

WASHINGTON METROPOLITAN AREA TRANSIT COMMISSION

WASHINGTON, DC

ORDER NO. 6689

IN THE MATTER OF:

Served June 14, 2002

Investigation of Unauthorized)
Transfer of Assets and Operations)
From SIDNEY MILES PURNELL, Trading)
as SYDNEY SHUTTLE, WMATC No. 489,)
to SYDNEY SHUTTLE, LLC)

Case No. MP-2002-01

This investigation was initiated on January 2, 2002, in Order No. 6477, after it appeared that respondent Sidney Purnell had transferred his WMATC operations to respondent Sydney Shuttle, LLC, without Commission approval. The Order directed respondents to produce documents relating to their operations in the Metropolitan District from February 25, 2000, to January 2, 2002.

Mr. Purnell responded by submitting personal bank statements from April 2000 through December 2001, "Sydney Shuttle" customer invoices and remittances from February 2000 through January 2002, and a copy of Mr. Purnell's personal federal income tax return for 2000.¹ Staff analysis of the remittances and bank statements reveals that the payments reflected in the remittances were deposited into Mr. Purnell's personal bank account. The income tax return, specifically Schedule C, indicates that Mr. Purnell reported the revenue from Sydney Shuttle operations in 2000 as personal income from activities as a sole proprietor. A notarized affidavit from Mr. Purnell states that he never opened a bank account for the LLC. Records obtained by the Commission from the Business Services and Finance Division of the Maryland State Department of Assessments and Taxation show that Sydney Shuttle, LLC, was dissolved on January 30, 2002.

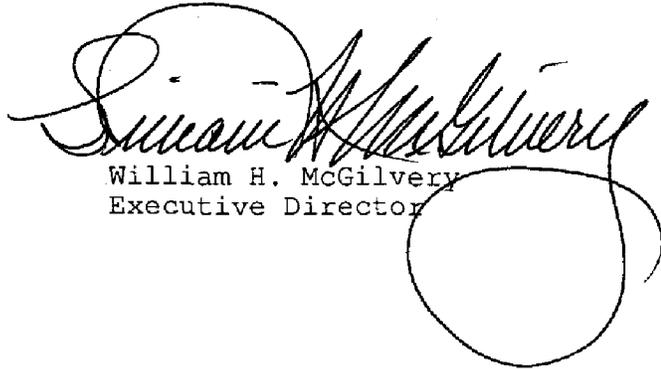
The record supports a finding that Mr. Purnell operated Sydney Shuttle as a sole proprietorship during the period in question, that the LLC derived no revenue from shuttle operations during that period

¹ Mr. Purnell filed an affidavit stating that he has been granted an extension of time to file his 2001 federal income tax return and therefore is unable to furnish a copy at this time. In addition, Mr. Purnell has requested that the Commission not reveal to the public any of the information in the documents he has produced in response to Order No. 6477. We will grant his request in part. For the purpose of supporting our findings, we will retain for the record a copy of Schedule C from Mr. Purnell's 2000 federal income tax return and a staff summary of revenue reported in the customer remittances. Mr. Purnell may reclaim his records once this proceeding, including any appeals, has terminated.

and that, therefore, Mr. Purnell did not transfer his operations to the LLC during the period in question. Furthermore, the LLC no longer exists. Accordingly, this investigation is terminated.

IT IS SO ORDERED.

BY DIRECTION OF THE COMMISSION; COMMISSIONERS YATES, LIGON, AND MILLER:



William H. McGilvery
Executive Director