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TCEQ STATE OR FEDERAL REPORT

Field Operations Division

SFR-078/04

December 2004

Tracking the Fate of Scrap Tires in Texas: An Audit Report

Preface

Senate Bill 1, Article VI, Rider 18, 78th Legislature, states in part:

Waste Tires. Out of the amounts appropriated above, the Texas Commission on Environmental Quality shall enforce statutory requirements relating to waste, scrap, or used tires. It is the intent of the Legislature that all reasonable steps be taken to minimize the illegal storage, transport, and disposal of waste or scrap tires. The TCEQ shall audit or otherwise monitor businesses that sell, transport, or store such tires and identify illegal or improper activities as well as study methods for achieving a greater level of compliance for tire disposal within the State of Texas. The TCEQ also shall seek opportunities for coordination with other agencies, such as the Comptroller of Public Accounts, through interagency agreements or contracts. Cooperating agencies would use routine contacts with taxpayers during audits or other activity to obtain copies of tire manifests or other information relating to tire transport or storage in accordance with Health and Safety Code Section (§) 361.112. Such agreements should provide that the coordinating agency transmit such records to the commission for review and analysis and should be designed to have minimal costs for the coordinating agency. The TCEQ shall submit a report no later than December 1, 2004, to the Legislative Budget Board and the Governor detailing their efforts and findings in accordance with this provision.

This report to the Legislature is provided in compliance with the rider.

Scrap Tire Management in Texas

The Texas Commission on Environmental Quality (TCEQ) oversees the collection, processing, and recycling or disposal of over 24 million tires discarded each year in Texas. Under this regulatory program, scrap tires must be hauled by a registered transporter to an authorized facility. All facilities must maintain manifests showing the disposition of the scrap tires.

While this program focuses on the ongoing need to prevent the illegal disposal of scrap tires, it is separate from the TCEQ's efforts to reduce the large stockpiles created in years past. To learn more about the problems posed by current stockpiles and some steps the TCEQ is taking in

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collaboration with the Texas Department of Transportation to ensure that these stockpiles are disposed of properly or put to beneficial use, see *Progress Report on Using Scrap Tires and Crumb Rubber in Highway Construction Projects* (TCEQ publication SFR-069/05).¹

The program described in this report only monitors the handling of newly generated scrap tires and enforces environmental regulations to ensure that the illegal disposal of scrap tires is minimized throughout the state.

Facilities Regulated

Through this regulatory program, the TCEQ monitors the activity of these categories of scrap tire handlers:

- **Generators.** Generators are tire dealers, junkyards, fleet operators, and others who generate scrap tires. Most scrap tire generators are not required to register; nonetheless, all scrap tire generators must follow TCEQ rules regarding storage and record keeping.
- **Transporters.** Transporters must first register with the TCEQ if they wish to collect scrap tires from another business.
- **Processing or Recycling Facilities.** Any facility where scrap tires are shredded, baled, recycled, or burned as fuel must be registered with the TCEQ.
- **Storage Sites.** Any facility where the equivalent of more than 500 scrap tires—whether as whole tires, cut pieces, or tire shreds—must be registered with the TCEQ. These facilities must be designed for safety by a registered professional engineer and must have adequate financial assurance in place to ensure their proper closure.
- **Transportation Facilities.** Marine terminals, rail yards, or trucking facilities where the equivalent of more than 500 scrap tires are stored for more than 30 days must be registered with the TCEQ.
- **Land Reclamation Projects Using Tires (LRPUTs).** When tire pieces or shreds are mixed with soil to restore land to its approximate natural grade, the TCEQ must be notified of and approve the operation.
- **Landfills.** As solid waste disposal facilities, landfills operate under the conditions of TCEQ permits. Split, quartered, or shredded tires may be disposed of in a landfill. Tires may also be stored or processed at a landfill if its permit allows these activities.

Monitoring These Activities

The TCEQ regularly monitors the activities of scrap tire handlers by requiring transporters and scrap tire facilities to maintain manifests showing the disposition of the scrap tires and by completing annual reports to the TCEQ on their activities.

¹ SFR-069/05 will be available no later than January 2, 2005.

Manifests

A manifest is simply a generation-to-disposition record for each load of scrap tires removed from a generator's site. The generator and every facility handling the tires must keep a copy of the manifest for each load. Manifests are maintained in the following manner:

- The generator completes and signs the first section of the manifest showing how many tires were picked up.
- The transporter signs the manifest and leaves a copy with the generator.
- When the tires are delivered to a permitted landfill or an authorized scrap tire facility, the final sections of the manifest are completed showing how many tires were disposed of at the facility.
- The completed manifest must be returned to the generator within 60 days after the scrap tires were transported off site.
- Generators must notify the appropriate TCEQ regional office within 90 days of when the tires were picked up if any transporter or authorized scrap tire facility:
 - failed to complete the manifest,
 - altered the generator portion of the manifest, or
 - did not return the manifest to the generator within 60 days of when the tires were picked up at the generator's facility.

These facilities must keep on file the original manifests, work orders, invoices, or other documentation for a period of three years and make these documents available to TCEQ investigators on request.

Annual Reports

Scrap tire transporters, processing facilities, and storage sites must report to the TCEQ each year the number of scrap tires they handle and the form of those tires (whole, cut pieces, or shreds). The TCEQ can initiate enforcement activity if an annual report is not filed or if information is improperly reported.

Enforcing Environmental Laws

Although no specific funding is provided to the TCEQ for the management of activities related to scrap tires, the agency pursues these and other activities to ensure that environmental laws are enforced:

- inspecting registered scrap tire storage sites, processing and recycling facilities, and LRPUs;
- investigating registered transporters, generators, and illegal sites when complaints are received;
- taking enforcement action as necessary if generators, transporters, or scrap tire facilities are not operating in compliance with TCEQ rules;

- cooperating with local officials to enforce against illegal dumping and encourage recycling projects;
- coordinating with local governments to take action as necessary to ensure that scrap tire handlers operate in compliance with scrap tire management regulations;
- participating in numerous educational or outreach events; and
- developing guidance, including the translation of related materials into Spanish to meet a recognized need for clearer communications with this audience.

Financial support for these and related activities is drawn primarily from Solid Waste Disposal Fees, which are collected as a part of tipping fees at municipal solid waste facilities.

Auditing the Effectiveness of This Program

The TCEQ coordinated with the Office of the Comptroller of Public Accounts to obtain information regarding tire manifests and other information regarding tire transport or storage. While conducting scheduled Comptroller’s audits of 12 tire vendors in calendar 2004, the auditor also obtained the following information:

- The per-tire fee charged by the dealer (to the consumer) for each scrap tire collected and the total dollars collected under this fee. This fee is typically called an “environmental fee” or “recycling fee.”
- The per-tire fee paid by generators to transporters for removal of scrap tires from the tire dealer’s facility and the total dollars paid for transport.
- The total number of tires reportedly removed from the tire dealer’s facility.
- Verification that the generator completed and retained a copy of the initial manifest (when the scrap tires were transferred to the control of the transporter).
- Verification that the generator maintained copies of the completed manifests indicating that the scrap tires were transported by a registered transporter to an authorized facility.

Results of the Audit

The results of the audit support the TCEQ’s contention that the vast majority of scrap tires are being properly managed from generation through end use or disposal. Although only eight of the 12 tire vendors audited maintained copies of all completed scrap tire manifests, each of the vendors provided information indicating that their collected scrap tires were transported by registered transporters to authorized processing, end-use or disposal facilities. Specifically, the audit information indicated:

- Eight of the 12 vendors audited maintained copies of all completed scrap tire manifests. Three of the remaining four vendors maintained partial manifest and invoice records while one of the four vendors maintained no manifests and only partial invoice information.
- Each of the vendors used registered transporters for scrap tire transport.
- All scrap tires removed from the sites were transported by registered transporters to authorized processing, end use or disposal facilities.
- Ten of the 12 vendors charged a per-tire fee to consumers to cover the cost of transporting the tires to the authorized end user or disposal facility.

Findings of the Comptroller's Audit

The following pages are the Comptroller's audit reports as delivered to the TCEQ, which include:

- Tire Centers, LLC (4 pages)
- El Paso Tire Center, Inc. (6 pages)
- Stutt's Tire Service (4 pages)
- Don Davis Auto Group (5 pages)
- Gene Williamson Tire Company (9 pages)
- Alfredo Rechman dba Direct Tire (3 pages)
- Christiansen Tire Service (1 page)
- GTS Tire Service (1 page)
- Black Tire (13 pages)
- Walker Tire Company, Inc. (1 page)*
- Raymond Jones Klingemann (1 page)
- Nuno Moniz Vasconcellos dba A-One Discount Tire (1 page)

**Note:* The 239-page report for Walker Tire Company, Inc. including copies of manifests on file, is not included in this report or available online. If you wish to review a copy, please contact John Forehand, Field Operations Division, Office of Compliance and Enforcement, TCEQ, jforehan@tceq.state.tx.us, or 512/236-2515.

Tire Centers LLC
Greenville, South Carolina

Taxpayer N
Debbie Bull

Outlet	Date	Scrap Tire Disposal Dealers	Facility ID	Manifest included	Type of Tire	Disposal Fee
610	0304	J & M Truck Tire & Recap Shop	25033	No	Waste Truck	\$ 3.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Waste Truck	3.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Waste Truck	3.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Waste Truck	3.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Waste Truck	3.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Jumbo Tire-14.00X24	8.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Car Tire	1.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Waste Truck	3.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Jumbo Tire-14.00X24	8.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Jumbo tire-18.00X25	55.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Jumbo Tire-20.5X25	12.50
610	0304	J & M Truck Tire & Recap Shop	25033	No	Jumbo Tire-22.5X25	25.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Jumbo Tire-13.00X25	8.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Jumbo Tire-26.5X25	54.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Jumbo Tire-23.5X25	25.00
610	0304	J & M Truck Tire & Recap Shop	25033	No	Jumbo Tire-20.5X25	12.50
610	0304	J & M Truck Tire & Recap Shop	25033	No	Jumbo Tire-14.00X24	8.00
620	0304	Able Tire Company	26303	Yes	Collected	0.90
620	0304				Removed	3.50
620	0304	C. T. R. - (CC Crawford Retreading)	6025279	No	26.5 R25	65.00
620	0304	C. T. R. - (CC Crawford Retreading)	6025279	No	1400 X 24	13.00
620	0304	C. T. R. - (CC Crawford Retreading)	6025279	No	23.5 X 25	33.00
620	0304	C. T. R. - (CC Crawford Retreading)	6025279	No	16.9 X 24	13.00
620	0304	C. T. R. - (CC Crawford Retreading)	6025279	No	20.5 X 25	20.00
620	0304	C. T. R. - (CC Crawford Retreading)	6025279	No	17.5 X 25	13.00
625	0202	Jerry Waller Tire Service	26486	Yes	Trailer	600.00
625	0304	C. T. R. - (CC Crawford Retreading)	6025279	No	different sizes	54.46
625	0202	C. T. R. - (CC Crawford Retreading)	6025279	No		68.78
625	0304	Kross Wholesale Tire	(1)	No		10.00
625	0304	Safe tire Disposal Corp.	25965	No		3.00

621	0304	J.B. Tire	6200038	Yes	Trailer Load-(350)	2.29
629	0202	C.T.R - (CC Crawford Retreading)	6025279	Yes	different sizes	68.84
629	0304	C.T.R - (CC Crawford Retreading)	6025279	Yes	different sizes	67.61
629	0202	Jerry Waller Tire Service	26486	Yes	Truck tires	2.00
629	0202	Jerry Waller Tire Service	26486	Yes	Passenger car tires	0.50
629	0304	Safe tire Disposal Corporation	25965	Yes	Truck tires	3.00
629	0304	Safe tire Disposal Corporation	25965	Yes	Other Tires	<u>8.00</u>

Comment: The information above represents the actual detail that was provided from most of the outlets for Tire Centers outlets didn't provide any of the detail requested and some only provided invoices with no manifests. This information is a two month short test that had been requested. Actual g/l detail for these two months totaled \$46,407.74 char disposal account. An estimation of tires based on the actual detail examined could be made.

Estimate of tires for the two months = 9,916

Estimate of tires for the audit period = 237,988

The charges that Tire Centers passes through to their customer varies depending on the type of tire it is. The invoices are anywhere from \$5.00 - \$50.00. Most of them are \$5.00 to \$7.00.

Footnote: This vendor said that his generator number is 01094 which doesn't show up on the list that I have. He said that he hauls all tires to Hagen, Alabama because no company has good enough equipment to shred these tires.

From: "Debbie Bullard" <deborah.bullard@cpa.state.tx.us>
To: "John Forehand" <JFOREHAN@tceq.state.tx.us>
Date: 10/5/04 10:06AM
Subject: RE: Tire Centers LLC Audit Information

The following outlets were one's that I had submitted information on:

Outlet 610: Tire Center
11589 IH 35 North
San Antonio, Texas 78233-5304

Outlet 620: Tire Center
16316 North IH 35
Austin, Texas 78728

Outlet 625: Tire Center
1161 Empire Central
Dallas, Texas 75247 until relocated 2/1/01 to:

3101 N. Houston School Road
Lancaster, Texas 75134-1601

Outlet 621: Tire Center
6531 N. General Bruce Dr.
Temple, Texas 76501-6617

Outlet 629: Tire Center
1800 15th Ave.
Fort Worth, Texas 76102-4334

If you need the addresses of the other Texas outlets for which we didn't receive the information in time, just let me know.

-----Original Message-----

From: John Forehand [mailto:JFOREHAN@tceq.state.tx.us]
Sent: Monday, October 04, 2004 3:11 PM
To: deborah.bullard@cpa.state.tx.us
Subject: Tire Centers LLC Audit Information

Ms. Bullard,

I am reviewing the various Tire Dealer audit reports (prepared by your Office) and preparing the annual report that will be submitted to the Legislature by December 1, 2004. In regard to your audit of Tire Centers LLC, Taxpayer ID #15824625337, you have identified the various Tire Centers audited by "outlet" numbers and indicated outlets 610, 620, 625, 621, and 629 were audited. I need to know the address for each of the audited facilities in order to verify that each facility is registered as a generator with TCEQ. Could you please provide me with an address for each "outlet"? Thanks so much for the help.

John Forehand, Tire Liaison
Texas Commission on Environmental Quality
Phone 512/239-2515

From: "Debbie Bullard" <deborah.bullard@cpa.state.tx.us>
To: <jforehan@tceq.state.tx.us>
Date: 9/30/04 5:31PM
Subject: Scrap Tire Disposal

John,

I have been in the process of doing an audit on Tire Centers. I requested the scrap tire documentation back in early summer. All documentation is kept at each outlet and the controller had given a deadline to each outlet to have all of the tire disposal documentation to him by August 15th. Unfortunately, that just didn't happen. I didn't receive what he was able to get until September 23rd and it's not complete. I am attaching a spreadsheet of what I have reviewed. I hope this will give you enough information.

If there is additional information that you need, please let me know. Thanks! I will be sending copies of manifests to Janette Washington as per instructions in the memo relating to the items you need. Should you need copies as well, please let me know.

The following is the information obtained ,including the attached worksheets, on the assignment by El Paso Audit on El Paso Tire Center.

Please contact me if you have any questions.

Thanks,

David T. Grijalva
Audit Manager
El Paso Audit Office
915-834-5712
915-834-5699 Fax
david.grijalva@cpa.state.tx.us

Attached is the information requested by TCEQ.

1. Did the tire dealer maintain the manifests?

Yes, El Paso Tire Center does maintain the manifests. They have them on file. I was able to examine manifests for the past 2 years, from July 2002 through June 2004.

2. The fee charged the customer to dispose of the tire.

El Paso Tire Center, charges as follows:

\$8.00 per tire for commercial tires and \$4.00 per tire for passenger tires. These was confirmed by examining sales invoices for the year of 2004 sales invoices. The fee is posted to account #850 - Tire Disposal. This account was summarized by month and by year; as well as a detail run acquired for the period July 2002 through June 2004.

The worksheet named # of tires has the # of tires disposed of and the dollar amount of the tire fee collected.

3. The fee paid to the transporter to have the tires disposed of.

Currently, El Paso Tire Center is using Chaparral Sand and Gravel, 112 East Lisa, Chaparral, NM 88081. Telephone: 505-824-1411 and 915-534-7208.

The attached worksheet shows the invoices issued by Chaparral to El Paso Tire Center for the disposal of the tires. This is for a time frame of January 2003 through August 2004. An invoice is issued to El Paso Tire for each pick up. Usually Chaparral comes in twice a month. The vendor charges by weight of tires picked up. All of this documentation was examined in detail for the time frame mentioned. Chaparral charges by the tonnage; January 2003 they were charging \$70.00 per ton; presently they are charging \$90.00 per ton.

During the period of 2003; El Paso Tire Center also used TRES PESETAS INC, 14636 Montana Ave; El Paso, TX 79938. This vendor was only used from June to July 2003.

The worksheet named tire transp details the charge by the vendors to El Paso Tire Center.

4. The number of tires disposed of during the period.

Per Chaparrals invoicing; the total tonnage of tires disposed of from January 2003 through August 2004 was 237.68 tons.

Per Tres Pesetas Inc; the total # of tires disposed of from June 2003 through July 2003 was 2382 tires.

Tres Pesetas Inc
 14636 Montana Ave.

TD 2 - COMMERCIAL TIRES																	
0207	0208	0209	0210	0211	0212	0301	0302	0303	0304	0305	0306	0307	0308	0309	0310	0311	0312
5	10	6	5	8	10	10	7	11	10	9	8	10	8	10	11	10	7
26	8	8	10	8	7	9	7	15	10	16	15	8	12	9	10	10	10
11	9	8	6	10	8	6	7	10	12	3	6	8	2	6	7	7	6
10	11	5	10	10	12	7	8	6	9	10	8	12	8	9	7	23	12
16	10	5	8	7	12	8	5	8	12	9	10	6	12	46	60	10	9
15	9	7	10	14	9	7	9	6	9	10	8	9	8	7	10	9	15
20	5	13	11	15	10	8	11	12	6	10	11	9	14	10	10	26	10
11	10	6	10	9	9	11	10	10	10	11	8	7	9	10	9	12	10
6	4	10	8	11	7	9	10	6	13	3	12	14	8	11	10	10	14
12	9	5	9	11	7	10	8	10	10	9	8	7	10	5	5	10	12
9	11	10	12	10	10	4	8	7	10	9	10	8	8	7	10	12	13
46	9	10	10	9	9	43	9	10	10	10	6	7	12	10	8	14	12
9	8	9	10	10	10	11	6	8	10	12	15	10	9	22	10	10	10
11	10	13	8	10	7	10	0	8	14	11	9	10	9	10	10	10	21
0	9	8	8	10	3	11	0	10	18	10	7	11	11	10	12	8	0
0	10	4	5	10	6	5	0	8	10	11	12	21	21	12	7	16	0
0	10	5	10	10	0	9	0	10	11	9	13	20	7	10	10	1	0
0	5	5	10	11	0	9	0	7	10	12	10	10	24	11	10	0	0
0	11	12	5	0	0	12	0	10	11	6	5	11	7	4	8	0	0
0	11	8	14	0	0	10	0	6	8	9	10	8	11	7	8	0	0
0	9	10	10	0	0	9	0	8	8	14	9	11	9	6	10	0	0
0	19	10	5	0	0	8	0	11	15	9	16	10	10	10	6	0	0
0	10	6	10	0	0	11	0	8	0	0	12	6	10	12	8	0	0
0	11	6	6	0	0	0	0	12	0	0	6	14	8	10	7	0	0
0	11	12	11	0	0	0	0	0	0	0	10	10	6	10	7	0	0
0	10	5	10	0	0	0	0	0	0	0	26	7	7	10	6	0	0
0	10	8	8	0	0	0	0	0	0	0	0	8	10	3	0	0	0
0	11	20	10	0	0	0	0	0	0	0	0	10	13	14	0	0	0
0	10	6	9	0	0	0	0	0	0	0	0	5	0	17	0	0	0
0	14	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
207	323	252	258	183	136	237	105	217	236	212	270	287	283	318	276	198	161

This is the total # of tires where a fee was charged per Item Sales History Inquiry for July 2003 through June 2004 - TD 2 tires - COMMERCIAL

Tres Pesetas Inc
14636 Montana Ave.

0	0	0	2	0	0	7	0	10	6	9	10	5	8	0	11	0	0
0	0	0	0	0	0	0	0	6	0	0	7	9	8	0	5	0	0
49	63	52	52	34	41	61	32	75	55	64	74	58	75	35	74	40	21

**This is the total # of tires where a fee was charged per Item Sales History Inquiry
for July 2002 through June 2004. TD 1 tires - PASSENGER**

Tres Pesetas Inc
14636 Montana Ave.

0401	0402	0403	0404	0405	0406	
9	14	12	9	10	8	
6	11	10	9	10	6	
8	10	32	8	12	17	
7	9	4	10	10	17	
11	5	13	6	9	10	
17	10	10	10	9	3	
5	10	9	12	7	37	
6	20	4	10	9	7	
10	14	6	4	7	10	
6	15	6	10	10	10	
6	10	7	25	9	10	
14	6	10	10	10	7	
11	9	5	9	9	8	
9	11	8	10	16	7	
6	10	17	6	10	10	
7	9	13	11	3	10	
6	10	7	10	7	7	
9	0	10	14	5	7	
9	0	5	11	10	10	
11	0	18	8	10	7	
10	0	8	12	10	6	
4	0	9	5	5	8	
0	0	9	17	9	10	
0	0	5	7	8	10	
0	0	10	14	11	12	
0	0	10	8	2	10	
0	0	10	15	0	11	
0	0	6	7	0	10	
0	0	9	10	0	4	
0	0	0	8	0	4	
0	0	0	0	0	0	
0	0	0	0	0	0	
0	0	0	0	0	0	
0	0	0	0	0	0	
187	183	282	305	227	293	5636

Tres Pesetas Inc
14636 Montana Ave.

0	0	0	0	0	7	
0	0	0	0	0	10	
23	59	57	28	64	75	1261

Memo

To: John Forehand, TCEQ
From: Jill Hiltbold, Tyler Audit Office
Date: November 17, 2004
Re: Waste Tire Disposal Information

I am auditing Stutt's Tire Service Inc, Taxpayer Number 17523695355. The taxpayer is located in Athens, Texas. I will attach a spreadsheet including their Waste Tire Disposal information. The taxpayer uses Safe Tire Disposal Company of Texas. The manifests provided by the taxpayer did not include the number of tires disposed. The taxpayer charges their customers a disposal fee of \$2 per tire.

Let me know if you need any other information.

Stutts Tire Service Inc
Athens, Texas
Waste Tire Disposal Information

TP# 17523695355
Page 1 of 1

Date	Processor/Transporter	Inv Number	Inv Amt	Tax Amt	Total
02/26	Safe Tire Disposal Company of Texas	164376	1,025.00	84.56	1109.56
07/25	Safe Tire Disposal Company of Texas	173756	1,025.00	84.56	1109.56
11/12	Safe Tire Disposal Company of Texas	178555	1,025.00	84.56	1109.56
01/17	Safe Tire Disposal Company of Texas	182978	1,025.00	84.56	1109.56
not dated	Safe Tire Disposal Company of Texas	170199	975.00	80.44	1055.44
not dated	Safe Tire Disposal Company of Texas	172193	1,025.00	84.56	1109.56
not dated	Safe Tire Disposal Company of Texas	172184	1,025.00	84.56	1109.56

Notes:

Safe Tire Disposal Company leaves a trailer at the taxpayer's location for him to fill with tires. The compar
Most manifests did not include a number of tires or weight.

Weight of Tires

24,060 lbs	Flat Rate Charged for Trailer Load
	Flat Rate Charged for Trailer Load
21,700 lbs	Flat Rate Charged for Trailer Load
	Flat Rate Charged for Trailer Load
	Flat Rate Charged for Trailer Load
	Flat Rate Charged for Trailer Load
	Flat Rate Charged for Trailer Load

ly comes to empty the trailer.

From: "Jill Rodgers" <jill.rodgers@cpa.state.tx.us>
To: <jforehan@tceq.state.tx.us>
Date: 8/2/04 11:23AM
Subject: FW: don davis tire TCEQ.xls

Attached are the stats that you have requested on Audit Division's tire dealer audits. These are from the audit of Don Davis' new car dealership. Please let me know if you need any additional information.

Jill Rodgers, Manager Fort Worth/Abilene Audit Offices

(817)377-8855

----- Original Message -----

From: Denise <mailto:denise.byrd@cpa.state.tx.us> Byrd
To: Carlos Tobias <mailto:carlos.tobias@cpa.state.tx.us>
Sent: Tuesday, July 27, 2004 9:58 AM
Subject: don davis tire TCEQ.xls

Carlos,

Here is the file we created showing the sales of used tires to the 4 dealers that Don Davis Auto Group dealt with. The time frame covers all of 2003 and some months out of 2002 and 2004. The gentleman at TCEQ is John Forehand jforehand@tceq.state.tx.us who is requesting this information. The M & A Worldwide Wholesalers did not have the manifest form with all the invoices and a lack of a manifest form is indicated by a blank . Otherwise the other vendors have a "y" to indicate I did see the manifest.

Let me know if you want this file changed in any way or need additional information.

Denise

Don Davis Auto Group
 Recycled Tires - TCEQ Report

Customer Name	Manifest	Invoice Number	Date	# of Tires	Rate	Fee amount paid to Transporter
Able Tire Co	Y	182277	12/12	25	\$ 1.00	\$ 27.06
Able Tire Co	Y	182975	01/22	14	\$ 1.00	\$ 15.16
Able Tire Co	Y	183117	01/02	55	\$ 1.00	\$ 58.99
Able Tire Co	Y	185395	01/30	33	\$ 1.00	\$ 35.48
Able Tire Co	Y	187110	02/12	39	\$ 0.90	\$ 37.73
Able Tire Co	Y	207675	02/27	60	\$ 0.90	\$ 58.05
Able Tire Co	Y	208847	03/12	144	\$ 1.00	\$ 154.80
Able Tire Co	Y	209027	03/20	88	\$ 0.90	\$ 84.94
Able Tire Co	Y	210816	04/01	58	\$ 0.90	\$ 62.35
Able Tire Co	Y	211475	04/08	20	\$ 0.90	\$ 21.50
Able Tire Co	Y	214912	07/24	59	\$ 1.00	\$ 63.43
Able Tire Co	Y	253000	05/16	156	\$ 1.00	\$ 167.70
Able Tire Co	Y	253001	05/16	74	\$ 0.85	\$ 67.62
Able Tire Co	Y	255264	08/04	227	\$ 1.00	\$ 244.03
Able Tire Co	Y	257053	07/17	357	\$ 0.85	\$ 326.21
Able Tire Co	Y	259452	09/26	241	\$ 0.85	\$ 220.21
Able Tire Co	Y	265866	10/22	182	\$ 1.00	\$ 195.65
Able Tire Co	Y	266734	07/03	67	\$ 1.00	\$ 72.03
Able Tire Co	Y	267161	07/09	14	\$ 1.00	\$ 15.05
Able Tire Co	Y	271390	03/06	196	\$ 1.00	\$ 210.70
Able Tire Co	Y	272491	01/10	188	\$ 1.00	\$ 202.10
Able Tire Co	Y	281504	03/22	136	\$ 1.00	\$ 146.20
Able Tire Co Total				<u>2433</u>		<u>\$ 2,486.98</u>
Blagg Tire Co.	Y	30150	05/12	179	\$ 2.00	\$ 383.96
Blagg Tire Co. Total				<u>179</u>		<u>\$ 383.96</u>
Delgado's Tire Disposal	Y	850	03/07	55	\$ 0.90	\$ 49.50
Delgado's Tire Disposal	Y	913	03/21	42	\$ 0.90	\$ 37.80
Delgado's Tire Disposal	Y	965	04/04	58	\$ 0.90	\$ 52.20
Delgado's Tire Disposal	Y	752	02/22	51	\$ 0.90	\$ 45.90
Delgado's Tire Disposal	Y	777	02/16	42	\$ 0.90	\$ 37.80
Delgado's Tire Disposal	Y	640	01/11	70	\$ 0.90	\$ 63.00
Delgado's Tire Disposal	Y	669	01/18	62	\$ 0.90	\$ 55.80

Delgado's Tire Disposal	Y	382	11/01	58 \$	0.90 \$	52.20
Delgado's Tire Disposal	Y	168	09/12	39 \$	0.90 \$	35.10
Delgado's Tire Disposal	Y	172	09/20	54 \$	0.90 \$	48.60
Delgado's Tire Disposal	Y	174	07/17	35 \$	0.90 \$	31.50
Delgado's Tire Disposal	Y	168	08/07	58 \$	0.90 \$	52.20
Delgado's Tire Disposal	Y	168	09/01	82 \$	0.90 \$	73.80
Delgado's Tire Disposal	Y	168	07/09	70 \$	0.90 \$	63.00
Delgado's Tire Disposal	Y	168	06/19	25 \$	0.90 \$	22.50
Delgado's Tire Disposal	Y	168	07/03	74 \$	0.90 \$	66.60
Delgado's Tire Disposal	Y	162	07/11	26 \$	1.00 \$	26.00
Delgado's Tire Disposal	Y	168	04/22	67 \$	0.90 \$	60.30
Delgado's Tire Disposal	Y	168	05/02	49 \$	0.90 \$	44.10
Delgado's Tire Disposal	Y	168	05/15	23 \$	0.90 \$	20.70
Delgado's Tire Disposal	Y	168	05/23	18 \$	0.90 \$	16.20
Delgado's Tire Disposal Total				<u>1508</u>		<u>\$ 1,359.80</u>
M & A Worldwide Wholesalers		95	04/13	183 \$	0.80 \$	146.40
M & A Worldwide Wholesalers		74	04/03	148 \$	0.85 \$	125.80
M & A Worldwide Wholesalers		91	04/13	44 \$	0.80 \$	35.20
M & A Worldwide Wholesalers		118	04/29	99 \$	0.80 \$	79.20
M & A Worldwide Wholesalers		73	04/03	247 \$	0.85 \$	209.95
M & A Worldwide Wholesalers		88	04/10	88 \$	0.68 \$	46.24
M & A Worldwide Wholesalers		92	04/13	151 \$	0.80 \$	120.80
M & A Worldwide Wholesalers	Y	167	01/03	59 \$	0.90 \$	53.10
M & A Worldwide Wholesalers	Y	192	01/17	101 \$	0.90 \$	90.90
M & A Worldwide Wholesalers	Y	221	01/22	23 \$	0.90 \$	20.70
M & A Worldwide Wholesalers	Y	55	11/28	81 \$	0.90 \$	72.90
M & A Worldwide Wholesalers		90	12/10	126 \$	0.90 \$	113.40
M & A Worldwide Wholesalers	Y	125	12/20	158 \$	0.90 \$	142.20
M & A Worldwide Wholesalers	Y	143	12/27	211 \$	0.90 \$	189.90
M & A Worldwide Wholesalers		35	11/14	176 \$	0.90 \$	158.40
M & A Worldwide Wholesalers		161	10/29	326 \$	0.90 \$	293.40
M & A Worldwide Wholesalers Total				<u>2221</u>		<u>\$ 1,898.49</u>
Grand Total				<u>6341</u>		<u>\$ 6,129.23</u>

From: "Troy Reed" <troy.reed@cpa.state.tx.us>
To: <jforehan@tceq.state.tx.us>
Date: 8/10/04 2:40PM
Subject: FW: Waste Tire Program

Attached is the requested information pertaining to Rider 34.

If you need additional information, please contact me at 713-665-1200.

-----Original Message-----

From: Sharon Johnson [mailto:sharon.johnson@cpa.state.tx.us]
Sent: Tuesday, August 10, 2004 11:33 AM
To: troy.reed@cpa.state.tx.us
Subject: FW: Waste Tire Program

-----Original Message-----

From: Dwendlyn Chatman [mailto:dwendlyn.chatman@cpa.state.tx.us]
Sent: Tuesday, August 10, 2004 10:31 AM
To: 'Sharon Johnson'
Subject: RE: Waste Tire Program

Data collected for special assignment on Gene Williamson Tire Co.

INTEROFFICE MEMO

Carole Keeton Strayhorn

Texas Comptroller of Public Accounts

Date: November 17, 2004

To: Troy Reed, Manager, Houston South Audit

From: Dwendlyn S. Chatman, Auditor via Sharon Johnson

Subject: Gene Williamson Tire Co,
TP#17605129216
Audit Period: October 1, 2000 through March 31, 2003
Waste Tire Program

Data was collected from tire manifests maintained by the taxpayer from January 1, 2002 through December 31, 2003. Disposals of tires were made through Silver Creek Materials Inc. and Recovery Technologies Collection Services, LLC. Silver Creek charged \$.85 or \$.90 each to dispose passenger tires. Recovery Technologies Collection Services charged \$.90 to dispose passenger tires. Both companies charge \$4.00 each to dispose truck tires. The total number of tires disposed of during the two years were 14, 008.

A spreadsheet is attached which summarize each manifest invoice kept by the taxpayer. I will provide to you a copy of this memo, a copy of the attached spreadsheet and sample copies of manifests.

Manifest #	Vendor Name	Subtotal	Tax	Total Amount
2583	Silver Creek Materials Inc.	437.25	36.07	\$ 473.32
2486	Silver Creek Materials Inc.	137.70	11.36	\$ 149.06
2377	Silver Creek Materials Inc.	313.90	25.89	\$ 339.79
4054	Silver Creek Materials Inc.	241.25	19.90	\$ 261.15
4523	Silver Creek Materials Inc.	326.85	26.97	\$ 353.82
4026	Silver Creek Materials Inc.	384.50	31.72	\$ 416.22
4113	Silver Creek Materials Inc.	412.40	34.02	\$ 446.42
4089	Silver Creek Materials Inc.	456.00	37.62	\$ 493.62
3140	Silver Creek Materials Inc.	445.90	36.78	\$ 482.68
4652	Silver Creek Materials Inc.	318.90	26.31	\$ 345.21
8084	Silver Creek Materials Inc.	89.10	7.35	\$ 96.45
8255	Silver Creek Materials Inc.	303.50	25.03	\$ 328.53
8170	Silver Creek Materials Inc.	189.00	15.59	\$ 204.59
8343	Silver Creek Materials Inc.	178.80	14.75	\$ 193.55
8333	Silver Creek Materials Inc.	256.50	21.16	\$ 277.66
8664	Silver Creek Materials Inc.	252.00	20.79	\$ 272.79
8540	Silver Creek Materials Inc.	387.50	31.96	\$ 419.46
4787	Silver Creek Materials Inc.	175.50	14.47	\$ 189.97
3703	Silver Creek Materials Inc.	184.50	15.22	\$ 199.72

9404	Silver Creek Materials Inc.	398.00	33.70	\$	431.70
3724	Silver Creek Materials Inc.	143.70	11.85	\$	155.55
4521	Silver Creek Materials Inc.	257.55	21.25	\$	278.80
596066	Recovery Technologies Collection Services	178.20	14.70	\$	192.90
592624	Recovery Technologies Collection Services	411.10	33.92	\$	445.02
595073	Recovery Technologies Collection Services	278.00	22.94	\$	300.94
597254	Recovery Technologies Collection Services	286.80	23.66	\$	310.46
595763	Recovery Technologies Collection Services	173.20	14.29	\$	187.49
593041	Recovery Technologies Collection Services	276.30	22.79	\$	299.09
595634	Recovery Technologies Collection Services	257.00	21.20	\$	278.20
599547	Recovery Technologies Collection Services	272.30	22.46	\$	294.76
603652	Recovery Technologies Collection Services	406.80	33.56	\$	440.36
603636	Recovery Technologies Collection Services	202.00	16.67	\$	218.67
600995	Recovery Technologies Collection Services	160.50	13.24	\$	173.74
600962	Recovery Technologies Collection Services	97.20	8.02	\$	105.22
603821	Recovery Technologies Collection Services	179.50	14.81	\$	194.31
604229	Recovery Technologies Collection Services	327.00	26.98	\$	353.98
604134	Recovery Technologies Collection Services	131.60	10.86	\$	142.46
604161	Recovery Technologies Collection Services	180.90	14.92	\$	195.82

609782	Recovery Technologies Collection Services	209.70	17.30	\$	227.00
609380	Recovery Technologies Collection Services	90.00	7.43	\$	97.43
608312	Recovery Technologies Collection Services	270.10	22.28	\$	292.38
608595	Recovery Technologies Collection Services	165.40	13.65	\$	179.05
608595	Recovery Technologies Collection Services	96.00	7.92	\$	103.92
610798	Recovery Technologies Collection Services	291.10	24.02	\$	315.12
610548	Recovery Technologies Collection Services	164.20	13.55	\$	177.75
610976	Recovery Technologies Collection Services	75.50	6.23	\$	81.73
611957	Recovery Technologies Collection Services	214.50	17.70	\$	232.20
611282	Recovery Technologies Collection Services	155.30	12.81	\$	168.11
612743	Recovery Technologies Collection Services	394.00	32.50	\$	426.50
613271	Recovery Technologies Collection Services	153.00	12.62	\$	165.62
613812	Recovery Technologies Collection Services	117.00	9.65	\$	126.65
614092	Recovery Technologies Collection Services	250.00	20.63	\$	270.63
614388	Recovery Technologies Collection Services	640.40	52.83	\$	693.23
614847	Recovery Technologies Collection Services	121.20	10.00	\$	131.20
617189	Recovery Technologies Collection Services	105.30	8.69	\$	113.99
614806	Recovery Technologies Collection Services	119.10	9.83	\$	128.93
615562	Recovery Technologies Collection Services	316.30	26.09	\$	342.39
617753	Recovery Technologies Collection Services	228.60	18.86	\$	247.46
617476	Recovery Technologies Collection Services	250.30	20.65	\$	270.95

2) Recovery Technologies Collection Services:

Passenger Tires = \$.90

Truck Tires = \$4.00 ea.

Farm Tires = \$15.00 ea.

Other = Varies depending on the type of tire

3) Data is for two years which includes 1/01/2002 through 12/31/2003.

# of Tires	Type of Tires	Date
505	Passenger 2 Truck	01/01
153	Passenger	02/22
134	Passenger 46 Truck 2 Other	02/06
185	Passenger 16 Truck 1 Other	04/05
281	Passenger 22 Truck	04/16
270	Passenger 20 Truck 99 Other	03/07
264	Passenger 32 Truck 84 Other	03/21
44	Passenger 5 Other	03/14
391	Passenger 16 Truck 3 Other	05/23
291	Passenger 8 Truck 1 Other	05/07
99	Passenger	05/28
275	Passenger 14 Truck	06/18
210	Passenger	06/11
172	Passenger 6 Truck	06/28
285	Passenger	07/15
240	Passenger 9 Truck	08/09
265	Passenger 26 Truck 1 Other	07/19
155	Passenger 9 Truck	08/22
205	Passenger	10/11

22 Truck		
302 Passenger	11/22	
13 Truck		
3 Other		
53 Passenger	11/22	
24 Truck		
43 Passenger	04/15	
14 Truck		
9 Other		
198 Passenger	12/31	
339 Passenger	12/05	
19 Truck		
2 Other		
240 Passenger	02/03	
8 Truck		
2 Other		
252 Passenger	02/17	
15 Truck		
148 Passenger	02/24	
10 Truck		
307 Passenger	01/13	
120 Passenger	01/20	
26 Truck		
3 Farm		
257 Passenger	03/31	
4 Truck		
1 Other		
452 Passenger	04/14	
130 Passenger	04/21	
15 Truck		
1 Other		
125 Passenger	04/25	
12 Truck		
108 Passenger	05/05	
1 Passenger	05/12	
10 Truck		
230 Passenger	05/26	
30 Truck		
124 Passenger	06/02	
5 Truck		
141 Passenger	05/19	
6 Truck		

233 Passenger	07/09
100 Passenger	07/21
229 Passenger	07/28
16 Truck	
166 Passenger	08/05
4 Truck	
80 Passenger	08/11
6 Truck	
149 Passenger	08/17
30 Truck	
1 Farm	
1 Other	
138 Passenger	08/29
1 Farm	
1 Other	
75 Passenger	09/03
2 Truck	
185 Passenger	09/15
12 Truck	
97 Passenger	08/25
17 Truck	
354 Passenger	09/29
19 Truck	
170 Passenger	10/06
130 Passenger	10/13
180 Passenger	10/20
22 Truck	
376 Passenger	11/05
38 Truck	
15 Other	
108 Passenger	11/23
6 Truck	
77 Passenger	11/10
9 Truck	
119 Passenger	11/17
3 Truck	
227 Passenger	
18 Truck	
4 Other	
254 Passenger	12/23
167 Passenger	12/30
7 Truck	

John,

This particular taxpayer, Alfredo Rechman (Direct Tire), did not keep complete records detailing waste tire disposal fees/charges. In reviewing the customer invoices we noted very few charges for a tire disposal fee; I looked at over 300 invoices and recall only one \$5 charge. The attached Excel spreadsheet lists all of the manifests that the taxpayer was able to locate and the individual data related to each one.

Please let me know if additional information is needed.

Gary

Gary Williamson, Manager

Odessa Audit Office

Ph: 432/550-9113

Alfredo Rechman dba Direct Tire
Odessa, TX
TP# 32007847612

Summary of Tire Disposal Manifests

Disposal Co. Name	Reg. Number	Date	Manifest #	# Tires	P/U
Lone Star Tire Disposal	6200088	08/01	8381	1100	
Lone Star Tire Disposal	6200088	09/15	6552	1200	
Lone Star Tire Disposal	6200088	10/03	11776	1400	
Lone Star Tire Disposal	6200088	11/06	7074	1020	
Lone Star Tire Disposal	6200088	12/09	7319	1200	
State Rubber & Environmental Solutions, LLC	6200195	05/06	1005	Not Shown	
State Rubber & Environmental Solutions, LLC	6200195	06/08	1026	1040	
State Rubber & Environmental Solutions, LLC	6200195	07/08	1047	Not Shown	
Totals				<u>6960</u>	

Disposal Fee

\$500.00

500.00

Not Shown

650.00

Not Shown

Not Shown

850.00

850.00

\$3,350.00

From: Anthony Hill [mailto:tony.hill@cpa.state.tx.us]
Sent: Friday, September 10, 2004 9:48 AM
To: Michael McDonald
Subject: Response to Waste Tire Program Questions

The following is a recap of the questions and audit findings on the Waste Tire Program.

Taxpayer Name; Christensen Tire Service
Taxpayer Number: 17524665225
Audit Period: 12/1/2000 through 5/31/2004
Location: Richardson, Texas

Transporter: Able Tire Company, LLC
Transporter Number: 26303

The following figures are based on the audit period for both locations.

- 1) Did the tire dealer maintain the manifest? Yes. Both the white and green copies.
- 2) The fee charged the customer to dispose of the tire? \$2.00
- 3) The fee paid the transporter to have the tire disposed of? The fee varied: \$1.00 from 12/2000 through 12/2002; \$0.90 for 1/2003; \$0.50 from 2/2003 through 8/2003; and \$0.80 from 9/2003 though 5/2004 (weighted average value = \$0.87).
- 4) The number of tires disposed during the audit period? 16,944 (location #1 = 8,338 tires; location #2 = 8,606 tires).

Anthony Hill
Auditor
Texas Comptroller of Public Accounts
Dallas East Audit Office
9241 LBJ Freeway, Suite 200
Dallas, TX 75243
Telephone: 972-644-4300
Fax: 972-234-6376
Voice Mail: 817-608-5076

From: "Laura Biemer" <Laura.Biemer@cpa.state.tx.us>
To: <jforehan@tceq.state.tx.us>
Date: 9/22/04 9:44AM
Subject: FW: Michael Gonzales - 32008528955

We recently were able to obtain the information from a tire dealer in the area:

GTS Tire Service
3850 Culebra
San Antonio, Tx. 78228

- 1.) Did the tire dealer maintain the manifests? - The tire dealer does maintain manifests for some periods in 2002, 2003, 2004. They are very spotty. He says he shreds the majority himself and has them hauled away.
- 2.) What is the fee charged the customer to dispose of the tire? - He does not charge customer fees to dispose of tires. Some tires are just dropped off with no name of customer. There is not any consideration for tires dropped off by customers.
- 3.) What is the fee paid to the transporter to have the tire disposed of? - Fees for Abel Tire Disposal= .85 per tire, Safe Tire Disposal Corp of TX= .70 & .75 per tire. Total fees by year 2002 - \$1,012.42, 2003 - \$2,466.41, and 2004 \$1,236.00
- 4.) What is the number of tires disposed during the period? - The number of tires disposed of approx.-1,669.

Laura Biemer

210-509-3344

From: "Tim Willson" <tim.willson@cpa.state.tx.us>
To: <jforehan@tceq.state.tx.us>
Date: 9/22/04 8:55AM
Subject: FW: Black Tire

Attached is the information gained from our audit of Ricky Black Tire Co. inc. in Lubbock, Texas. Please let me know if you have any questions.

-----Original Message-----

From: Christy Little [mailto:christy.little@cpa.state.tx.us]
Sent: Tuesday, September 21, 2004 9:30 AM
To: Tim Willson
Subject: Black Tire

Tim,

Attached is the file that I created to track the tire manifest information. Please let me know if you need me to alter this or if you need any additional information.

Thanks!

Christy Little
Texas State Comptroller's Office
Lubbock Audit Office
806/791-0785
806/799-0807 fax

Ricky Black Tire Inc.
Lubbock, TX
Tire Manifest Information

A	B	C	D	E	F	G	H
DATE	NAME	NUMBER OF	DISPOSAL FEE	# TRUCK	DISPOSAL	# OTHER	DISPOSA
OF	OF	CAR TIRES	FOR	TIRES	FEE FOR	TIRES	FEE FOR
MANIFEST	TRANSPORTER	DISPOSED	CAR TIRES	DISPOSED	TRUCK TIRES	DISPOSED	OTHER TIR
10/02	Tres Pesetas	95	\$1.35 per tire	0		0	
10/04	Tres Pesetas	105	\$1.35 per tire	0		0	
10/06	Tres Pesetas	105	\$1.35 per tire	0		0	
10/09	Tres Pesetas	145	\$1.35 per tire	0		0	
10/11	Tres Pesetas	70	\$1.35 per tire	0		0	
10/13	Tres Pesetas	92	\$1.35 per tire	0		0	
10/16	Tres Pesetas	83	\$1.35 per tire	0		0	
10/18	Tres Pesetas	94	\$1.35 per tire	0		0	
10/20	Tres Pesetas	115	\$1.35 per tire	0		0	
10/24	Tres Pesetas	151	\$1.35 per tire	0		0	
10/26	Tres Pesetas	76	\$1.35 per tire	0		0	
10/27	Tres Pesetas	70	\$1.35 per tire	0		0	
10/30	Tres Pesetas	86	\$1.35 per tire	0		0	
11/01	Tres Pesetas	95	\$1.35 per tire	0		0	
11/03	Tres Pesetas	70	\$1.35 per tire	0		0	
11/06	Tres Pesetas	74	\$1.35 per tire	0		0	
11/08	Tres Pesetas	68	\$1.35 per tire	0		0	
11/10	Tres Pesetas	90	\$1.35 per tire	0		0	
11/13	Tres Pesetas	101	\$1.35 per tire	0		0	
11/15	Tres Pesetas	96	\$1.35 per tire	0		0	
11/17	Tres Pesetas	105	\$1.35 per tire	0		0	
11/20	Tres Pesetas	67	\$1.35 per tire	0		0	
11/22	Tres Pesetas	178	\$1.35 per tire	0		0	
11/27	Tres Pesetas	85	\$1.35 per tire	0		0	
11/29	Tres Pesetas	46	\$1.35 per tire	0		0	
12/04	Tres Pesetas	151	\$1.35 per tire	0		0	
12/06	Tres Pesetas	65	\$1.35 per tire	0		0	
12/08	Tres Pesetas	72	\$1.35 per tire	0		0	
12/11	Tres Pesetas	133	\$1.35 per tire	0		0	
12/13	Tres Pesetas	92	\$1.35 per tire	0		0	

12/15	Tres Pesetas	30	\$1.35 per tire	0		0	
12/18	Tres Pesetas	65	\$1.35 per tire	0		0	
12/20	Tres Pesetas	78	\$1.35 per tire	0		2	\$7.50 per ti
12/22	Tres Pesetas	77	\$1.35 per tire	0		0	
12/29	Tres Pesetas	132	\$1.35 per tire	0		0	
01/02	Tres Pesetas	85	\$1.35 per tire	0		0	
01/04	Tres Pesetas	88	\$1.35 per tire	0		0	
01/05	Tres Pesetas	61	\$1.35 per tire	1	\$3.75 per tire	0	
01/08	Tres Pesetas	101	\$1.35 per tire	0		0	
01/10	Tres Pesetas	105	\$1.35 per tire	0		0	
01/12	Tres Pesetas	62	\$1.35 per tire	0		0	
01/15	Tres Pesetas	99	\$1.35 per tire	0		0	
01/19	Tres Pesetas	140	\$1.35 per tire	0		0	
01/22	Tres Pesetas	85	\$1.35 per tire	0		0	
01/25	Tres Pesetas	122	\$1.35 per tire	0		0	
01/26	Tres Pesetas	49	\$1.35 per tire	0		0	
01/28	Tres Pesetas	79	\$1.35 per tire	0		0	
01/31	Tres Pesetas	83	\$1.35 per tire	0		0	
02/02	Tres Pesetas	50	\$1.35 per tire	0		0	
02/04	Tres Pesetas	103	\$1.35 per tire	0		0	
02/07	Tres Pesetas	111	\$1.35 per tire	0		0	
02/09	Tres Pesetas	100	\$1.35 per tire	0		0	
02/12	Tres Pesetas	150	\$1.35 per tire	0		0	
02/15	Tres Pesetas	151	\$1.35 per tire	0		0	
02/19	Tres Pesetas	166	\$1.35 per tire	0		0	
02/21	Tres Pesetas	78	\$1.35 per tire	0		0	
02/23	Tres Pesetas	103	\$1.35 per tire	0		0	
02/26	Tres Pesetas	98	\$1.35 per tire	0		0	
03/01	Tres Pesetas	167	\$1.35 per tire	0		0	
03/05	Tres Pesetas	148	\$1.35 per tire	0		0	
03/07	Tres Pesetas	77	\$1.35 per tire	0		0	
03/09	Tres Pesetas	80	\$1.35 per tire	0		0	
03/12	Tres Pesetas	91	\$1.35 per tire	0		0	
03/14	Tres Pesetas	97	\$1.35 per tire	0		0	
03/16	Tres Pesetas	135	\$1.35 per tire	0		0	
03/19	Tres Pesetas	68	\$1.35 per tire	0		0	
03/21	Tres Pesetas	89	\$1.35 per tire	0		0	
03/23	Tres Pesetas	87	\$1.35 per tire	0		0	

03/27	Tres Pesetas	112	\$1.35 per tire	0		0	
03/29	Tres Pesetas	44	\$1.35 per tire	0		0	
04/02	Tres Pesetas	58	\$1.35 per tire	0		0	
04/03	Tres Pesetas	55	\$1.35 per tire	0		0	
04/06	Tres Pesetas	102	\$1.35 per tire	0		3	\$3.25 per ti
04/09	Tres Pesetas	103	\$1.35 per tire	0		2	\$3.25 per ti
04/10	Tres Pesetas	74	\$1.35 per tire	0		0	
04/11	Tres Pesetas	2209	\$1.35 per tire	6	\$4.75 per tire	0	
04/13	Tres Pesetas	110	\$1.35 per tire	0		0	
04/16	Tres Pesetas	119	\$1.35 per tire	0		0	
04/18	Tres Pesetas	117	\$1.35 per tire	0		0	
04/20	Tres Pesetas	86	\$1.35 per tire	0		0	
04/23	Tres Pesetas	127	\$1.35 per tire	0		2	\$3.25 per ti
04/26	Tres Pesetas	132	\$1.35 per tire	0		0	
04/27	Tres Pesetas	64	\$1.35 per tire	0		0	
04/30	Tres Pesetas	103	\$1.35 per tire	0		0	
05/02	Tres Pesetas	108	\$1.35 per tire	1	\$4.75 per tire	0	
05/04	Tres Pesetas	152	\$1.35 per tire	0		0	
05/07	Tres Pesetas	107	\$1.35 per tire	0		0	
05/08	Tres Pesetas	75	\$1.35 per tire	0		0	
05/11	Tres Pesetas	112	\$1.35 per tire	0		0	
05/14	Tres Pesetas	141	\$1.35 per tire	0		0	
05/15	Tres Pesetas	27	\$1.35 per tire	0		0	
05/16	Tres Pesetas	57	\$1.35 per tire	0		0	
05/18	Tres Pesetas	107	\$1.35 per tire	5	\$4.75 per tire	4	\$3.25 per ti
05/21	Tres Pesetas	101	\$1.35 per tire	2	\$4.75 per tire	0	
05/24	Tres Pesetas	161	\$1.35 per tire	0		0	
05/25	Tres Pesetas	165	\$1.35 per tire	0		0	
05/31	Tres Pesetas	254	\$1.35 per tire	0		0	
06/04	Tres Pesetas	148	\$1.35 per tire	0		0	
06/08	Tres Pesetas	214	\$1.35 per tire	0		0	
06/11	Tres Pesetas	74	\$1.35 per tire	0		0	
06/13	Tres Pesetas	111	\$1.35 per tire	0		0	
06/15	Tres Pesetas	63	\$1.35 per tire	0		9	\$3.25 per ti
06/18	Tres Pesetas	134	\$1.35 per tire	0		0	
06/20	Tres Pesetas	210	\$1.35 per tire	0		0	
06/22	Tres Pesetas	138	\$1.35 per tire	0		0	
06/25	Tres Pesetas	175	\$1.35 per tire	0		0	

06/27	Tres Pesetas	154	\$1.35 per tire	0		0	
06/30	Tres Pesetas	206	\$1.35 per tire	0		0	
07/02	Tres Pesetas	120	\$1.35 per tire	0		0	
07/03	Tres Pesetas	85	\$1.35 per tire	0		0	
07/05	Tres Pesetas	156	\$1.35 per tire	0		0	
07/09	Tres Pesetas	127	\$1.35 per tire	0		0	
07/09	Tres Pesetas	131	\$1.35 per tire	0		0	
07/12	Tres Pesetas	105	\$1.35 per tire	3	\$4.75 per tire	0	
07/13	Tres Pesetas	66	\$1.35 per tire	0		0	
07/16	Tres Pesetas	85	\$1.35 per tire	0		0	
07/18	Tres Pesetas	130	\$1.35 per tire	0		0	
07/20	Tres Pesetas	118	\$1.35 per tire	0		0	
07/23	Tres Pesetas	115	\$1.35 per tire	0		0	
07/25	Tres Pesetas	150	\$1.35 per tire	0		0	
07/27	Tres Pesetas	106	\$1.35 per tire	0		0	
07/30	Tres Pesetas	112	\$1.35 per tire	0		0	
08/01	Tres Pesetas	93	\$1.35 per tire	0		0	
08/03	Tres Pesetas	160	\$1.35 per tire	0		0	
08/06	Tres Pesetas	93	\$1.35 per tire	0		0	
08/08	Tres Pesetas	134	\$1.35 per tire	0		0	
08/13	Tres Pesetas	272	\$1.35 per tire	1	\$4.75 per tire	0	
08/16	Tres Pesetas	160	\$1.35 per tire	0		0	
08/17	Tres Pesetas	52	\$1.35 per tire	0		0	
08/21	Tres Pesetas	157	\$1.35 per tire	0		0	
08/23	Tres Pesetas	119	\$1.35 per tire	0		0	
08/27	Tres Pesetas	255	\$1.35 per tire	0		0	
08/29	Tres Pesetas	170	\$1.35 per tire	0		0	
08/31	Tres Pesetas	254	\$1.35 per tire	0		0	
09/04	Tres Pesetas	100	\$1.35 per tire	0		0	
09/06	Tres Pesetas	136	\$1.35 per tire	0		0	
09/07	Tres Pesetas	29	\$1.35 per tire	0		0	
09/10	Tres Pesetas	95	\$1.35 per tire	2	\$4.75 per tire	2	\$3.25 per ti
09/12	Tres Pesetas	161	\$1.35 per tire	0		0	
09/14	Tres Pesetas	96	\$1.35 per tire	0		0	
09/18	Tres Pesetas	116	\$1.35 per tire	0		0	
09/22	Tres Pesetas	103	\$1.35 per tire	0		0	
09/24	Thoshanowasti	61	\$0.90 per tire	0		0	
09/26	Thoshanowasti	70	\$0.90 per tire	0		0	

09/28	Thoshanowasti	75	\$0.90 per tire	0	0	
10/01	Thoshanowasti	49	\$0.90 per tire	0	0	
10/03	Thoshanowasti	87	\$0.90 per tire	0	0	
10/05	Thoshanowasti	48	\$0.90 per tire	0	0	
10/08	Thoshanowasti	86	\$0.90 per tire	0	0	
10/10	Thoshanowasti	80	\$0.90 per tire	0	0	
10/12	Thoshanowasti	50	\$0.90 per tire	0	0	
10/15	Thoshanowasti	98	\$0.90 per tire	0	0	
10/17	Thoshanowasti	39	\$0.90 per tire	0	0	
10/19	Thoshanowasti	49	\$0.90 per tire	0	0	
10/22	Thoshanowasti	84	\$0.90 per tire	0	0	
10/24	Thoshanowasti	63	\$0.90 per tire	0	0	
10/26	Thoshanowasti	102	\$0.90 per tire	0	0	
10/29	Thoshanowasti	83	\$0.90 per tire	0	0	
10/31	Thoshanowasti	64	\$0.90 per tire	0	0	
11/02	Thoshanowasti	56	\$0.90 per tire	0	0	
11/05	Thoshanowasti	93	\$0.90 per tire	0	0	
11/07	Thoshanowasti	50	\$0.90 per tire	0	0	
11/09	Thoshanowasti	99	\$0.90 per tire	0	0	
11/12	Thoshanowasti	81	\$0.90 per tire	0	0	
11/14	Thoshanowasti	78	\$0.90 per tire	0	2	\$4.50 per ti
11/16	Thoshanowasti	66	\$0.90 per tire	0	0	
11/19	Thoshanowasti	97	\$0.90 per tire	0	0	
11/21	Thoshanowasti	103	\$0.90 per tire	0	0	
11/23	Thoshanowasti	34	\$0.90 per tire	0	0	
11/26	Thoshanowasti	81	\$0.90 per tire	0	0	
11/28	Thoshanowasti	260	\$0.90 per tire	0	0	
11/29	Thoshanowasti	67	\$0.90 per tire	0	0	
12/03	Thoshanowasti	95	\$0.90 per tire	0	0	
12/04	Thoshanowasti	68	\$0.90 per tire	0	0	
12/07	Thoshanowasti	108	\$0.90 per tire	0	0	
12/10	Thoshanowasti	54	\$0.90 per tire	0	0	
12/12	Thoshanowasti	62	\$0.90 per tire	0	0	
12/14	Thoshanowasti	67	\$0.90 per tire	0	0	
12/17	Thoshanowasti	52	\$0.90 per tire	0	0	
12/19	Thoshanowasti	97	\$0.90 per tire	0	0	
12/21	Thoshanowasti	60	\$0.90 per tire	0	0	
12/26	Thoshanowasti	112	\$0.90 per tire	0	0	

12/28	Thoshanowasti	87	\$0.90 per tire	0		0	
12/31	Thoshanowasti	77	\$0.90 per tire	0		0	
01/04	Thoshanowasti	117	\$0.90 per tire	0		0	
01/07	Thoshanowasti	93	\$0.90 per tire	0		0	
01/09	Thoshanowasti	70	\$0.90 per tire	0		0	
01/10	Thoshanowasti	347	\$0.90 per tire	0		0	
01/11	Thoshanowasti	71	\$0.90 per tire	0		0	
01/14	Thoshanowasti	61	\$0.90 per tire	0		0	
01/16	Thoshanowasti	95	\$0.90 per tire	0		0	
01/18	Thoshanowasti	65	\$0.90 per tire	4	\$3.75 per tire	0	
01/21	Thoshanowasti	81	\$0.90 per tire	0		0	
01/23	Thoshanowasti	77	\$0.90 per tire	0		1	\$2.50 per ti
01/25	Thoshanowasti	94	\$0.90 per tire	0		0	
01/28	Thoshanowasti	153	\$0.90 per tire	0		0	
01/30	Thoshanowasti	119	\$0.90 per tire	0		0	
02/01	Thoshanowasti	74	\$0.90 per tire	0		0	
02/04	Thoshanowasti	119	\$0.90 per tire	0		0	
02/06	Thoshanowasti	120	\$0.90 per tire	0		0	
02/08	Thoshanowasti	115	\$0.90 per tire	0		0	
02/11	Thoshanowasti	101	\$0.90 per tire	0		0	
02/13	Thoshanowasti	117	\$0.90 per tire	0		0	
02/15	Thoshanowasti	106	\$0.90 per tire	0		0	
02/18	Thoshanowasti	111	\$0.90 per tire	0		0	
02/20	Thoshanowasti	82	\$0.90 per tire	0		0	
02/22	Thoshanowasti	115	\$0.90 per tire	0		0	
02/25	Thoshanowasti	197	\$0.90 per tire	3	\$3.00 per tire	0	
02/27	Thoshanowasti	141	\$0.90 per tire	0		0	
03/01	Thoshanowasti	78	\$0.90 per tire	0		0	
03/04	Thoshanowasti	121	\$0.90 per tire	0		0	
03/06	Thoshanowasti	143	\$0.90 per tire	0		0	
03/08	Thoshanowasti	86	\$0.90 per tire	0		0	
03/11	Thoshanowasti	132	\$0.90 per tire	0		0	
03/13	Thoshanowasti	119	\$0.90 per tire	2	\$4.00 per tire	0	
03/15	Thoshanowasti	110	\$0.90 per tire	0		0	
03/18	Thoshanowasti	83	\$0.90 per tire	0		0	
03/20	Thoshanowasti	83	\$0.90 per tire	0		0	
03/22	Thoshanowasti	73	\$0.90 per tire	0		0	
03/25	Thoshanowasti	158	\$0.90 per tire	0		0	

03/27	Thoshanowasti	72	\$0.90 per tire	0		0	
03/29	Thoshanowasti	93	\$0.90 per tire	0		0	
04/01	Thoshanowasti	138	\$0.90 per tire	0		0	
04/03	Thoshanowasti	129	\$0.90 per tire	0		0	
04/05	Thoshanowasti	93	\$0.90 per tire	0		0	
04/08	Thoshanowasti	94	\$0.90 per tire	0		0	
04/10	Thoshanowasti	79	\$0.90 per tire	0		0	
04/12	Thoshanowasti	102	\$0.90 per tire	0		0	
04/15	Thoshanowasti	106	\$0.90 per tire	0		0	
04/17	Thoshanowasti	98	\$0.90 per tire	0		0	
04/19	Thoshanowasti	92	\$0.90 per tire	0		0	
04/22	Thoshanowasti	87	\$0.90 per tire	0		0	
04/24	Thoshanowasti	103	\$0.90 per tire	0		0	
04/26	Thoshanowasti	56	\$0.90 per tire	0		0	
04/29	Thoshanowasti	127	\$0.90 per tire	0		0	
05/01	Thoshanowasti	94	\$0.90 per tire	0		0	
05/03	Thoshanowasti	96	\$0.90 per tire	0		0	
05/06	Thoshanowasti	126	\$0.90 per tire	0		0	
05/08	Thoshanowasti	118	\$0.90 per tire	0		0	
05/10	Thoshanowasti	107	\$0.90 per tire	0		0	
05/13	Thoshanowasti	107	\$0.90 per tire	0		0	
05/15	Thoshanowasti	46	\$0.90 per tire	0		0	
05/17	Thoshanowasti	102	\$0.90 per tire	0		0	
05/20	Thoshanowasti	71	\$0.90 per tire	3	\$2.50 per tire	0	
05/22	Thoshanowasti	71	\$0.90 per tire	0		0	
05/24	Thoshanowasti	99	\$0.90 per tire	0		0	
05/28	Thoshanowasti	113	\$0.90 per tire	0		0	
05/31	Thoshanowasti	101	\$0.90 per tire	2	\$3.50 per tire	3	\$2.50 per ti
06/03	Thoshanowasti	119	\$0.90 per tire	0		0	
06/05	Thoshanowasti	84	\$0.90 per tire	0		0	
06/07	Thoshanowasti	118	\$0.90 per tire	0		0	
06/10	Thoshanowasti	89	\$0.90 per tire	0		0	
06/12	Thoshanowasti	121	\$0.90 per tire	0		0	
06/14	Thoshanowasti	112	\$0.90 per tire	0		0	
06/17	Thoshanowasti	129	\$0.90 per tire	0		0	
06/19	Thoshanowasti	131	\$0.90 per tire	0		0	
06/21	Thoshanowasti	124	\$0.90 per tire	0		0	
06/24	Thoshanowasti	75	\$0.90 per tire	0		0	

09/25	Thoshanowasti	94	\$0.90 per tire	0		0	
09/27	Thoshanowasti	114	\$0.90 per tire	0		0	
09/30	Thoshanowasti	115	\$0.90 per tire	0		0	
10/02	Thoshanowasti	109	\$0.90 per tire	0		0	
10/04	Thoshanowasti	104	\$0.90 per tire	0		0	
10/07	Thoshanowasti	97	\$0.90 per tire	0		0	
10/09	Thoshanowasti	71	\$0.90 per tire	0		0	
10/11	Thoshanowasti	97	\$0.90 per tire	0		0	
10/14	Thoshanowasti	78	\$0.90 per tire	0		0	
10/16	Thoshanowasti	111	\$0.90 per tire	0		0	
10/18	Thoshanowasti	106	\$0.90 per tire	3	\$3.00 per tire	0	
10/21	Thoshanowasti	102	\$0.90 per tire	0		0	
10/23	Thoshanowasti	90	\$0.90 per tire	0		1	\$4.00 per ti
10/25	Thoshanowasti	61	\$0.90 per tire	0		0	
11/01	Thoshanowasti	116	\$0.90 per tire	0		0	
11/04	Thoshanowasti	84	\$0.90 per tire	0		0	
11/06	Thoshanowasti	110	\$0.90 per tire	0		0	
11/08	Thoshanowasti	73	\$0.90 per tire	0		0	
11/15	Thoshanowasti	249	\$0.90 per tire	0		0	
11/22	Thoshanowasti	288	\$0.90 per tire	0		0	
11/29	Thoshanowasti	256	\$0.90 per tire	0		0	
12/06	Thoshanowasti	222	\$0.90 per tire	0		0	
12/13	Thoshanowasti	269	\$0.90 per tire	0		0	
12/20	Thoshanowasti	356	\$0.90 per tire	0		0	
12/27	Thoshanowasti	217	\$0.90 per tire	0		0	
01/03	Thoshanowasti	294	\$0.90 per tire	3	\$3.50 per tire	0	
01/17	Thoshanowasti	271	\$0.90 per tire	0		0	
01/24	Thoshanowasti	298	\$0.90 per tire	0		0	
01/31	Thoshanowasti	278	\$0.90 per tire	0		0	
02/07	Thoshanowasti	416	\$0.90 per tire	0		0	
02/14	Thoshanowasti	352	\$0.90 per tire	0		0	
02/21	Thoshanowasti	377	\$0.90 per tire	0		0	
02/28	Thoshanowasti	340	\$0.90 per tire	0		0	
03/07	Thoshanowasti	363	\$0.90 per tire	0		0	
03/14	Thoshanowasti	307	\$0.90 per tire	0		0	
03/21	Thoshanowasti	294	\$0.90 per tire	0		0	
03/28	Thoshanowasti	304	\$0.90 per tire	0		0	
04/04	Thoshanowasti	260	\$0.90 per tire	0		0	

04/11	Thoshanowasti	278	\$0.90 per tire	0		0	
04/18	Thoshanowasti	292	\$0.90 per tire	3	\$3.00 per tire	0	
04/25	Thoshanowasti	280	\$0.90 per tire	0		0	
05/02	Thoshanowasti	218	\$0.90 per tire	1	\$3.25 per tire	0	
05/09	Thoshanowasti	241	\$0.90 per tire	2	\$3.50 per tire	0	
05/16	Thoshanowasti	353	\$0.90 per tire	0		0	
05/23	Thoshanowasti	323	\$0.90 per tire	0		0	
05/30	Thoshanowasti	270	\$0.90 per tire	0		0	
06/06	Thoshanowasti	325	\$0.90 per tire	0		0	
06/13	Thoshanowasti	316	\$0.90 per tire	4	\$3.00 per tire	0	
06/20	Thoshanowasti	312	\$0.90 per tire	3	\$3.00 per tire	0	
06/27	Thoshanowasti	294	\$0.90 per tire	0		0	
07/11	Thoshanowasti	678	\$0.90 per tire	2	\$3.00 per tire	0	
07/18	Thoshanowasti	485	\$0.90 per tire	0		0	
07/25	Thoshanowasti	376	\$0.90 per tire	0		0	
08/01	Thoshanowasti	332	\$0.90 per tire	0		0	
08/08	Thoshanowasti	433	\$0.90 per tire	0		0	
08/15	Thoshanowasti	375	\$0.90 per tire	0		0	
08/22	Thoshanowasti	421	\$0.90 per tire	0		1	\$5.00 per ti
08/28	Thoshanowasti	363	\$0.90 per tire	0		0	
09/05	Thoshanowasti	325	\$0.90 per tire	3	\$3.00 per tire	0	
09/12	Thoshanowasti	317	\$0.90 per tire	0		0	
09/19	Thoshanowasti	264	\$0.90 per tire	0		0	
09/25	Thoshanowasti	369	\$0.90 per tire	0		0	
10/03	Thoshanowasti	365	\$0.90 per tire	6	\$3.00 per tire	0	
10/10	Thoshanowasti	300	\$0.90 per tire	1	\$3.00 per tire	0	
10/17	Thoshanowasti	230	\$0.90 per tire	0		0	
10/24	Thoshanowasti	289	\$0.90 per tire	0		0	
10/31	Thoshanowasti	384	\$0.90 per tire	0		0	
11/07	Thoshanowasti	355	\$0.90 per tire	0		0	
11/14	Thoshanowasti	405	\$0.90 per tire	1	\$3.00 per tire	1	\$10.00 per t
11/21	Thoshanowasti	324	\$0.90 per tire	0		0	
11/26	Thoshanowasti	256	\$0.90 per tire	0		0	
12/05	Thoshanowasti	254	\$0.90 per tire	0		0	
12/12	Thoshanowasti	351	\$0.90 per tire	0		0	
12/19	Thoshanowasti	245	\$0.90 per tire	0		0	
01/09	Thoshanowasti	912	\$0.90 per tire	0		0	
01/20	Thoshanowasti	471	\$0.90 per tire	0		0	

01/27	Thoshanowasti	218	\$0.90 per tire	0		0
02/02	Thoshanowasti	213	\$0.90 per tire	0		0
02/04	Thoshanowasti	424	\$0.90 per tire	1	\$3.00 per tire	0
02/10	Thoshanowasti	431	\$0.90 per tire	6	\$3.00 per tire	0
02/17	Thoshanowasti	447	\$0.90 per tire	0		0
02/24	Thoshanowasti	457	\$0.90 per tire	0		0
03/02	Thoshanowasti	471	\$0.90 per tire	0		0
03/09	Thoshanowasti	371	\$0.90 per tire	0		0
03/16	Thoshanowasti	481	\$0.90 per tire	0		0
03/19	Thoshanowasti	317	\$0.90 per tire	0		0
03/23	Thoshanowasti	238	\$0.90 per tire	0		0
03/25	Thoshanowasti	109	\$0.90 per tire	0		0
03/30	Thoshanowasti	309	\$0.90 per tire	0		0
04/02	Thoshanowasti	149	\$0.90 per tire	0		0
04/06	Thoshanowasti	274	\$0.90 per tire	0		0
04/09	Thoshanowasti	109	\$0.90 per tire	0		0
04/13	Thoshanowasti	143	\$0.90 per tire	0		0
04/16	Thoshanowasti	206	\$0.90 per tire	0		0
04/20	Thoshanowasti	161	\$0.90 per tire	0		0
04/23	Thoshanowasti	118	\$0.90 per tire	0		0
04/27	Thoshanowasti	221	\$0.90 per tire	0		0
04/30	Thoshanowasti	131	\$0.90 per tire	0		0
05/04	Thoshanowasti	367	\$0.90 per tire	0		0
05/07	Thoshanowasti	113	\$0.90 per tire	0		0
05/14	Thoshanowasti	364	\$0.90 per tire	0		0
05/19	Thoshanowasti	233	\$0.90 per tire	0		0
05/21	Thoshanowasti	81	\$0.90 per tire	0		0
05/24	Thoshanowasti	171	\$0.90 per tire	0		0
05/28	Thoshanowasti	165	\$0.90 per tire	0		0
06/04	Thoshanowasti	351	\$0.90 per tire	0		0
06/11	Thoshanowasti	357	\$0.90 per tire	0		0
06/18	Thoshanowasti	486	\$0.90 per tire	0		0
06/25	Thoshanowasti	425	\$0.90 per tire	0		0
07/02	Thoshanowasti	306	\$0.90 per tire	0		0
07/09	Thoshanowasti	321	\$0.90 per tire	0		0
07/16	Thoshanowasti	405	\$0.90 per tire	0		0
07/23	Thoshanowasti	461	\$0.90 per tire	2	\$3.50 per tire	0
07/30	Thoshanowasti	337	\$0.90 per tire	0		0

08/06	Thoshanowasti	398	\$0.90 per tire	0	0
TOTALS:		65704		84	34

NOTE: All transporters charged sales tax at the correct rate for removing the tires from Rick's Tire Warehouse.

NOTE: Rick's Tire Warehouse charged its customers an environmental fee for the disposal of tires that ranged from \$1 to

From: "Judy Carlson" <judith.carlson@cpa.state.tx.us>
To: <jforehan@tceq.state.tx.us>
Date: 9/15/04 9:10PM
Subject: Walker Tire Company Inc. TP# 17419316785

John,

In response a memo dated June 16, 2004, from Otis Fields to Austin audit, I've attached is an excel spreadsheet for the tire disposal fee information on the above referenced taxpayer. There are three sheets: transport disposal fee info, transport vendor info, and customer disposal info. Some of the checks and invoices had manifests attached and some manifests were filed separately, depending on the vendor.

Please let me know if you have any questions.

Judy Carlson

Austin Audit

512/463-4373

CC: "Emma Fuentes" <emma.fuentes@cpa.state.tx.us>

Walker Tire Company Inc.
TP# 17419316785
6926 N Lamar Blvd, Austin

VENDOR INFORMATION

able tire disposal
6830 Laguna Road
San Antonio, TX 78223
210/648-6921
fei# 75-2464540

j & m truck tire shop
11420 Hwy 16 South
San Antonio, TX 78224
210/628-1824

safe tire disposal corp of texas
11150 applewhite road
san antonio, tx 78224
210/628-6202

south texas tire and disposal
no info available

browning ferris industries
po box 78717
phoenix, az 85062

INTEROFFICE MEMO

Carole Keeton Rylander

Texas Comptroller of Public Accounts

Date: July 29, 2002

To: Emma Fuentes, Supervisor, Austin Audit Office

From: Ping Hu, Auditor, Austin Audit Office

Subject: Scrap tire generator
Raymond Jones Klingemann
Taxpayer Number:
5635 Hwy 290 West
Austin, TX 78735

The taxpayer is a tire dealer. He charges \$2 waste tire fee for a new tire, \$1 for a used tire. The taxpayer has a tire cutter on site where he cuts collected tires that he dumps in the dumpsters. Total scrap tire fee charged in his shop for year 2000 and 2001 was \$4,366.57.

The taxpayer is also a transporter. He collects scrap tires from other tire dealers. For the most part, he charges about \$1.25 to \$1.50 per tire. There were times where he charged \$5 and \$15 per tire. I am assuming these are on huge tires. The total scrap tire fee charged from the tire dealers for year 1999, 2000 and 2001 was \$2,850 for total 25,842 tires, \$37,897 for total 25,684 tires and \$34,868 for total 23,070 tires, respectively. The taxpayer pays \$790.53 for a trailer load (a 53 foot box van) to the processor/recycler. A trailer load contains about 1500 to 1700 tires. The taxpayer transports scrap tires twice a month.

According to the taxpayer, the generator is completing the manifests and retaining a copy of the initial manifest when the scrap tires are transferred.

The manifests reviewed listed Waste Recovery Inc. and TechniServ Inc. as the transporters. Some of the manifest copies were not complete and have no processor/recycler information.

Processor used by the transporter (the taxpayer):
Waste Recovery Inc., Registration Number F79503
Address: 5302 Wade Rd, Baytown, TX 77521
Phone# (281) 424-4011

TechniServ Inc.
Address: 5904 Sierra Madre, Austin, TX 78759
Phone# (512) 258-5953

INTEROFFICE MEMO

Carole Keeton Rylander

Texas Comptroller of Public Accounts

Date: July 22, 2002

To: Emma Fuentes, Supervisor, Austin Audit Office

From: Ping Hu, Auditor, Austin Audit Office

Subject: Scrap tire generator
Nuno Moniz Vasconcellos dba A-One Discount Tires Inc
Taxpayer Number :
5635 Hwy 290 West
Austin, TX 78735

The taxpayer does not maintain good records. The records for one of the four outlets are missing. There are also missing months of records for other locations. The taxpayer has a manual accounting system. There are no summary reports for me to get accurate information to answer the questions that TNRCC needed. The following information is based on the best information I could gather.

The per tire fee charged by the taxpayer to the consumers for each scrap tire collected is \$2-\$8. The total scrap tire fee for year 1999 was \$4,722 for a total of 1,859 tires.

The taxpayer pays a monthly fee to BFI for a 30 yard capacity dumpster. He cuts the tires collected (from his own business or other tire dealers) into 4 pieces and puts them in the dumpster.