DENNIS J. HERRERA, State Bar #139669
City Attorney
JEAN H. ALEXANDER, State Bar #53676
Chief Tax Attorney
OWEN J. CLEMENTS, State Bar #141805
SCOTT M. REIBER, State Bar #245418
Deputy City Attorneys
Fox Plaza
1390 Market Street, Suite 700
San Francisco, California 94102-5408
Telephone: (415) 554-3944
Facsimile: (415) 437-4644
E-Mail: owen.clements@sfgov.org

Attorneys for Petitioners
CITY AND COUNTY OF SAN FRANCISCO,
SAN FRANCISCO TREASURER JOSÉ CISNEROS, and
SAN FRANCISCO TAX COLLECTOR DAVID AUGUSTINE

SUPERIOR COURT OF THE STATE OF CALIFORNIA

COUNTY OF SAN FRANCISCO

UNLIMITED JURISDICTION

CPF-17-515663

CITY AND COUNTY OF SAN FRANCISCO, SAN FRANCISCO TREASURER JOSÉ CISNEROS, and SAN FRANCISCO TAX COLLECTOR DAVID AUGUSTINE, Petitioners, vs. UBER TECHNOLOGIES, INC., Respondent.	Case No. **VERIFIED PETITION FOR AN ORDER TO REQUIRE UBER TECHNOLOGIES, INC. TO DISCLOSE DRIVER CONTACT INFORMATION TO THE SAN FRANCISCO TAX COLLECTOR**

Petitioners CITY AND COUNTY OF SAN FRANCISCO ("San Francisco"), SAN FRANCISCO TREASURER JOSÉ CISNEROS (the "Treasurer") and SAN FRANCISCO TAX COLLECTOR DAVID AUGUSTINE (the "Tax Collector") hereby petition this Court 1) if necessary, to issue an order requiring Respondent UBER TECHNOLOGIES, INC. ("Uber") to appear before this Court and show cause, if any there be, why Uber should not be ordered to obey and comply with a subpoena issued by the San Francisco Tax Collector pursuant to San Francisco Business and Tax Regulations Code section 6.4-1(f) and, after Uber has had an opportunity to respond; 2) issue an order requiring Uber to comply with the Tax Collector's subpoena.

1. Petitioner San Francisco is a municipal corporation existing under its Charter and the laws of the State of California. Petitioner José Cisneros, in his official capacity as the San Francisco Treasurer, and Petitioner David Augustine, in his official capacity as San Francisco Tax Collector, are officers of San Francisco with authority to enforce San Francisco's Business and Tax Regulations Code. Petitioners reside within the City and County of San Francisco for venue purposes.

2. Respondent Uber is a Delaware Corporation with its principal place of business in San Francisco, California. Uber is registered to do business in California with the Secretary of State. Uber and its drivers have been doing a large volume of business in the City and County of San Francisco for several years.

3. Uber is a Transportation Network Company ("TNC"). Uber provides a computer-based application ("App") that connects passengers and drivers. Uber passengers use the Uber App to connect with Uber drivers and arrange for rides from them. Uber passengers then pay fees to Uber drivers, which fees are processed by Uber using the Uber App. Tens of thousands of drivers use the Uber App to do business in San Francisco. These drivers pick up and drop off paying passengers in San Francisco, and drive paying passengers through San Francisco on their way to nearby destinations (for example, the San Francisco International Airport).

4. Under Article 6 of the San Francisco Business and Tax Regulations Code ("SFB&TRC"), the Tax Collector has a duty to "collect and receive the taxes imposed by the Business and Tax Regulations Code." (SFB&TRC § 6.3-1.) The Tax Collector has the authority to investigate

possible non-compliance with the Business and Tax Regulations Code. (*Id.* § 6.4-1.) Specifically, the Tax Collector:

> may order any person or persons, whether taxpayers, alleged taxpayers, witnesses, or custodians of records, to produce all books, papers, and records which the Tax Collector believes may have relevance to enforcing compliance with the provisions of the Business and Tax Regulations Code for inspection, examination, and copying at the Tax Collector's Office during normal business hours.

(*Id.* § 6.4-1(c).) The Tax Collector is authorized to "issue and serve subpoenas to carry out these provisions." (*Id.* § 6.4-1(f).)

5. Pursuant to the authority described above, the Tax Collector has periodically requested information from Uber in an effort to identify Uber drivers who are doing business in San Francisco. In August, 2014, the Tax Collector requested such information for the calendar years 2011, 2012 and 2013. Uber provided certain driver information for those years to the Tax Collector in January 2015. Uber provided Excel spreadsheets listing the names, addresses, and amounts earned by certain drivers for each of those calendar years. The number of drivers listed by Uber steadily increased.

6. The Tax Collector subsequently requested Uber driver information for the calendar years 2014 and 2015. In a letter dated September 25, 2015, the Tax Collector asked Uber to provide identifying information on any of its drivers who provided transportation and delivery services "during each of the calendar years 2014 and 2015, where any part of the trip occurred in San Francisco." Uber again complied, and provided name and address information for certain drivers for 2014 and 2015. The number of drivers listed by Uber again increased each year. In June 2016, the Tax Collector requested year to date information for Uber drivers for 2016. In July 2016, Uber submitted year to date name and address information for certain drivers for 2016.

7. Based in part on the information previously provided by Uber for the 2015 calendar year, the Tax Collector mailed letters to 31,583 TNC drivers in April 2016. These letters explained the requirements that apply to drivers who do business in San Francisco, including the requirement to obtain a San Francisco Business Registration Certificate. These letters also assigned a unique "correspondence ID" number to each driver for tracking purposes, as is explained further below.

In June 2016, the Tax Collector mailed out 27,379 follow up letters to TNC drivers who had not responded to the April letter.

8. In August 2016, the Tax Collector mailed letters to 22,287 TNC drivers based in part on year to date information that Uber had previously provided for 2016. The Tax Collector's Office used its best efforts to remove any drivers who had already received letters in April 2016, based on 2015 data, from the list of drivers who received letters in August 2016 based on 2016 data.

9. The Tax Collector's 2016 letters explained that, with some exceptions, drivers who earn money driving in San Francisco on seven or more days in any calendar year are required to obtain a Business Registration Certificate from the Treasurer. (San Francisco Business and Tax Regulations Code ["SFB&TRC"] § 6.2-12(g) [any person who "performs work or renders services within the City for all or part of any seven days during a tax year" is subject to the Gross Receipts Tax and the Business Registration Ordinance] and SFB&TRC §§ 853, 856 [requiring Registration Certificate].) Drivers can register online on the Treasurer's website, http://sftreasurer.org/registration. Drivers typically pay annual fees of $91 to obtain a Business Registration Certificate.

10. Alternatively, as the Tax Collector's 2016 letters also explained, a driver can avoid the San Francisco business registration requirement by filing out a "Declaration of Non-Registration for TNC Drivers." That form is also available on the Treasurer's website at www.sftreasurer.org/inactivetnc, which redirects to https://newbusiness.sfgov.org/AppNet/UnityForm.aspx?key=UFSessionIDKey). If appropriate, a driver can use this form to submit a declaration, under penalty of perjury, that he or she: 1) is not required to register because the driver was never engaged in business in San Francisco or was so engaged but is no longer; 2) is not required to register because the driver operates solely as an employee rather than as an independent contractor; or 3) is already registered. In order to fill out a Declaration of Non-Registration for TNC Drivers, a driver must provide the unique "correspondence ID" number that was previously assigned by the Tax Collector, and which was included in the 2016 letters.

11. Through the April and August 2016 mailings combined, the Tax Collector has attempted to notify 53,870 TNC drivers of their duty to obtain a Business Registration Certificate if they intend to do business in San Francisco. About 19,200 TNC drivers have obtained a Business

Registration Certificate from San Francisco. Another 12,000 drivers filled out Declarations of Non-Registration for TNC Drivers in response to the 2016 letters, stating that they did not or were no longer driving in San Francisco, considered themselves employees, or had already registered. That leaves over 27,000 drivers who have not responded to the 2016 letters by either registering or filling out a Declaration of Non-Registration.

12. In December 2016, the Tax Collector requested that Uber submit updated data for the second half of 2016. Uber's outside counsel indicated that Uber would not comply with this request in response to a demand letter.

13. On January 26, 2017, the Tax Collector issued a subpoena to Uber demanding that Uber produce the following information for the period of July 1, 2016 through December 31, 2016:

> Please provide data identifying all drivers that use/used the technology of Uber Technologies, Inc. or any related entity (collectively, "Uber") to provide transportation or delivery services during the period July 1, 2016 through December 31, 2016, where any part of the trip occurred in San Francisco. For each driver, please provide the driver's most recent contact information (name, mailing address, street address if different, and driver's license number). Please provide the data in Microsoft Excel format if available, or in native format.

A true and correct copy of the January subpoena to Uber is attached as Exhibit A [hereinafter, "the January Subpoena"].

14. On February 17, 2017, Uber objected to the January subpoena. A true and correct copy of Uber's objection to the January Subpoena is attached hereto as Exhibit B. In subsequent meet and confer discussions, Uber's outside counsel requested that San Francisco consider limiting the subpoena so that it only sought information on drivers who had driven in San Francisco for seven or more days during the period in question. Without waiving its right to seek more complete data in future subpoenas, San Francisco agreed to do so.

15. Given the passage of during the parties' meet and confer discussions, San Francisco withdrew the January Subpoena and issued a new subpoena on March 20, 2017 ("the Subpoena"). At Uber's request, the Subpoena was limited to seeking identifying information on those Uber drivers who had driven in San Francisco on seven or more days during the period of July 1, 2016 through March 31, 2017. Specifically, the Subpoena requested that Uber:

> Please provide data identifying all drivers that use/used the technology of Uber Technologies, Inc. or any related entity (collectively, "Uber") to provide transportation or delivery services during the period July 1, 2016 through March 31, 2017, where for seven or more days during that period any part of the trip occurred in San Francisco. For each driver, please provide the driver's most recent contact information (name, mailing address, street address if different, and driver's license number). Please provide the data in Microsoft Excel format if available, or in native format.

A true and correct copy of the Subpoena is attached as Exhibit C. The Subpoena specified a return date of either April 27, 2017 (if by mail or overnight delivery) or May 1, 2017 (if in person).

16. The Subpoena was served on Uber's outside counsel by email on March 20, 2017. Uber's outside counsel confirmed that they were authorized to accept service of the subpoena by email in a subsequent email dated April 11, 2017.

17. On April 27, 2017, Uber served its responses and objections to the Subpoena on San Francisco. A true and correct copy of those responses and objections is attached hereto as Exhibit D. In a conversation on May 1, 2017, Uber's outside counsel stated that Uber would not voluntarily comply with the Subpoena. On that same day, Uber filed a Petition to Quash the Subpoena. (San Francisco Superior Court Case No. CPF-17-515627.)

18. San Francisco has a legitimate need for the information it has requested from Uber. San Francisco needs this information to determine whether Uber's drivers are complying with San Francisco's Business Registration Certificate requirement and paying annual registration fees. San Francisco also needs this information to determine whether drivers who previously filed Declarations of Non-Registration are nevertheless still doing business in San Francisco.

19. Uber's refusal to provide current data on its drivers makes it impossible for the Tax Collector to issue correspondence ID numbers to them for 2017. Uber's refusal therefore prevents all Uber drivers who did not receive a letter from the Tax Collector in 2016 from filling out a Declaration of Non-Registration for TNC Drivers.

20. All non-public data submitted by Uber in response to the Subpoena will be treated as confidential taxpayer data. The Tax Collector will resist any request for a disclosure of non-public data submitted to it by Uber on that basis. (See SFB&TRC section 6.22-1(a) ["any information the

Tax Collector learns about a taxpayer's business from the taxpayer or in response to the Tax Collector's request for information" is confidential].)

21. The Tax Collector does plan to use the information sought in the Subpoena to contact Uber drivers and notify them about the requirements for doing business in San Francisco. These contact letters will likely be similar to the letters the Tax Collector sent out in 2016. They will inform drivers of San Francisco's Business Registration Certificate requirements, and also of the opportunity for drivers to instead submit a Declaration of Non-Registration for TNC Drivers if they meet the requirements for doing so. A true and correct copy of the form that was used for the April 2016 notice letters is attached hereto as Exhibit E.

22. All drivers who choose to obtain a Business Registration Certificate will have their name and address information listed in San Francisco's public business registration data-base. In this respect, drivers who register are treated the same as all other people or entities who obtain Business Registration Certificates in San Francisco. (See SFB&TRC § 853 [requiring Business Registration Certificate to be posted conspicuously at the person's place of business, and thereby making public all information on the face of a Business Registration Certificate].) However, a driver may use a business address or Post Office Box as their address for their Business Registration Certificate.

23. It is important for Uber drivers who are doing business in San Francisco to register here, just as all other business operating in San Francisco are required to do. By registering, business owners provide consumers with access to basic information about their businesses. This allows consumers to verify that a particular business operating in San Francisco has registered to do business here. Registration also allows consumers to contact business owners in the event of a dispute. For these reasons, the Office of the Treasurer and Tax Collector works diligently in an effort to ensure that all businesses that are operating in San Francisco obtain a Business Registration Certificate.

24. San Francisco Business and Tax Regulations Code section 6.4-1(f), California Code of Civil Procedure sections 1986(c) and 1991, and California Government Code sections 37104-37109 confer jurisdiction upon this Court to order Uber to comply with the Tax Collector's Subpoena.

25. Prior to filing this Petition, counsel for San Francisco contacted Uber's outside counsel. Uber's outside counsel agreed to a briefing schedule and a hearing date of June 22, 2017, for a motion by San Francisco to compel compliance with the Subpoena.

WHEREFORE, San Francisco and its Treasurer and Tax Collector pray that:

1. If necessary, the Court issue an order requiring Respondent Uber to appear before this Court and show cause, if any there be, why Uber should not be ordered to comply with the Tax Collector's Subpoena;

2. The Court issue an order requiring Respondent Uber to obey and comply with the Tax Collector's Subpoena;

3. The Court award San Francisco its costs of bringing this Petition; and

4. The Court grant such other order or relief that the Court considers just and proper.

Dated: May 11, 2017

DENNIS J. HERRERA
City Attorney
JEAN H. ALEXANDER
Chief Tax Attorney
OWEN J. CLEMENTS
SCOTT M. REIBER
Deputy City Attorneys

By: Owen J. Clements
OWEN J. CLEMENTS

Attorneys for Petitioners

CITY AND COUNTY OF SAN FRANCISCO, SAN FRANCISCO TREASURER JOSÉ CISNEROS, and SAN FRANCISCO TAX COLLECTOR DAVID AUGUSTINE

VERIFICATION

I, DAVID AUGUSTINE, certify and declare as follows:

I am the Tax Collector for the City and County of San Francisco. I am authorized to execute this verification on behalf of San Francisco. I have read the foregoing Verified Petition For An Order To Require Uber Technologies, Inc. To Disclose Driver Contact Information To The San Francisco Tax Collector, to which this verification is attached, and know its contents. Based on review of information available to me and on my personal knowledge of the matters set forth therein, I am informed and believe that the matters stated in the Verified Petition are true and, on that basis, allege that said matters are true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed on May 10, 2017 at San Francisco, California.

DAVID AUGUSTINE

EXHIBIT A

City and County of San Francisco

Office of the Treasurer-Tax Collector

SUBPOENA

To: C T Corporation System
818 West 7th Street Suite 930
Los Angeles, CA 90017

Sanjay Nangia
Davis Wright Tremaine LLP 505
Montgomery Street, Suite 800 San
Francisco, CA 94111

Pursuant to Section 6.4-1 of the San Francisco Business and Tax Regulations Code, the Tax Collector of the City and County of San Francisco hereby commands you to appear at **1:00 p.m. on February 21, 2017**, at the following location:

Office of the Treasurer-Tax Collector
City Hall, Room 140
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

✓ To produce and permit inspection and copying of all data, documents, records, and other materials described in Exhibit A attached hereto.

You are not required to appear in person if you produce the records described in the attached Exhibit A and a completed declaration of your custodian of records in compliance with Evidence Code section 1561 by **February 17, 2017**, to:

Office of the Treasurer-Tax Collector
City Hall, Room 140
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102
attn: Stephanie Profitt

If you have any questions regarding compliance with this subpoena, please contact:

Owen Clements
Deputy City Attorney
(415) 554-3944

Failure to comply with the commands of this subpoena may subject you to court enforcement proceedings.

Date: 1/26, 2017

By: _____
David Augustine
Tax Collector

EXHIBIT A

Subpoena of Uber Technologies, Inc.

Please provide data identifying all drivers that use/used the technology of Uber Technologies, Inc. or any related entity (collectively, "Uber") to provide transportation or delivery services during the period July 1, 2016 through December 31, 2016, where any part of the trip occurred in San Francisco. For each driver, please provide the driver's most recent contact information (name, mailing address, street address if different, and driver's license number). Please provide the data in Microsoft Excel format if available, or in native format.

EXHIBIT B

Davis Wright Tremaine LLP

Suite 800
505 Montgomery Street
San Francisco, CA 94111-6533

Allison A. Davis
415.276.6580 direct
415.276.4880 fax
allisondavis@dwt.com

February 17, 2017

VIA EMAIL AND FEDERAL EXPRESS

Owen Clements
Deputy City Attorney
City Hall, Room 234
1 Dr. Carlton B. Goodlett Pl.
San Francisco, CA 94102
owen.clements@sfgov.org

Re: Office of Treasurer-Tax Collector's Subpoena

Dear Mr. Clements:

Enclosed please find Uber Technologies, Inc.'s Responses and Objections to the City and County of San Francisco Office of Treasurer-Tax Collector's Subpoena.

Please let me know if you are available to meet and confer regarding the subpoena and Uber's objections on February 22, 2017 or February 23, 2017.

Sincerely,
DAVIS WRIGHT TREMAINE LLP

Allison A. Davis

cc: Office of the Treasurer-Tax Collector
City Hall, Room 140
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102
Attn: Stephanie Profitt
stephanie.profitt@sfgov.org

Uber Technologies, Inc. ("Uber") hereby responds to the City and County of San Francisco Office of Treasurer-Tax Collector's ("Tax Collector") Subpoena for Production of Documents, as follows:

GENERAL OBJECTIONS

1. Uber objects to the Tax Collector's Subpoena for Production of Documents ("Subpoena") to the extent that it attempts or purports to require disclosure of privileged or confidential communications between attorney and client, disclosure of documents or information protected by the attorney work-product doctrine, or disclosure of documents involved or any other applicable privilege.

2. Uber objects to the Subpoena to the extent that it seeks confidential or proprietary trade secret and/or competitively sensitive information.

3. Uber objects to the Subpoena to the extent that it seeks information that is protected by a right of privacy under either the United States Constitution, Article 1 of the Constitution of the State of California, or any other applicable law.

4. Uber objects to the Subpoena to the extent that it seeks information that is protected by due process rights.

5. Uber objects to the Subpoena because it infringes on Fourth, Fifth, and Fourteenth Amendment rights.

6. Uber objects to the Subpoena to the extent that it purports to require immediate production of all responsive documents concurrent with this response.

7. Uber objects to the Subpoena on the basis that the phrase "Uber Technologies, Inc. or any related entity" is vague and ambiguous to the extent they purport to include entities other than Uber Technologies, Inc. Uber's response to this Subpoena assumes a definition as including only Uber Technologies, Inc.

8. Uber objects to the Subpoena on the basis that it seeks documents irrelevant to the subject matter involved in any pending investigation or enforcement proceeding.

9. Uber objects to the Subpoena to the extent that it seeks discovery of information that is equally available to the Tax Collector.

10. Uber objects to the Subpoena to the extent that it is overly broad, unduly burdensome and oppressive.

11. Uber objects to the Subpoena to the extent that it purports to impose on Uber any obligation to collect or produce documents or information or to supplement this response greater than those provided by the California Code of Civil Procedure, local rules, case law decisions, and laws governing the proper scope and extent of the Subpoena.

12. Uber objects to the Subpoena on the grounds that it seeks to compel Uber to create summaries or compilations of information or data.

13. Uber objects to producing electronic data from sources such as back-up tapes, database legacy systems or any other form that are not reasonably accessible on the grounds that such review and production would impose on Uber an unreasonable cost and undue burden.

14. Uber objects to the Subpoena because the Subpoena exceeds the Tax Collector's lawful authority.

15. These General Objections are incorporated by reference into each of the response set forth below to avoid repetition.

RESPONSES TO SUBPOENA FOR PRODUCTION OF DOCUMENTS

REQUEST NO. 1:

Please provide data identifying all drivers that use/used the technology of Uber Technologies, Inc. or any related entity (collectively, "Uber") to provide transportation or delivery services during the period July 1, 2016 through December 31, 2016, where any part of the trip occurred in San Francisco. For each driver, please provide the driver's most recent contact information (name, mailing address, street address if different, and driver's license number). Please provide the data in Microsoft Excel format if available, or in native format.

RESPONSE TO REQUEST NO. 1:

Uber refers to and incorporates its General Objections as though set forth fully herein. Uber further objects that the request is overly broad, unduly burdensome, cumulative and oppressive. Uber objects on the grounds that this request is vague and ambiguous, including but not limited to the phrase "use/used the technology of Uber. . . to provide transportation or delivery services . . .where any part of the trip occurred in San Francisco." Uber further objects on the grounds that the request seeks information irrelevant to the subject matter involved in any pending investigation or enforcement proceeding. Uber further objects to the request to the extent that it seeks information that is equally available to the Tax Collector. Uber objects to the request because it seeks confidential or proprietary trade secret and/or competitively sensitive information. Uber objects to the request because it seeks information protected by a driver's right of privacy. Uber objects to the request because it seeks information protected by a driver's due process rights. Uber objects to this request because it seeks information protected by a driver's Fourth Amendment right against unreasonable searches and seizures. Uber objects to this request because it seeks information protected by Uber's Fifth Amendment rights. Uber further objects to this request because it violates Uber's rights under the Equal Protection clause under the Fourteenth Amendment. Uber objects to this request because it seeks information about individual drivers who merely pass through the City of San Francisco and are not subject to the Tax Collector's scope of authority or jurisdiction. Uber objects to this request on the grounds that it seeks to compel Uber to create summaries or compilations of information or data.

Subject to and notwithstanding the foregoing, Uber responds as follows: Uber requests a meet and confer regarding this request to resolve its objections.

DATE: February 17, 2017

DAVIS WRIGHT TREMAINE LLP
ALLISON A. DAVIS

By: _____
Allison A. Davis

Attorneys for Uber Technologies, Inc.

DAVIS WRIGHT TREMAINE LLP

DAVIS WRIGHT TREMAINE LLP

PROOF OF SERVICE

I declare under penalty of perjury under the laws of the State of California that the following is true and correct:

I am employed in the City and County of San Francisco, State of California, in the office of a member of the bar of this court, at whose direction the service was made. I am over the age of eighteen (18) years, and not a party to or interested in the within-entitled action. I am an employee of DAVIS WRIGHT TREMAINE LLP, and my business address is 505 Montgomery Street, Suite 800, San Francisco, California 94111. I caused to be served the following document:

- **UBER'S OBJECTIONS AND RESPONSES TO SUBPOENA FOR PRODUCTION OF DOCUMENTS**

I caused the above document to be served on each person on the attached list by the following means:

X (ELECTRONIC MAIL) – I served a true and correct copy by electronic delivery, to the interested parties in this action as indicated above.
(Indicated on the attached address list by an [FD] *next to the address.)*

X (VIA OVERNIGHT DELIVERY) and by sealing the envelope and placing it for collection and delivery by Federal Express with delivery fees paid or provided for in accordance with ordinary business practices.
(Indicated on the attached address list by an [E] *next to the address.)*

I am readily familiar with my firm's practice for collection and processing of correspondence for delivery in the manner indicated above, to wit, that correspondence will be deposited for collection in the above-described manner this same day in the ordinary course of business. I declare under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.

Executed on **February 17, 2017**, at San Francisco, California.

VALERIE FOO

DAVIS WRIGHT TREMAINE LLP

SERVICE LIST

Key:	[M]	Delivery by Mail	[FD]	Delivery by Federal Express	[H]	Delivery by Hand
	[F]	Delivery by Facsimile	[FM]	Delivery by Facsimile and Mail	[PM]	USPS Priority Express Mail
	[E]	Delivery by Electronic Mail	[FS]	Delivery via File & ServeXpress		

[FD]
[E]

Owen Clements
Deputy City Attorney
City Hall, Room 234
1 Dr. Carlton B. Goodlett Pl.
San Francisco, CA 94102
owen.clements@sfgov.org

Office of the Treasurer-Tax Collector
City Hall, Room 140
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102
Attn: Stephanie Profitt
stephanie.profitt@sfgov.org

EXHIBIT C

City and County of San Francisco
Office of the Treasurer-Tax Collector

SUBPOENA

To: C T Corporation System
818 West 7th Street Suite 930
Los Angeles, CA 90017

Sanjay Nangia
Davis Wright Tremaine LLP
505 Montgomery Street, Suite 800
San Francisco, CA 94111

Pursuant to Section 6.4-1 of the San Francisco Business and Tax Regulations Code, the Tax Collector of the City and County of San Francisco hereby commands you to appear at **1:00 p.m. on May 1, 2017**, at the following location:

Office of the Treasurer-Tax Collector
City Hall, Room 140
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

✓ To produce and permit inspection and copying of all data, documents, records, and other materials described in Exhibit A attached hereto.

You are not required to appear in person if you produce the records described in the attached Exhibit A and a completed declaration of your custodian of records in compliance with Evidence Code section 1561 by **April 27, 2017**, to:

Office of the Treasurer-Tax Collector
City Hall, Room 140
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102
attn: David Augustine

If you have any questions regarding compliance with this subpoena, please contact:

Owen J. Clements
Deputy City Attorney
(415) 554-3944

Failure to comply with the commands of this subpoena may subject you to court enforcement proceedings.

Date: March 20, 2017

By: _____
David Augustine
Tax Collector

EXHIBIT A

Subpoena of Uber Technologies, Inc.

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EXHIBIT D

Davis Wright Tremaine LLP

Suite 800
505 Montgomery Street
San Francisco, CA 94111-6533

Sanjay M. Nangia
(415) 276-6577 tel
(415) 276-6599 fax

sanjaynangia@dwt.com

April 27, 2017

VIA EMAIL AND FEDERAL EXPRESS

Owen Clements
Deputy City Attorney
City Hall, Room 234
1 Dr. Carlton B. Goodlett Pl.
San Francisco, CA 94102
owen.clements@sfgov.org

Re: Office of Treasurer-Tax Collector's Subpoena

Dear Mr. Clements:

Enclosed please find Uber Technologies, Inc.'s Responses and Objections to the City and County of San Francisco Office of Treasurer-Tax Collector's Subpoena.

Sincerely,
DAVIS WRIGHT TREMAINE LLP

Sanjay M. Nangia

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3. Uber objects to the Subpoena to the extent that it seeks information that is protected by a right of privacy under either the United States Constitution, Article 1 of the Constitution of the State of California, or any other applicable law.

4. Uber objects to the Subpoena to the extent that it seeks information that is protected by due process rights.

5. Uber objects to the Subpoena because it infringes on Fourth, Fifth, and Fourteenth Amendment rights.

6. Uber objects to the Subpoena to the extent that it purports to require immediate production of all responsive documents concurrent with this response.

7. Uber objects to the Subpoena on the basis that the phrase "Uber Technologies, Inc. or any related entity" is vague and ambiguous to the extent they purport to include entities other than Uber Technologies, Inc. Uber's response to this Subpoena assumes a definition as including only Uber Technologies, Inc.

8. Uber objects to the Subpoena on the basis that it seeks documents irrelevant to the subject matter involved in any pending investigation or enforcement proceeding.

9. Uber objects to the Subpoena to the extent that it seeks discovery of information that is equally available to the Tax Collector.

10. Uber objects to the Subpoena to the extent that it is overly broad, unduly burdensome and oppressive.

11. Uber objects to the Subpoena to the extent that it purports to impose on Uber any obligation to collect or produce documents or information or to supplement this response greater than those provided by the California Code of Civil Procedure, local rules, case law decisions, and laws governing the proper scope and extent of the Subpoena.

12. Uber objects to the Subpoena on the grounds that it seeks to compel Uber to create summaries or compilations of information or data.

13. Uber objects to producing electronic data from sources such as back-up tapes, database legacy systems or any other form that are not reasonably accessible on the grounds that such review and production would impose on Uber an unreasonable cost and undue burden.

14. Uber objects to the Subpoena because the Subpoena exceeds the Tax Collector's lawful authority.

15. These General Objections are incorporated by reference into each of the response set forth below to avoid repetition.

RESPONSES TO SUBPOENA FOR PRODUCTION OF DOCUMENTS

REQUEST NO. 1:

Please provide data identifying all drivers that use/used the technology of Uber Technologies, Inc. or any related entity (collectively, "Uber") to provide transportation or delivery services during the period July 1, 2016 through March 31, 2017, where for seven or more days during that period any part of the trip occurred in San Francisco. For each driver, please provide the driver's most recent contact information (name, mailing address, street address if different, and driver's license number). Please provide the data in Microsoft Excel format if available, or in native format.

RESPONSE TO REQUEST NO. 1:

Uber refers to and incorporates its General Objections as though set forth fully herein. Uber further objects that the request is overly broad, unduly burdensome, cumulative and oppressive. Uber objects on the grounds that this request is vague and ambiguous, including but not limited to the phrase "use/used the technology of Uber. . . to provide transportation or delivery services . . .where any part of the trip occurred in San Francisco." Uber further objects on the grounds that the request seeks information irrelevant to the subject matter involved in any pending investigation or enforcement proceeding. Uber further objects to the request to the extent that it seeks information that is equally available to the Tax Collector. Uber objects to the request because it seeks confidential or proprietary trade secret and/or competitively sensitive information. Uber objects to the request because it seeks information protected by a driver's right of privacy. Uber objects to the request because it seeks information protected by a driver's due process rights. Uber objects to this request because it seeks information protected by a driver's Fourth Amendment right against unreasonable searches and seizures. Uber objects to this request because it seeks information protected by Uber's Fifth Amendment rights. Uber further objects to this request because it violates Uber's rights under the Equal Protection clause under the Fourteenth Amendment. Uber objects to this request because it seeks information about individual drivers who merely pass through the City of San Francisco and are not subject to the Tax Collector's scope of authority or jurisdiction. Uber objects to this request on the grounds that it seeks to compel Uber to create summaries or compilations of information or data.

Subject to and notwithstanding the foregoing, Uber responds as follows: Uber requests a meet and confer regarding this request to resolve its objections.

DATE: April 27, 2017

DAVIS WRIGHT TREMAINE LLP

By: */s/ Sanjay M. Nangia*
Sanjay M. Nangia

Attorneys for Uber Technologies, Inc.

DAVIS WRIGHT TREMAINE LLP

DAVIS WRIGHT TREMAINE LLP

PROOF OF SERVICE

I declare under penalty of perjury under the laws of the State of California that the following is true and correct:

I am employed in the City and County of San Francisco, State of California, in the office of a member of the bar of this court, at whose direction the service was made. I am over the age of eighteen (18) years, and not a party to or interested in the within-entitled action. I am an employee of DAVIS WRIGHT TREMAINE LLP, and my business address is 505 Montgomery Street, Suite 800, San Francisco, California 94111. I caused to be served the following document:

- **UBER'S OBJECTIONS AND RESPONSES TO SUBPOENA FOR PRODUCTION OF DOCUMENTS**

I caused the above document to be served on each person on the attached list by the following means:

X (ELECTRONIC MAIL) – I served a true and correct copy by electronic delivery, to the interested parties in this action as indicated above.
(Indicated on the attached address list by an [FD] *next to the address.)*

X (VIA OVERNIGHT DELIVERY) and by sealing the envelope and placing it for collection and delivery by Federal Express with delivery fees paid or provided for in accordance with ordinary business practices.
(Indicated on the attached address list by an [E] *next to the address.)*

I am readily familiar with my firm's practice for collection and processing of correspondence for delivery in the manner indicated above, to wit, that correspondence will be deposited for collection in the above-described manner this same day in the ordinary course of business. I declare under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.

Executed on **April 27, 2017**, at San Francisco, California.

Andréa M. Duprée

SERVICE LIST

Key:	[M]	Delivery by Mail	[FD]	Delivery by Federal Express	[H]	Delivery by Hand
	[F]	Delivery by Facsimile	[FM]	Delivery by Facsimile and Mail	[PM]	USPS Priority Express Mail
	[E]	Delivery by Electronic Mail	[FS]	Delivery via File & ServeXpress		

[FD]
[E]

Owen Clements
Deputy City Attorney
City Hall, Room 234
1 Dr. Carlton B. Goodlett Pl.
San Francisco, CA 94102
owen.clements@sfgov.org

DAVIS WRIGHT TREMAINE LLP

EXHIBIT E

Office of the Treasurer & Tax Collector
City and County of San Francisco

José Cisneros, Treasurer

Notice Date April 15, 2016

TEST ACCOUNT
STREET ADDRESS
CITY, ST 00000

Correspondence ID: C00000

NOTICE OF BUSINESS REGISTRATION REQUIREMENT – ACTION REQUIRED

You are receiving this notice because you have been identified as a driver for a Transportation Network Company (a "TNC"). If you drive on San Francisco streets seven days or more a year and work as an independent contractor rather than an employee of your TNC, you are required to obtain a Business Registration Certificate.

Within **30 days** you must either:

1) Register as a Business: go to http://www.sftreasurer.org/registration. You will register for both the current registration period and the 2016-2017 registration period, or

2) Declare that you do not need to register: go to http://www.sftreasurer.org/inactivetnc. Reasons you do not need to register include:
   - You are already registered
   - You do not conduct business in San Francisco[1], or you are no longer in business
   - You are not a TNC driver
   - You are an employee and not an independent contractor

You must have a copy of this letter in order to complete this process. Failure to respond to this letter may result in penalties and payment obligations.

If you have questions or need further assistance, you may submit your question electronically. Visit: http://sftreasurer.org/contact-us and a customer service representative will contact you on the same day of the request if submitted prior to 7:00 PM. Requests received after 7:00 PM will receive a response by the next business day. Please note: taxpayers who come to City Hall for in-person assistance or call 311 may experience long wait/hold times.

[1] San Francisco law generally requires any person who engages in business in the City to obtain a current Business Registration Certificate from the Tax Collector. "Engaging in business" includes, among other things, "utiliz[ing] the streets within the City in connection with the operation of motor vehicles for business purposes for all or part of any seven days during a tax year." Business and Tax Regulations Code Section 6.2-12(h).