

Siegel v Eisner

2020 NY Slip Op 32555(U)

August 7, 2020

Supreme Court, New York County

Docket Number: 151193/2020

Judge: Carol R. Edmead

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**SUPREME COURT OF THE STATE OF NEW YORK
NEW YORK COUNTY**

PRESENT: HON. CAROL R. EDMEAD **PART** **IAS MOTION 35EFM**

Justice

-----X

BARBARA SIEGEL, THE MANFRED & ANNE LEHMANN
FOUNDATION

Plaintiff,

- v -

KAREN EISNER, NEW YORK STATE ATTORNEY
GENERAL LETITIA JAMES,

Defendant.

-----X

INDEX NO. 151193/2020
MOTION DATE 07/07/2020
MOTION SEQ. NO. 001 002

**DECISION + ORDER ON
MOTION**

The following e-filed documents, listed by NYSCEF document number (Motion 001) 11, 14, 15, 16, 17, 18, 19, 44, 45, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98

were read on this motion to/for DISSOLUTION.

The following e-filed documents, listed by NYSCEF document number (Motion 002) 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 46, 71, 72, 73, 74, 75, 76

were read on this motion to/for PREL INJUNCTION/TEMP REST ORDR.

Upon the foregoing documents, it is

ORDERED that the application for dissolution (motion sequence 001) of petitioners Barbara Lehmann Siegel and, derivatively, by The Manfred & Anne Lehmann Foundation (Petitioners) is denied, and the petition is dismissed without prejudice; and it is further

ORDERED that Petitioners' application for a preliminary injunction (motion sequence no. 002) is denied; and it is further

ORDERED that the Clerk of the Court shall enter judgment accordingly; and it is further

ORDERED that the counsel for Respondent shall serve a copy of this Order with Notice of Entry within twenty (20) days of entry on all parties.

CASE DISPOSED

MEMORANDUM DECISION

This is a petition filed pursuant to the Not-For-Profit Corporation Law (NPCL) for the judicial dissolution of “The Manfred & Anne Lehmann Foundation” (Foundation), a not-for-profit corporation incorporated under the laws of the State of New York.

In Motion Sequence No. 001, Petitioners seek, by Order to Show Cause, to: (i) dissolve the Foundation; (ii) divide its assets ratably between the foundation designated by Petitioner Barbara Lehmann Siegel (Siegel) and the foundation designated by Respondent Karen Lehmann Eisner (Eisner); or (iii) in the alternative, if Eisner is unable or unwilling to designate a successor foundation, for the Court to appoint a referee to determine a proper charitable organization to receive half of the Foundation assets.

In Motion Sequence No. 002, Petitioners seek, by Order to Show Cause, to enjoin Eisner, whether alone or in concert with others, from making unilateral disbursements from the Foundation until this matter is resolved.¹

BACKGROUND FACTS

The Foundation was organized in 1977 as a Type B not-for-profit-corporation to principally engage in the following:

“(i) the encouragement and promotion of Jewish education and scholarship through voluntary grants by scholarships, fellowships and otherwise to individuals, institutions and organizations in the United States of America, Israel and other parts of the world, by encouragement and promotion of research and the preparation and publication of books, papers and other documents on scholarly and scientific topics and by providing a reference depository in library form accessible to students, scholars and others; and (ii) to contribute to the purchase, erection, establishment, organization, equipment, management and maintenance of hospitals and other health care institutions in Israel, Africa, and other parts of the world.”

(*see* Certificate of Incorporation; NYSCEF doc No. 2).

¹ Respondent New York State Attorney General Letitia James has not appeared in this matter and has taken no position with respect to these applications.

The Foundation was established by spouses Manfred and Anne Lehmann, parents of Siegel and Eisner. When Manfred died in 1997, Anne assumed the role of President and director of the Foundation, with Siegel and Eisner acting as the two other directors.

Petition for Dissolution of the Foundation (Motion Sequence 001)

Siegel alleges that the issues precipitating this matter began in October 2000 when the Foundation was in the process of physically relocating (NYSCEF doc No. 1, ¶ 8). That year, some of the articles comprising the Foundation's "Judaica Collection", housed at Long Island City, were stolen (NYSCEF doc No. 49, ¶ 21,43). The remaining collections were then moved to an apartment in Maryland close to Siegel's residence. Siegel claims that prior to the move, Eisner "hired an additional undisclosed moving company, and diverted approximately five cartons of to-date unascertained books and/or items to her residence" (NYSCEF doc No. 1, ¶ 20).

In 2017, Anne Lehmann passed away, leaving the third seat on the Board of Directors of the Foundation vacant. The seat is still vacant as, according to Siegel, she and Eisner cannot agree on who should take the seat (*Id.*, ¶¶ 10, 25). In the petition, Siegel further alleges other instances of supposed dissension, including disagreements on which bank to use for the Foundation after their mother passed, Eisner's alleged scrutiny of some credit card charges and Eisner's supposed resistance in continuing donations to long-standing charitable organizations (*Id.*, ¶¶ 22-24).

In light of these factual allegations, Petitioners commenced a petition for dissolution under NPCL § 1102(a)(2)(B), (C) and (E) in February 2020. They further ask that the assets of the Foundation be divided between "The Barbara Lehmann Siegel Charitable Foundation," the charitable organization designated by Siegel, and the successor charitable organization to be designated by Eisner. In the event that Eisner unable or unwilling to designate a foundation, Petitioners further ask this Court to appoint a referee to determine a suitable successor.

In opposition, Eisner disputes almost all of Siegel's factual allegations. According to Eisner, Siegel "has manufactured the appearance of a 'deadlock'...in an attempt to force judicial dissolution and secure half of the Foundation's assets for herself" (NYSCEF doc No. 48 at 3). Eisner further alleges that Siegel's "manufactured deadlock" is "preceded by a history of fiduciary abuse" as shown by Siegel's past actions which include: (i) receipt of salary from the Foundation far beyond the worth of her legal services (*Id.*, p. 10); (ii) taking personal credit for donations made on behalf of the Foundation (*Id.*, p. 12); (iii) "refus[ing] for years to engage with [Eisner] in good faith on the consideration of potential candidates" for the seat of third director (*Id.*, pp. 12-14); (iv) preventing transfer of funds from Merrill Lynch to the Foundation's Chase Bank checking account necessary to complete the required donation in the amount of \$163,852 for the fiscal year ending September 2020 (the September 2020 Contributions) (*Id.*, p. 16); and (v) improper management of the remaining Judaica Collection now housed in Maryland (*Id.*, pp. 17-19).

Eisner therefore argues that dissolution is improper on the grounds that: (i) Siegel comes to court with "unclean hands"; (ii) judicial dissolution is a legal remedy of last resort, and less drastic alternatives should first be considered; and (iii) the requested division cannot be granted as it would effectively distribute the Foundation's assets to its directors, would require the Court to make determinations of religious questions, and is prohibitively costly and lengthy (*Id.*, pp. 23-29). As to possible alternative relief, Eisner urges the Court to consider either removing Siegel as director or appointing additional directors.

Petitioners' Motion for Injunctive Relief (Motion Sequence 002)

Petitioners are also moving, by Order to Show Cause, to have this Court issue a preliminary injunction effective until this matter is resolved. Siegel alleges that Eisner has refused to memorialize their supposed agreement on each party's respective rights concerning disbursements

to complete the September 2020 Contributions. This, according to Siegel, makes her “concerned” that Eisner may “act on her own to make unilateral disbursements to dissipate the Foundation’s remaining assets” and “make such unilateral disbursements to organizations or otherwise which are not in accordance with the ultimate charitable purpose of the Foundation” (NYSCEF doc No. 25, p. 4).

In opposition, Eisner disputes that she has the ability to make unilateral disbursements from the Foundation funds. Eisner claims that as of May 2020, the Foundation’s checking account with Chase has only \$30,000 in available funds, which is insufficient to fund the donations designated by Eisner in the total amount of \$52,500 (NYSCEF doc No. 71, p. 4). She further claims that distributions cannot be made as Siegel refuses to transfer further funds from Merrill Lynch to Chase.

Eisner’s Counterclaims

In her answer to the petition, Eisner alleges that Siegel has breached her fiduciary duty as a director of the Foundation for substantially the same reasons she opposes the petition for dissolution. Eisner alleges that, as a result, the Foundation has suffered harm. She therefore seeks that this Court: (i) deny the petition; (ii) order Siegel to provide proper accounting; (iii) declare Siegel’s salary unreasonable; (iv) award the Foundation damages; and (v) enjoin Siegel, and all persons and entities acting under her direction or in concert with her, from taking measures to prevent the transfer of funds from Merrill Lynch to Chase and making any further unilateral distributions until the petition is resolved.

DISCUSSION

I. Petition for Dissolution

It is settled that there is no absolute right to dissolution of a corporation; that determination lies in the discretion of the court (*John Luther & Sons Co. v Geneva Builders & Trade Ass'n*, 52 AD2d 737 [4th Dept 1976]). Thus, while NPCL § 1102 enumerates the circumstances under which a judicial dissolution of a corporation may be presented to court, not every application can be granted. The cases under Section 103 of the General Business Law², which is the predecessor statute of NPCL §1102, reflect a strict application of the dissolution provisions. Thus, in the *Matter of Radom v Neidorff, Inc.*, 307 NY 1 [1954], the Court of Appeals denied dissolution, despite the existence of deadlock between two owners each owning half interest in the corporation, on the ground that there was “no stalemate or impasse as to corporate policies” and “that the corporation is not sick but flourishing.” The Court in *Radom* emphasized that dissolution is granted “only when the competing interests "are so discordant as to prevent efficient management" and the "object of its corporate existence cannot be attained." The prime inquiry is “whether judicially-imposed death "will be beneficial to the stockholders or members and not injurious to the public.”

In another case, *Fazio Realty v Neiss*, 10 AD 3d 363 [2d Dept 2004], the Second Department denied a petition for dissolution holding that “in the absence of evidence that the petitioners ever called for an election or proposed a third director, it cannot be said that the election of another director was necessary or could not be obtained.” Citing *Radom*, the Court also held that the inability to agree on the election of a third director “does not constitute grounds for dissolution, absent factual proof that the competing interests prevent efficient management and corporate success.” In *John Luther & Sons Co. v Geneva Builders & Trade Ass'n*, 52 AD2d 737

² "§ 103. *Petition in case of deadlock.* Unless otherwise provided in the certificate of incorporation, if a corporation has an even number of directors who are equally divided respecting the management of its affairs, or if the votes of its stockholders are so divided that they cannot elect a board of directors, the holders of one-half of the stock entitled to vote at an election of directors may present a verified petition for dissolution of the corporation as prescribed in this article."

[4th Dept 1976], the Court denied a petition for dissolution filed by reason of supposed “looting and wasting,” holding that “even if it could be found that some of the expenditures were excessive, no bad faith is shown, and a remedy far short of dissolution of the corporation on such ground would be in order.”

As discussed below, following a review of Petitioners’ documentary evidence, this Court finds that Petitioners have failed to sustain their burden to establish their case under NPCL § 1102 (a)(2)(B), (C) and (E).

NPCL § 1102(a)(2)(B)

NPCL § 1102(a)(2)(B) provides that a petition for dissolution may be presented to the Court when “[t]he “members are so divided that the votes required for the election of directors cannot be obtained.” There is no dispute that the seat for the third director of the Foundation remains vacant to date. However, following *Fazio*, there is no evidence here that a board meeting was ever called for that purpose, or that efforts were exerted to arrange such a meeting. While the parties have previously disagreed on who should assume the seat, Eisner has proposed that both sisters compile a “list of three potential persons members which can be jointly reviewed” and, if such consensus is not reached, Eisner suggests the list be “presented to the Attorney General for decision” (NYSCEF doc No. 59). The Court in *Radom* noted that respondent offered to have a third director named by the American Arbitration Association to support its conclusion that dismissal of the petition for dissolution was proper.

NPCL § 1102(a)(2)(C)

NPCL § 1102(a)(2)(C) allows for filing of dissolution of a corporation when “[t]here is internal dissension and two or more factions of members are so divided that dissolution would be beneficial to the members.” Here, there is evidence that the requested dissolution will not be beneficial to either the Foundation or the siblings. Based on the wording of the Foundation’s Articles of Incorporation, the Foundation was established to provide, among others, “a reference depository in library form accessible to students, scholars and others.” The goal of the Foundation was the creation of a single repository of Jewish resources, which will be defeated if dissolution is granted. Mr. Milton Kain, a close friend of Mr. Manfred Lehmann, provided an affirmation to the Court stating that the “division of the Collection, would be a disservice to [Mr. Lehmann’s] memory and antithetical to what he would have wanted and intended to happen” (NYSCEF doc No. 52, ¶ 5). Mr. Kain further states that Mr. Lehmann “would never have wanted the Collection of scholarly materials to be divided up, or to be housed in any but a Jewish religious context to the extent possible” (*Id.*, ¶ 6). Siegel does not dispute that this was indeed her father’s intention but reasons that such desire was to be given effect, as Mr. Kain puts it, only “to the extent possible” (NYSCEF doc No. 77, p. 10). This does not change the conclusion of this Court that the division sought by Siegel will not be beneficial.

Aside from the lack of evidence that the dissolution will be beneficial, this Court also finds that dismissal of the petition is proper as Petitioners failed to show “internal dissension” to such an extent that the Foundation can no longer function. While Siegel alleges instances of disagreements with Eisner, Siegel’s complaints, as set out in the petition, seemingly have already been remedied or addressed. For instance, the alleged dispute in January 2019 regarding which bank to maintain a checking account with appears to have already been resolved by the parties with the Foundation now maintaining a checking account with Chase. As to Eisner being critical

of credit card charges, the Court finds that this is insufficient evidence of dissension considering that a director is entitled to access and review financial records. Finally, the disagreement regarding past donations to some charitable organizations in May 2019 appears to be moot.

The Court takes note of the recent disagreement between Siegel and Eisner with respect to the September 2020 Contributions. Although such circumstance may support a finding of internal dissension, a remedy short of dissolution would be appropriate (*see John Luther & Sons Co., supra*). Siegel and Eisner can agree to vote for a third director to finalize these contributions. As noted *supra*, Eisner has offered to present the issue of the third director seat of the Foundation to the Attorney General should a consensus not be reached. Siegel asserts in her reply papers that “[f]or her part, [she] is readily willing to discuss alternative options”. Thus, there is a less drastic remedy available to the parties.

NPCL § 1102(a)(2)(E)

NPCL § 1102(a)(2)(E) allows the filing of a petition for dissolution when “[t]he corporation is no longer able to carry out its purposes.” Petitioners allege that the Foundation has not been fulfilling its purpose as its inventory is “held at multiple different locations” (NYSCEF doc No. 1, ¶ 27). However, Petitioners also warrant that “[s]ince before Anne’s death, the Foundation assets, comprised of scholarly Jewish texts and items, stocks, bonds and cash, have been held at multiple locations” (*Id.*, ¶ 11). Thus, the Court cannot see how the supposed internal dissension between Siegel and Eisner could have caused the Foundation assets being “dispersed” among multiple locations, and NPCL § 1102(a)(2)(E) is thus inapplicable to the present circumstances.

Therefore, the Court deems it proper to dismiss the petition for dissolution at this juncture, without prejudice to Petitioners' ability to bring another proceeding should deadlock in fact later arise after the parties attempt to resolve their issues with less drastic remedies.

II. Eisner's Counterclaims

In her answer to the petition, Eisner asserts various counterclaims alleging that Siegel engaged in acts that constitute misconduct. After a review of the record, the Court finds these allegations either unsubstantiated or insufficient to support a finding of breach of fiduciary duty.

“The directors of a not-for-profit corporation [like the Foundation] ‘have the fiduciary obligation to act on behalf of the corporation in good faith and with reasonable care so as to protect and advance its interests’” (*Nachbar v Cornwall Yacht Club*, 160 AD3d972 [2d Dept 2018] citing *Pebble Cove Homeowners' Assn. v Shoratlantic Dev. Co.*, 191 AD2d 544, 545 [Ct App 1993], N-PCL 717 [a], *Matter of Levandusky v One Fifth Ave. Apt. Corp.*, 75 NY2d 530, 538 [1990] and *Straus v 345 E. 73 Owners Corp.*, 181 AD2d 483 [1992]). The elements of a cause of action to recover damages for breach of fiduciary duty are “(i) the existence of a fiduciary relationship, (ii) misconduct by the defendant, and (iii) damages directly caused by the defendant's misconduct” (*Nachbar, supra*, citing *Palmetto Partners, L.P. v AJW Qualified Partners, LLC*, 83 AD3d 804 [2011] and *Rut v Young Adult Inst., Inc.*, 74 AD3d 776, 901 [2010]).

While Eisner's counterclaims are moot as the Court finds dissolution of the Foundation is not warranted, the Court briefly addresses each of the counterclaims below.

Siegel's salary from the Foundation

NPCL § 715 provides that unless otherwise provided in the certificate of incorporation or the by-laws, the board shall have the authority to fix the compensation of directors for services in any capacity. The minutes of the Foundation over the years (NYSCEF doc No. 4) reflect that the

resolution to compensate Siegel had always been unanimously approved by the board of directors, which included Eisner.

Siegel's dishonesty in accepting personal credit for donation made by the Foundation

To support this allegation, Eisner submitted a copy of an advertisement wherein "OW Women's Initiative" describes its "Continuing Toward Sinai Audio Series" program as being "In memory of Sara Anne Lehmann by Yitzchok and Barbara Lehmann Siegel and their families." Eisner, however, failed to set out the circumstances surrounding the publication of this advertisement that will support her claim of Siegel's dishonesty. Thus, this Court finds that the allegation of breach of fiduciary, premised on Siegel's alleged dishonesty, does not meet the particularized pleading requirement under CPLR 3016(b) (*see Berardi v Berardi*, 108 AD3d 406 [1st Dept, 2013]; *Palmetto Partners, L.P. v AJW Qualified Partners, LLC*, 83 AD3d 804, 808 [2d Dept 2011]).

Siegel's refusal to engage Eisner in the appointment of a third director

The record shows that both Siegel and Eisner came up with their own respective proposals as to who should be the third director of the Foundation, but Siegel and Eisner rejected each other's proposals for personal reasons or otherwise (NYSCEF doc No. 10, 49). Thus, Eisner cannot claim that she was not engaged by her sister in the selection of the third director.

Siegel's misconduct in preventing the Foundation from making the necessary donations and preventing Eisner from exercising statutory oversight, as required under the United States Internal Revenue Code

These allegations are also not particularized enough to support a cause of action for breach of fiduciary duty. Moreover, the Court finds that Siegel's instruction to Merrill Lynch not to transfer funds to the Foundation's Chase account is by reason of this pending litigation, and not

necessarily because she wanted to prevent the Foundation from completing the September 2020 Contributions.

Siegel's improper storing and maintaining of the Judaica Collection and preventing the collection from being digitized and accessible to the public

While Eisner alleges that Siegel is not properly taking care of their collection, Siegel describes in great detail the steps she had taken to maintain them, *e.g.*, by maintaining an ADT alarm system that includes 24-hour monitoring for fire, heat, smoke and burglary; dividing the books by rarity; placing other items in suitable locked cabinets; shelving books and manuscripts on acid free materials; and housing Torah Scrolls according to the standards advised by a certified scribe Torah scribe (NYSCEF No. 78). The photos submitted by Siegel lend credence to this assertion (NYSCEF doc No. 94). As to the allegation that Siegel has prevented the Judaica collection from being digitized, the evidentiary record reflects that Siegel has explored the possibility of digitization of their collection since 2011 (NYSCEF doc No. 84). The Court thus finds these allegations to be entirely unfounded.

Siegel's bad faith in bringing this litigation to secure half of the Foundation's assets for her own personal use and enjoyment

While as discussed, Siegel has not satisfied the requirements for judicial dissolution, Siegel's statutory basis for her petition, as well as her detailed allegation of factual circumstances supporting her claims, eliminate any indication that this proceeding was commenced in bad faith.

III. Prayer for Injunctive Relief

Petitioners also move for a preliminary injunction preventing Eisner from making any unilateral disbursements from the Foundation funds pending this Court's ruling on the petition. While this application is now moot, the Court writes separately to note that Petitioners have not demonstrated entitlement to injunctive relief.

A party seeking a preliminary injunction “must demonstrate a probability of success on the merits, danger of irreparable injury in the absence of an injunction and a balance of equities in its favor” (*Nobu Next Door, LLC v Fine Arts Hous., Inc.*, 4 NY3d 839, 840 [Ct App 2005]).

Here, Petitioners failed to demonstrate “a danger of irreparable injury in the absence of an injunction”. In support of the motion, Siegel alleges that she and Eisner have previously agreed on the “protocol” to fund the disbursement for the September 2020 Contributions, *i.e.* by replenishing the Foundation’s Chase account with funds from the Merrill Lynch account. Eisner allegedly refused to honor this protocol. Thus, according to Siegel, “without the security of joint approval over both disbursements and liquidation to replenish funds post-disbursements, the Foundation is left in a precarious position which may only be assuaged via injunctive relief”. (NYSCEF doc No. 25, p. 12). Siegel further alleges that “[i]f Respondent has the unfettered ability to unilaterally make disbursements in any manner she chooses...there may well be few funds left, making it effectively impossible to dissolve and apportion.”

The Court, however, finds that the documentary evidence does not lend credence to Siegel’s allegation that Eisner will deplete the Foundation’s assets. The record shows that: (i) in order to fund the Foundation’s Chase account, the sisters have agreed to liquidate \$ 100,000 worth of securities held by the Foundation with Merrill Lynch (*see* Siegel’s draft agreement [NYSCEF doc No. 39] and Eisner’s affirmation [NYSCEF doc No. 49, ¶ 40]); (ii) pursuant to this agreement, and with prior email confirmation from Siegel, Merrill Lynch sold pre-approved securities on May 8, 2020 (NYSCEF doc No. 61); and (iii) Siegel instructed Merrill Lynch not to transfer any funds unless it receives written instruction from both herself and Eisner (*see* email from Siegel dated May 8, 2020; NYSCEF doc No. 61 [“Do not disburse or transfer any funds until you / Merrill Lynch get written instructions from both Karen Lehmann Eisner and me.”]); and email from Siegel

dated May 19, 2020; NYSCEF doc No. 62 [“As a director of The Manfred and Anne Lehmann Foundation, I am instructing Merrill Lynch not to transfer any funds without the express written consent of both Karen and myself. For your information, there is a submission to the Court scheduled for June 9, 2020. Until the Court renders a determination, Merrill Lynch should not do any transfers of securities and funds”.] There is nothing in Petitioners’ papers alleging that Merrill Lynch had transferred, or attempted or threatened to transfer, the funds liquidated so far in violation of Siegel’s instructions. Neither is there any allegation that Merrill Lynch had liquidated, or attempted or threatened to liquidate the remaining securities of the Foundation allegedly worth \$1,000,000.00. Therefore, the Court finds that Siegel’s allegation that Eisner will dissipate the Foundation’s assets is at best remote and speculative and injunctive relief is not warranted.

CONCLUSION

Based on the foregoing, it is hereby

ORDERED that the application for dissolution (motion sequence 001) of petitioners Barbara Lehmann Siegel and, derivatively, by The Manfred & Anne Lehmann Foundation (Petitioners) is denied, and the petition is dismissed without prejudice; and it is further

ORDERED that Petitioners’ application for a preliminary injunction (motion sequence no. 002) is denied; and it is further

ORDERED that the Clerk of the Court shall enter judgment accordingly; and it is further

ORDERED that the counsel for Respondent shall serve a copy of this Order with Notice of Entry within twenty (20) days of entry on all parties.

8/7/2020
DATE

Carol R. Edmead
HON. CAROL R. EDMEAD
J.S.C.

CHECK ONE:	<input checked="" type="checkbox"/>	CASE DISPOSED	<input type="checkbox"/>	NON-FINAL DISPOSITION	
	<input type="checkbox"/>	GRANTED	<input checked="" type="checkbox"/>	DENIED	<input type="checkbox"/>
APPLICATION:	<input type="checkbox"/>	SETTLE ORDER	<input type="checkbox"/>	GRANTED IN PART	<input type="checkbox"/>
CHECK IF APPROPRIATE:	<input type="checkbox"/>	INCLUDES TRANSFER/REASSIGN	<input type="checkbox"/>	SUBMIT ORDER	<input type="checkbox"/>
			<input type="checkbox"/>	FIDUCIARY APPOINTMENT	<input type="checkbox"/>
				REFERENCE	<input type="checkbox"/>