,776.52
Payments/Credits	\$0.00
Balance Due	\$3,776.52

000324

00375

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
7/5/08	66393

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	IIKII	7/15/08	

Quantity	Description	Rate	Amount
436.5	Low Sulfur Diesel - NC 7/1/08	4.729	2,064.21
294.7	Low Sulfur Diesel - NC 7/3/08	4.869	1,434.89
2	Fuel Surcharge	9.50	19.00

ENTERED
 7/15/08

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Subtotal	\$3,518.10
Sales Tax (6.75%)	\$0.00
Total	\$3,518.10
Payments/Credits	\$0.00
Balance Due	\$3,518.10

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

000325

00376

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
7/12/08	66499

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	7/22/08	

Quantity	Description	Rate	Amount
290.6	Low Sulfur Diesel - SC 07-08-08	4.849	1,409.12
247	Low Sulfur Diesel - SC 07-10-08	4.729	1,168.06
2	Fuel Surcharge	9.50	19.00
			

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-572-6686	864-599-9612	anne@smokeoil.net

Subtotal	\$2,596.18
Sales Tax (6.75%)	\$0.00
Total	\$2,596.18
Payments/Credits	\$0.00
Balance Due	\$2,596.18

000326

00377

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
7/19/08	66633

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	IIKII	7/29/08	

Quantity	Description	Rate	Amount
326.3	Low Sulfur Diesel - NC 7/15/08	4.899	1,598.54
369.2	Low Sulfur Diesel - NC 7/17/08	4.789	1,768.10
2	Fuel Surcharge	9.50	19.00

PAID

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Subtotal	\$3,385.64
Sales Tax (6.75%)	\$0.00
Total	\$3,385.64
Payments/Credits	\$0.00
Balance Due	\$3,385.64

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

. 000327

00378

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050

Finance Charge

Date	Invoice #
7/31/08	FC 1453

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035181969

Ship To

Terms	Due Date	Rep
	7/31/08	HKH

Description	Amount
Finance Charges on Overdue Balance Invoice #64914 for 0.30 on 05/10/08 Invoice #66180 for 3,260.23 on 06/30/08 Invoice #66393 for 3,518.10 on 07/05/08 Invoice #66499 for 2,596.18 on 07/12/08 Invoice #66633 for 3,385.64 on 07/19/08	76.38

PAID

			Total	\$76.38
Phone #	Fax #	E-mail	Payments/Credits	\$0.00
861-578-6686	861-599-9612	smoke@smokeoil.net	Balance Due	\$76.38

Web Site
www.smokeoil.net

000328

00379

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokcoil.net

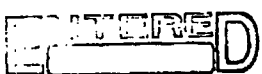
Invoice

Date	Invoice #
7/26/08	66792

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	IIKII	8/5/08	

Quantity	Description	Rate	Amount
79	Low Sulfur Diesel - NC 7/22/08	4.659	368.06
505.1	Low Sulfur Diesel NC 7/23/08	4.599	2,322.95
2	Fuel Surcharge	9.50	19.00
			

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050 *Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use		Subtotal	\$2,710.01
		Sales Tax (6.75%)	\$0.00
		Total	\$2,710.01
		Payments/Credits	\$0.00
		Balance Due	\$2,710.01

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokcoil.net

Invoice

Date	Invoice #
7/31/08	67008

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	11K11	8/10/08	

Quantity	Description	Rate	Amount
498	Low Sulfur Diesel - NC 7/29/08	4.449	2,215.60
351.3	Low Sulfur Diesel - NC 7/31/08	4.399	1,545.37
2	Fuel Surcharge	9.50	19.00

ENTERED

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokcoil.net

Subtotal	\$3,779.97
Sales Tax (6.75%)	\$0.00
Total	\$3,779.97
Payments/Credits	\$0.00
Balance Due	\$3,779.97

000330

00381

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

invoice

Date	Invoice #
8/9/08	67146

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	11K11	8/19/08	

Quantity	Description	Rate	Amount
403.3	Low Sulfur Diesel - NC 8/5/08	4.269	1,721.69
321.2	Low Sulfur Diesel - NC 8/7/08	4.289	1,377.63
2	Fuel Surcharge	9.50	19.00

ENCLOSURE

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Subtotal \$3,118.32

Sales Tax (6.75%) \$0.00

Total \$3,118.32

Payments/Credits \$0.00

Balance Due \$3,118.32

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	anne@smokeoil.net

000331

00382

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
8/11/08	67323

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	8/21/08	

Quantity	Description	Rate	Amount
284.4	Ultra Low Sulfur Diesel - NC	4.089	1,162.91
1	Fuel Surcharge	9.50	9.50

PAID

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only – penalty for taxable use		Subtotal	\$1,172.41
		Sales Tax (6.75%)	\$0.00
		Total	\$1,172.41
		Payments/Credits	\$0.00
		Balance Due	\$1,172.41

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000332

00383

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
8/12/08	67322

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	8/22/08	

Quantity	Description	Rate	Amount
103.6	Low Sulfur Diesel - NC	4.099	424.66
1	Fuel Surcharge	9.50	9.50

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use		Subtotal	\$434.16
		Sales Tax (6.75%)	\$0.00
		Total	\$434.16
		Payments/Credits	\$0.00
		Balance Due	\$434.16

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

090333

00384

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
8/11/08	67329

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	8/21/08	

Quantity	Description	Rate	Amount
313.8	Low Sulfur Diesel - NC	4.129	1,295.68
1	Fuel Surcharge	9.50	9.50

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Subtotal	\$1,305.18
Sales Tax (6.75%)	\$0.00
Total	\$1,305.18
Payments/Credits	\$0.00
Balance Due	\$1,305.18

000334

00385

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

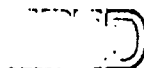
Date 8/29/08 Invoice # 67622

Bill To
Russo Construction, Inc.
PO Box 1088
Pineville, NC 29134
Fax # 18035484969

Ship To
Russo Construction, Inc.
321 Wilson Drive
Fort Mill, SC 29707
Taxable

Terms Net 10 Rep HKII Due Date 9/8/08 Finance Charge 1.5% after due date

Quantity	Description	Rate	Amount
165.3	Low Sulfur Diesel - NC 08/28/08	4.219	697.40
1	Fuel Surcharge	9.50	9.50



*Smoke Oil, Inc. is committed to providing superior service to its customers.
Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
non-taxable use only - penalty for taxable use

Phone # 864-578-6686 Fax # 864-599-9612 E-mail dclark@smokeoil.net

Subtotal \$706.90
Sales Tax (6.75%) \$0.00
Total \$706.90
Payments/Credits \$0.00
Balance Due \$706.90

000335

00386

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
8/24/08	67560

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	9/3/08	

Quantity	Description	Rate	Amount
338.9	Low Sulfur Diesel - NC 08/21/08	4.099	1,389.15
1	Fuel Surcharge	9.50	9.50

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,398.65
		Sales Tax (6.75%)	\$0.00
		Total	\$1,398.65
		Payments/Credits	\$0.00
		Balance Due	\$1,398.65

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
8/24/08	67558

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	9/3/08	

Quantity	Description	Rate	Amount
356.6	Low Sulfur Diesel - NC 08/19/08	4.089	1,458.14
1	Fuel Surcharge	9.50	9.50

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only – penalty for taxable use		Subtotal	\$1,467.64
		Sales Tax (6.75%)	\$0.00
		Total	\$1,467.64
		Payments/Credits	\$0.00
		Balance Due	\$1,467.64

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

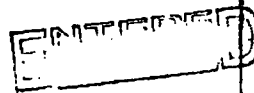
Date	Invoice #
8/31/08	67731

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	9/10/08	

Quantity	Description	Rate	Amount
472.9	Ultra Low Sulfur Diesel - SC 08/26/08	4.129	1,952.60
1	Fuel Surcharge	9.50	9.50



*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,962.10
		Sales Tax (6.75%)	\$0.00
		Total	\$1,962.10
		Payments/Credits	\$0.00
		Balance Due	\$1,962.10

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date 9/13/08
Invoice # 68050

Bill To

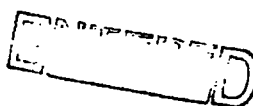
Russo Construction, Inc.
PO Box 1088
Pineville, NC 29134
Fax # 18035484969

Ship To

Russo Construction, Inc.
321 Wilson Drive
Fort Mill, SC 29707
Taxable

Terms Rep Due Date Finance Charge 1.5% after due date
Net 10 HK11 9/23/08

Quantity	Description	Rate	Amount
331.6	Low Sulfur Diesel - NC 09/11/08	4.039	1,339.33
402.5	Low Sulfur Diesel - NC 09/09/08	3.989	1,605.57
2	Fuel Surcharge	9.50	19.00



*Smoke Oil, Inc. is committed to providing superior service to its customers.
Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
non-taxable use only - penalty for taxable use

Subtotal \$2,963.90

Sales Tax (6.75%) \$0.00

Total \$2,963.90

Payments/Credits \$0.00

Balance Due \$2,963.90

Phone # 864-578-6686
Fax # 864-599-9612
E-mail davidclark@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
9/6/08	67871

Bill To
Russo Costruction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Costruction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	9/16/08	

Quantity	Description	Rate	Amount
571.8	Low Sulfur Diesel - NC 09/05/08	4.029	2,303.78
1	Fuel Surcharge	9.50	9.50

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only — penalty for taxable use		Subtotal	\$2,313.28
		Sales Tax (6.75%)	\$0.00
		Total	\$2,313.28
		Payments/Credits	\$0.00
		Balance Due	\$2,313.28

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
9/20/08	68233

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	9/30/08	

Quantity	Description	Rate	Amount
458	Low Sulfur Diesel - NC 09/16/08	4.149	1,900.24
1	Fuel Surcharge	9.50	9.50

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only -- penalty for taxable use

Subtotal	\$1,909.74
Sales Tax (6.75%)	\$0.00
Total	\$1,909.74
Payments/Credits	\$0.00
Balance Due	\$1,909.74

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000341

00392

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

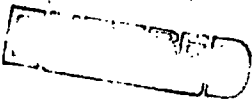
Invoice

Date	Invoice #
9/20/08	68236

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *
Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 *
Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	9/30/08	

Quantity	Description	Rate	Amount
287	Ultra Low Sulfur Diesel - NC 09/19/08	3.919	1,124.75
1	Fuel Surcharge	9.50	9.50
			

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,134.25
		Sales Tax (6.75%)	\$0.00
		Total	\$1,134.25
		Payments/Credits	\$0.00
		Balance Due	\$1,134.25
Phone #	Fax #	E-mail	
864-578-6686	864-599-9612	davidclark@smokeoil.net	

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
10/2/08	68442

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	10/12/08	

Quantity	Description	Rate	Amount
308.3	Low Sulfur Diesel - NC 09/23/08	4.049	1,248.31
316.7	Low Sulfur Diesel - NC 09/24/08	3.989	1,263.32
220.2	Low Sulfur Diesel - NC 09/25/08	3.949	869.57
246.4	Low Sulfur Diesel - NC 09/30/08	3.969	977.96
4	Fuel Surcharge	9.50	38.00

ENTERED

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$4,397.16
		Sales Tax (7.25%)	\$0.00
		Total	\$4,397.16
		Payments/Credits	\$0.00
		Balance Due	\$4,397.16

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000343

00394

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
10/4/08	68553

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	10/14/08	

Quantity	Description	Rate	Amount
317.4	Low Sulfur Diesel - NC 10/02/08	3.879	1,231.19
1	Fuel Surcharge	9.50	9.50

	Subtotal	\$1,240.69

*Smoke Oil, Inc. is committed to providing superior service to its customers.
Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Sales Tax (7.25%)	\$0.00
Total	\$1,240.69
Payments/Credits	\$0.00
Balance Due	\$1,240.69

000344

00395

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
10/13/08	68632

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	10/23/08	

Quantity	Description	Rate	Amount
49.5	Low Sulfur Diesel - NC 10/09/08	3.469	171.72
253.1	Ultra Low Sulfur Diesel - NC 10/09/08	3.469	878.00
1	Fuel Surcharge	9.50	9.50

PAID

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Subtotal	\$1,059.22
Sales Tax (7.25%)	\$0.00
Total	\$1,059.22
Payments/Credits	\$0.00
Balance Due	\$1,059.22

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
11/30/08	69969

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	12/10/08	

Quantity	Description	Rate	Amount
444.6	Ultra Low Sulfur Diesel - NC 11/25/08	2.639	1,173.30
1	Fuel Surcharge	7.00	7.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,180.30
		Sales Tax (7.25%)	\$0.00
		Total	\$1,180.30
		Payments/Credits	\$0.00
		Balance Due	\$1,180.30

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000346

00397

Dumper

Date	Invoice #
11/30/08	FC 1580

Ship To

Terms	Due Date	Rep
	11/30/08	HKH

[illegible]

Web Site
www.smokeoil.net

020347

00398

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
11/22/08	69815

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	12/2/08	

Quantity	Description	Rate	Amount
346.3	Ultra Low Sulfur Diesel - NC 11/18/08	2.639	913.89
460.8	Ultra Low Sulfur Diesel - NC 11/20/08	2.529	1,165.36
2	Fuel Surcharge	7.00	14.00

	Subtotal	\$2,093.25
	Sales Tax (7.25%)	\$0.00

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Total	\$2,093.25
Payments/Credits	\$0.00
Balance Due	\$2,093.25

000348

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
11/15/08	69646

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	11/25/08	

Quantity	Description	Rate	Amount
521.7	Ultra Low Sulfur Diesel - NC 11/11/08	2.869	1,496.76
291.1	Dyed Ultra Low Sulfur Diesel - NC 11/13/08	2.729	794.41T
2	Fuel Surcharge	7.00	14.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$2,305.17
		Sales Tax (7.25%)	\$57.59
		Total	\$2,362.76
		Payments/Credits	\$0.00
		Balance Due	\$2,362.76

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000348

00400

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
10/17/09	78718

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	10/27/09	

Quantity	Description	Rate	Amount
693.4	Ultra Low Sulfur Diesel - NC 10/13/09	2.649	1,836.82
402	Ultra Low Sulfur Diesel - NC 10/15/09	2.699	1,085.00
2	Fuel Surcharge	5.00	10.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$2,931.82
		Sales Tax (8.25%)	\$0.00
		Total	\$2,931.82
		Payments/Credits	\$0.00
		Balance Due	\$2,931.82

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000350

00401

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
10/24/09	78892

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	11/3/09	

Quantity	Description	Rate	Amount
572	Ultra Low Sulfur Diesel - NC 10/20/09	2.789	1,595.31
518.5	Ultra Low Sulfur Diesel - NC 10/22/09	2.839	1,472.02

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use			Subtotal	\$3,067.33
			Sales Tax (8.25%)	\$0.00
			Total	\$3,067.33
			Payments/Credits	\$0.00
			Balance Due	\$3,067.33

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
10/31/09	79082

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	11/10/09	

Quantity	Description	Rate	Amount
795.4	Low Sulfur Diesel - NC 10/29/09	2.769	2,202.46
338.6	Low Sulfur Diesel - NC 10/27/09	2.799	947.74
2	Fuel Surcharge	5.00	10.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$3,160.20
		Sales Tax (8.25%)	\$0.00
		Total	\$3,160.20
		Payments/Credits	\$0.00
		Balance Due	\$3,160.20

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000352

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
11/14/09	79451

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	11/24/09	

Quantity	Description	Rate	Amount
890.1	Ultra Low Sulfur Diesel - NC 11/09/09	2.719	2,420.18
395	Ultra Low Sulfur Diesel - NC 11/11/09	2.779	1,097.71

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$3,517.89
		Sales Tax (8.25%)	\$0.00
		Total	\$3,517.89
		Payments/Credits	\$0.00
		Balance Due	\$3,517.89

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000353

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
11/30/09	79700

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134. *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	12/10/09	

Quantity	Description	Rate	Amount
362.6	Ultra Low Sulfur Diesel - SC 11-23-09	2.719	985.91
499	Ultra Low Sulfur Diesel - SC 11-25-09	2.719	1,356.78
423.1	Ultra Low Sulfur Diesel - SC 11-30-09	2.769	1,171.56
3	Fuel Surcharge	5.00	15.00

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Subtotal \$3,529.25

Sales Tax (8.25%) \$0.00

Total \$3,529.25

Payments/Credits \$0.00

Balance Due \$3,529.25

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000354

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
12/5/09	79982

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	12/15/09	

Quantity	Description	Rate	Amount
426.3	Ultra Low Sulfur Diesel - NC 12/02/09	2.799	1,193.21
391.3	Ultra Low Sulfur Diesel - NC 12/04/09	2.769	1,083.51

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$2,276.72
		Sales Tax (8.25%)	\$0.00
		Total	\$2,276.72
		Payments/Credits	\$0.00
		Balance Due	\$2,276.72

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000355

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
11/21/09	79651

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	12/1/09	

Quantity	Description	Rate	Amount
721.7	Ultra Low Sulfur Diesel - NC 11/16/09	2.699	1,947.87
524.3	Ultra Low Sulfur Diesel - NC 11/18/09	2.789	1,462.27
528.9	Ultra Low Sulfur Diesel - NC 11/20/09	2.769	1,464.52

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$4,874.66
		Sales Tax (8.25%)	\$0.00
		Total	\$4,874.66
		Payments/Credits	\$0.00
		Balance Due	\$4,874.66

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

090356

00407

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
12/19/09	80425

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	12/29/09	

Quantity	Description	Rate	Amount
498.5	Ultra Low Sulfur Diesel - NC 12/18/09 Charlotte	2.689	1,340.47
394.7	Ultra Low Sulfur Diesel - NC 12/16/09 Charlotte	2.659	1,049.51
541.4	Ultra Low Sulfur Diesel - NC 12/15/09 Charlotte	2.659	1,439.58

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$3,829.56
		Sales Tax (8.25%)	\$0.00
		Total	\$3,829.56
		Payments/Credits	\$0.00
		Balance Due	\$3,829.56

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000357

00408

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
12/12/09	80189

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	12/22/09	

Quantity	Description	Rate	Amount
511.8	Ultra Low Sulfur Diesel - NC 12/08/09 Charlotte	2.769	1,417.17
515.2	Ultra Low Sulfur Diesel - NC 12/10/09 Charlotte	2.679	1,380.22

	Subtotal	\$2,797.39
	Sales Tax (8.25%)	\$0.00

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Total	\$2,797.39
Payments/Credits	\$0.00
Balance Due	\$2,797.39

000358

00000

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
11/8/08	69473

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	11/18/08	

Quantity	Description	Rate	Amount
229.8	Ultra Low Sulfur Diesel - NC 11/06/08	2.949	677.68
508.9	Ultra Low Sulfur Diesel - NC 11/04/08	2.879	1,465.12
2	Fuel Surcharge	7.00	14.00

		Subtotal	\$2,156.80
		Sales Tax (7.25%)	\$0.00
		Total	\$2,156.80
		Payments/Credits	\$0.00
		Balance Due	\$2,156.80

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
12/6/08	70131

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	12/16/08	

Quantity	Description	Rate	Amount
305.7	Ultra Low Sulfur Diesel - NC 12/03/08	2.419	739.49
450.8	Ultra Low Sulfur Diesel - NC 12/01/08	2.559	1,153.60
2	Fuel Surcharge	7.00	14.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use		Subtotal	\$1,907.09
		Sales Tax (7.25%)	\$0.00
		Total	\$1,907.09
		Payments/Credits	\$0.00
		Balance Due	\$1,907.09

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000360

00011

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
12/10/08	70139

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Shlp To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HKH	12/20/08	

Quantity	Description	Rate	Amount
289.7 1	Ultra Low Sulfur Diesel - SC 12-05-08 Fuel Surcharge	2.349 7.00	680.51 7.00

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Subtotal	\$687.51
Sales Tax (7.25%)	\$0.00
Total	\$687.51
Payments/Credits	\$0.00
Balance Due	\$687.51

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

030361

00412

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
1/17/09	71042

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	1/27/09	

Quantity	Description	Rate	Amount
376	Ultra Low Sulfur Diesel - NC 01/13/09	2.319	871.94
269	Ultra Low Sulfur Diesel - NC 01/15/09	2.289	615.74

		Subtotal	\$1,487.68
		Sales Tax (7.25%)	\$0.00
		Total	\$1,487.68
		Payments/Credits	\$0.00
		Balance Due	\$1,487.68

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000362

00413

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
2/11/09	71630

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	2/21/09	

Quantity	Description	Rate	Amount
512	Ultra Low Sulfur Diesel - NC 02/10/09	2.179	1,115.65

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only – penalty for taxable use		Subtotal	\$1,115.65
		Sales Tax (7.25%)	\$0.00
		Total	\$1,115.65
		Payments/Credits	\$0.00
		Balance Due	\$1,115.65

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000363

00414

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
1/24/09	71216

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	2/3/09	

Quantity	Description	Rate	Amount
509.2	Ultra Low Sulfur Diesel - NC 01/21/09	2.189	1,114.64
385.5	Ultra Low Sulfur Diesel - NC 01/23/09	2.139	824.58
2	Fuel Surcharge	5.00	10.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,949.22
		Sales Tax (7.25%)	\$0.00
		Total	\$1,949.22
		Payments/Credits	\$0.00
		Balance Due	\$1,949.22

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000364

00415

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
1/31/09	71417

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	2/10/09	

Quantity	Description	Rate	Amount
266.2	Ultra Low Sulfur Diesel - NC 01/27/09	2.249	598.68
364.9	Ultra Low Sulfur Diesel - NC 01/29/09	2.279	831.61
PAID			

Subtotal	\$1,430.29
Sales Tax (7.25%)	\$0.00
Total	\$1,430.29
Payments/Credits	\$0.00
Balance Due	\$1,430.29

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
804-578-0600	804-578-0610	devidelark@smokeoil.net

000365

00416

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
2/7/09	71579

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	2/17/09	

Quantity	Description	Rate	Amount
327	Ultra Low Sulfur Diesel - NC 02/05/09	2.169	709.26
508.5	Ultra Low Sulfur Diesel - NC 02/03/09	2.189	1,113.11
2	Fuel Surcharge	5.00	10.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only – penalty for taxable use		Subtotal	\$1,832.37
		Sales Tax (7.25%)	\$0.00
		Total	\$1,832.37
		Payments/Credits	\$0.00
		Balance Due	\$1,832.37

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000368

00417

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
2/14/09	71707

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	2/24/09	

Quantity	Description	Rate	Amount
312	Ultra Low Sulfur Diesel - NC 02/12/09	2.149	670.49
1	Fuel Surcharge	5.00	5.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$675.49
		Sales Tax (7.25%)	\$0.00
		Total	\$675.49
		Payments/Credits	\$0.00
		Balance Due	\$675.49

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000367

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
2/28/09	72082

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	3/10/09	

Quantity	Description	Rate	Amount
452.9	Ultra Low Sulfur Diesel - NC 02/24/09	2.039	923.46
324.9	Ultra Low Sulfur Diesel - NC 02/26/09	2.089	678.72

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,602.18
		Sales Tax (7.25%)	\$0.00
		Total	\$1,602.18
		Payments/Credits	\$0.00
		Balance Due	\$1,602.18

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

090368

00419

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
2/21/09	71941

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	3/3/09	

Quantity	Description	Rate	Amount
427.9	Ultra Low Sulfur Diesel - NC 02/17/09	2.099	898.16
232.1	Ultra Low Sulfur Diesel - NC 02/19/09	2.049	475.57
			

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,373.73
		Sales Tax (7.25%)	\$0.00
		Total	\$1,373.73
		Payments/Credits	\$0.00
		Balance Due	\$1,373.73

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

090369

00420

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
3/14/09	72453

Bill To
Russo Constrution, Inc. PO Box 1053 Pineville, NC 29154 Fax 18035481069

Ship To
Russo Constrution, Inc. 321 Wilson Drive East Mch, SC 29707 Tavvle

Terms: Net 30 Day Payment Due Date: 04/13/09
Finance Charge 1.5% per month

Amount Due

Subtotal \$1,100.00

Sales Tax (7.25%) 80.00

Smoke Oil, Inc. is committed to providing superior service to its customers.
Please call our sales department if you have any questions or orders to place.
Thank you for your business.

1409 87
030370

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
3/7/09	72272

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	3/17/09	

Quantity	Description	Rate	Amount
771.5	Ultra Low Sulfur Diesel - NC 03/04/09	2.019	1,557.66

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,557.66
		Sales Tax (7.25%)	\$0.00
		Total	\$1,557.66
		Payments/Credits	\$0.00
		Balance Due	\$1,557.66

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

090371

00422

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
3/21/09	72619

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	3/31/09	

Quantity	Description	Rate	Amount
761.8	Ultra Low Sulfur Diesel - SC 03/17/09	2.019	1,538.07

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,538.07
		Sales Tax (7.25%)	\$0.00
		Total	\$1,538.07
		Payments/Credits	\$0.00
		Balance Due	\$1,538.07

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

090372

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
3/21/09	72627

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	3/31/09	

Quantity	Description	Rate	Amount
215	Ultra Low Sulfur Diesel - NC 03/19/09	2.169	466.34

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$466.34
		Sales Tax (7.25%)	\$0.00
		Total	\$466.34
		Payments/Credits	\$0.00
		Balance Due	\$466.34

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

090373

00124

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
3/31/09	72828

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	ITH	4/10/09	

Quantity	Description	Rate	Amount
465.5	Low Sulfur Diesel - NC 03/31/09	2.199	1,023.63

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business! Diesel Fuel is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,023.63
		Sales Tax (7.25%)	\$0.00
		Total	\$1,023.63
		Payments/Credits	\$0.00
		Balance Due	\$1,023.63

Phone #	Fax #	E-mail
864-575-6666	864-599-4012	dave@clark@smokeoil.net

000374

00425

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
3/31/09	72796

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	4/10/09	

Quantity	Description	Rate	Amount
907.7	Low Sulfur Diesel - NC 03/26/09	2.269	2,059.57

Subtotal \$2,059.57

Sales Tax (7.25%) \$0.00

Total \$2,059.57

Payments/Credits \$0.00

Balance Due \$2,059.57

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-576-6686	864-599-8612	davidclark@smokeoil.net

000375

00426

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
4/11/09	73101

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	4/21/09	

Quantity	Description	Rate	Amount
304.7	Low Sulfur Diesel - NC 04/09/09	2.229	679.18
835.3	Low Sulfur Diesel - NC 04/07/09	2.279	1,903.65

		Subtotal	\$2,582.83
		Sales Tax (7.25%)	\$0.00
		Total	\$2,582.83
		Payments/Credits	\$0.00
		Balance Due	\$2,582.83

*Smoke Oil, Inc. is committed to providing superior service to its customers.
Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000378

00427

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
4/18/09	73276

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	4/28/09	

Quantity	Description	Rate	Amount
482	Ultra Low Sulfur Diesel - NC 04/14/09	2.249	1,084.02
329.9	Low Sulfur Diesel - NC 04/16/09	2.229	735.35

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only ~ penalty for taxable use		Subtotal	\$1,819.37
		Sales Tax (7.25%)	\$0.00
		Total	\$1,819.37
		Payments/Credits	\$0.00
		Balance Due	\$1,819.37

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000377

00428

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
5/9/09	73862

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	5/19/09	

Quantity	Description	Rate	Amount
302.6	Low Sulfur Diesel - NC 05/07/09	2.259	683.57
631.2	Low Sulfur Diesel - NC 05/05/09	2.219	1,400.63

		Subtotal	\$2,084.20
		Sales Tax (7.25%)	\$0.00
		Total	\$2,084.20
		Payments/Credits	\$0.00
		Balance Due	\$2,084.20

*Smoke Oil, Inc. is committed to providing superior service to its customers.
Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000378

00429

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
4/30/09	73657

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	5/10/09	

Quantity	Description	Rate	Amount
693.6	Ultra Low Sulfur Diesel - NC	2.189	1,518.29
489.5	Ultra Low Sulfur Diesel - NC	2.149	1,051.94
2	Fuel Surcharge	5.00	10.00

Subtotal \$2,580.23

Sales Tax (7.25%) \$0.00

Total \$2,580.23

Payments/Credits \$0.00

Balance Due \$2,580.23

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000379

00430

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
5/16/09	74028

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	5/26/09	

Quantity	Description	Rate	Amount
785.9	Low Sulfur Diesel - NC 05/12/09	2.299	1,806.78
266.8	Low Sulfur Diesel - NC 05/14/09	2.289	610.71

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only – penalty for taxable use		Subtotal	\$2,417.49
		Sales Tax (7.25%)	\$0.00
		Total	\$2,417.49
		Payments/Credits	\$0.00
		Balance Due	\$2,417.49

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000380

00431

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
6/6/09	74574

Bill To
Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	6/16/09	

Quantity	Description	Rate	Amount
356.2	Low Sulfur Diesel - NC 06/04/09	2.529	900.83

Subtotal	\$900.83
Sales Tax (7.25%)	\$0.00
Total	\$900.83
Payments/Credits	\$0.00
Balance Due	\$900.83

Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
 taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
78-6686	864-599-9612	davidclark@smokeoil.net

000321

00432

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
6/6/09	74571

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	6/16/09	

Quantity	Description	Rate	Amount
758.6	Low Sulfur Diesel - NC 06/02/09	2.549	1,933.67

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use		Subtotal	\$1,933.67
		Sales Tax (7.25%)	\$0.00
		Total	\$1,933.67
		Payments/Credits	\$0.00
		Balance Due	\$1,933.67

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000382

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
4/25/09	73465

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	5/5/09	

Quantity	Description	Rate	Amount
264.4	Ultra Low Sulfur Diesel - NC 04/23/09	2.189	578.77
589.5	Low Sulfur Diesel - NC 04/21/09	2.219	1,308.10

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only -- penalty for taxable use

Subtotal	\$1,886.87
Sales Tax (7.25%)	\$0.00
Total	\$1,886.87
Payments/Credits	\$0.00

Phone # Fax # E-mail

000383

00434

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
5/19/09	74085

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	5/29/09	

Quantity	Description	Rate	Amount
755.4	Low Sulfur Diesel - NC --	2.289	1,729.11

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,729.11
		Sales Tax (7.25%)	\$0.00
		Total	\$1,729.11
		Payments/Credits	\$0.00
		Balance Due	\$1,729.11

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000394

00435

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
5/23/09	74161

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	6/2/09	

Quantity	Description	Rate	Amount
424.1	Low Sulfur Diesel - NC 05/21/09	2.339	991.97

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use		Subtotal	\$991.97
		Sales Tax (7.25%)	\$0.00
		Total	\$991.97
		Payments/Credits	\$0.00
		Balance Due	\$991.97

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000305

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
5/31/09	74378

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 * Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	6/10/09	

Quantity	Description	Rate	Amount
428.8	Low Sulfur Diesel - NC 05/28/09	2.379	1,020.12
501	Low Sulfur Diesel - NC 05/26/09	2.329	1,166.83

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$2,186.95
		Sales Tax (7.25%)	\$0.00
		Total	\$2,186.95
		Payments/Credits	\$0.00
		Balance Due	\$2,186.95

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000388

00127

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
6/20/09	74996

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	6/30/09	

Quantity	Description	Rate	Amount
776.3	Low Sulfur Diesel - NC 06/18/09	2.679	2,079.71

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use		Subtotal	\$2,079.71
		Sales Tax (7.25%)	\$0.00
		Total	\$2,079.71
		Payments/Credits	\$0.00
		Balance Due	\$2,079.71

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

090387

00438

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
6/13/09	74775

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	6/23/09	

Quantity	Description	Rate	Amount
211	Ultra Low Sulfur Diesel - NC 06/11/09	2.629	554.72
651.2	Ultra Low Sulfur Diesel - NC 06/09/09	2.529	1,646.88

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use		Subtotal	\$2,201.60
		Sales Tax (7.25%)	\$0.00
		Total	\$2,201.60
		Payments/Credits	\$0.00
		Balance Due	\$2,201.60

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
6/16/09	74847

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	6/26/09	

Quantity	Description	Rate	Amount
507.6	Ultra Low Sulfur Diesel - NC 06/16/09	2.599	1,319.25

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use		Subtotal	\$1,319.25
		Sales Tax (7.25%)	\$0.00
		Total	\$1,319.25
		Payments/Credits	\$0.00
		Balance Due	\$1,319.25

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
6/30/09	75537

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	7/10/09	

Quantity	Description	Rate	Amount
702	Ultra Low Sulfur Diesel - NC	2.619	1,838.54

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use		Subtotal	\$1,838.54
		Sales Tax (7.25%)	\$0.00
		Total	\$1,838.54
		Payments/Credits	\$0.00
		Balance Due	\$1,838.54

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Date	Invoice #
Ship To	
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable	

Terms		Rep	Due Date	Finance Charge 1.5% after due date	
Quantity	Description		Rate	Amount	
465.8	Low Sulfur Diesel - NC 06/25/09 Charlotte		2.619	1,219.93	
			Subtotal	\$1,219.93	
			Sales Tax (7.25%)	\$0.00	
			Total	\$1,219.93	
			Payments/Credits	\$0.00	
			Balance Due	\$1,219.93	

*Smoke Oil, Inc. is committed to providing superior service to its customers.
Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice	
Date	Invoice #
6/30/09	75636

Bill To
Russo Constrction, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	7/10/09	

Quantity	Description	Rate	Amount
787.1	Low Sulfur Diesel - NC 06/23/09	2.589	2,037.80
1	Fuel Surcharge	5.00	5.00

			Subtotal	\$2,042.80						
*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only - penalty for taxable use <table><tr><td>Phone #</td><td>Fax #</td><td>E-mail</td></tr><tr><td>864-578-6686</td><td>864-599-9612</td><td>davidclark@smokeoil.net</td></tr></table>			Phone #	Fax #	E-mail	864-578-6686	864-599-9612	davidclark@smokeoil.net	Sales Tax (7.25%)	\$0.00
			Phone #	Fax #	E-mail					
			864-578-6686	864-599-9612	davidclark@smokeoil.net					
			Total	\$2,042.80						
Payments/Credits	\$0.00									
			Balance Due	\$2,042.80						

000392

00443

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
7/4/09	75750

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	7/14/09	

Quantity	Description	Rate	Amount
585.5	Ultra Low Sulfur Diesel - NC 07/02/09	2.589	1,515.86

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,515.86
		Sales Tax (7.25%)	\$0.00
		Total	\$1,515.86
		Payments/Credits	\$0.00
		Balance Due	\$1,515.86

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
7/11/09	75940

Bill To
Russo Constnction, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constnction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	7/21/09	

Quantity	Description	Rate	Amount
459	Low Sulfur Diesel - NC 07/10/09	2.389	1,096.55
644.2	Low Sulfur Diesel - NC 07/08/09	2.449	1,577.65

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only — penalty for taxable use		Subtotal	\$2,674.20
		Sales Tax (7.25%)	\$0.00
		Total	\$2,674.20
		Payments/Credits	\$0.00
		Balance Due	\$2,674.20

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000394

00445

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
7/14/09	76009

Bill To Russo Construction, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To Russo Construction, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	7/24/09	

Quantity	Description	Rate	Amount
424.1	Ultra Low Sulfur Diesel - NC	2.389	1,013.17
1	Fuel Surcharge	5.00	5.00

Subtotal \$1,018.17

Sales Tax (7.25%) \$0.00

Total \$1,018.17

Payments/Credits \$0.00

Balance Due \$1,018.17

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed IIS Diesel Fuel/Kerosene is for
 non-taxable use only - penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-399-9612	davidclarke@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
7/16/09	76082

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	7/26/09	

Quantity	Description	Rate	Amount
365.8	Ultra Low Sulfur Diesel - NC	2.419	884.87
1	Fuel Surcharge	5.00	5.00

	Subtotal	\$889.87

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only – penalty for taxable use

	Sales Tax (7.25%)	\$0.00

	Total	\$889.87

	Payments/Credits	\$0.00

	Balance Due	\$889.87

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
7/17/09	76067

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	7/27/09	

Quantity	Description	Rate	Amount
320.6	Ultra Low Sulfur Diesel - NC	2.429	778.74
1	Fuel Surcharge	5.00	5.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$783.74
		Sales Tax (7.25%)	\$0.00
		Total	\$783.74
		Payments/Credits	\$0.00
		Balance Due	\$783.74

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
7/31/09	76537

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	8/10/09	

Quantity	Description	Rate	Amount
912	Ultra Low Sulfur Diesel - NC 07/30/09	2.539	2,315.57
1	Fuel Surcharge	5.00	5.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$2,320.57
		Sales Tax (7.25%)	\$0.00
		Total	\$2,320.57
		Payments/Credits	\$0.00
		Balance Due	\$2,320.57

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000398

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
8/4/09	76597

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	8/14/09	

Quantity	Description	Rate	Amount
821.1	Ultra Low Sulfur Diesel - NC	2.689	2,207.94
1	Fuel Surcharge	5.00	5.00

Russo
David Clark
993

MULTIPLE DELIVERIES AT ONE SITE

SMOKE OIL, INC.
P.O. BOX 6050
SPARTANBURG S.C. 29304
TRUCK NO. 993
854 578 6686
CUSTOMER TRUCK NO.
SALE # 44575 DATE 08/04/09 14:09:
05
CUMUL. START 0.0 END 821
GROSS DELIVERY 821.1 GALLON
NS

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$2,212.94
		Sales Tax (7.25%)	\$0.00
		Total	\$2,212.94
		Payments/Credits	\$0.00
		Balance Due	\$2,212.94

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
8/8/09	76785

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	8/18/09	

Quantity	Description	Rate	Amount
210.9	Low Sulfur Diesel - NC 08/06/09	2.739	577.66
1	Fuel Surcharge	5.00	5.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$582.66
		Sales Tax (7.25%)	\$0.00
		Total	\$582.66
		Payments/Credits	\$0.00
		Balance Due	\$582.66

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

090400

00451

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
7/25/09	76356

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	8/4/09	

Quantity	Description	Rate	Amount
729.2	Ultra Low Sulfur Diesel - SC 07-22-09	2.549	1,858.73
414.5	Ultra Low Sulfur Diesel - SC 07-24-09	2.619	1,085.58
2	Fuel Surcharge	5.00	10.00

Payment Mailing Address: Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Subtotal \$2,954.31

Sales Tax (7.25%) \$0.00

Total \$2,954.31

Payments/Credits \$0.00

Balance Due \$2,954.31

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000401

00452

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
8/15/09	76974

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	8/25/09	

Quantity	Description	Rate	Amount
544.2	Dyed Ultra Low Sulfur Diesel - NC 08/13/09	2.689	1,463.35T
1	Fuel Surcharge	5.00	5.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,468.35
		Sales Tax (7.25%)	\$106.09
		Total	\$1,574.44
		Payments/Credits	\$0.00
		Balance Due	\$1,574.44

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000402

00453

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
8/15/09	76971

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	8/25/09	

Quantity	Description	Rate	Amount
939.9	Ultra Low Sulfur Diesel - NC	2.719	2,555.59

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$2,555.59
		Sales Tax (7.25%)	\$0.00
		Total	\$2,555.59
		Payments/Credits	\$0.00
		Balance Due	\$2,555.59

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000403

00454

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
9/10/09	77539

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	9/20/09	

Quantity	Description	Rate	Amount
833.8	Ultra Low Sulfur Diesel - SC 09-01-09	2.669	2,225.41
428.7	Ultra Low Sulfur Diesel - SC 09-03-09	2.559	1,097.04
2	Fuel Surcharge	5.00	10.00

Payment Mailing Address:Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Subtotal	\$3,332.45
Sales Tax (8.25%)	\$0.00
Total	\$3,332.45
Payments/Credits	\$0.00
Balance Due	\$3,332.45

000404

00455

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
8/27/09	77407

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	9/6/09	

Quantity	Description	Rate	Amount
627.8	Ultra Low Sulfur Diesel - SC 08-25-09	2.709	1,700.71
351.3	Ultra Low Sulfur Diesel - SC 08-26-09	2.679	941.13
138	Ultra Low Sulfur Diesel - SC 08-27-09	2.669	368.32
3	Fuel Surcharge	5.00	15.00

Payment Mailing Address:Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Subtotal	\$3,025.16
Sales Tax (8.25%)	\$0.00
Total	\$3,025.16
Payments/Credits	\$0.00
Balance Due	\$3,025.16

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000405

00456

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
8/22/09	77176

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	9/1/09	

Quantity	Description	Rate	Amount
690.4	Ultra Low Sulfur Diesel - NC 08/18/09	2.669	1,842.68
401.4	Ultra Low Sulfur Diesel - NC 08/20/09	2.729	1,095.42
2	Fuel Surcharge	5.00	10.00

	Subtotal	\$2,948.10

*Smoke Oil, Inc. is committed to providing superior service to its customers.
Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
non-taxable use only -- penalty for taxable use

Sales Tax (7.25%)	\$0.00
Total	\$2,948.10
Payments/Credits	\$0.00
Balance Due	\$2,948.10

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000406

00457

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
9/12/09	77763

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	9/22/09	

Quantity	Description	Rate	Amount
461.6	Ultra Low Sulfur Diesel - SC 09-08-09	2.559	1,181.23
503.2	Ultra Low Sulfur Diesel - SC 09-10-09	2.599	1,307.82
2	Fuel Surcharge	5.00	10.00

Payment Mailing Address:Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Subtotal	\$2,499.05
Sales Tax (8.25%)	\$0.00
Total	\$2,499.05
Payments/Credits	\$0.00
Balance Due	\$2,499.05

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000407

00458

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
9/19/09	77949

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	9/29/09	

Quantity	Description	Rate	Amount
446.3	Ultra Low Sulfur Diesel - NC 09/17/09	2.629	1,173.32

	Subtotal	\$1,173.32

*Smoke Oil, Inc. is committed to providing superior service to its customers.
 Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
 non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Sales Tax (8.25%)	\$0.00
Total	\$1,173.32
Payments/Credits	\$0.00
Balance Due	\$1,173.32

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
9/19/09	77947

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	9/29/09	

Quantity	Description	Rate	Amount
780.6	Ultra Low Sulfur Diesel - SC 09/15/09	2.569	2,005.36
1	Fuel Surcharge	5.00	5.00

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$2,010.36
		Sales Tax (8.25%)	\$0.00
		Total	\$2,010.36
		Payments/Credits	\$0.00
		Balance Due	\$2,010.36

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
9/30/09	78272

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	10/10/09	

Quantity	Description	Rate	Amount
794.4	Ultra Low Sulfur Diesel - SC 09/29/09	2.519	2,001.09

		Subtotal	\$2,001.09
		Sales Tax (8.25%)	\$0.00
		Total	\$2,001.09
		Payments/Credits	\$0.00
		Balance Due	\$2,001.09

*Smoke Oil, Inc. is committed to providing superior service to its customers.
Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for
non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000410

00461

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
9/26/09	78135

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	10/6/09	

Quantity	Description	Rate	Amount
665.7	Ultra Low Sulfur Diesel - SC 09-22-09 Charlotte	2.599	1,730.15
412.7	Ultra Low Sulfur Diesel - SC 09-24-09 Charlotte	2.589	1,068.48
2	Fuel Surcharge	5.00	10.00

Payment Mailing Address:Smoke Oil, Inc. PO Box 6050 Spartanburg, SC 29304-6050

Subtotal \$2,808.63

Sales Tax (8.25%) \$0.00

Total \$2,808.63

Payments/Credits \$0.00

Balance Due \$2,808.63

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

090411

00462

Smoke Oil, Inc
 PO Box 6050
 Spartanburg, SC 29304-6050
 www.smokeoil.net

Invoice

Date	Invoice #
10/3/09	78389

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	10/13/09	

Quantity	Description	Rate	Amount
417.6	Ultra Low Sulfur Diesel - NC 10/01/09	2.589	1,081.17

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use		Subtotal	\$1,081.17
		Sales Tax (8.25%)	\$0.00
		Total	\$1,081.17
		Payments/Credits	\$0.00
		Balance Due	\$1,081.17

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

000412

00463

Smoke Oil, Inc
PO Box 6050
Spartanburg, SC 29304-6050
www.smokeoil.net

Invoice

Date	Invoice #
10/10/09	78573

Bill To
Russo Constrution, Inc. PO Box 1088 Pineville, NC 29134 *-Put Date of Fueling Fax # 18035484969

Ship To
Russo Constrution, Inc. 321 Wilson Drive Fort Mill, SC 29707 * Taxable

Terms	Rep	Due Date	Finance Charge 1.5% after due date
Net 10	HH	10/20/09	

Quantity	Description	Rate	Amount
637.1	Ultra Low Sulfur Diesel - NC 10/06/09	2.569	1,636.71
490	Ultra Low Sulfur Diesel - NC 10/08/09	2.589	1,268.61

		Subtotal	\$2,905.32
		Sales Tax (8.25%)	\$0.00
		Total	\$2,905.32
		Payments/Credits	\$0.00
		Balance Due	\$2,905.32

*Smoke Oil, Inc. is committed to providing superior service to its customers. Thank you for your business ! Dyed H/S Diesel Fuel/Kerosene is for non-taxable use only -- penalty for taxable use

Phone #	Fax #	E-mail
864-578-6686	864-599-9612	davidclark@smokeoil.net

Teresa Langford

From: Teresa Langford
Sent: Friday, June 08, 2012 9:29 AM
To: 'hpu@scdmv.net'
Attachments: Notice Of Hearing, Russo Dumpster Services Inc, 9-4, dkt#3154.pdf

No atty, mailed to resp.
PO BOX 1088
Pineville, NC 28134

Teresa H Langford
Scheduling Assistant
SC Administrative Law Court
Office Of Motor Vehicle Hearings
1205 Pendleton Street Suite 325
Columbia SC 29201
803-734-3203
Fax#: 803-734-3200

090415

Nikki R. Haley
Governor



Kevin A. Shwedo
Executive Director

State of South Carolina

Department of Motor Vehicles

OFFICIAL ORDER OF SUSPENSION

05/25/2012

2012-OMVH-07 - 3154

RUSSO DUMPSTER SERVICES INC
RUSSO DUMPSTER SERVICE INC
PO BOX 1088
PINEVILLE, NC, 28134

RE: IFTA Acct #: 031802807

Dear Sir/Madam:

Please be advised that your IFTA audit assessment in the amount of \$49,667.05 remains outstanding.

Pursuant to S.C. Code Section 56-3-1330, your IFTA License will be suspended at 12:01 a.m. on 06/09/2012. You can avoid suspension by paying the invoice before the date of suspension. To assure proper credit, please forward your remittance to MOTOR CARRIER SERVICES in the enclosed self-addressed envelope.

As provided by the Administrative Procedures Act, S.C. Code Section 1-23-310, et. seq., you are entitled to appeal your suspension to the Administrative Law Court, Division of Motor Vehicles Hearing. Pursuant to S.C. Code Section 56-2952, there is a \$150.00 filing fee to request a Hearing. At the Hearing, you will need to prove the audit was wrong, based upon records that you provided to this office. Bring or mail your written request, including the \$150.00 filing fee (no personal checks), to South Carolina Administrative Law Court, Division of Motor Vehicles Hearings, (DMVH), Edgar A. Brown Building, 1205 Pendleton St., Ste. 325, Columbia, S.C. 29201. Should you fail to request an administrative review as described above, by 06/09/2012, this order will be considered final.

All inquiries should be directed to DMV, Office of Administrative Hearings, at (803) 734-3201.

Jacquelyn Thomas-Parnell
Interim Audit Supervisor
Motor Carrier Services

RECEIVED

JUN 05 2012

SCOMVH

00467

FILED

JUN 05 2012

SCOMVH 000416

RL

031802807



RUSSO DUMPSTER SERVICES INC.
P.O. BOX 1088
PINEVILLE, NC 28134
(803) 548-5039
FAX (803) 548-4969

June 4, 2012

South Carolina Administrative Law Court
Division of Motor Vehicles Hears
Edgar A Brown Building
1205 Pendleton Street
Suite 325
Columbia, SC 29201

To: Whom it May Concern

WE ARE REQUESTING AN APPEAL to the audit issued for IFTA Acct #031802807. This information and how to appeal, was just received today 06/04/12 and only gives me 5 days to respond, not the 15 days that was stated by the Department of Motor Vehicles and Governor Haley's office. This to me is an unfair advantage to respond to this audit, which is unfair and unreasonable in itself to say the very least. And the date of suspension is on a Saturday, which actually makes me lose an additional day to get this to you.

Please respond to the phone number listed below to confirm receipt of this request.

Regards,

Mary J Russo
Officer
Russo Dumpster Services, Inc
704-622-4327

031802807

000417

Nikki R. Haley
Governor



Kevin A. Shwedo
Executive Director

State of South Carolina
Department of Motor Vehicles

October 19, 2012

The Honorable Robert F. Harley
Office of Motor Vehicle Hearings
1205 Pendleton Street, Suite 325
Columbia, South Carolina 29201

Re: *South Carolina Department of Motor Vehicles v. Russo Dumpster Services;*
Docket No. 12-OMVH-07-3154-CC

Dear Hearing Officer Harley:

At a recent unrelated OMVH hearing, you advised Motor Carrier staff that Ms. Russo had dropped off additional documents she deemed related to the company's liability in the above referenced matter. You were kind enough to allow the staff to take the documents for copying and review, and the copies are attached.

The Motor Carrier staff has reviewed those records. It has concluded that the additional information does not contain daily withdrawals per unit in support of fuel usage for qualified vehicles. Distance records presented do not identify jurisdictional distances, routes of travel, and origin/destination by city/state.

The Department has already granted the carrier credit for all reported distances per quarter, and has determined liability utilizing the industry average mpg instead of the authorized 4.00 mpg. The Department therefore believes that it has satisfied the audit requirements established by the IFTA Audit Manual, and in the absence of withdrawal records it is impossible to reduce the proposed audit assessment of \$49,667.05.

The package of documents contained an unopened envelope addressed to you. It is being returned to you unopened. Under existing ex parte restrictions, the Department would object to its consideration unless Ms. Russo confirms it may be shared with the Department or you decide a copy should be forwarded to the Department.

Thank you in advance for your consideration of these matters.

Sincerely,

A handwritten signature in black ink, appearing to read "Philip S. Porter".

Philip S. Porter
Deputy General Counsel

Cc: Russo Dumpster Services, Inc.
Encl: as stated

FILED

OCT 22 2012

SCOMVH

000418

Nikki R. Haley
Governor



Kevin A. Shwedo
Executive Director

State of South Carolina
Department of Motor Vehicles

January 18, 2013

Francis Inabinet
Office of Motor Vehicle Hearings
1205 Pendleton St., Suite 325
Edgar A. Brown Building
Columbia SC 29201

Re: *South Carolina Department of Motor Vehicles v. Russo Dumpster Services*;
Docket No. 12-OMVH-07-3154-CC

Dear Ms. Inabinet:

The above referenced motor carrier matter was heard in early September 2012. At the request of Ms. Russo, the record was left open for her to submit additional documents in order to potentially reduce her company's tax liability. Senior Hearing Officer Harley advised the Department's Motor Carrier staff at an unrelated hearing that Ms. Russo had dropped off certain documents and he allowed the staff the opportunity to copy and review those documents. On October 19, 2012, I advised Mr. Harley of the staff's view that those documents contained no records that would reduce the company's tax liability. While the Department remains convinced that the materials do not reduce the company's liability in any way, the materials are in the file for whatever evidentiary value they may have.

As in all motor carrier IFTA cases, the Department is concerned that in the absence of a ruling the Department may be in the position of having to renew the credentials of a carrier and authorize operation for an additional year while the carrier's tax liability is unresolved. As pointed out in the letter of October 19, 2012, in the case of Russo Dumpster Services, the liability in issue is \$49,667.05 as of that date.

Is it possible for the Department to get an estimate of when a decision may be made? Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Philip S. Porter".
Philip S. Porter
Deputy General Counsel

RECEIVED

JAN 22 2013

SCOMVH

FILED

JAN 18 2013

SCOMVH

Cc: Russo Dumpster Services, Inc.
Encl: as stated

00470

000419

Nikki R. Haley
Governor



Kevin A. Shwedo
Executive Director

State of South Carolina
Department of Motor Vehicles

October 19, 2012

The Honorable Robert F. Harley
Office of Motor Vehicle Hearings
1205 Pendleton Street, Suite 325
Columbia, South Carolina 29201

Re: *South Carolina Department of Motor Vehicles v. Russo Dumpster Services*;
Docket No. 12-OMVH-07-3154-CC

Dear Hearing Officer Harley:

At a recent unrelated OMVH hearing, you advised Motor Carrier staff that Ms. Russo had dropped off additional documents she deemed related to the company's liability in the above referenced matter. You were kind enough to allow the staff to take the documents for copying and review, and the copies are attached.

The Motor Carrier staff has reviewed those records. It has concluded that the additional information does not contain daily withdrawals per unit in support of fuel usage for qualified vehicles. Distance records presented do not identify jurisdictional distances, routes of travel, and origin/destination by city/state.

The Department has already granted the carrier credit for all reported distances per quarter, and has determined liability utilizing the industry average mpg instead of the authorized 4.00 mpg. The Department therefore believes that it has satisfied the audit requirements established by the IFTA Audit Manual, and in the absence of withdrawal records it is impossible to reduce the proposed audit assessment of \$49,667.05.

The package of documents contained an unopened envelope addressed to you. It is being returned to you unopened. Under existing ex parte restrictions, the Department would object to its consideration unless Ms. Russo confirms it may be shared with the Department or you decide a copy should be forwarded to the Department.

Thank you in advance for your consideration of these matters.

Sincerely,

A handwritten signature in black ink, appearing to read "Philip S. Porter".

Philip S. Porter
Deputy General Counsel

Cc: Russo Dumpster Services, Inc.
Encl: as stated

FILED

JAN 18 2013

3COMVH

000420

Nikki R. Haley
Governor



Kevin A. Shwedo
Executive Director

State of South Carolina
Department of Motor Vehicles

October 2, 2012

To: Office of Motor Vehicle Hearing (OMVH)
From: Jacquelyn Thomas-Parnell, IRP/IFTA Audit Supervisor
Reference: Russo Dumpster Services Docket No. 12-OMVH-07-3154-CC
Customer #: 31802807

To Whom It May Concern:

The South Carolina Department of Motor Vehicles has reviewed the records presented by Mr. Robert Harley (Hearing Officer) on October 2, 2012 on behalf of Russo Dumpster Services. The information provided does not contain daily withdrawals per unit in support of fuel usage for the qualified vehicles. The distance records presented do not identify jurisdictional distances, routes of travel, and origin/destination by city/state. Since the Department has granted the carrier credit for all reported distances per quarter, and has determined liability utilizing the industry average mpg instead of the IFTA standard of 4.00, we have satisfied the audit requirements established by the IFTA Audit Manual. The absence of withdrawal records makes it impossible to reduce the proposed audit assessment of \$49,667.05.

Sincerely,

A handwritten signature in black ink, appearing to read "Jacquelyn Thomas-Parnell", written over a circular stamp.
Jacquelyn Thomas-Parnell
Audit Supervisor

FILED

JAN 18 2013

SCOMVH

090421

Nikki R. Haley
Governor



Kevin A. Shwedo
Executive Director

State of South Carolina
Department of Motor Vehicles

February 15, 2013

The Honorable Robert F. Harley
Office of Motor Vehicle Hearings
1205 Pendleton Street, Suite 325
Columbia, South Carolina 29201

Re: *South Carolina Department of Motor Vehicles v. Russo Dumpster Services*;
Docket No. 12-OMVH-07-3154-CC

Dear Hearing Officer Harley:

On January 18, 2013, I sent Ms. Inabinet a letter expressing concerns that the above referenced IFTA audit matter, heard September 4, 2012, remained undecided and that the Department could be put in a position of renewing for an additional year the IFTA credentials of a company with nearly \$50,000 of liability in issue, before the calculation of earned interest. I asked whether it was possible to get an indication of when a decision might be made. I am not aware of any reply. Copies are attached for your information.

The Department's worst fears have been realized. I have also attached a copy of the company's recent application for IFTA credentials.

Is it possible that a decision on the matter is forthcoming, or that the Department may be advised when a decision may be expected?

Sincerely,

A handwritten signature in black ink, appearing to read "Philip S. Porter".

Philip S. Porter
Deputy General Counsel

Cc: Russo Dumpster Services
P. O. Box 1088
Pineville NC 28134

Honorable Chief Judge Ralph King Anderson

Ester Haymond, Esquire

RECEIVED

FEB 20 2013

SCOMVH

FILED

FEB 19 2013

SCOMVH

000422

Nikki R. Haley
Governor



Kevin A. Struado
Executive Director

State of South Carolina
Department of Motor Vehicles

January 18, 2013

Francis Inabinet
Office of Motor Vehicle Hearings
1205 Pendleton St., Suite 325
Edgar A. Brown Building
Columbia SC 29201

Re: *South Carolina Department of Motor Vehicles v. Russo Dumpster Services;*
Docket No. 12-OMVH-07-3154-CC

Dear Ms. Inabinet:

The above referenced motor carrier matter was heard in early September 2012. At the request of Ms. Russo, the record was left open for her to submit additional documents in order to potentially reduce her company's tax liability. Senior Hearing Officer Harley advised the Department's Motor Carrier staff at an unrelated hearing that Ms. Russo had dropped off certain documents and he allowed the staff the opportunity to copy and review those documents. On October 19, 2012, I advised Mr. Harley of the staff's view that those documents contained no records that would reduce the company's tax liability. While the Department remains convinced that the materials do not reduce the company's liability in any way, the materials are in the file for whatever evidentiary value they may have.

As in all motor carrier IFTA cases, the Department is concerned that in the absence of a ruling the Department may be in the position of having to renew the credentials of a carrier and authorize operation for an additional year while the carrier's tax liability is unresolved. As pointed out in the letter of October 19, 2012, in the case of Russo Dumpster Services, the liability in issue is \$49,667.05 as of that date.

Is it possible for the Department to get an estimate of when a decision may be made? Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Philip S. Porter".
Philip S. Porter
Deputy General Counsel

Cc: Russo Dumpster Services, Inc.
Encl: as stated

FILED

FEB 19 2013

SCOMVH



South Carolina Department of Motor Vehicles
APPLICATION FOR INTERNATIONAL FUEL TAX
AGREEMENT (IFTA) CREDENTIALS

2/13/13
POST MARK DATE
IFTA-E
Rev. 01(0)
CSR INITIALS

Customer No. 031802807-01		Check One:		Name Change	
TIN 260507040		☐ Original IFTA Application (First Time Applicant)		From: _____	
Registrant Name: Russo Dumpster Services Inc.		☒ Renewal Application 2013		To: _____	
		☐ Additional IFTA Decals			
Type of Ownership-Check One:					
☐ Sole Proprietor ☐ Unincorporated Association (Enter Legal Name) _____					
☐ Partnership ☒ Corporation (Enter Charter Name) <u>Russo Dumpster Services, Inc.</u>					
☐ LLC/LLP ☐ Other (Explain) _____					
DBA Name (Name Under Which Business is Conducted) _____					
Physical Location of Business (Must Be SC Street Address) <u>607 Feet Mill Hwy</u>					
City <u>Feet Mill</u>		State <u>SC</u>		Zip <u>29707</u>	County <u>Lincolnton</u>
Contact Person <u>Mary Russo</u>	Phone Number <u>803 548 5039</u>	Fax Number <u>803 548 4969</u>	USDOT Number <u>01804701</u>	E-Mail Address <u>MJRUS60@MSD.COM</u>	
Name(s) of Business Owner, Partner or Officer					
Name/Title	Social Security Number	Home Address		Phone Number	
<u>Robert Russo</u> <u>owner</u>	<u>239-33-2395</u>	<u>321 Wilson Dr. Feet Mill SC 29707</u>		<u>803 548 5039</u>	
<u>Mary Russo</u> <u>owner</u>	<u>074 52 3283</u>	<u>321 Wilson Dr. Feet Mill SC 29707</u>		<u>803 548 5039</u>	
Do you Maintain Bulk Storage in South Carolina? Check One: ☐ Yes ☒ No					
List Other States Where Bulk Fuel is Maintained					
<u>NC</u>					

Russo Dumpster Services, Inc.

MAILING ADDRESS:

P.O. Box 1088
Pineville, NC 28134

Certificate of Service

This is to certify that the undersigned has this date served this order in the above entitled action upon all parties to this cause by depositing a copy hereof, in the United States mail, postage aid, or in the interagency Mail Service addressed to the party (ies) or their attorney(s).

This 20th day of June 2013

By: Yolanda P. Wilk

Title: Administrative Coordinator, OMVH

000425

00476

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM RICHLAND COUNTY

Administrative Law Court

The Honorable Shirley C. Robinson, Administrative Law Judge

RECEIVED

NOV 17 2014

SC Court of Appeals

Appellate Case No. 2014-001170

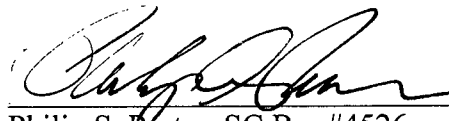
South Carolina Department of Motor Vehicles. Appellant,

v.

Russo Dumpster, Inc. Respondent.

CERTIFICATE OF COUNSEL

The undersigned hereby certifies pursuant to SCARC Rule 210 (g) that this Record on Appeal contains all material proposed to be included by any of the parties and not any other material.



Philip S. Porter, SC Bar #4526
Deputy General Counsel
S.C. Department of Motor Vehicles

November 17, 2014
Blythewood, SC