

**Bell Trans, a Nevada Corporation d/b/a Bell Trans, Bell Limousine  
Sale and Transfer Application  
Docket 24-10032  
December 27, 2024 Special General Session**

**Application Summary:**

On October 28, 2024, Brent Bell, a shareholder of Bell Trans, a Nevada Corporation d/b/a Bell Trans, Bell Limousine (Bell Trans/Seller) and Alexi Darbahani, sole shareholder of Bell Chauffeured Services, Inc. d/b/a KLS Chauffeured Services (Bell Chauffeured Services/Buyer)/(Applicants) filed a joint application for Bell Trans to sell and transfer and for Bell Chauffeured Services to purchase and acquire the charter limousine, airport transfer, special services, scenic tour, and charter bus authority granted to Bell Trans under CPCN 1023.2 (Attachment A).

On December 10, 2024, a protest was filed by Brian Hardy Esq. on behalf of Empire International, LTD. (Attachment B)

On December 12, 2024, an amendment to the application was filed to add Bell Trans and Bell Limousine as fictitious firm names.

**Staff Discussion:**

Staff supports this application in all aspects except for the fact that the criminal background report has not been received. Assuming no issues in that regard, staff supports the application, and therefore requests the application hearing be dispensed per NRS 706.6411. The following procedures were performed by Staff with acceptable results:

- 1) No Petitions for Leave to Intervene were filed.
- 2) Background investigation was performed with no areas of concern. (Attachment C)
- 3) Pro Forma Balance Sheet includes 328 vehicles; reports 34% equity ratio; reports a 4.54 current ratio; has enough cash to cover 90 days' worth of fixed expenses; and meets all financial requirements. No cash infusion is required because the current bank balance exceeds the amount of cash needed. (Attachment D)
- 4) Pro Forma Income Statement projects \$28,876,685 in revenues and net income \$3,512,064 in the first 12 months of operating. The expenses are reasonable and show that the applicant will be compensable. (Attachment E)
- 5) Tariff – The Applicant is not proposing any rate changes from those currently used by Bell Trans. (Attachment F)

**Attachments:**

- A. CPCN 1023.2
- B. Filed Protest
- C. Investigator's Background Report without exhibits
- D. Pro Forma Balance Sheet
- E. Pro Forma Income Statement and Narratives
- F. Tariff
- G. Proposed Asset Purchase Agreement (*Confidential NTA Only*)

**Compliance Items in addition to those included in the background report:**

- 1) Provide fictitious firm name filing certificates for Bell Trans and Bell Limousine.
- 2) Provide copies of stock certificates and supporting documents.
- 3) The criminal background results are received with no areas of concern noted.

# EXHIBIT A

NEVADA TRANSPORTATION AUTHORITY  
ORDER  
and  
CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

BELL TRANS, A Nevada Corporation  
d/b/a Bell Trans, Bell Limousine

CPCN 1023, Sub 2  
(Formerly PSC 1023, Sub 1)  
Docket No. 11-07010

The Nevada Transportation Authority ("Authority") finds that the above-named carrier has complied with this Authority's Compliance Order dated October 27, 2011, the findings of fact and conclusions of law which are hereby incorporated by this reference, and therefore is entitled to receive authority from this Authority to engage in transportation in intrastate commerce as a motor carrier.

IT IS ORDERED that certificate of public convenience and necessity identified as CPCN 1023, Sub 1 is hereby cancelled and BELL TRANS, A Nevada Corporation d/b/a Bell Trans, Bell Limousine is hereby granted this certificate of public convenience and necessity, identified as CPCN 1023, Sub 2 as evidence of the authority of the holder to engage in transportation in intrastate commerce as a common carrier by motor vehicle subject to applicable statutes, rules and regulations of the Authority, and such terms, conditions and limitations as are now or may hereafter be attached to the exercise of the privileges herein granted.

IT IS FURTHER ORDERED and made a condition of this certificate that the holder shall render reasonably continuous and adequate service to the public in pursuance of the authority herein granted, and that failure to do so shall constitute sufficient grounds for suspension, modification or revocation of this certificate.

IT IS FURTHER ORDERED that nothing contained herein shall be construed to be either a franchise or irrevocable and that failure to comply with rules, regulations and orders of the Authority and applicable statutory provisions shall constitute sufficient grounds for suspension or revocation of this certificate.

IT IS FURTHER ORDERED that this authority shall not be sold or transferred without the Authority's prior approval.

IT IS FURTHER ORDERED that the transportation service to be performed by said carrier shall be as specified below:

1. Passengers and their baggage in scheduled and non-scheduled operations between all airports located in Clark County, Nevada on the one hand, and, on the other, all points and places in Clark County, Nevada, where said traffic may originate or terminate.
2. Passengers and their luggage in uniformed chauffeured limousine service only, which have a capacity of less than nine (9) persons, including the driver, between points and places in Clark County, Nevada, and between points and places in Clark County, Nevada, on the one hand, and, on the other, points and places in Nevada.


The following portion of this certificate related to the provision of charter service was granted pursuant to the Commissioner's Order in Docket No. 89-172. BELL TRANS shall have the authority to engage in charter service, defined under NAC 706.034(1). In addition to this definition of charter service, BELL TRANS shall be allowed the ability to charter equipment to persons who may utilize it for sightseeing and to provide self-guided tours.

3. Transportation of passengers and their baggage in the same motor vehicle, on call, over irregular routes, in charter and special services between points and places in Clark County, Nevada, and between points and places in Clark County, Nevada, on the one hand, and, on the other, points and places in Nevada, in buses of 20 passengers or fewer capacity, excluding driver.

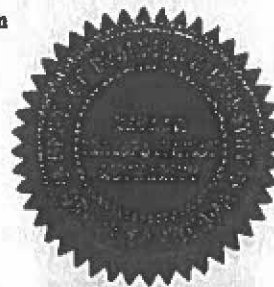
IT IS FURTHER ORDERED that the Authority retains jurisdiction for the purpose of correcting any errors which may have occurred in the drafting or issuance of this Order and Certificate of Public Convenience and Necessity.

By the Authority,

  
Andrew J. MacKay, Chairman

Attest:   
James Allen Day, Administrative Attorney

Dated: February 6, 2012  
Las Vegas, Nevada



# EXHIBIT B



**STATE OF NEVADA  
TRANSPORTATION AUTHORITY  
BACKGROUND INVESTIGATION FOR ALL CARRIER APPLICATIONS  
SALE AND TRANSFER OF**

**CPCN: 1023**

<b>DOCKET NUMBER: 24-10032</b>		<b>DATE APPLICATION WAS FILED: 10/28/2024</b>	
<b>SELLER APPLICANT: Brent Bell</b>		<b>TITLE: Seller</b>	
<b>SELLER COMPANY NAME: BELL TRANS, A Nevada Corporation d/b/a Bell Trans, Bell Limousine.</b>			
<b>ADDRESS: 1900 Industrial Rd. Las Vegas, NV 89102</b>			
<b>PHONE NUMBERS: 702 787-8444</b>			
<b>BUYER APPLICANT: Alex Darbahani</b>		<b>TITLE: Buyer</b>	
<b>BUYER COMPANY NAME: Bell Chauffeured Services, Inc. d/b/a KLS Chauffeured Services</b>			
<b>ADDRESS: 26500 Agoura Rd., Ste 102, #336 Calabasas, CA 91302</b>			
<b>PHONE NUMBERS: 818 386-8827</b>			
<b>ATTORNEY: Kimberly Maxson-Rushton</b>		<b>PHONE#: 702 787-8444</b>	
<b>INVESTIGATOR: Macevedo</b>		<b>DATE ASSIGNED: 11/18/2024</b>	

<b>WHAT TYPE OF AUTHORITY/SERVICE DOES THE SELLER APPLICANT HAVE?</b>							
Charter Limousine	<input checked="" type="checkbox"/>	Contract Carrier	<input type="checkbox"/>	Airport Transfer	<input checked="" type="checkbox"/>	Scenic Tours	<input checked="" type="checkbox"/>
Special Services	<input checked="" type="checkbox"/>	Charter Bus	<input checked="" type="checkbox"/>	HHG	<input type="checkbox"/>	NEMT	<input type="checkbox"/>
US DOT Authority	<input type="checkbox"/>	Other States	<input type="checkbox"/>	Taxi	<input type="checkbox"/>	*Tow Car	<input type="checkbox"/>
					<input type="checkbox"/> *Consent	<input type="checkbox"/> Non-consent	<input type="checkbox"/>

<b>Attach completed Application Oath pages as Exhibit A</b>	<b>Exhibit A</b>
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<b>IDENTIFY NEW OWNERSHIP STRUCTURE AS PROPOSED BY BUYER APPLICANT</b>				
Corporation	<input checked="" type="checkbox"/>	LLC	<input type="checkbox"/>	Partnership
				Sole Proprietorship

**Identify each new owner and their percentage of ownership:**

Alex Darbahani – 100%

<b>Attach as an exhibit, appropriate proof of ownership interest where applicable</b>	<b>Exhibit B</b>
Stock Certificate (s) or Articles of Incorporation will be provided during compliance.	
<b>Will the Applicant (Buyer) be operating under a fictitious firm name? If so, attach copy to exhibit</b>	

**Briefly describe the responsibilities of each new owner, (i.e. driver, operational manager, mechanic, bookkeeper, financial backing only, etc):**

Alex Darbahani – Will be involved and overseeing all aspects of the business operations.  
Bell Chauffeured Services, Inc. will continue operating with the same personnel and management team that BELL TRANS is currently working with.

<b>Has the criminal background check disclosed any issue of concern?</b>	<b>YES</b>	<b>NO</b>	
<b>Name(s): Alex Darbahani</b>			
On December 17, 2024, Attorney Kimberly Maxson-Rushton provided a personal history statement for the Applicant-Buyer, Alex Darbahani. Herewith, Mrs. Maxson-Rushton is requesting to use this information in lieu of the fingerprint submission required by the Nevada Transportation Authority, until the Nevada History Record Information from the Department of Public Safety is received.			

Does the Applicant have USDOT Authority? (If so, include the SAFER printout as exhibit)	YES		NO	X
Is Applicant operating in another state?	YES		NO	X
If so, which State and under what type of Authority? Explain:				
Has the <u>Seller</u> had any previous NTA enforcement action? (Including against the companies' drivers)	YES	X	NO	
Has the <u>Buyer</u> had any previous NTA enforcement action? (Including against the companies' drivers)	YES		NO	X

	Exhibit
If so, attach copies of the Enforcement Database Printout(s). If more than 5 citations include a summary listing the citation number, fine amounts, and date of issuance, NAC or NRS, or CFR violations. Attach copies of the MC/USDOT rating.	C

Will (Buyer) Applicant utilize the same domicile currently being used by Seller?	YES	X	NO	
If not, what is the domicile address:				
Does the Applicant have an acceptable Timekeeping method?	YES	X	NO	
If Yes, Describe:				
The Applicant-Buyer plans to use the Kronos and Sanat Cruz software systems.				

Does the (Buyer) Applicant plan to store equipment at a location other than their legal domicile?	YES		NO	X
If so, provide address (If known):				

Does the (Buyer) Applicant understand the operating authority sought, and is their plans consistent with that authority?	YES	X	NO	
Can the Applicant secure insurance as required by NAC 706.191?	YES	X	NO	

	Exhibit
Attach appropriate proof of insurance, or ability to obtain, as an Exhibit Attached hereto a letter from Bell United Insurance Company, as evidence that the Applicant-Buyer can secure the insurance required.	D

Does the Applicant (Buyer) understand the requirements contained within 49 CFR 391.51 as they pertain to the establishment and maintenance of driver qualification files?	YES	X	NO	
Does the Applicant (Buyer) understand the requirements contained within 49 CFR 396 as they pertain to the establishment and maintenance of vehicle maintenance records?	YES	X	NO	
Does the Applicant (Buyer) understand the requirements that pertain to the establishment of a substance abuse policy/program as contained in 49 CFR Parts 40, 382, and 391?	YES	X	NO	
Has the Applicant (Buyer) contracted with a laboratory to perform and monitor their substance abuse program?	YES	X	NO	

If so, which laboratory?				
American Mobile Drug Testing, Location: 2820 W. Charleston Blvd. Ste. 9, 89102				
Does the Applicant (Buyer) have adequate personnel (drivers, managers, etc) to operate their business?	YES	X	NO	

	Exhibit
Attach copies of the Buyer Applicant's proposed charter orders, bills of lading, tow bill (invoice), tariff (tow only) etc., as applicable, as an Exhibit	E

<b>Attach copies of proposed logo (limousine only, if applicable)</b>	<b>Exhibit</b>
The Applicant-Buyer is planning to continue using the company logo as that used by Bell Trans. Please note different logo's dimension due to the size of the vehicle.	<b>F</b>

Has the Applicant (Buyer) demonstrated an adequate working knowledge of the statutes and regulations that pertain to operating authority sought (Including all relevant provisions of NRS Chapter 706, NAC Chapter 706, and 49 CFR?	<b>YES</b>	<b>X</b>	<b>NO</b>
Does the Applicant (Buyer) understand the limitations inherent in their grant of operating authority (i.e. consent vs. non-consent tows, charter bus vs. scenic tours)?	<b>YES</b>	<b>X</b>	<b>NO</b>

(HHG Only) Will Applicant (Buyer) be obtaining a Warehouse Permit?	N/A	<b>YES</b>	<b>NO</b>
(HHG Only) Does Seller have a <b>current</b> Warehouse Permit?	N/A	<b>YES</b>	<b>NO</b>
If the seller has a warehouse permit, do they understand a Voluntary Cancellation Application must be filed because permits are non-transferable?	N/A	<b>YES</b>	<b>NO</b>

<b>Attach Seller Operational Inspection as an Exhibit</b>	<b>Exhibit</b>
	<b>G</b>

<b>Attach signed Knowledge Statement.</b>	<b>Exhibit</b>
	<b>H</b>

<b>COMPLIANCE ITEMS</b>	
<b>1</b>	Avoid Material Changes
<b>2</b>	File with the Authority evidence, (Form E), or required insurance in Applicant's name.
<b>3</b>	File with the Authority the necessary insurance (Certificate of Insurance, Form E and Schedule of Autos), describing liability limits, and vehicles covered.
<b>4</b>	Make vehicle(s) available for inspection by Enforcement Staff to ensure that they properly registered in motor carrier's name, display CPCN number, name of motor carrier, or logo, and any other required markings. Provide copies of Insurance cab card, annual (USDOT) vehicle inspection, titles, and registrations.
<b>5</b>	Ensure all drivers have applied for temporary drivers permit (passenger transportation only)- <b>add the new CPCN</b> to all driver permits. Carrier must provide new Verification of Employment form for each existing permit. Issue new permits.
<b>6</b>	Ensure Driver qualification files are setup in accordance with CFR 391.51. Explain and make available set-up of time tracking method put into place. Ensure all drivers have pre-employment drug testing in accordance with CFR 382.301. Make available to Enforcement Staff for inspection their business and equipment domiciles.
<b>7</b>	Ensure vehicle maintenance files are setup in accordance with CFR 396.
<b>8</b>	File a copy of carrier's Charter Order (Charter Limousine/Scenic Tours) for review by Authority Staff, which includes the CPCN number granted.
<b>9</b>	File a tariff for approval by the Financial Analyst.
<b>10</b>	Provide copy of contract with a laboratory to perform and monitor their substance abuse program and enrollment list.
<b>11</b>	Apply for NTA Decal(s)-(Contract Carriers/Scenic Tours-or any vehicle under 16 passengers.)
<b>12</b>	Provide copy of Business License. ( <b>Charter Bus/ Consent Only Tow carriers do not need to provide-remove if not applicable</b> )
<b>13</b>	Appropriate Proof of ownership; Stock Certificate (s) or Articles of Incorporation
<b>14</b>	Provide a Printout of the general ledger accounts, balance sheet, and profit/Loss statement for the setup of the company for review and acceptance by NTA Staff (for fully regulated carriers ONLY)
<b>15</b>	Provide signed Affidavit acknowledging requirements of NTA Annual Report pursuant to NRS 706.167 (for fully regulated carriers ONLY)
<b>16</b>	Remit to the Authority any noticing fees and/or other outstanding debt due to the Authority.

<b>INVESTIGATOR: Macevedo</b>	<b>DATE: 12-24-24</b>
<b>REVIEWED BY SUPERVISOR:</b>	<b>DATE: 12/24/24</b>
<b>REVIEWED BY APPLICATION MANAGER:</b>	<b>DATE: 12-24-24</b>

A listed EXHIBIT, (A,B,C etc), is the documentary evidence of the requirement being met. If a requirement has not been met, the EXHIBIT category will be left blank and it will be checked as a compliance item. Questions that do not apply to the Applicant will be marked as NA.

# EXHIBIT C

1 **Marquis Aurbach**  
2 Brian R. Hardy, Esq.  
3 Nevada Bar No. 10068  
4 Sarah C. Ethington, Esq.  
5 Nevada Bar No. 16530  
6 10001 Park Run Drive  
7 Las Vegas, Nevada 89145  
8 Telephone: (702) 382-0711  
9 Facsimile: (702) 382-5816  
10 bhardy@maclaw.com  
11 sethington@maclaw.com  
12 Attorneys for Empire  
13 International, Ltd.



9 **BEFORE THE NEVADA TRANSPORTATION AUTHORITY**

10 Re: Application of Bell Trans dba Bell Trans,  
11 Bell Limousine to Temporarily Transfer and  
12 Subsequently Finalize the Sale and Transfer the  
13 Operating Rights of CPCN No. 1023 to Bell  
14 Chauffeured Services Inc. dba KLS Chauffeured

Docket No.: 24-10032

14 **PROTEST**

15 COMES NOW, Empire International Ltd. ("Empire"), by and through its counsel, the law  
16 firm of Marquis Aurbach Chtd., and hereby respectfully files its written Protest to the Application  
17 filed with the Nevada Transportation Authority (NTA) requesting authority for Bell Trans, a  
18 Nevada Corporation dba Bell Trans, Bell Limousine (hereafter, "Bell") to temporarily transfer and  
19 subsequently finalize the sale and transfer of the operating rights held pursuant to Certificate of  
20 Public Convenience and Necessity (CPCN) No. 1023 to Bell Chauffeured Services Inc. dba KLS  
21 Chauffeured (hereafter, "KLS"). Empire now files this Protest pursuant to Nevada Administrative  
22 Code (NAC) 706.397.  
23  
24  
25  
26  
27  
28



1 All notices, pleadings documents and correspondence pertaining to this proceeding should  
2 be directed to the following individuals:

3 Brian R. Hardy, Esq.  
4 Sarah C. Ethington, Esq.  
5 10001 Park Run Drive  
6 Las Vegas, Nevada 89145  
7 Telephone: (702) 382-0711  
8 bhardy@maclaw.com  
9 sethington@maclaw.com  
10 Attorneys for  
11 Empire International, Ltd.

12 **I. INTRODUCTION**

13 On or about October 28, 2024, the NTA received the Application, dated October 24, 2024,  
14 filed by Bell and KLS pursuant to NAC 706A.<sup>1</sup> The Application seeks the NTA's authority to  
15 temporarily transfer and subsequently finalize the sale and transfer the operating rights maintained  
16 pursuant to CPCN 1023.<sup>2</sup> Specifically, KLS "requests authority to operate as a common motor  
17 carrier of passengers by providing charter limousine, airport transfer, special services, scenic tour  
18 and charter bus services."<sup>3</sup> KLS intends to "service points and places in Clark County Nevada  
19 consistent with the geographic authority set forth in CPCN 1023."<sup>4</sup>

20 Now, in response to the Application, Empire hereby files this written Protest and requests  
21 that the NTA deny the Application or, alternatively, at a minimum, deny KLS temporary authority  
22 of CPCN 1023 until the total and complete investigation is concluded.

23 **II. THE FACTS**

24 KLS currently operates a fleet of fewer than fifty (50) vehicles in Los Angeles, California,  
25 and KLS has no operational experience managing fleets in any other location. Understandably, if  
26 the Application is granted, KLS' expansion to over three hundred (300) vehicles in Las Vegas,  
27

28 <sup>1</sup> See Application on file herein.

<sup>2</sup> *Id.*

<sup>3</sup> *Id.* at Ex. A; The Application, filed pursuant to NAC 706.1375, provides that the corresponding authorities for these services are NAC 706.015, NAC 706.034, NAC 706.036, NAC 706.041, NAC 706.112, and NAC 706.119.

<sup>4</sup> See Application at Ex. E.

1 Nevada without any prior experience at this scale raises concerns about their operational expertise,  
2 capacity and longevity in Las Vegas.

3 Previously, in an effort to enter the New York City market, KLS applied for a base license  
4 with the Taxi and Limousine Commission (TLC), which requires operators to maintain a minimum  
5 of ten (10) vehicles. However, rather than acquiring these vehicles, KLS arranged for other  
6 companies with existing base licenses in New York to join their base license. While this practice  
7 may technically be permissible, this approach exhibits KLS' financial limitations and inexperience  
8 in other markets. If KLS could not support ten (10) vehicles in the New York market, then their  
9 ability to financially sustain a fleet of over three hundred (300) vehicles in Las Vegas is highly  
10 questionable.  
11

12 On or about October 28, 2024, the NTA received the Application from Bell and KLS, dated  
13 October 24, 2024.<sup>5</sup> The Application requests authority to temporarily transfer and finalize the sale  
14 and transfer of operating rights under CPCN 1023, in accordance with NAC 706A.<sup>6</sup> However,  
15 KLS' limited operational experience in Los Angeles, combined with the critical concerns for its  
16 financial stability set forth herein, creates significant doubt about KLS' capacity to successfully  
17 operate CPCN 1023, as well as to effectively handle the complexities and demands of a much  
18 larger operation in a unique and technical market, such as Las Vegas.  
19

20 As stated in the NTA's Notice of Application, interested persons may submit protests for  
21 filing with the NTA.<sup>7</sup> Now, Empire files its Protest in compliance with NAC 706.397.  
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<sup>5</sup> See Application.

<sup>6</sup> *Id.*

<sup>7</sup> See Notice of Application (dated Nov. 5, 2024).

1     **III.     LEGAL AUTHORITY**

2             **A.     NAC 706.397 – REQUIREMENTS FOR A PROTEST TO AN**  
3                     **APPLICATION**

4             NAC 706.397 sets forth the statutory requirements for a protest to an NTA application.  
5     NAC 706.397 states, in pertinent part, that “[a] written protest must legibly set forth a clear  
6     statement of the matter to which an objection is made.”<sup>8</sup>

7             **B.     NAC 706.1375 – REQUIREMENTS FOR AN APPLICATION**

8             NAC 706.1375 outlines the requirements for an application relating to licenses, certificates,  
9     and permits for motor carriers.<sup>9</sup> In compliance with the NTA’s regulations, NAC 706.1375  
10    mandates comprehensive documentation and exhibits which must be attached to the application,  
11    including service descriptions, geographical areas, equipment details, financial statements, and  
12    corporate information.<sup>10</sup> Specifically, NAC 706.1375(2) sets forth that:

13            2. An application described in subsection 1 must contain the following  
14            data, either in the application or as exhibits attached thereto:

15            (a) The type of service, if any, presently being performed by the  
16            applicant, a general description of the service and a reference to the authority  
17            pursuant to which the service is being performed.

18            (b) The type of service proposed, a general description of the service  
19            and a reference to the authority pursuant to which the service is to be performed.

20            (c) The specific authority requested and the statutory provision pursuant  
21            to which the certificate is requested.

22            (d) If the applicant proposes to be a carrier of household goods, a  
23            description of the types of household goods proposed to be transported.

24            (e) The geographical area proposed to be served pursuant to the  
25            certificate, including, without limitation, the terminal and other points to be served,  
26            the number and location of points where equipment will be located, and a concise,  
27            narrative description of the proposed route.

28            (f) A map or sketch of the route and points to be served, drawn to a  
              suitable scale which is indicated on the map or sketch. The map or sketch must  
              show present and proposed operations by distinctive coloring or marking.

              (g) If the applicant proposes to be a contract carrier or is an existing  
              contract carrier proposing to add subsequent contracts, a copy of each proposed  
              contract.

              (h) A statement of the rates or fares proposed to be charged and the rules  
              governing service in the form of a tariff prepared pursuant to NAC 706.138 to  
              706.139, inclusive.

<sup>8</sup> NAC 706.397(2).

<sup>9</sup> See NAC 706.1375.

<sup>10</sup> See NAC 706.1375(2).



1 (i) The type and number of units of equipment to be used in the proposed  
2 service and a statement as to which units of equipment are owned by the applicant  
3 that includes, without limitation, photographs of the equipment to be used and a  
4 copy of the registration and title of each vehicle currently owned by the applicant  
5 which will be used under its operating authority. If the applicant proposes to operate  
6 a taxicab service, the application must include the proposed color scheme of the  
7 vehicles that will be used to provide the taxicab service.

8 (j) A statement indicating the frequency of the proposed service. If on-  
9 call service is proposed, the application must set forth the conditions under which  
10 the service would be performed.

11 (k) A statement of the qualifications and experience of the personnel  
12 who will manage and operate the proposed service and the proposed operating  
13 procedures related to service, safety, maintenance, training of drivers, billing,  
14 relations with customers and the keeping of records.

15 (l) A statement describing the facilities which will be used to provide  
16 the proposed service, such as terminals, shops, warehouses or offices.

17 (m) Facts showing that the proposed operation is or will be beneficial to  
18 the traveling public.

19 (n) If the applicant is a corporation or limited-liability company, a copy  
20 of its articles of incorporation or articles of organization, certified by the Secretary  
21 of State, and all effective amendments thereto. If the corporation or limited-liability  
22 company was incorporated or established in another state, the application must  
23 include:

24 (1) A copy of the certificate issued by the Office of the Secretary of  
25 State authorizing the corporation or limited-liability company to transact its  
26 business in the State of Nevada; or

27 (2) Its equivalent, as provided in NRS 80.120.

28 (o) If the applicant is a partnership, a copy of the partnership agreement  
and any amendments made thereto.

(p) If the applicant is not a natural person, a list of all owners, including  
associated stock certificates, membership certificates or associated documents,  
along with the percentage of ownership of each partner, member or owner. If the  
applicant is a publicly traded corporation, the application may include a copy of  
Form 10-K, or its equivalent, filed by the corporation with the Securities and  
Exchange Commission that shows the controlling ownership, officers and directors  
in lieu of the list of all owners, including associated stock certificates, membership  
certificates or associated documents.

(q) Evidence that the applicant is financially able to operate the  
proposed business, including, without limitation:

(1) A statement of income for the 12-month period immediately  
preceding the application.

(2) A pro forma statement of income for the first 12-month period,  
presented in a monthly basis format, of the proposed operation using the proposed  
rates. The Authority may require, as a condition to the granting of the application,  
that the applicant is prohibited from placing into service more vehicles than the  
vehicles projected in the pro forma statement for any period that the Authority  
deems necessary to ensure that the granting of the application will not unreasonably  
and adversely affect other carriers operating in the territory.

(3) A balance sheet which was prepared not more than 6 months  
before the date of the application which:

(I) For a sole proprietorship or partnership, must reflect the personal and business operations of the sole proprietor or each general partner.

(II) For a corporation, limited-liability company or partnership, must reflect the entire business operations.

(4) A list of the names and addresses of all transportation entities owned by or under the control of the applicant.

All financial statements must be prepared pursuant to generally accepted accounting principles, except that the personal financial statement of a sole proprietor or general partner may be prepared on the basis of estimated values.

(r) If the applicant is operating under a fictitious name, a copy of the certificate filed pursuant to chapter 602 of NRS, if applicable.

(s) Evidence that the applicant can secure the insurance required by NAC 706.191.

(t) If the applicant is proposing to transport and store household goods and effects, proof that the applicant has the ability to store such goods and effects in a warehouse operated in accordance with the requirements of chapter 712 of NRS. As used in this paragraph, "warehouse" includes, without limitation, any structure used for the reception and storage of household goods and effects.

(u) Additional information as is necessary for a full understanding of the application.

Additionally, under NAC 706.1375(3):

3. If any item required pursuant to this section or by statute is omitted or otherwise deficient after acceptance of the application or filing, the Authority will notify the applicant of the omission or deficiency, in writing, at the address of the applicant listed on the application or filing. If the applicant does not cure the omission or deficiency within 15 working days after the issuance of that notification, the Deputy Commissioner shall, at the next regular meeting of the Authority, move that the application or filing be dismissed.

### C. NAC 706.359 – INTERIM AUTHORITY

NAC 706.359 provides the requirements and procedures for seeking temporary transfer of operating rights.<sup>11</sup> Pursuant to NAC 706.359:

1. A temporary transfer of operating rights may be approved if the Authority finds it is in the public interest.

2. Applicants who seek approval of a temporary transfer of operating rights for a limited period, whether by lease, operating contract or otherwise, must state in their application the circumstances which makes the transfer necessary, the specified period for which the transfer is sought, the consideration for the transfer, the time and method of payment and that the applicants have agreed in writing that all operating rights involved in the transaction revert to the transferor at the expiration of the term, or upon a discontinuance of operations by the transferee at any time before the expiration of the term. In case of reversion, the transferor shall give immediate notice to the Authority. It must be further stipulated by the

<sup>11</sup> See NAC 706.359.

1 applicants that the transferee will be responsible for furnishing all reports required  
2 by the Authority.

3 3. Unless unusual circumstances are involved, an application for the transfer  
4 of operating rights for a limited time will not be approved for a period of less than  
5 30 days, nor longer than 2 years, during which time the parties will be expected to  
6 consider and determine whether they want to enter into a permanent transaction of  
7 sale and purchase of the rights. Nothing in this section may be construed as  
8 approving a sale and purchase of operating rights in advance of an application.

9  
10 **IV. LEGAL ARGUMENT**

11 **A. THE APPLICATION MUST BE DENIED BECAUSE KLS IS NOT**  
12 **AUTHORIZED TO ACQUIRE AND OPERATE CPCN 1023 AND DOES**  
13 **NOT HAVE THE EXPERIENCE NECESSARY TO OPERATE AN**  
14 **UNLIMITED LICENSE.**

15 The NTA should deny the Application because KLS is not authorized to acquire and  
16 operate CPCN 1023. Additionally, KLS lacks a demonstrably proven track record of experience  
17 and stability, which is necessary to manage a fleet of over three hundred (300) vehicles as proposed  
18 in the Application. KLS currently operates a fleet of fewer than fifty (50) vehicles in Los Angeles,  
19 and KLS has no operational experience managing fleets in any other location. KLS' limited  
20 operational and technical experience raises serious concerns about its ability to manage a  
21 significantly larger fleet in Las Vegas. This substantial increase in fleet size and the change in  
22 location from Los Angeles to Las Vegas represent a significant operational challenge that KLS is  
23 demonstrably unprepared to handle, as set forth herein and in its Application.<sup>12</sup>

24 **1. The Application Does Not Meet the NTA's Requirements Set Forth In**  
25 **NAC 706.1375.**

26 The Application should be denied because KLS does not meet the NTA's requirements to  
27 acquire and operate CPCN 1023 as set forth in NAC 706.1375. NAC 706.152(2) sets forth the  
28 procedure that the NTA "will make an investigation before the issuance of a certificate or  
permit."<sup>13</sup> Additionally, the NTA possesses the authority to dismiss "[a]n application that does not  
comply with NAC 706.1375[.]"<sup>14</sup>

<sup>12</sup> See Application.

<sup>13</sup> NAC 706.152(2).

<sup>14</sup> NAC 706.152(3).

- 1 a. NAC 706.1375(2)(m) requires the Application to contain facts  
2 showing that KLS' proposed operation is or will benefit the  
3 traveling public.

4 Pursuant to NAC 76.1375(2), an application described in NAC 706.1375(1) is required to  
5 contain "facts showing that the proposed operation is or will be beneficial to the traveling  
6 public[.]"<sup>15</sup> While KLS attempts to comply with this statutory requirement and includes Exhibit  
7 M to the Application, which is intended to show facts "that the proposed operation is or will be  
8 beneficial to the traveling public[.]" KLS fails to properly meet this requirement.<sup>16</sup> Exhibit M to  
9 the Application states that KLS:

10 Intends to make the following enhancements to the [Bell's] fleet, operations,  
11 service standards, and driver workforce:

- 12 1. Enhance employee opportunities for growth within the transportation  
13 service industry.
- 14 2. Enhance best practices standards in the commercial transportation industry.
- 15 3. Deploy enhanced driver safety training and certification programs to ensure  
16 and reward safe driving and customer satisfaction.
- 17 4. Introduction of sustainable solutions to improve performance and passenger  
18 experience.
- 19 5. Develop relationships with State stakeholders in order to secure government  
20 contracts.<sup>17</sup>
- 21 6. Work with employees, employee representatives, insurers, and technology  
22 providers to improve safe driving.

23 However, KLS wholly fails to provide any specific or tangible ways it will benefit the  
24 traveling public and lacks supporting evidence and details as to how KLS will achieve these  
25 generic goals. Applications simply cannot be granted based upon grandiose concepts and vague  
26 self-serving statements. Rather, an applicant must articulate "[f]acts showing that the proposed  
27 operation is or will be beneficial to the traveling public."<sup>18</sup> Black's Law Dictionary defines a fact  
28 as "[s]omething that actually exists . . . an actual or alleged event or circumstance, as distinguished  
from its legal effect, consequence, or interpretation."<sup>19</sup> Clearly, the list above contains nothing but  
unsupported conclusions instead of identifying specific actions that will be undertaken to

<sup>15</sup> NAC 706.1375(2)(m).

<sup>16</sup> Application at Ex. M.

<sup>17</sup> *Id.*

<sup>18</sup> NAC 706.1375(2)(m).

<sup>19</sup> Brian A. Garner, editor in chief. *Black's Law Dictionary*. St. Paul, MN: Thomson Reuters, 1999 (7<sup>th</sup> Ed.).

1 accomplish the stated goals – e.g. what is KLS specifically going to do that would enhance  
2 employee opportunities for growth with the entire transportation industry (while one questions  
3 how this would assist the traveling public it would be great to hear KLS’ specific proposal for how  
4 its going to positively impact the entire industry for the benefit of all employees).

5  
6 **b. NAC 706.1375(2)(q) requires evidence that KLS is financially  
able to operate the proposed business.**

7 Pursuant to NAC 76.1375(2), an application described in NAC 706.1375(1) must contain  
8 “evidence that the applicant is financially able to operate the proposed business[.]”<sup>20</sup> However,  
9 serious concerns exist regarding KLS’ financial stability.

10 These concerns pose significant risks not only to Bell’s employees, but also to the public.  
11 A financially unstable fleet operator may be unable to maintain its vehicles properly, which  
12 increases the risk of accidents and injuries such that KLS could pose a threat to the safety of the  
13 traveling public. Furthermore, financial instability can lead to disruptions in service, impacting  
14 Bell’s operations and potentially leaving the Las Vegas public without essential transportation  
15 services that the public rely upon.

16 Reports of KLS’ delayed payments to its affiliates and unfair business and payment  
17 practices, such as failing to compensate for garage time, further demonstrates KLS’ apparent  
18 financial instability and its inability to successfully operate a Las Vegas fleet. These reports  
19 suggest a pattern of financial mismanagement that raises serious questions about KLS’ ability to  
20 meet its financial obligations and operate a large fleet responsibly without cutting corners.

21 Additionally, KLS’ business practices raise additional concerns about its financial stability.  
22 For example, KLS’ approach to obtaining a base license in New York City, New York involved  
23 utilizing vehicles belonging to other companies. This practice raises questions about KLS’ ability  
24 to independently acquire and maintain its own fleet, suggesting a lack of financial resources, and  
25  
26  
27  
28

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<sup>20</sup> NAC 706.1375(2)(q).

1 raising further concerns about its long-term viability, specifically within the Las Vegas market,  
2 after acquiring CPCN 1023.

3 The consequences of KLS' failure of successfully operating CPCN 1023 in Las Vegas are  
4 substantial. If KLS is unable to successfully manage the proposed Las Vegas fleet, then it will  
5 likely result in a critical shortage of transportation vehicles in Las Vegas, potentially disrupting  
6 the industry's operations, and negatively impacting its employees and the traveling public.  
7 Moreover, KLS' failure in Las Vegas could lead to the displacement of Bell's employees who rely  
8 on the Las Vegas fleet for their livelihoods.

9 **B. THE NTA CANNOT GRANT KLS TEMPORARY TRANSFER OF CPCN**  
10 **1023'S OPERATING RIGHTS BECAUSE KLS DOES NOT MEET THE**  
11 **REQUIREMENTS SET FORTH IN NAC 706.359.**

12 In continuity with NAC 706.359, the temporary transfer of operating rights should be  
13 reserved only for those that meet the requirements, qualifications, and experience that interim  
14 authority requires.

15 The NTA's investigation is essential to ensuring the proper vetting procedure occurs prior  
16 to KLS possessing authority to acquire and operate CPCN 1023. NAC 706.152(2) details that the  
17 NTA "will make an investigation before the issuance of a certificate or permit."<sup>21</sup> However, interim  
18 authority, if granted pursuant to NAC 706.359, allows an applicant to begin temporarily operating  
19 as requested prior to the NTA's completion of its investigation. The NTA may approve a temporary  
20 transfer of operating rights "if the [NTA] finds it is in the public interest."<sup>22</sup> However, the NTA  
21 should not allow KLS to acquire interim authority of CPCN 1023 prior to the conclusion of the  
22 NTA's total and complete investigation.

23 Thus, at a minimum, the NTA should not grant KLS temporary authority because it does  
24 not meet the requirements set forth in NAC 706.359. As demonstrated in the Application and set  
25 forth herein, there is no evidence that the proposed transfer will in any way benefit the traveling  
26  
27  
28

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<sup>21</sup> NAC 706.152(2).

<sup>22</sup> NAC 706.359.



1 public or be in the traveling public's interest. For example, KLS does not indicate that the  
2 temporary transfer will aid in the retention of employees, nor is there any evidence that the  
3 temporary transfer will ensure the continuing operations necessary to serve the traveling public in  
4 Las Vegas. Rather, continuing with and experienced operator such as Bell remains the only  
5 sensible option while the Authority investigates and fully vets KLS.  
6

7 Equally compelling is the fact that KLS is new to the Nevada market and has no experience  
8 or familiarity with Nevada's transportation laws and the associated obligations of a certificated  
9 carrier. Specifically, 1) the requirement that, after receiving a certificate or permit, that every fully  
10 regulated carrier shall maintain a twenty percent (20%) equity interest in the company; 2) the  
11 obligation to adhere to a tariff; and 3) the necessity of providing transportation services on a  
12 reasonably continuance basis.<sup>23</sup>

13 Collectively, these factors indicate a complete failure of KLS to demonstrate that the  
14 traveling public will benefit from the requested transfer of operating rights of CPCN 1023. Without  
15 question, if the NTA does not deny the Application, then KLS' operation of CPCN 1023 will  
16 negatively impact the traveling public, existing carriers, their drivers, and their employees. Thus,  
17 clearly the Application fails to demonstrate how allowing KLS to temporarily operate CPCN 1023  
18 is in the traveling public's interest. Accordingly, the NTA should deny KLS' ability to temporarily  
19 operate CPCN 1023 under NAC 706.359.  
20

## 21 V. CONCLUSION

22 For the reasons set forth herein, Empire files its Protest and respectfully requests that the  
23 NTA deny the Application for KLS to acquire and operate CPCN 1023 due to its failure to  
24 demonstrate that approval of will be in the traveling public's interest, in addition to the grave  
25 concerns and serious issues regarding KLS' qualifications, limited operational experience, and  
26 financial stability. However, should the NTA somehow determine that a continued investigation  
27  
28

<sup>23</sup> See NAC 706.149; see also NRS 706.321.

MARQUIS AURBACH  
10001 Park Run Drive  
Las Vegas, Nevada 89145  
(702) 382-0711 FAX: (702) 382-5816

1 into the permanent transfer of CPCN 1023 to KLS is in the public's interest, Empire respectfully  
2 requests that, at a minimum, the NTA deny KLS temporary transfer of CPCN 1023, and thus KLS  
3 must wait to possess authority of CPCN 1023 until the NTA's total and complete investigation  
4 concludes.

5  
6 Dated this 10th day of December, 2024.

7 Respectfully Submitted By:  
8 MARQUIS AURBACH

9 By: /s/ Sarah C. Ethington

10 Brian R. Hardy, Esq.  
11 Nevada Bar No. 10068  
12 Sarah C. Ethington, Esq.  
13 Nevada Bar No. 16530  
14 10001 Park Run Drive  
15 Las Vegas, Nevada 89145  
16 Attorneys for Empire International Ltd.  
17  
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**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that, on 10th day of December, 2024, I served a copy of the above and foregoing via U.S. Mail, postage prepaid, upon the following:

Nevada Transportation Authority  
Attn: Liz Babcock  
Applications Manager  
3300 West Sahara Avenue, Suite 200  
Las Vegas, Nevada 89102

Kimberly Maxson-Rushton, Esq.  
Cooper Levenson Attorneys at Law  
3016 West Charleston Boulevard, Suite 195  
Las Vegas, Nevada 89102  
Attorney for Bell Trans dba Bell Trans, Bell  
Limousine and Bell Chauffeured Services Inc.  
dba KLS Chauffeured

/s/ Krista Busch  
An employee of Marquis Aurbach

# EXHIBIT D

## BALANCE SHEET (Total Company)

(8,3) Name of Carrier Business Bell Chauffeured Service, Inc MV/CPCN # \_\_\_\_\_

(5) As of January 1st, 2025

### **Basis of Accounting (MUST BE ACCRUAL)**

#### **ASSETS**

##### **Current Assets:**

	1.	Cash.....	\$ 3000000
	2.	Accounts Receivable.....	
	3.	Inventories.....	429128
(30)	4.	Prepaid Exp. & Other Current Assets (List Separate)	
	5.	TOTAL CURRENT ASSETS .....	3429128

##### **Equipment Property and Other Assets:**

(31)	6.	Revenue Equipment.....	\$ 7989556
(31)	7.	Less: Accumulated Depreciation.....	( 0 )
			7989556
(31)	8.	Other Equipment .....	
(31)	9.	Less: Accumulated Depreciation.....	( )
(31)	10.	Buildings .....	
(31)	11.	Less: Accumulated Depreciation.....	( )
(31)	12.	Leasehold Improvements .....	
(31)	13.	Less: Accumulated Depreciation.....	( )
	14.	TOTAL EQUIPMENT & PROPERTY.....	
	15.	Land .....	
(32)	16.	Other Assets (At Book Value) (List Separate).....	
(38)	17.	TOTAL ASSETS (Line 5 + 14 + 15 + 16) .....	\$ 11418684

#### **LIABILITIES and EQUITY / CAPITAL**

##### **Current Liabilities:**

(33)	18.	Current Portion of Long-term Debt .....	\$ 755500
(33)	19.	Current Portion of Notes Payable .....	
	20.	Accounts Payable .....	
	21.	Accrued Expenses .....	
	22.	TOTAL CURRENT LIABILITIES .....	755500
(34)	23.	Long-Term Debt .....	6799500
(34)	24.	Long-Term Notes Payable.....	
(35)	25.	Other Liabilities (List Separately) .....	
	26.	TOTAL LIABILITIES (Line 22 + 23 + 24 + 25).....	7555000

##### **Equity / Capital:**

(36)	27.	Owner/Partnership Equity (Beginning Balance) .....	\$ 3863684
(36)	28.	Current Net Income (Loss) – Total Company .....	0
(36)	29.	LESS: Drawings .....	( )
	30.	TOTAL OWNER/PARTNERSHIP EQUITY (Ending Balance) (Line 27 + 28 - 29).....	\$ 3863684

**OR**

	31.	Common and Preferred Stock .....		0
	32.	Paid in Capital .....		
	33.	Treasury Stock .....		( )
(37)	34.	Retained Earnings: Beginning Balance .....	\$ 0	
(37)	35.	Net Income (Loss) Total Co....		
(37)	36.	Less: Dividends/Distributions	( 0 )	
	37.	Ending Balance .....		0
	38.	TOTAL CAPITAL (Line 31 + 32 - 33 + 37) .....		
(38)	39.	TOTAL LIABILITIES & EQUITY/CAPITAL ....		\$ 11418684
		(Line 26 + 30 <b>OR</b> Line 26 + 38)		

# EXHIBIT E

2023 Actual	2025	Projected Income Statement									
	Revenue	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10
27,509,099	Gross Sales	2,196,498	2,471,259	2,290,000	2,152,400	2,470,816	2,470,816	2,470,816	2,470,816	2,470,816	2,470,816
-	Less: Sales Returns and Allowance	-	-	-	-	-	-	-	-	-	-
27,509,099	Net Sales	2,196,498	2,471,259	2,290,000	2,152,400	2,470,816	2,470,816	2,470,816	2,470,816	2,470,816	2,470,816
Cost of Goods Sold											
3,169,948	Repairs and Maintenance	238,417	190,878	187,419	120,000	120,000	120,000	120,000	120,000	120,000	120,000
1,536,986	Insurance and Accident Loss	139,368	139,368	139,368	139,368	139,368	139,368	139,368	139,368	139,368	139,368
2,806,497	Vehicle Depreciation	133,159	133,159	133,159	133,159	133,159	133,159	133,159	133,159	133,159	133,159
(67,923)	Gas, Oil and Lubricants	109,825	123,563	114,500	107,620	123,541	123,541	123,541	123,541	123,541	123,541
167,895	Driver Supervisor Salaries	15,742	17,635	17,858	18,678	15,000	15,000	15,000	15,000	15,000	15,000
27,499	Driver Supervisor Taxes and Benefits	1,363	1,272	2,108	1,323	2,291	2,291	2,291	2,291	2,291	2,291
609,570	Drivers Supervisor , Outside (Recovery)	32,200	49,040	56,775	50,836	50,836	50,836	50,836	50,836	50,836	50,836
7,120,907	Drivers Wages	603,276	650,419	535,897	524,976	500,000	500,000	500,000	500,000	500,000	500,000
386,627	Drivers Vocation Pay & Bonus	13,518	14,653	13,506	24,159	32,000	32,000	32,000	32,000	32,000	32,000
2,252,342	Drivers Taxes and Benefits	195,298	206,183	427,444	187,000	187,000	187,000	187,000	187,000	187,000	187,000
1,292,609	Referral Commissions	143,891	103,699	59,011	98,409	100,000	100,000	100,000	100,000	100,000	100,000
512,891	Airport Use Fee	59,133	31,710	36,367	48,844	39,807	42,000	42,000	42,000	42,000	42,000
(175,107)	Damages Recovered	(18,916)	(3,971)	(8,444)	(7,752)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
19,640,741	Cost of Goods Sold	1,666,274	1,657,608	1,714,968	1,446,620	1,433,002	1,435,195	1,435,195	1,435,195	1,435,195	1,435,195
7,868,358	Gross Profit (Loss)	530,224	813,651	575,032	705,780	1,037,814	1,035,621	1,035,621	1,035,621	1,035,621	1,035,621
Expenses											
226,800	Administrative Fees	18,900	18,900	18,900	18,900	18,900	18,900	18,900	18,900	18,900	18,900
37,826	Office Wages	11,984	14,556	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
40,259	Office Taxes and Benefits	3,656	3,664	3,468	3,403	3,500	3,500	3,500	3,500	3,500	3,500
592,923	Office Wages, Outside (Recovery)	34,527	50,110	56,650	36,000	36,000	36,000	36,000	36,000	36,000	36,000
1,134,412	Dispatch Expences	94,278	82,353	41,000	41,000	31,000	31,000	31,000	31,000	31,000	31,000
199,549	Dispatch Taxes and Benefits	14,107	13,358	8,000	8,000	6,000	6,000	6,000	6,000	6,000	6,000
6,687	Radio Repair	-	1,184	-	2,784	-	1,500	-	1,500	-	1,500
6,253	Licenses and Taxes	23,609	24,711	2,920	6,926	15,000	15,000	15,000	15,000	15,000	15,000
43,535	Supplies and Misc Expences	2,778	8,541	1,770	6,237	4,800	4,800	4,800	4,800	4,800	4,800
23,134	Rent	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
1,044,607	Advertising   Website   Marketing	125,016	187,465	90,960	97,334	108,030	108,030	108,030	108,030	108,030	108,030
(140,092)	Bank/Merchant Service Charges	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
433,484	Professional Services	25,618	33,605	57,171	41,420	36,000	36,000	36,000	36,000	36,000	36,000
846,029	Office Expense	42,649	64,791	(10,030)	58,645	40,000	40,000	40,000	40,000	40,000	40,000
31,427	General Insurance	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645
30,657	Bed Debts	510	5,364	3,426	6,922	4,000	4,000	4,000	4,000	4,000	4,000
77,462	Admin Telephone	6,162	21,310	(485)	1,818	6,455	6,455	6,455	6,455	6,455	6,455
17,412	Travel	-	366	114	1,132	2,000	2,000	2,000	2,000	2,000	2,000
59,877	Administrative Auto Expenses	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
4,712,241	TOTAL EXPENSES	553,439	679,923	438,509	495,166	476,330	477,830	476,330	477,830	476,330	477,830
3,156,117	Net Operating Income	(23,215)	133,728	136,523	210,614	561,484	557,791	559,291	557,791	559,291	557,791
Other Income											
	Profit and (Loss) on Disposals	11,450	23,899	48,075	212,244	70,672	-	-	-	-	-
(29,546)	Other Income	1,258	2,396	1,967	519	1,500	1,500	1,500	1,500	1,500	1,500
(24,425)	Interest Income (Expense)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
(53,971)	Total Other Income	(137,292)	(123,705)	(99,958)	62,763	(77,828)	(148,500)	(148,500)	(148,500)	(148,500)	(148,500)
3,102,146	Net Income (Loss)	(160,507)	10,023	36,565	273,377	483,656	409,291	410,791	409,291	410,791	409,291
5,933,068	EBITA	122,652	293,182	319,724	556,536	766,815	692,450	693,950	692,450	693,950	692,450

**% of Sales**  
100%  
0%

### ASSUMPTIONS

6%
6%
6%
5%
1%
0%
2%
22%
1%
9%
4%
2%
0%
62%
38%

6%
6%
6%
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1%
0%
2%
22%
1%
9%
4%
2%
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62%
38%

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-6%

1%

-6%

# Exhibit F



**TITLE PAGE****CPCN 1023**

No supplement to this tariff will be issued except for the purpose of canceling the tariff unless specifically authorized by the Authority.

Additions to, changes in, and eliminations from this tariff will be in loose-leaf form.

**Bell Chauffeured Services Inc.  
dba  
KLS Chauffeured Services, Bell Trans and  
Bell Limousine**

**PASSENGER TARIFF****NAMING****RULES AND REGULATIONS****AND****RATES AND CHARGES****FOR THE TRANSPORTATION OF PASSENGERS AND THEIR BAGGAGE****FOR CHARTER LIMOUSINE, CHARTER BUS, SPECIAL SERVICE AND SCENTIC TOUR SERVICE,****BETWEEN POINTS AND PLACES IN CLARK COUNTY, NEVADA****ON THE ONE HAND AND POINTS AND PLACES IN NEVADA****AND****AIRPORT TRANSFER SERVICE BETWEEN POINTS AND PLACES IN CLARK COUNTY, NEVADA**

<b>Issued:</b>	<b>Issued by:</b> Bell Chauffeured Services Inc. Alex Darbahani, President 1900 Industrial Road Las Vegas, NV 89102	<b>Effective:</b>
----------------	---	-------------------

Bell Chauffeured Services Inc.  
dba  
KLS Chauffeured Services, Bell Trans and Bell Limousine

**CHECKING SHEET FOR TARIFF**

Upon receipt of new or revised pages a check mark must be placed opposite the "Correction Number" (shown below) corresponding to number shown in lower left-hand corner of the new or changed page. If correction numbers are properly checked as received, check marks will appear in consecutive order without omission. However, if check marks indicate that a new or revised page has not yet been received, request should at once be made to the issuing carrier for a copy of the new or revises page.

**CORRECTION NUMBERS**

1	7	13	19	25
2	8	14	20	26
3	9	15	21	27
4	10	16	22	28
5	11	17	23	29
6	12	18	24	30

**EXPLANATION OF ABBREVIATIONS AND OTHER REFERENCE MARKS**

dba . . . . . Doing Business as	N . . . . . New
Nev. . . . . Nevada	C . . . . . Change, neither increase nor reduction
No. . . . . Number	I . . . . . Increase
Nos. . . . . Numbers	R . . . . . Reduction
NTA . . . . . Nevada Transportation Authority	

**APPLICATION OF CARRIER'S OPERATIVE RIGHTS**

Transportation of passengers and their baggage, in a commercial motor vehicle which operates on call, over irregular routes and provides charter limousine, charter buses, special service and scenic tours services between points and places in Clark County, Nevada and points and places in Nevada and airport transfer service to points and places located in Clark County, Nevada.

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<u>Rule No.</u>	
5	<p><u>APPLICATION OF TARIFF</u></p> <p>Rules, regulations, rates and charges named herein apply to the transportation of passengers and their baggage by limousine or bus between points and places authorized pursuant to carrier's CPCN. Additionally, this tariff applies to rules, rates and charges for per capita services provided by Bell Chauffeured Services, Inc.</p>
10	<p><u>CANCELLATION</u></p> <p>Notice of cancellation by the patron(s), to be without charge, must be given to the carrier not less than twenty-four (24) hours prior to the departure time originally agreed. If notice of cancellation by the patron(s) is not timely given, a charge equal to the minimum charge for the service originally requested will be payable.</p>
15	<p><u>LIABILITY</u></p> <p>(a) The carrier will not be liable for delays caused by an Act of God, public enemies, authority of law, quarantine, perils of navigation, riots, strikes, and hazards or dangers incident to a state of war, accidents, breakdowns, bad conditions of the road, storms, and other conditions beyond its control, and does not guarantee to arrive at or depart from any point at a specified time. The Carrier will use best efforts to maintain the scheduled transportation.</p> <p>(b) If any Act of God, public enemies, authority of law, quarantine, perils of navigation, riots, strikes, and hazards or dangers incident to a state of war, accidents, breakdowns, bad conditions of the road, storms, and other conditions beyond its control, make it, in the opinion of the Carrier, inadvisable to operate a vehicle either from the place of origin or any point enroute, the Carrier will not be liable therefore, or be caused to be held for damages for any reason whatsoever.</p>

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**RULES AND REGULATIONS**

<u>Rule No.</u>	
20	<p><b><u>BAGGAGE</u></b></p> <p>Hand baggage not to exceed forty (40) pounds per adult passenger will be permitted.</p> <p>(a) No tools or articles with sharp edges will be carried until securely and safely packaged.</p> <p>(b) No explosives, inflammables, or liquids which could contaminate or be harmful to passengers or equipment will be carried.</p>
25	<p><b><u>CARRIER'S LIABILITY</u></b></p> <p>Carrier will not be liable for loss or damage to baggage or the contents thereof unless occasioned by lack of reasonable care on its part, and then only for the reasonable value thereof, subject to a maximum liability of \$350.00 for the loss of, or damage, to any single piece of baggage, including its contents.</p>
30	<p><b><u>CLAIMS</u></b></p> <p>Claims for loss or damage to baggage must be filed in writing with the Carrier within seven (7) days after the loss or damage is discovered. Within fourteen (14) days after receipt of the claim, the Carrier shall (a) compensate the passenger, or (b) deliver to passenger a written denial of the claim. A denial may be appealed to the NTA.</p>
35	<p><b><u>ANIMALS</u></b></p> <p>Dogs, cats, or other live animals will not be carried unless properly confined in an approved container. Exception: Seeing-Eye dogs in the performance of their duty guiding blind persons.</p>
40	<p><b><u>OBJECTIONABLE PERSONS</u></b></p> <p>Carrier reserves the right to refuse transportation to any person under the influence of intoxicants, alcohol or drugs which has rendered the person incapable of taking care of themselves or is objectionable to other passengers.</p>
45	<p><b><u>DAMAGE TO A VEHICLE</u></b></p> <p>Carrier reserves the right to charge a passenger or passenger group for damage done to a vehicle during transportation or tour. The cost will include all charges incurred by Carrier to repair the damage.</p>

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<u>Rule No.</u>	<u>CREDIT CARD PROCESSING FEE</u>
50	The increasing costs of fees and labor associated with accepting credit cards through the Carrier's proprietary client portal software, or other credit card transactions which must be manually processed by the Carrier's employees are an additional expense to transportation services. To defray these increasing costs, the client will be assessed a 3% credit card processing fee on all credit card transactions as described herein.
55	<u>BOOKING FEE</u> Passengers booking charter service through Bell Chauffeured Services, Inc. online system or through the reservations call center will be charged \$5.00 per charter.
60	<u>HOLIDAY EVENT</u> Charter rates will be increased by the following percentage(s) based on the number of events / holidays occurring within a seven (7) period (Sunday – Saturday). *A 10% rate increase will be applied to charter service when a holiday/event occur in same week. *A 20% rate increase will be applied to charter services when an event and a holiday occur in the same week. *A 25% rate increase will be applied to charter services when two events occur in the same week. *A 30% rate increase will be applied to charter services when two or more events and a holiday occur in the same week. Event: includes all collegiate and professional sporting events, music festivals, or events forecasted by the LVCVA to attract 20,000 or more people.
65	<u>CONTROL ASSISTANT FEE</u> A fee of \$4 will be applied to all charter limousine or charter bus service where additional staff is required to be on location as requested by a client or needed by the guest. <i>*Control assistance is defined as an onsite staff member responsible for coordinating passenger flow. This will be provided to our clientele to assist with transportation coordination and maintain increased volume areas on front drives, arenas, etc.</i>

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**RULES AND REGULATIONS**

<u>Rule No.</u>	<u>AIRPORT FEES</u>
70	<p>Charter passenger's will be subject to airport fees for transportation and transportation related services performed at an airport located within the authorized geographic territory. Airport fees include:</p> <ul style="list-style-type: none"> <li>*Airport charter fee (vehicles up to 15 passengers)</li> <li>*Large vehicle airport charter fee (16-30 passengers)</li> <li>*Extra-large vehicle airport charter fee (31+ passengers)</li> <li>*Passenger arrival fee for requested service inside baggage claim</li> <li>*Passenger gate meet fee</li> </ul>
75	<p><u>CLASSES OF VEHICLES – CHARTER SERVICES</u></p> <p>A "production model vehicle" is a vehicle produced by a major automobile manufacturer as a standard item in its product line, and includes any optional features provided by the manufacturer.</p> <p>An "import sedan model vehicle" is a production model vehicle produced by an automobile manufacturer whose world headquarters is located outside the United States.</p> <p>A "vehicle of unique manufacture" is a vehicle, the design and manufacture of the body of which is the produce of an organization, other than a major automobile manufacturer.</p> <p>A "modified vehicle" is a production model vehicle which has been modified structurally in a manner which includes the lengthening of the frame.</p> <p>An "import SUV" is a production model sport utility vehicle produced by an automobile manufacturer whose world headquarters is located outside the United States.</p>
80	<p><u>APPLICATION OF RATES AND CHARGES – CHARTER SERVICES</u></p> <p>Rates and charges named herein are applicable to wait time, deadhead &amp; live services. Rates and charges apply from the time a vehicle is dispatched from the domicile until the time it returns.</p>

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RATES & CHARGES  
CHARTER BUS SERVICE

1	For vehicles with a maximum passenger capacity of 20, excluding the driver, with luxury appointments (high back seating, TV's and stereo) For each hour or part thereof, per vehicle Each subsequent one-half hour or less	\$90.00 \$45.00
2	For sprinter vehicle with a maximum passenger capacity of 20, excluding the driver, including limo style couch seating, bar (includes ice and glasses only) and TV Minimum charge, two hours Each subsequent one-quarter hour or less	\$120.00 \$30.00
3	For vehicles with a maximum passenger capacity of 29, excluding the driver, Including limo style couch seating, bar (includes ice and glasses only) and TV Minimum charge, one hour Each subsequent one-quarter hour or less	\$185.00 \$46.25
4	For lift equipped bus with a maximum passenger capacity of twenty-five (25) including the driver: Minimum charge, one and a half (1.5) hours Each subsequent one-half hour or less	\$100.00 \$50.00
5	For vehicles with a maximum passenger capacity of twenty-five (25), including the driver: Minimum charge, one and a half (1.5) hours Each subsequent one-half hour or less	\$90.00 \$45.00
6	For bus vehicles with a maximum passenger capacity of 20, excluding the driver, including limo style couch seating, bar (ice and glasses only) and TV Minimum charge, two hours Each subsequent one-quarter hour or less	\$150.00 \$37.50
7	For vehicles with a maximum passenger capacity of 34, excluding the driver, Minimum charge, one and a half (1.5) hours Each subsequent one-quarter hour or less	\$125.00 \$62.50

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TARIFF COVERING  
CHARTER LIMOUSINE, CHARTER BUS, SPECIAL SERVICES,  
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RATES & CHARGES  
CHARTER LIMOUSINE & BUS SERVICES

**Discounted Rates:** The following tariffs require usage by customer of 200 hours or more in any calendar month, only if the previously three (3) months of customer usage averages 200 hours or more per month. Rates shown are for transportation in vehicles of American manufacturing.

1	For vehicles with a maximum passenger capacity of 8 excluding the driver Minimum charge, one hour subsequent one-half hour or less	\$51.00 \$25.50
2	For vehicles with a maximum passenger capacity of 10, excluding the Driver: Minimum charge, one hour Each subsequent one-half hour or less	\$51.00 \$25.50
3	For vehicles with a maximum passenger capacity of 25, excluding the driver: Minimum charge one-hour Each subsequent one-half hour or less	\$70.00 \$35.00
4	For lift equipped bus with a maximum passenger capacity of 25 excluding the driver: Minimum charge, one hour Each subsequent one-half hour or less	\$70.00 \$35.00
5	Vehicles with passenger capacity of 6, including driver Minimum charges, one hour Each subsequent one-half hour or less	\$49.00 \$24.50
6	Vehicles with passenger capacity of 6, including driver (of foreign manufacture) "Import Sedan" Minimum charge, one hour Each subsequent one-half hour or less	\$99.00 \$49.50
7	Vehicles with passenger capacity of 8, including driver Minimum charge, one hour Each subsequent one-half hour or less	\$51.00 \$25.50

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**Special Services / Per-Capita Rates**

Per person, one way in either direction, except as noted.

Cancellation charges in accordance with Rule 10.

Between				
	Airport (I)	Strip Area (II)	Town (III)	
And				
	Strip Area	\$15.00	\$15.00	\$15.00
	Town	\$15.00	\$15.00	\$15.00

- (I) Airport means Harry Reid International Airport.
- (II) Strip area means points and places on or within the boundaries of Sahara Avenue, Paradise Road, Interstate 15, and north of Sunset Road.
- (III) Town means points and places in Clark County, Nevada, which are located outside the "Strip Area."

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CHARTER LIMOUSINE RATES  
Traditional and Livery Limousine Service

Luxury Sprinter Van with a Maximum Seating capacity of 8 passengers, not including the driver:

Minimum charge, one hour	\$125.00
Each subsequent one-half hour or less	\$ 62.50
** Minimum charge, one hour	\$ 85.00
Each subsequent one-half hour or less	\$ 42.50

Vehicles with a capacity of 7 passengers, not including driver, in a stretch SUV limousine:

Minimum charge, one hour	\$ 85.00
Each subsequent one-quarter hour or less	\$ 21.25
** Minimum Charge, one hour	\$ 60.00
Each subsequent half hour	\$ 30.00

Vehicles with a capacity of 9 passengers, including driver, in a stretch SUV limousine:

Minimum charge, one hour	\$ 95.00
Each subsequent one-quarter hour or less	\$ 23.75
** Minimum charter, one hour	\$ 75.00
Each subsequent half hour	\$ 37.50

Vehicles with a capacity of 11 passengers, including driver, in a stretch SUV limousine:

Minimum charge, one hour	\$110.00
Each subsequent one-quarter hour or less	\$ 27.50
** Minimum charge, one hour	\$ 90.00
Each subsequent half hour	\$ 45.00

\*\* Requires usage by customer of 200 hours or more in any calendar month, only if the previous three (3) months of customer usage averages 200 hours of more per month.

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**CHARTER LIMOUSINE**

Fares shown are for transportation in vehicles of American manufacture, except as noted:

(1)	Vehicles with passenger capacity of 6, including driver Minimum charges, one hour Each subsequent one-quarter hour or less	\$66.00 \$16.50
(2)	Vehicles with passenger capacity of 6, including driver (of foreign manufacture) "Import Sedan" Minimum charge, one hour Each subsequent one-half hour or less	\$150.00 \$75.00
(3)	For vehicles that are sports utility vehicles, stretch limousines, with a maximum passenger capacity of 15 ("livery limousines") Minimum charge, two hours Each subsequent one-quarter hour or less	\$125.00 \$31.25
(4)	Vehicles with passenger capacity of 8, not including driver Minimum charge, one hour Each subsequent one-half hour or less	\$90.00 \$45.00
(5)	SUV vehicles with a passenger capacity of 6, including driver Minimum charge, one hour Each subsequent one-quarter hour or less	\$75.00 \$18.75
(6)	Vehicles with passenger capacity of 15, including driver Minimum charge, one hour Each subsequent one-half hour or less	\$95.00 \$47.50

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AIRPORT CHARTER FEES See, RULE 70	
Airport Charter Fee (up to 15 passengers)	\$6.00
Airport Fee for vehicles with passenger capacity of 16-30, including driver	\$10.00
Airport Fee for vehicles with passenger capacity of 31 or more, including driver	\$25.00
Airport Passenger Arrival Fee	\$15.00
Airport Passenger Gate Meet Fee	\$40.00

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**ELECTRONIC RIDE HAILING ("E-HAIL") RATES**

The following rates apply when passengers "e-hail" certain vehicles using a smartphone application

(1)	Vehicles with passenger capacity of 6, including driver Minimum charge, one hour <span style="float: right;">\$80.00</span> Each subsequent one-quarter hour or less <span style="float: right;">\$20.00</span>
(2)	Vehicles with passenger capacity of 8, including driver Minimum charge, one hour <span style="float: right;">\$75.00</span> Each subsequent one-quarter hour or less <span style="float: right;">\$18.75</span>
(3)	Vehicles with passenger capacity of 10, including driver <span style="float: right;">\$90.00</span> Each subsequent one-quarter hour or less <span style="float: right;">\$22.50</span>

**\*\*Rates for e-hailing are based solely on the rate set forth in this Tariff and are calculated from the pick-up location of the limousine being hailed to the passenger's destination. Once service has been "accepted," the passenger will be charged the minimum one-hour rate if the patron is not at the designated pick-up location within ten (10) minutes of the state arrival time ("No Show").**

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**RATES AND CHARGES**  
**AIRPORT TRANSFER SERVICES**

	Fares are for One Way and Round-Trip Service in Either Direction Between the Points Indicated, Per Passenger Utilizing <i>Livery Limousines</i> as Defined by NAC 706.080	Signature Terminal		Reid Airport		North Las Vegas Terminal	
		One Way	Round Trip	One Way	Round Trip	One Way	Round Trip
♦	Hotels and motels in the City of Las Vegas, north of Sahara Avenue, east of Paradise Road and West of Interstate 15**	\$ 15.00	\$28.00	15.00	\$ 28.00	\$ 17.00	\$ 30.00
♦	Hotels and motels in the City of Las Vegas, north of Sahara Avenue, east of Paradise Road and West of Interstate 15 (Requires customer to have an average minimum usage of 9,000 passenger trips in any calendar month (in determining eligibility for this tariff, the initial month of this service shall be calculated on a prorated number of trips)).	\$ 11.25	\$22.50	\$ 11.25	\$ 22.50	\$ 15.00	\$ 28.00
♦	Hotels and motels on or within the boundaries of Sahara Avenue, Paradise Road, Interstate 15 and north of Sunset Road**	\$ 15.00	\$28.00	\$ 15.00	\$ 28.00	\$ 17.00	\$ 30.00
♦	Hotels and motels on or within the boundaries of Sahara Avenue, Paradise Road, Interstate 15 and north of Sunset Road (Requires customer to have an average minimum usage of 9,000 passenger trips in any calendar month (in determining eligibility for this tariff, the initial month of this service shall be calculated on a prorated number of trips)).	\$ 11.25	\$22.50	\$ 11.25	\$ 22.50	\$ 15.00	\$ 28.00
♦	Hotels and motels in the City of North Las Vegas**	\$ 20.00	\$38.00	\$ 20.00	\$ 38.00		
♦	Executive Terminal**	\$ 15.00	\$28.00				
♦	Hotels and motels south of Sunset Road, west of the Boulder Highway and north of the Sloan exit on Interstate 15**	\$ 20.00	\$38.00	\$ 20.00	\$ 38.00		

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**AIRPORT TRANSFER & SCENIC TOURS**

**RATES AND CHARGES**  
**AIRPORT TRANSFER SERVICES**

	Fares are for One Way and Round-Trip Service in Either Direction Between the Points Indicated, Per Passenger Utilizing Livery Limousines as Defined by NAC 706.080	Signature Terminal		Reid Airport		North Las Vegas Terminal	
		One Way	Round Trip	One Way	Round Trip	One Way	Round Trip
♦	Hotels and motels south of Sunset Road, west of the Boulder Highway and north of the Sloan exit on Interstate 15 (Requires customer to have an average minimum usage of 9,000 passenger trips in any calendar month (in determining eligibility for this tariff, the initial month of this service shall be calculated on a prorated number of trips)).	\$ 17.00	\$34.00	\$ 17.00	\$ 34.00		
	** Airport Passenger Fee to be paid by passengers on trips originating from airports, as indicated, in addition to the tariff charged.	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50

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**RATES AND CHARGES**  
**AIRPORT TRANSFER SERVICES**

	Fares are for Round Trip Airport Transfer Service Per Passenger Utilizing Traditional Limousines as Defined by NAC 706.124	Signature Terminal	Reid Airport	North Las Vegas Terminal
		Round Trip	Round Trip	Round Trip
♦	Hotels and motels in the City of Las Vegas, north of Sahara Avenue, east of Paradise Road and West of Interstate 15	\$36.00	\$36.00	\$41.00
♦	Hotels and motels in the City of Las Vegas, north of Sahara Avenue, east of Paradise Road and West of Interstate 15 (Requires customer to have an average minimum usage of 9,000 passenger trips in any calendar month (in determining eligibility for this tariff, the initial month of this service shall be calculated on a prorated number of trips)).	\$27.00	\$27.00	\$30.00
♦	Hotels and motels on or within the boundaries of Sahara Avenue, Paradise Road, Interstate 15 and north of Sunset Road	\$36.00	\$36.00	\$41.00
♦	Hotels and motels on or within the boundaries of Sahara Avenue, Paradise Road, Interstate 15 and north of Sunset Road (Requires customer to have an average minimum usage of 9,000 passenger trips in any calendar month (in determining eligibility for this tariff, the initial month of this service shall be calculated on a prorated number of trips)).	\$27.00	\$27.00	\$30.00
♦	Hotels and motels in the City of North Las Vegas	\$55.00	\$55.00	
♦	Executive Terminal	\$36.00	\$36.00	
♦	Hotels and motels south of Sunset Road, west of the Boulder Highway and north of the Sloan exit on Interstate 15	\$45.00	\$45.00	

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**RATES AND CHARGES**  
**AIRPORT TRANSFER SERVICES**

Fares are for Round Trip Airport Transfer Service Per Passenger Utilizing Traditional Limousines as Defined by NAC 706.124.	Signature Terminal	Reid Airport	North Las Vegas Terminal
	Round Trip	Round Trip	Round Trip
Hotels and motels south of Sunset Road or south of Blue Diamond Road, west of the Boulder Highway and north of the Sloan exit on Interstate 15 ♦ (Requires customer to have an average minimum usage of 9,000 passenger trips in any calendar month (in determining eligibility for this tariff, the initial month of this service shall be calculated on a prorated number of trips)).	\$33.75	\$33.75	

**PRE-ARRANGEMENT OF AIRPORT TRANSFER SERVICE UTILIZING A TRADITIONAL LIMOUSINE**

Fares for airport transfer service utilizing a traditional limousine must include a pre-paid voucher issued by an online travel wholesaler or the Carrier directly via its website, call-center or airport booth. The voucher must evidence that the per capita rate, the time and date of the transfer and proposed destination. Passengers are to provide the voucher to the driver upon entering the vehicle and thereafter the driver is required to make the vouchers available to agents of the NTA upon request.

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**FUEL SURCHARGE TABLE AND RULES**

The following Fuel Surcharge Rules will apply to carriers who are authorized to provide charter service by limousine and who are authorized to charge and collect a fuel surcharge:

1. The price of regular and diesel fuel is an amount equal to the retail price per gallon of regular and diesel fuel effective for the 25<sup>th</sup> calendar day of the immediately preceding month determined according to the United States Department of Energy (DOE), Energy Information Administration (EIA) survey on Weekly Retail Gasoline and Diesel Prices, Regular Grade – West coast (PADD 5) and Weekly Retail Gasoline and Diesel Prices, Diesel, All Types – West Coast (PADD 5). The prices may be obtained by calling the DOE, EIA at (800) 586-8800 or via the DOE, EIA web site at [www.eia.doe.gov](http://www.eia.doe.gov), via the "Petroleum" link.
2. If the 25<sup>th</sup> day of the calendar month is a Federal holiday, the price will be determined based on the stated DOE price available on the next subsequent business day.
3. The DOE fuel price obtained will then be indexed based on the matrix set forth below to determine the fuel surcharge. The fuel surcharge will apply for all charter limousine transportation beginning on the 1<sup>st</sup> day of the following month and will remain in effect through the last day of that calendar month.
4. The fuel surcharge will be added on an hourly basis utilizing the matrix set forth below. The resulting charge is in addition to all other applicable transportation charges.

When the DOE Fuel Price Per Gallon reported on the 25 <sup>th</sup> of the month is:	The Fuel Surcharge that becomes effective on the 1 <sup>st</sup> day of the following month is:
\$2.25 - \$2.74	\$2.00
\$2.75 - \$3.24	\$3.00
\$3.25 - \$3.74	\$4.00
\$3.75 - \$4.24	\$5.00
\$4.25 - \$4.74	\$6.00
\$4.75 - \$5.24	\$7.00
\$5.25 - \$5.74	\$8.00
\$5.75 - \$6.24	\$9.00
\$6.25 - \$6.74	\$10.00

NOTE 1: The fuel surcharge, if applicable for a given month, must be passed along to all customers.

NOTE 2: The fuel surcharge must be shown separately from the charter revenue on carrier transportation documents for the purpose of identifying the amount as special fuel-related revenue.

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**3% TAX Pursuant to section 51 of AB175**

The following rules apply to carriers who provide passenger transportation, excluding airport transport service:

**Pursuant to Nevada Legislative Senate Bill No.376**

**Sec. 36. Section 51 of Assembly Bill No.175 of this section is hereby amended to read as follows:**

**Sec. 51. 1.** Except or otherwise provided in subsection 2 and in addition to any other fee or assessment imposed pursuant to this chapter, an excise tax is hereby imposed on the connection, whether by dispatch or other means, made by a common motor carrier of a passenger to a person or operator willing to transport the passenger at the rate of 3% of the total fare charged for the transportation, which must include, without limitation, all fees, surcharges, technology fees, convenience charges for the use of a credit or debit card and any other amount that is part of the fare. The Department of Taxation shall charge and collect from each common motor carrier of passengers the excise tax imposed by this subsection.

**2.** The provisions of subsection 1 do not apply to an airport transfer service.

**3.** (Intentionally omitted).

**4.** As used in this section, "airport transfer service" means the transportation of passengers and their baggage in the same vehicle, except by taxicab, for a per capita charge between airports or between an airport and points and places in this State. The term does not include charter services by bus, charter services by limousine, scenic tours or special services.

**NOTE 1:** The passenger transportation recovery charge must be passed along to all customers.

**NOTE 2:** The 3 % passenger transportation recovery charge must be shown separately from the total fare as defined above.

<p style="text-align: center;">Issued:</p>	<p style="text-align: center;">Issued by: Bell Chauffeured Services Inc. Alex Darbahani, President 1900 Industrial Road Las Vegas, NV 89102</p>	<p style="text-align: center;">Effective:</p>
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# Exhibit C

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