

NEW YORK STATE
DEPARTMENT OF ECONOMIC DEVELOPMENT
633 THIRD AVENUE
NEW YORK, NY 10017

In the Matter

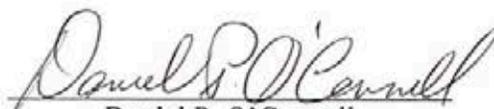
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the Application of **Capital District Print and Imaging, Inc. d/b/a Allegra Print & Imaging**
for Certification as a Woman-owned Business Enterprise
Pursuant to Executive Law Article 15-A.

NYS DED File ID No. 47161

RECOMMENDED ORDER

- by -



Daniel P. O'Connell
Administrative Law Judge

August 8, 2016

SUMMARY

This report recommends that the determination of the Division of Minority and Women's Business Development (Division) of the New York State Department of Economic Development to deny Capital District Print and Imaging, Inc. doing business as Allegra Print & Imaging (Allegra Print or applicant) certification as a woman-owned business enterprise (WBE) be affirmed for the reasons set forth below.

PROCEEDINGS

In its denial letter dated March 4, 2016 (*see* WBE Exh. 2), the Division determined that Allegra Print does not meet the eligibility requirements to be certified as a woman-owned business enterprise, and denied Allegra Print's application (*see* WBE Exh. 1). According to the Division, Allegra Print did not demonstrate that the woman owner listed on corporate documents and relevant business agreements made business decisions without restrictions (*see* 5 NYCRR 144.2[b][2]). In addition, the Division determined that Allegra Print did not demonstrate that the woman owner's capital contributions are proportionate to her equity interest in the business enterprise (*see* 5 NYCRR 144.2[a][1]). This matter considers the March 18, 2016 appeal by Allegra Print (*see* WBE Exh. 3), pursuant to New York State Executive Law Article 15-A and Title 5 of the Official Compilation of Codes, Rules and Regulations of the State of New York (5 NYCRR) Parts 140-144. The appeal challenges the Division's March 4, 2016 determination.

By notice of appeal dated March 18, 2016 (*see* WBE Exh. 3), Allegra Print requested a hearing. By letter dated May 25, 2016, the Division scheduled the hearing for June 21, 2016 at 11:00 a.m. at the Division's offices at 625 Broadway, Eighth Floor, Albany, New York 12207 (*see* WBE Exh. 4). The hearing convened as scheduled. At the hearing, Allegra Print was represented by its vice-president, Janet Calise. During the hearing, Ms. Calise testified. Robert Jackson, a certified public account, also appeared with Ms. Calise.

Phillip Harmonick, Esq., Assistant Counsel, New York State Department of Economic Development, represented the Division. Abdul Caulker testified on behalf of the Division. Mr. Caulker is a Senior Certification Analyst with the Division.

The hearing was recorded. On June 28, 2016, the Office of Hearings and Mediation Services (OHMS) of the New York State Department of Environmental Conservation received copies of the audio compact disks (CD1 [Tracks 1, 2, and 3], CD2, and CD3 [Tracks 1 and 2]), whereupon, the record of the hearing closed.

In addition to the testimony of the witnesses identified above, the parties offered a number of exhibits (WBE Exhs. 1-10). All exhibits offered at the hearing were received into evidence. An exhibit list is attached to this recommended order.

ELIGIBILITY CRITERIA

The eligibility criteria pertaining to certification as a woman-owned business enterprise are established by regulation (*see* 5 NYCRR 144.2). To determine whether an applicant should be granted WBE status, the Division assesses the ownership, operation, and control of the business enterprise on the basis of information supplied through the application process. The Division reviews the enterprise as it existed at the time that the application was made, based on representations in the application, information presented in supplemental submissions and, if appropriate, from interviews conducted by Division analysts.

STANDARD OF REVIEW

On this administrative appeal, Allegra Print, as applicant, bears the burden of proving that the Division's denial of its WBE certification is not supported by substantial evidence (*see* State Administrative Procedure Act § 306[1]). The substantial evidence standard "demands only that a given inference is reasonable and plausible, not necessarily the most probable," and applicant must demonstrate that the Division's conclusions and factual determinations are not supported by "such relevant proof as a reasonable mind may accept as adequate" (*Matter of Ridge Rd. Fire Dist. v Schiano*, 16 NY3d 494, 499 [2011] [internal quotation marks and citations omitted]).

POSITIONS OF THE PARTIES

Allegra Print Industries, Inc.

Janet Calise serves as the vice-president of Allegra Print. Allegra Print is a franchise that initially started as a print and copy business in 1999 (CD2 00:01:49-01:58) and, since 2008, has focused on graphic displays, promotional products, and copy writing (CD2 00:04:39). (*See* WBE Exh. 1 at § 3.C.)

Allegra Print argues that the bases cited for the denial are without merit, and responded with an appeal dated March 18, 2016 (*see* WBE Exh. 3). In the appeal, Ms. Calise states, on behalf of Allegra Print, that she owns 51% of the common stock, and that Allegra Print obtained its initial WBE certification in 2003, which was subsequently renewed in 2008 and 2011. Ms. Calise is responsible for the sales and marketing functions at the enterprise. Ms. Calise acknowledges that assets are held jointly with her husband, James Cazavilan, as a simple way to manage their personal lives while raising their family. Ms. Calise notes that she meets with all customers, and negotiated the lease of the real property where Allegra Print is currently located. Ms. Calise notes further that she researches and purchases the equipment used at the business, and manages personnel. (*See* WBE Exhs. 1, 3; CD2 00:16:45.)

At the hearing, Ms. Calise offered evidence to address the bases identified in the Division's March 4, 2016 denial. Ms. Calise identified the business duties for which she is responsible (*see* WBE Exh. 10). Also, Ms. Calise offered personal financial information concerning the capital contributions made to the enterprise in 1999 (*see* WBE Exh. 8).

The Division

According to the Division, Allegra Print did not demonstrate that the woman owner listed on corporate documents and relevant business agreements made business decisions without restrictions as required by 5 NYCRR 144.2(b)(2). Staff from the Division relied on Allegra Print's bylaws (WBE Exh. 6) and minutes from the June 22, 1999 organizational board meeting (WBE Exh. 7) to show that Ms. Calise's husband, James Cazavilan, is the president of the business enterprise. In addition, the Division determined that the woman owner of Allegra Print did not demonstrate that her capital contributions are proportionate to her equity interest in the business enterprise as required by 5 NYCRR 144.2(a)(1). Based on staff's review of the application materials, the Division concluded that the capital contributions made to Allegra Print consisted of cash from accounts jointly owned by Ms. Calise and her husband.

FINDINGS OF FACT

I. General

1. Capital District Print and Imaging, Inc. doing business as Allegra Print & Imaging (Allegra Print), has business offices located at 2075 Central Avenue, Schenectady, New York 12304. Among other things, Allegra Print provides services related to graphic design, copywriting, full color printing and copying, promotional products, as well as web site development and optimization. Allegra Print was established in September 1999. (CD2 00:00:49, 00:04:39; *see also* WBE Exh. 1 at § 3.C.)
2. In January 2003, the Division certified Allegra Print as a women-owned business enterprise. After filing the appropriate verifications, the Division renewed Allegra Print's certification as a woman-owned business enterprise in February 2008 and July 2011. (CD1Tr1 00:18:55; CD1Tr2 00:00:41; CD2 00:00:49, 00:14:18, 00:26:45, 00:34:38; *see* WBE Exh. 9.)
3. In an undated letter sent by certified mail, Division staff advised Ms. Calise that Allegra Print's WBE certification expired on July 15, 2014, and stated that Allegra Print would need to file a new application to obtain certification as a women-owned business enterprise. Staff recommended that Allegra Print file the new application by January 5, 2016. (CD2 00:18:40-00:20:36; *see* WBE Exh. 9).
4. On behalf of Allegra Print, Ms. Calise filed the new application for WBE certification with the Division on January 4, 2016 (*see* WBE Exh. 1).
5. By letter dated March 4, 2016, the Division denied Allegra Print's application for certification as a woman-owned business enterprise (*see* WBE Exh. 2).

II. Control

6. Janet Calise owns 51% of the common shares of stock, and her husband, James Cazavilan, owns 49% of the common shares of stock (CD1Tr1 00:11:45-00:12:31; *see also* WBE Exh. 1, 5, 7).
7. On June 22, 1999, during Allegra Print's organizational board meeting, Mr. Cazavilan was elected by proclamation to serve as the president and the treasurer, and continues to hold these offices (CD1Tr1 00:15:45; *see* WBE Exh. 7). At the same board meeting, Ms. Calise was elected by proclamation to serve as the vice-president and the secretary, and continues to hold these offices (*see* WBE Exh. 7).
8. WBE Exhibit 6 to the hearing record is a copy of the Bylaws of Capital District Print and Imaging, Inc. Article 5 of the bylaws identifies the officers of the corporation and outlines each officers' duties. According to the bylaws, the president will preside at all meetings of shareholders and directors, and will supervise the affairs of the corporation, among other duties. In the absence of the president or during his disability, the bylaws provide that the vice-president may exercise all functions of the president. (*See* WBE Exh. 6 at §§ 5.2 and 5.3.)
9. According to the bylaws, the officers of the corporation will serve until their successors are chosen. Furthermore, the bylaws provide that any officer elected or appointed by the Board of Directors may be removed at any time by affirmative vote of a majority of the whole Board of Directors. (*See* WBE Exh. 6 at § 5.10.)
10. As the majority shareholder (51%), Ms. Calise has the authority to remove the president of the corporation from his office (CD1Tr2 00:6:00; CD2 00:22:24; WBE Exh. 6 at § 5.10).

III. Ownership

11. In § 2.C of the application (*see* WBE Exh. 1), Allegra Print identified the capital contributions made in 1999 to the business enterprise. The same information is presented in WBE Exhibit 5 (Question 9). In the left margin of WBE Exhibit 5, near the information concerning the capital contributions, are the words "Janet/Jim" and "Joint Assets." In 1999, Janet Calise and James Cazavilan made joint capital contributions to Allegra Print. (CD1Tr1 00:08:00-00:09:50; CD1Tr2 00:03:22.)

DISCUSSION

This recommended order considers Allegra Print's March 18, 2016 appeal from the Division's determination to deny certification of Allegra Print as a woman-owned business enterprise pursuant to Executive Law Article 15-A. The discussion that follows addresses the bases for the Division's denial.

I. Division's Denial

The standards for determining whether an applicant is eligible to be certified as a woman-owned business enterprise are outlined at 5 NYCRR 144.2. As the bases for its denial (WBE Exh. 2), the Division identified two criteria. According to the Division, Allegra Print did not demonstrate that the woman owner listed on corporate documents and relevant business agreements made business decisions without restrictions (*see* 5 NYCRR 144.2[b][2]). In addition, the Division determined that Allegra Print did not demonstrate that the woman owner's capital contributions are proportionate to her equity interest in the business enterprise (*see* 5 NYCRR 144.2[a][1]).

A. Control

On June 22, 1999, during Allegra Print's organizational board meeting, James Cazavilan was elected by proclamation to serve as the president and the treasurer, and continues to hold these offices (CD1Tr1 00:15:45; *see* WBE Exh. 7). At the same board meeting, Janet Calise was elected by proclamation to serve as the vice-president and the secretary, and continues to hold these offices (*see* WBE Exh. 7). These circumstances are reflected in the application where Allegra Printing identifies Mr. Cazavilan as the president of the corporation (*see* WBE Exh. 1 at § 1.P). According to the bylaws, the president will preside at all meetings of shareholders and directors, and will supervise the affairs of the corporation, among other duties. In the absence of the president or during his disability, the bylaws provide that the vice-president may exercise all functions of the president. (*See* WBE Exh. 6 at §§ 5.2 and 5.3.)

In the appeal, Ms. Calise states that she is responsible for the sales and marketing functions at the enterprise. Ms. Calise notes that she meets with all customers, and negotiated the lease of the real property where Allegra Print is currently located. Ms. Calise notes further that she researches and purchases the equipment used at the business, as well as manages personnel. (*See* WBE Exh. 3.)

At the hearing, Ms. Calise offered WBE Exhibit 10, which is a document entitled *Control*. The purpose of WBE Exhibit 10 is to rebut the Division's assertion in the March 4, 2016 denial letter concerning control (CD2 00:20:40). The following three headings appear across the top of WBE Exhibit 10: *Sales*, *Marketing*, and *Organization*. Under each heading, Ms. Calise listed the job duties for which she is responsible. Under the *Sales* heading, Ms. Calise is responsible for developing a client base, preparing quotes exceeding \$100, and reviewing bills and accounts, among other things. With respect to *Marketing*, Ms. Calise is responsible for developing an annual marketing plan, and supervising the design for mailing and emailing contracts, for example. Ms. Calise's duties related to *Organization* include supervising employees, researching and purchasing hardware, software and other equipment, as well as negotiating the lease for the current location of the business enterprise, among other things. (CD2 00:22:53-00:23:51; *see also* WBE Exh. 10.)

In addition to the information outlined in WBE Exhibit 10, Ms. Calise testified that she has full financial control. For example, Ms. Calise signs checks, prepares the payroll, negotiates

contracts, and applies for bank loans. (CD2 00:23:51.) With respect to equipment purchases, Ms. Calise explained that recently the business enterprise needed a new printer. She researched the options and analyzed various payment methods. Subsequently, after consulting with her minority partner, Mr. Cazavilan, Ms. Calise selected and purchased the new printer. (CD2 00:24:08.)

Ms. Calise noted that the online application did not provide any method for attaching the information presented in WBE Exhibit 10. Ms. Calise noted further that Division staff never requested any of the information presented in WBE Exhibit 10. According to Ms. Calise, she wanted to make such information available to Division staff during the review of Allegra Print's January 2016 application for certification as a WBE. (CD2 00:26:42.)

Several certification criteria are associated with control (*see* 5 NYCRR 144.2[b][1] through [3]). On the one hand, the Division identified the criterion outlined at 5 NYCRR 144.2(b)(2). On the other hand, Ms. Calise's testimony and the information presented in WBE Exhibit 10 address the criteria outlined at 5 NYCRR 144.2(b)(1)(i) through (iii), and 5 NYCRR 144.2(b)(3).

Allegra Print's compliance with the two criteria outlined at 5 NYCRR 144.2(b)(1) and (3) is not at issue in this matter. Rather, the relevant issue is whether Allegra Print conforms with the requirements at 5 NYCRR 144.2(b)(2), which states, in full, that:

[a]rticles of incorporation, corporate bylaws, partnership agreements and other agreements including, but not limited to, loan agreements, lease agreements, supply agreements, credit agreements or other agreements must permit minority group members or women who claim ownership of the business enterprise to make those decisions without restrictions.

According to Allegra Print's bylaws, the officers of the corporation will serve until their successors are chosen. Furthermore, the bylaws provide that any officer elected or appointed by the board of directors may be removed at any time by affirmative vote of a majority of the whole board of directors. (*See* WBE Exh. 6 at § 5.10.)

When Allegra Print was formed in 1999, Ms. Calise testified that her husband suggested that he be designated the president of the corporation because "[i]t was a legal thing" (CD2 00:22:24). Ms. Calise explained that the designation was acceptable to her because she received 51% control of the corporation (CD2 00:22:30). Therefore, Ms. Calise, as the majority shareholder, would have the authority to remove the president of the corporation from his office (CD1Tr2 00:06:00; CD2 00:22:24; *see* WBE Exh. 6 at § 5.10).

The Division, however, distinguishes between whether James Cazavilan chooses to exercise the full power afforded to him as president of Allegra Print, pursuant to the bylaws, and whether the bylaws actually permit Allegra Print's woman owner to make decisions without restrictions (CD1Tr2 00:09:40-00:11:06, CD1Tr3 00:03:19-00:03:50). The Division's concern lies with the latter circumstance.

Based on the information presented in the application form (*see* WBE Exh. 1 at § 1.P), Allegra Print's bylaws (*see* WBE Exh. 6 at Article 5), and the minutes from the June 22, 1999, organizational board meeting (*see* WBE Exh. 7), James Cazavilan is the president of Allegra Print, and has the authority under the bylaws to manage the business enterprise regardless of whether he chooses to exercise that authority. Consequently, I conclude that Allegra Print did not demonstrate compliance with the requirement outlined at 5 NYCRR 144.2(b)(2). As noted in the Division's closing statement (CD3Tr1 00:06:26), this conclusion is consistent with the court's determination in *Matter of CW Brown, Inc. v Canton*, 216 AD2d 841, 843 (3d Dep't 1995).

B. Ownership

In section 2.C of the application (*see* WBE Exh. 1), Allegra Print identified the capital contributions made in 1999 to the business enterprise. Allegra Print presented the same information in WBE Exhibit 5 (*see* Question 9). In the left margin of WBE Exhibit 5, near the information concerning the capital contributions, are the words "Janet/Jim" and "Joint Assets." In 1999, Janet Calise and James Cazavilan made joint capital contributions to Allegra Print. (CD1Tr1 00:08:00-00:09:50; CD1Tr2 00:03:22.)

During the hearing, Ms. Calise offered WBE Exhibit 8 to address the issue concerning contributions by her, as the woman owner, to the business enterprise. Ms. Calise said that she married her husband in 1985, whereupon they established joint bank accounts. WBE Exhibit 8 is a notarized schedule of Ms. Calise's income from 1985 to 1999 with copies of the related W-2 forms and Schedules C from IRS Form 1040. The purpose of WBE Exhibit 8 is to identify the cash that Ms. Calise contributed to the joint bank accounts prior to the purchase of the Allegra Print franchise in 1999. (CD2 00:05:58-00:07:15, 00:13:09.)

According to Ms. Calise, her capital contribution to the business enterprise in 1999 was \$94,133. Ms. Calise calculated her capital contribution in the following manner. Subtotal A on WBE Exh. 8 is \$249,691. Subtotal A is the sum of: (1) Ms. Calise's wages from 1985 to 1999, (2) wages and assets associated with her home-based dental ceramic business, and (3) commissions from real estate sales. (CD2 00:10:21; *see also* WBE Exhs. 3, 8.)

In order to calculate her equity allocation in Allegra Print, Ms. Calise provided a balance sheet dated September 1, 1999, which shows \$1,000 in capital stock and \$394,000 as paid in stock, for a total of \$395,000. Because Ms. Calise owns 51% of the stock, her allocation is \$201,450 (51% of \$395,000), which is identified as Subtotal B on WBE Exh. 8. (CD2 00:10:45; *see also* WBE Exh. 8.) The difference between Subtotal A (\$249,691) and Subtotal B (\$201,450) is \$48,241, which Ms. Calise characterized as her earnings in excess of the Allegra Print equity allocation. (CD2 00:10:45; *see also* WBE Exh. 8.)

On WBE Exh. 8, Ms. Calise reported the gain on the sale of real property in 1985. Ms. Calise credibly testified that she was the sole owner of this real property at the time of the sale. The gain on the sale, as reported on Form 2119 (line 6) on the 1985 IRS tax return, was \$46,892. (CD2 00:11:05; *see also* WBE Exh. 8.) The sum of \$48,241, which is Ms. Calise's earnings in

excess of the Allegra Print equity allocation, and \$46,892, which is gain on the sale of real property, is \$95,133.¹ (CD2 00:11:05; *see also* WBE Exh. 8.)

At section 2.C of the application (WBE Exh. 1), the source of a \$265,000 capital contribution made in July 1999 is identified as “sale of real estate.” According to Ms. Calise, the \$265,000 contribution includes the gain on the 1985 sale of her real property, which was \$46,892 (CD2 00:32:16).

Subsequent to 1999, Ms. Calise negotiated a loan for the business enterprise in the form of a home equity loan. Ms. Calise and Mr. Cazavilan own their home jointly. Ms. Calise did not report the amount of the home equity loan in the January 2016 application. Ms. Calise also noted that the Division did not request such information during staff’s review of the January 2016 application. (CD2 00:38:14-00:39:18.) Rather, for the January 2016 application, Ms. Calise provided the documentation initially filed with the 2003 WBE application because the original sources of capital contributions made to the business enterprise in 1999 had remained the same (CD2 00:44:00).

Mr. Caulker, the Senior Certification Analyst who reviewed Allegra Print’s certification application, concluded that Ms. Calise, as the woman owner of the business enterprise, did not demonstrate that she made a capital contribution in proportion to her ownership interest. The basis for Mr. Caulker’s conclusion is that the capital contributions to Allegra Print came from bank accounts jointly owned by Ms. Calise and her husband, Mr. Cazavilan. (CD1Tr1 00:07:25-00:11:45.)

Several certification criteria are associated with ownership (*see* 5 NYCRR 144.2[a][1] through [5]). At issue in this proceeding is whether Allegra Print conforms with the requirement at 5 NYCRR 144.2(a)(1), which states, in full, that:

[t]he contribution of the minority group member(s) or woman owner must be proportionate to their equity interest in the business enterprise, as demonstrated by, but not limited to, contributions of money, property, equipment or expertise.

During the hearing, Mr. Caulker acknowledged that a woman owner’s contribution need not be limited to capital contributions. According to Mr. Caulker, alternative contributions may be in the form of experience, for example. Mr. Caulker said that resumes could be a source of information about the experience that a woman owner contributes to her business enterprise. (CD1Tr3 00:04:38-00:05:00, 00:05:22, 00:06:20.) The application materials and the hearing record did not include any alternative information, consistent with 5 NYCRR 144.2(a)(1), about Ms. Calise’s contributions to the business.

Given the joint nature of the capital contributions made to Allegra Print, the Division argued that the enterprise is more like a family owned and operated business rather than a woman owned and operated business. According to the Division, a consideration of the capital

¹ As reported on WBE Exh. 8, the total is \$94,133. However, there is a math error. The sum is actually \$95,133 (\$48,241 + \$46,892).

contribution requirement ensures that the program benefits extend to woman owned business enterprises, and not to family owned businesses. (CD3 00:03:30.)

The Division acknowledged that Ms. Calise had independent sources of income from 1985 until the late 1990s. The Division observed, however, that Allegra Print offered nothing to link the sources of income that Ms. Calise earned more than ten years before the formation of the business to the subsequent capital contributions used to establish the business. (CD3 00:04:45.) During the hearing, Ms. Calise admitted that she could not prove that her earnings from 1985 to 1999, which had been deposited in a bank account jointly owned with her husband, were actually contributed to the business in 1999 (CD2 00:46:35).

Based on the foregoing, I conclude substantial evidence supports the Division's determination that Allegra Print did not demonstrate that the woman owner made capital contributions proportionate to her equity interest in the business enterprise.

C. Prior Certifications

Allegra Print notes that until July 2015, it had been continuously certified as a woman owned business enterprise since 2003. Allegra Print notes further that the structure of the corporation has not changed since 1999. (CD2 00:16:00; CD3Tr1 00:00:20.)

The Division acknowledges that Allegra Print was previously certified as a woman-owned business enterprise despite James Cazavilan being its president. The Division argues that previously certifying Allegra Print was inconsistent with the statute, implementing regulations, and relevant case law. (CD3Tr1 00:08:14.)

The Division is not bound to certify Allegra Print based on prior determinations. With the expiration of its certification in July 2015, Allegra Print had the burden to demonstrate compliance with the eligibility criteria outlined at 5 NYCRR 144.2 when it filed the January 4, 2016 application and supporting materials. Based on the foregoing, Allegra Print did not meet that burden. Allegra Print may take the steps necessary to comply with the criteria outlined at 5 NYCRR 144.2. Subsequently, as provided by the regulations (*see* 5 NYCRR 144.5[b]), Allegra Print may reapply for certification.

CONCLUSION

For the reasons discussed above, Allegra Print has not met its burden to demonstrate that the Division's March 4, 2016 determination to deny the application for WBE certification was not based on substantial evidence.

RECOMMENDATION

For the reasons set forth above, the Division's determination to deny Allegra Print's application for certification as a woman-owned business enterprise should be affirmed.

Attachment: Exhibit List

Division of Minority and Women's Business Development

Exhibit List

**Matter of Capital District Print and Imaging, Inc.
D/B/A Allegra Print and Imaging**

Hearing Date: June 21, 2016

WBE Exhibit No.	Description
1	Certification Application by Capital District Print and Imaging, Inc., doing business as Allegra Print & Imaging. Application No. 30228 Submitted: January 4, 2016
2	Division's Notice of Denial dated March 4, 2016. File No. 47161
3	Letter dated March 18, 2016 from Janet Calise: Requests a hearing Responds to denial
4	Division's Notice of Hearing dated May 25, 2016
5	Capitalization worksheet to supplement section 2.C of the Application
6	Bylaws of Capital District Print and Imaging, Inc.
7	Minutes from the June 22, 1999 organizational board meeting of Capital District Print and Imaging, Inc.
8	Ms. Calise's notarized financials from 1985 to 1999
9	Document set: Letter dated July 15, 2011 Letter dated February 21, 2008 Letter dated January 8, 2003 Letter dated March 18, 2016 (<i>see</i> Exhibit 3) Letter dated May 25, 2016 (<i>see</i> Exhibit 4) Letter dated March 4, 2016 (<i>see</i> Exhibit 2) Undated letter from the Division (Certified Mail 7011 3500 0000 6624 9345) Copy of 5 NYCRR 144.2 (Eligibility Criteria)
10	Control Functions of <i>Sales, Marketing, and Organization</i> , and job duties.

All Exhibits received into evidence.