

copying.² This request occurred in the context of an ongoing audit of Brooks. In the course of the audit, Commission Staff already had inspected the company's moving records for the months of January, February, March, April, and June of 2005.³ The moving records that Commission Staff had inspected showed that Brooks had been improperly charging sales tax to its customers.⁴ The purpose of the current request for all bills of lading is to determine the number and amount of overcharges for sales tax and to determine when and if the practice of charging improperly for sales tax ceased.⁵ Mr. Brooks declined on May 18, 2006, to cooperate further with Commission Staff and refused to provide access to the company's bills of lading.⁶

3. ARGUMENT AND CONCLUSION

3 Under RCW 81.04.070, the Commission has the right at any and all times to inspect the "accounts, books, papers and documents of any public service company." Because Brooks refuses to allow Commission Staff to inspect the company's records, Commission Staff requests that the Commission, under authority of WAC 480-07-400(2), issue a subpoena duces tecum to Brooks for the production of its bills of lading.

4 Commission Staff asks that Brooks make available to Commission Staff for inspection and copying on or before the date set out in the subpoena the original or true and

¹ Declaration of Carlene Hughes at ¶4.

² *Id.* at ¶4.

³ *Id.* at ¶3.


⁴ *Id.* at ¶3.

⁵ *Id.* at ¶4.

correct copies of the bills of lading, excepting bills of lading for the months of January, February, March, April, and June of 2005, for all intrastate residential moves conducted since June 21, 2004. Finally, Commission Staff requests that the Commission set the date for Brooks' compliance with the subpoena duces tecum within five business days of the date the Commission serves the subpoena.

DATED at Olympia, Washington, and effective this 23rd day of May, 2006.

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