To Be Argued By:
John P. McEntee
Time Requested: 15 Minutes

New York Supreme Court

APPELLATE DIVISION — SECOND DEPARTMENT

Docket No.
2023-09113

In the Matter of the Application of

MARK ROZOF, LINDA ROZOF-GUBER,
AND JUDITH TEITELL, GENERAL PARTNERS,

Petitioners-Appellants,

For the Judicial Winding Up of
392 1st Street Company, a Domestic Partnership,
Pursuant to Section 68 of the Partnership Law,

against

ARTHUR ROZOF, AS A GENERAL PARTNER AND IN HIS REPRESENTATIVE CAPACITY AS EXECUTOR OF THE ESTATE OF EDNA ROZOF, GENERAL PARTNER, DECEASED,

Respondent-Respondent.

REPLY BRIEF FOR PETITIONERS-APPELLANTS

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PRELIMINARY STATEMENT

Petitioners-Appellants Mark Rozof ("Mark"), Linda Rozof-Guber ("Linda"), and Judith Teitell ("Judy") (collectively, "Appellants") submit this reply brief in further support of their appeal ("Appeal") from the Decision and Order ("Order") of the Hon. Leon Ruchelsman dated August 31, 2023 (R. 5-9) dismissing the Verified Petition.

Respondent Arthur Rozof ("Arthur"), in his brief in opposition, does not dispute that: the Partnership is a general partnership at will with no partnership agreement (R. 14, ¶ 22); Appellants, Arthur, and the Estate ("Estate") of their deceased mother, Edna Rozof ("Edna"), are also shareholders in a corporation, D. Karnofsky, Inc. ("DKI") (R. 347, ¶ 3); the Partnership has a single material asset, a four-story residential apartment building ("Building") it acquired from DKI by recorded deed in 1986 (R. 13, ¶¶ 11-12; R. 24); Edna died on December 4, 2011 (R. 13, ¶ 8); Arthur is Executor of Edna's Estate (R. 13, ¶ 7; R. 28; R. 38, ¶ 1); and Judy sent a written notice on February 18, 2016 withdrawing from the Partnership (R. 14, ¶ 16; R. 26; R. 351-352, ¶ 12). Arthur also does not dispute that a partnership dissolves by operation of law upon the death (Partnership Law § 62[4]) or withdrawal (Partnership Law § 62[1][b]) of a partner.

Rather, Arthur makes four arguments in opposition to the Appeal.

First, Arthur argues the Partnership reconstituted after Edna's death in 2011 because Petitioners, by their conduct, continued the Partnership's usual course of business, thereby waiving their right to judicial winding up of the Partnership (Brief for Respondent-Respondent ["Resp. Br."], at 16-18). This is a straw-man argument, though, for Appellants expressly stated in their opening brief that they do not dispute the portion of the Order finding that the Partnership reconstituted after Edna's death in 2011 (Brief for Petitioners-Appellants ["App. Br."], at 9).[1]

Second, Arthur argues Judy's withdrawal from the Partnership was a "sham," and that the request for judicial supervision of the winding up of the Partnership based on this withdrawal is therefore inappropriate, because Appellants continued to do things they had done before Judy's withdrawal, namely, lease apartments, file tax returns, pay bills, and make distributions (Resp. Br., at 16). This argument is addressed in Point I.

Third, Arthur argues the Partnership is governed by the DKI shareholder agreement (Resp. Br., Point II), asserting that the Building is "subject to [Business Corporation Law] § 909 because it is part of the singular Family Enterprise that is

[1] Arthur also argues that "[i]f Edna's death caused the dissolution, it would be bizarre for Judy to withdraw from the winding up process. Nor does withdrawing from the winding up process result in dissolution" (Resp. Br., at 22, n. 1). But Judy did not "withdraw from the winding up process." Rather, because "Arthur asserted the Partnership was not in dissolution despite Edna's death," Judy sent the February 18, 2016 withdrawal notice to "provid[e] a second and independent basis for dissolution of the Partnership" (R. 351, ¶ 12).

controlled by the 1954 [DKI shareholder] Agreement" (*id.*, at 11). But Arthur fails to acknowledge this argument was expressly rejected by the Nassau County Supreme Court, which held:

> Arthur Rozof has submitted tax returns and other documents to the IRS showing that 392 1st Street Company, not D. Karnofsky, is the owner of the [Building]. [Arthur] is estopped from contradicting representations made to the taxing authority (*Mahoney-Buntzman v Buntzman*, 12 NY3d 415, 422 [2009]). Since title [to the Building] is in the partnership, the D. Karnofsky shareholder agreement is not controlling

(R. 29). Arthur's arguments that the DKI shareholder agreement nevertheless controls the affairs of the Partnership and that the shareholder agreement and the Business Corporation Law precludes the sale of the Building and the winding up of the Partnership is addressed in Point II.

Fourth, Arthur asserts that if dismissal of the Petition is not upheld on appeal, the Petition should be converted to a plenary action, arguing that (i) a request for judicial winding up of a partnership cannot be brought as a special proceeding, and (ii) there are disputed issues of material fact requiring discovery (Resp. Br., Point III). These arguments are addressed in Point III.

ARGUMENT

Point I

ARTHUR HAS FAILED TO REBUT APPELLANTS' SHOWING THAT THE PARTNERSHIP DISSOLVED BY OPERATION OF LAW UPON JUDY'S WITHDRAWAL AND THAT APPELLANTS THEREAFTER DILIGENTLY SOUGHT JUDICIAL WINDING UP OF THE PARTNERSHIP'S AFFAIRS

Arthur makes three arguments about the effect of Judy's withdrawal from the Partnership, which triggered a dissolution of the Partnership by operation of law (Partnership Law § 62[1][b]). First, Arthur argues Appellants "have not treated the Partnership as dissolved or in dissolution" (Resp. Br., at 4) because they have "continue[d] to operate the Partnership as a going concern" (*id*., at 14), "have gone well beyond the limited existence required to wind up [the Partnership's] affairs" (*id*. at 17), and "have continued in the ordinary course to sign leases, pay vendors, renovate apartments (without consulting Arthur) and pay distributions to Judy" (*id*., at 4). Second, Arthur argues Judy's withdrawal from the Partnership was a "sham" because Judy, according to Arthur, was involved in the Partnership's affairs after her withdrawal (Resp. Br., at 1, 4, 13-14, 16-17). Third, Arthur argues the trial court correctly concluded Appellants did "not present[] any evidence at all that any actions in furtherance of winding-up the partnership were undertaken" after Judy's withdrawal (*id*., at 19; *see* R. 7-8). None of these arguments has merit.

A. Continuing the Operations of the Partnership After Judy's Withdrawal and While the Applications under Partnership Law § 68 for Judicial Supervision Were Pending Did Not Constitute a Reconstitution of the Partnership

Appellants' actions do not support Arthur's argument that the Partnership was reconstituted after Judy's withdrawal or that the withdrawal notice was a "sham." Appellants could not sell the Building after the withdrawal and quickly wind up the Partnership's affairs because the Building could not be sold without Arthur's consent (R. 352, ¶ 13; R. 353, ¶ 16; R. 15, ¶¶ 30-31; *see* Partnership Law §§ 20, 21), and Arthur conditioned his consent on receiving the "option to match or beat" third-party bids for the Building (R. 233, ¶ 9; R. 245; R. 15, ¶ 30).

Given Arthur's refusal to consent unconditionally to the sale of the Building and the winding up of the Partnership's affairs, the Partnership necessarily had to continue collect rents, pay taxes and expenses, file tax returns, and maintain rental units[2] while awaiting a determination on Appellants' application for court supervision under Partnership Law § 68, as dissolution is not the equivalent of termination (*see* Partnership Law § 61). There is no evidence Appellants took steps inconsistent with the winding up of the Partnership, such as admitting new partners, purchasing another building, or engaging in transactions unrelated to the Building.

[2] Arthur argues Appellants "poured money into apartment renovations" (Resp. Br., at 18), yet cites only a single expenditure in support of this argument, namely, a check to an appliance vendor for $1,245.51 (*id*., at 14-15). Left unexplained by Arthur is how Appellants could have rented an apartment in the Building without working appliances.

Because a partnership does not evaporate on dissolution but instead "continues until the winding up of partnership affairs is completed" (*id.*), a failure to collect rent, pay expenses, file tax returns, and maintain apartments would have destroyed the value of the Partnership's only material asset while giving rise to a claim for waste and breach of fiduciary duty. Moreover, because these activities took place during the pendency of proceedings seeking judicial oversight of the winding up process, Arthur could not have been under a misimpression that Appellants wanted to remain partners with him after Judy's withdrawal.

B. The Partnership Did Not Terminate Upon Judy's Withdrawal, While Judy Was Not Relieved of Her Obligations to the Partnership After Her Withdrawal

Arthur's argument that Judy's participation in the Partnership's activities after her withdrawal establishes the withdrawal was a "sham" is based on a misunderstanding of the effect of a partnership withdrawal, as the Partnership was not terminated but continues to exist until the winding up of its affairs is completed (*see* Partnership Law § 61; *Lai v Gartlan*, 46 AD3d 237, 245 [1st Dept 2007]; *Matter of Silverberg (Schwartz)*, 81 AD2d 640, 641 [2d Dept 1981]), with partners of a dissolved partnership having continuing duties to wind up the partnership's affairs (*see Ajettix Inc. v Raub*, 9 Misc 3d 908, 912 [Sup Ct, Monroe County 2005] ["[O]n dissolution, partners owe a continuing fiduciary duty to one another with respect to

dealings effecting the winding up of the partnership and the preservation of the partnership assets"] [citations omitted]).

C. The Trial Court Erred in Finding Appellants Made No Efforts to Wind Up the Partnership's Affairs After Judy's Withdrawal

Arthur's reliance on the trial court's conclusion that Appellants "have not presented any evidence at all that any actions in furtherance of winding up the partnership were taken" (R. 7-8) is misplaced, as the trial court overlooked material documented facts. Less than one week after Judy's withdrawal, Appellants commenced a proceeding in Nassau County ("Original Proceeding") seeking judicial oversight of the winding up of the Partnership (R. 15-16, ¶¶ 33-34, 38; R. 27-28). After the Original Proceeding was transferred to Kings County (R. 27; R. 30; R. 16, ¶ 35), Appellants requested, after eight months of inactivity, that it be assigned to the Commercial Division (R. 236, ¶ 18). Once so assigned, Appellants then repeatedly wrote to the IAS Justice urging him to issue a decision on the transferred petition (R. 16, ¶ 36; R. 236, ¶ 18; R. 333; R. 334; R. 335),[3] but no decision was ever issued (R. 236, ¶¶ 18-19; R. 16, ¶ 36). In 2019, after concluding no decision in that proceeding would be forthcoming (R. 236, ¶ 19), Appellants brought a *second* proceeding, namely, this proceeding, which, due to delays

[3] This record establishes Appellants made repeated written requests to the court in the Original Proceeding for a determination of the Petition, and so Arthur's argument that Appellants "took no meaningful steps to renew or prosecute the" Original Proceeding (Resp. Br., at 13) is more than a bit disingenuous.

occasioned by COVID-19 and other factors, was not decided until August, 2023 (R. 4).

Given all these efforts by Appellants were in the record below, the trial court's conclusion that Appellants "have not presented any evidence at all that any actions in furtherance of winding up the partnership were taken" (R. 7-8) is clear error and, frankly, a mystery. The first of two proceedings for judicial oversight of the winding up process was filed just five days after Judy's withdrawal, with Appellants thereafter going to great lengths to obtain court supervision of the winding up process (R. 15-16, ¶¶ 33-36, 38; R. 27-28; R. 30; R. 236, ¶¶ 18-19; R. 333; R. 334; R. 335). There is nothing more Appellants could practically have done to wind up the affairs of the Partnership. With Arthur refusing to consent to the sale of the Building, the Building could not be sold (Partnership Law §§ 20, 21). And unable to sell the Building, Appellants had to collect rent, pay expenses, file tax returns, and maintain the Building while awaiting a determination on their petition.

"[A]t the heart of the partnership concept is the principle that partners may choose with whom they wish to be associated" (*Gelder Med. Group v Webber*, 41 NY2d 680, 684 [1977] [citations omitted]; *Dawson v White & Case*, 88 NY2d 666, 669-670 [same]). Even if Arthur is able to establish that the new will he secretly procured for Edna at the age of 91 and in the last year of her life was not the product of undue influence (R. 336; *see Matter of Rozof*, 219 AD3d 1428, 1430 [2d Dept

2023] [affirming there are issues of fact about "whether the execution of [Edna's] will was the result of [Arthur's] undue influence"]), Arthur cannot deny the new will materially changed the disposition of Edna's Estate in his favor at Appellants' expense (*id*.; R. 349, ¶ 6).

Having chosen money over family harmony, Arthur can hardly complain about the consequences of that choice, which is that Appellants do not want to be his partner. Yet due to the trial court's error, Appellants have been wrongly forced to remain partners of Arthur (*Napoli v Domnitch*, 18 AD2d 707, 708 [2d Dept 1962], *affd* 14 NY2d 508 [1964]; *Seligson v Russo*, 16 AD3d 253, 253 [1st Dept 2005]). Because Arthur has not articulated *any* reason why the Building should not be sold and the proceeds distributed, all under court supervision, reversal of the Order will uphold the principal that "[n]o one can be forced to continue as a partner against his will" (*Napoli*, 18 AD2d at 708).

Point II

THE DKI SHAREHOLDER AGREEMENT DOES NOT GOVERN THE AFFAIRS OF THE PARTNERSHIP AND, EVEN IF IT DID, WOULD NOT GOVERN A SALE OF THE BUILDING

Arthur concedes the Partnership owns the Building, acknowledging it "was originally owned by [DKI] but since 1986 has been owned in the name of [the Partnership]" (R. 39, ¶ 2). Given the recorded deed showing the transfer of title (R. 24), Arthur could hardly argue otherwise. But he dismisses this transfer of title as a

mere "historical wrinkle" (Resp. Br., at 7), arguing the Building, while "titled in" the name of the Partnership, is part of a "family enterprise" requiring the Court to apply the terms of the DKI shareholder agreement to the Partnership affairs (*id*., 7-8) so as "to provide[] Arthur with a right of first refusal to purchase [Appellants'] interests in the Partnership" (*id*., at 23). This argument is meritless for at least five reasons.

First, even if the Building were deemed to be owned by DKI rather than the Partnership and therefore subject to the DKI shareholder agreement, a sale of the Building would not, as Arthur argues, trigger or implicate the "right of first refusal" provision in the DKI shareholder agreement (Resp. Br., Point II). That is because the DKI shareholder agreement (R. 54-57) does not say what Arthur says it says. What Arthur refers to as the "right of first refusal" provision in the DKI shareholder agreement, namely, Article Fifth, governs only the sale of DKI *stock* by DKI shareholders. It states that "[a]ll the shares of stock of the corporation, issued and unissued, shall be subject and is subject to the following restrictions and conditions, which shall be binding upon the parties hereto" (R. 55). It then provides: in Article Fifth, Section "A" that any shareholder wishing to sell his or her stock shall first offer in writing to sell his or her shares to the other shareholders; in Article Fifth, Section "B" that the fellow shareholders have thirty days to accept the offer; and in Article Fifth, Section "C" that the sale price be ten dollars per share, it being "the

intent of this agreement that in the event any stockholder wishes to sell his stock, he shall only receive a nominal amount for his shares of stock" (*id*.).

Nothing in Article Fifth, or indeed any part of the DKI shareholder agreement, addresses the sale of real property assets. And so even if the sale and transfer of title of the Building were to be disregarded, as Arthur urges, nothing in the DKI shareholder agreement would preclude the sale of the Building and the distribution of the sale proceeds under court supervision.

Second, while Arthur breezily asserts the Partnership ownership interests and the DKI ownership interests "were treated similarly" (*id*., at 8), tax returns for the Partnership and DKI refute this assertion, revealing the ownership interests between the Partnership and DKI differ materially, as follows:

	Partnership Interest (in Percent)	**DKI Interest (In Percent)**
E/O Edna	30.76	11.54
Mark	18.27	23.07
Linda	16.35	21.15
Judy	16.35	21.15
Arthur	18.27	23.07

(R. 19-23; R. 44-45, n. 3).

Third, while New York law recognizes different types of business entities, a "family enterprise" is not among them. The fact that the shareholders of DKI and

the partners of the Partnership are the same, and that the Partnership and DKI use the same accounting firm and Managing Agent, does not make them a single entity, particularly where, as here, they maintain separate books and records, have separate assets and bank accounts, make separate distributions, and file separate tax returns (R. 347, ¶ 4; R. 19-23; R. 44-45, n. 3; *see Salcedo v Demon Trucking, Inc*., 146 AD3d 839, 841 [2d Dept 2017] [rejecting claim that related companies operated as a single integrated entity]; *Longshore v Paul Davis Sys. of Capital Dist*., 304 AD2d 964, 965 [3d Dept 2003] [rejecting claim that closely associated corporations sharing directors and officers were alter egos]; *Total Care Health Indus., Inc. v Dep't of Social Servs.*, 144 AD2d 678, 678 [2d Dept 1988] [same]).

Fourth, in the Original Proceeding, Nassau County Supreme Court Justice Stephen Bucaria denied Arthur's motion to dismiss the Petition, expressly rejecting the identical argument Arthur makes here, namely, that DKI, not the Partnership, owns the Building, while further holding that because "title is in the partnership, the D. Karnofsky shareholder agreement is not controlling" (R. 29). Arthur is collaterally estopped from re-litigating these findings (*see Montoya v JL Astoria Sound, Inc*., 92 AD3d 736, 738 [2d Dept 2012]).

Fifth, Justice Bucaria correctly held that the doctrine of tax estoppel precluded Arthur from asserting DKI owns the Building, as the Partnership filed income tax returns affirming the Partnership – not DKI – owns the Building. The federal income

tax return filed each year by the Partnership has an IRS Form 8825 for the Partnership's income and expenses wherein the property owned by the Partnership was identified as the Building, namely, "392 First Street, Brooklyn, NY" (R. 348, ¶ 5; R. 361, R. 401).

Moreover, Arthur executed an "Election to Adjust the Basis of Partnership Property Under Internal Revenue Code 754," by which Arthur, on behalf of the Partnership, elected to "step-up" the tax basis for the Building upon Edna's death (R. 349, ¶ 5; R. 426). By making this election, Arthur benefitted personally, through a tax reduction, from his express representation to the IRS that the Partnership owned the Building.

Having made these representations to the IRS, Arthur cannot be heard to argue that the Building is instead owned by DKI and governed by the DKI shareholder agreement (*see Mahoney-Buntzman*, 12 NY3d at 422 ["A party to litigation may not take a position contrary to a position taken in an income tax return"]; *Matter of Coven v Neptune Equities, Inc.*, 198 AD3d 643, 646 [2d Dept 2021] [same]; *Kalaijian v Grahel Assoc.*, 193 AD3d 832, 833 [2d Dept 2021] [same]).

Point III

ARTHUR HAS FAILED TO ESTABLISH THAT AN APPLICATION FOR JUDICIAL OVERSIGHT OF THE WINDING UP OF A PARTNERSHIP UNDER PARTNERSHIP LAW § 68 CAN BE BROUGHT ONLY BY PLENARY ACTION OR THAT GROUNDS EXIST TO CONVERT THIS SPECIAL PROCEEDING TO A PLENARY ACTION

Arthur claims this proceeding was brought improperly as a special proceeding rather than as a plenary action, arguing there is "no statutory authorization permitting a Partnership Law § 68 claim to be brought in a special proceeding," and that if this proceeding is restored it should be converted to a plenary action due to purported material issues of fact (Resp. Br., at 26). This argument is meritless.

New York courts permit special proceedings in the absence of express statutory authorization (*see e.g. Billone v Town of Huntington*, 188 AD2d 526 [2d Dept 1992] [special proceeding for leave to serve late notice of claim]; *FGLS Equity LLC v FGLS Equity, LLC*, 2020 NY Slip Op 31476(U), at *7 [Sup Ct, NY County, May 20, 2020] [special proceeding to dissolve and wind up LLC], *affd* 193 AD3d 450 [1st Dept 2021]; *Robinson v Government of Malay.*, 174 Misc 2d 560, 560-561 [Sup Ct, NY County 1997] [application for pre-action disclosure by special proceeding]). Moreover, New York courts permit special proceedings for the dissolution and winding up of a partnership (*see e.g. Bakr v Shaker*, 2022 NY Slip Op 33777(U) [Sup Ct, NY County, Oct. 31, 2022] [special proceeding for dissolution under Article 6 of the Partnership Law, dismissed on other grounds];

Weinstein v Ras Property Management, LLC, 2020 NY Slip Op 31860 (U) [Sup Ct, NY County, Jun. 15, 2020] [special proceeding for dissolution of limited partnership]; *Schlesinger v Schlesinger*, 11 Misc 3d 1078(A) [Sup Ct, Nassau County 2006] [special proceeding for dissolution under Partnership Law Article 6]).

In *FGLS Equity*, the court explained that, "[u]nlike the dissolution and winding up provisions in BCL § 1008(a), LLC Law § 703(a) does not specifically direct the institution of a 'special proceeding.' However, it does require an 'application' to the court – effectively a motion. Because a special proceeding is 'a hybrid between an action and a motion,' the court concludes that the relief here was properly sought by way of petition" (2020 NY Slip Op 31476(U), at *7 [citations omitted]). Similarly, a court can decree a partnership dissolution on "application by or for a partner" under certain enumerated circumstances (Partnership Law § 63), and grants a partner the right, "upon cause shown," to "obtain winding up by the court" (Partnership Law § 68). It does not say cause may be shown only by plenary action.

Arthur does not cite any cases holding that an application under Partnership Law Article 6 *must* be brought as a special proceeding. Instead, he cites several cases, including cases involving partnerships, where plenary actions were brought (Resp. Br., at 26), yet all are inapposite because none states an application for judicial winding up can be brought only by plenary action. In the first cited case,

for example, *Taskiran v Murphy* (8 AD3d 360, 360 [2d Dept 2004]), the petitioner brought a claim for relief under the New York Debtor & Creditor Law by special proceeding, which was found to be improper, as the Debtor & Creditor Law requires claims to be brought by "an *action* for relief" (*see* Debtor & Creditor Law § 276 [emphasis added]). By contrast, Partnership Law § 68 has no such requirement, stating only that a partner, "upon cause shown, may obtain winding up by the court."

Finally, Arthur argues "this case involves highly disputed fact questions" requiring discovery, citing two purported fact questions, namely (i) "whether the Partnership has been operating under the terms of the [DKI shareholder agreement] since Edna's death," and (ii) whether a sale of the Building "is prohibited by the Justice Knipel Order" (Resp. Br., at 26-27). But there are no real disputed fact questions as to whether the DKI shareholder agreement controls the Partnership's affairs, for the reasons stated in Point II.

Turning to what Arthur refers to as the "Justice Knipel Order," which is actually a So-Ordered Stipulation (R. 194), it does not, as Arthur argues, "prohibit[] [Appellants] form [sic] selling substantially all of the assets of the Family Enterprise absent Arthur's consent" (Resp. Br., at 24, n. 4). Rather, the terms of the So-Ordered Stipulation are limited to the assets of DKI, stating Appellants "consent to [a] declaration that they must comply with [New York Business Corporation Law] § 909 and obtain [Arthur's] consent to a sale of all or substantially all of the assets *of*

the Corporation" (*id*. [emphasis added]). There is no reference to the Partnership or a "Family Enterprise," there is no reference to the Building, and there is nothing precluding or even addressing the judicial winding up of the affairs of the Partnership, which is governed by the Partnership Law, not the Business Corporation Law. In sum, there is no reason to convert this proceeding to a plenary action.

CONCLUSION

The trial court's conclusion that Appellants did "not present[] any evidence at all that any actions in furtherance of winding up the partnership were taken" (R. 7-8) was clear error, for the first of two proceedings seeking judicial oversight of the winding-up process under Partnership Law § 68 was filed just five days after Judy's withdrawal, with Appellants thereafter going to great lengths to obtain court supervision of the winding-up process (*see* R. 15-16, ¶¶ 33-36, 38; R. 27-28; R. 30; R. 236, ¶¶ 18-19; R. 333; R. 334; R. 335). After Judy's withdrawal, there is nothing more Appellants could have done to wind up the affairs of the Partnership given Arthur's refusal to consent to the sale of the Building, the Partnership's only material asset. And, unable to sell the Building, Appellants necessarily had to collect rent, pay expenses, file tax returns, and maintain the Building while awaiting a determination on their petitions for judicial oversight. None of the actions taken by Appellants following Judy's withdrawal demonstrated that the withdrawal was a "sham" or that the Partnership was reformed.

Because there is no reason why the Partnership should not be wound up, allowing Appellants and Arthur to go their separate ways, the Court should reverse the Decision and Order of the trial court and grant the relief sought in the Petition.

Dated: Garden City, New York
October 3, 2024

Respectfully submitted,

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