

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

COURT OF APPEALS

STATE OF NEW YORK

MATTER OF BOHLEN, et al.,

Respondents,

-against-

No. 6

DINAPOLI,

Appellant.

20 Eagle Street
Albany, New York
January 8, 2020

Before:

CHIEF JUDGE JANET DIFIORE
ASSOCIATE JUDGE JENNY RIVERA
ASSOCIATE JUDGE LESLIE E. STEIN
ASSOCIATE JUDGE EUGENE M. FAHEY
ASSOCIATE JUDGE MICHAEL J. GARCIA
ASSOCIATE JUDGE ROWAN D. WILSON
ASSOCIATE JUDGE PAUL FEINMAN

Appearances:

SARAH L. ROSENBLUTH, ASG
NEW YORK STATE OFFICE OF THE ATTORNEY GENERAL
Attorney for Appellant
The Capitol
Albany, NY 12224

GEORGE J. SZARY, ESQ.
DEGRAFF, FOY & KUNZ, LLP
Attorney for Respondents
41 State Street
Suite 901
Albany, NY 12207

Sharona Shapiro
Official Court Transcriber



1 CHIEF JUDGE DIFIORE: Good morning, everyone.
2 The first appeal on this morning's calendar is number 6,
3 the Matter of Bohlen v. DiNapoli.

4 Counsel?

5 MS. ROSENBLUTH: Good morning, Your Honors, and
6 may it please the court. Sarah Rosenbluth for appellants.
7 I'd like to reserve three minutes for rebuttal.

8 CHIEF JUDGE DIFIORE: You may.

9 MS. ROSENBLUTH: Section 431 of the retirement
10 law codifies the longstanding public policy prohibiting the
11 manipulation of members' pay so as to inflate their final
12 average salary. That manipulation is exactly what happened
13 here. There is more than substantial evidence that the
14 payments at issue here, conceived of by one of the
15 petitioners in this case, were expressly intended to
16 guarantee a set level of pension benefits in retirement in
17 order to mimic a statutory retirement incentive for which
18 they were ineligible.

19 JUDGE WILSON: But isn't what happened here
20 really the opposite of what the statute was aimed at? That
21 is, the statute was - - - the legislative history seems to
22 say that the statute was aimed at the practice of when
23 somebody was about to retire, really boosting their pay
24 substantially so that, when they retired six months later
25 or a year later, which was the anticipated retirement date,



1 their pension would be artificially inflated. And here the
2 opposite happened. That is, the additional payment was
3 made to keep these people for a longer period of time, to
4 delay their - - - their tenure - - - or extend their
5 tenure, delay their retirement - - -

6 MS. ROSENBLUTH: Sure.

7 JUDGE WILSON: - - - to protect the agency in the
8 wake of 9/11?

9 MS. ROSENBLUTH: So a couple points, Your Honor.
10 First, the legislative history here, it's limited, but it
11 displays an overriding concern with preventing manipulation
12 and abuse. And it gave one example of how that might
13 occur, which is, you know, stacking overtime in the final
14 year leading up to retirement. But that is not an
15 exhaustive list, and surely manipulation can occur in any
16 number of ways.

17 And second, to your point that these payments
18 were made to delay retirement, certainly there's a limited
19 purpose in the record that we see of delaying petitioner's
20 retirement by three weeks. But that's the important fact
21 here to remember is that the agreement secured petitioner's
22 commitment to remain in their roles for only three
23 additional weeks.

24 JUDGE WILSON: I think it's five, but in any
25 case, isn't that because of the expiration of the statutory



1 eligibility?

2 MS. ROSENBLUTH: Yes, I mean, it was designed to
3 track that. But the - - - the text of the agreement says
4 in consideration for your agreement not to retire during
5 December of 2002. So if it was the overriding purpose to
6 maintain a retention agreement - - -

7 JUDGE WILSON: So their pension benefit would
8 have been approximately equivalent if they'd stayed three
9 years; is that right?

10 MS. ROSENBLUTH: Yes. I mean, certainly to
11 achieve the full level of parity, as they termed it, they
12 would have had to stay for three years.

13 JUDGE WILSON: And if they left at five weeks,
14 they really would have gotten virtually nothing in a way of
15 a benefit?

16 MS. ROSENBLUTH: That's right, but I mean,
17 certainly the explicit evidence is that it was designed to
18 be - - - achieve parity with the retirement incentive for
19 which they were ineligible. And one of the petitioners in
20 this case, Mr. Blanco, at page 199 of the record, wrote a
21 letter to the retirement system where he deemed it - - - he
22 literally said it's inconceivable that anyone would sign a
23 retention agreement to last just for three weeks. And he
24 reiterated what was clear all along, that the payments were
25 intended, quote, "to compensate me for the lost impact to



1 my final average salary under the incentive program".

2 JUDGE STEIN: What is the significance of the
3 absence of evidence that any of these employees were
4 actually contemplating retirement at the time? Is there
5 any significance to that?

6 MS. ROSENBLUTH: There is some, Your Honor, and I
7 think that only underscores that the purpose was not truly
8 to retain them. If it were the case that they all had
9 their retirement days on the calendar, and the agency truly
10 needed them to stay for any number of continued years, then
11 there would have been a real need to draw up such a program
12 to secure their retention. But the fact that they did not
13 have retirement dates on the calendar only underscores the
14 purpose here which was to manipulate the level of pension
15 benefits in the future.

16 JUDGE FAHEY: Let me ask this. Did this
17 particular retirement - - - just so I'm sure everybody
18 understands, there have been a number of retirement
19 incentives that have taken place, this one in - - - in the
20 wake of the 9/11 disaster. The State was facing a
21 financial crisis, and so the retirement incentive was a way
22 to help deal with that financial crisis.

23 My understanding, though - - - I was on the
24 payroll then, and that high-level administrative employees
25 were not offered retirement incentives because those



1 positions were never going to be eliminated. Is that
2 generally the practice at the comptrollers - - - is that
3 correct?

4 MS. ROSENBLUTH: I think that's right; I'm not a
5 hundred percent sure. But certainly the - - -

6 JUDGE FAHEY: The reason I ask is normally policy
7 makers are not offered retirement incentives.

8 MS. ROSENBLUTH: Right.

9 JUDGE FAHEY: Judges don't get retirement
10 incentives, naturally, no matter what the State's financial
11 situation is.

12 MS. ROSENBLUTH: Right.

13 JUDGE FAHEY: If you're the administrative
14 director of an agency, they're not going to ever eliminate
15 that position, so there's no retirement incentives. But if
16 you're a laborer, and you're working in a particular
17 department and they're cutting down the department, they'll
18 give you a retirement incentive because the State saves
19 money, and that's the purpose of it, right?

20 MS. ROSENBLUTH: Yes.

21 JUDGE FAHEY: So here, those positions were
22 positions that would never be eliminated.

23 MS. ROSENBLUTH: Right, and the text of the
24 agreement itself says you are ineligible for this program,
25 and all of the petitioners were senior-level executives.



1 JUDGE FAHEY: Right, so they - - - I understand
2 that. And - - - and they were also positions that the
3 State needed.

4 MS. ROSENBLUTH: Correct.

5 JUDGE FAHEY: And particularly at this particular
6 moment. Can something - - - can a payment be made to both
7 delay retirement and to artificially inflate the
8 petitioner's final average salary? I'm wondering if both
9 of those things could be behind the purpose of this
10 particular bonus that was given.

11 MS. ROSENBLUTH: Yes, that's definitely possible,
12 and I think we do have somewhat of a mixed-motive case.
13 But under the substantial-evidence standard, so long as
14 there is evidence, a rational basis to support the
15 conclusion that the compensation was paid in anticipation
16 of retirement, the fact that there might have been a
17 secondary purpose of retaining them - - - and again, they
18 secured the commitment to retain the petitioners for three
19 weeks - - -

20 JUDGE FAHEY: I tend to agree with that, but one
21 thing that disturbs me is the time period, how long it is
22 before the comptroller acted here. Why is that?

23 MS. ROSENBLUTH: I don't have an answer as to
24 exactly why - - - what changed - - - what changed here, but
25 what I do know is that the comptroller is statutorily



1 obligated to correct errors pursuant to Retirement Law,
2 Section 111(c). And it's true that a certain number of
3 years elapsed between the first retirement and the
4 notification of the error, but the case law does confirm
5 our authority, and in fact obligation to seek recoupment
6 and correction of errors, when even a number of years have
7 elapsed, in order to protect the integrity of the system at
8 large.

9 JUDGE FEINMAN: So is there anything that the
10 Port Authority could have done differently so that the
11 payments would actually be pensionable?

12 MS. ROSENBLUTH: I mean, if the intent was not to
13 - - - if it was a bona fide retention bonus then, yes, that
14 would be pensionable. But the evidence here is that it was
15 a parity benefit designed to reverse engineer a level of
16 pension benefits.

17 And we see - - - I see my time is expired, if I
18 could just finish my thought. We see, again, in the letter
19 from Mr. Blanco, at page 199 of the record, there's a
20 formula that's laid out. So instead of starting with, you
21 know, a value of their - - - your continued service, they
22 started with a pension benefit and worked backwards to
23 calculate the salary increase. So yes, if it were a bona
24 fide retention bonus, without any reference or intent of
25 tracking this retirement incentive, that would be



1 pensionable, yes.

2 CHIEF JUDGE DIFIORE: Thank you, counsel.

3 MS. ROSENBLUTH: Thank you very much.

4 CHIEF JUDGE DIFIORE: Counsel?

5 MR. SZARY: Thank you. Good morning. May it
6 please the court. My name is George Szary, and I represent
7 the respondents. I'm here with counsel to the Port
8 Authority, Steve Marinko.

9 Picking up on some of the comments of the court,
10 it is important to look at the purpose behind Section 431.

11 JUDGE RIVERA: What about this last point that
12 basically what happened is they were tracking their way
13 back, so it really does establish that the intent is this
14 type of pension benefit?

15 MR. SZARY: Well - - -

16 JUDGE RIVERA: Isn't she right about that?

17 MR. SZARY: I don't believe she is. There - - -
18 there's a difference between purpose and effect. The
19 purpose here - - - and there is no question that the
20 purpose here was to retain these critical employees at a
21 time of extreme need so that the Port Authority could
22 continue to do the very critical job that it has. Had they
23 wanted these people to simply have an elevated pension,
24 they simply could have let them participate in the 2002
25 incentive - - -



1 JUDGE FAHEY: But they really couldn't do that.
2 They're not going to eliminate their chief administrative
3 officer in the context of a retirement program. That
4 doesn't make sense to me.

5 MR. SZARY: That is true, but these individuals
6 were all eligible to retire without penalty, and the record
7 is clear that they had - - -

8 JUDGE FAHEY: Right, I - - -

9 MR. SZARY: - - - extremely marketable skills.

10 JUDGE FAHEY: No, I - - - totally true on both of
11 those points; you're absolutely right about that. I guess
12 the problem is, though, is that that doesn't mean you're
13 entitled to a retirement incentive. That means you're
14 entitled to retire with - - - with the benefits that - - -
15 that the person has earned over that period of time.

16 I had thought that Mr. LaCapra recommended to Mr.
17 Seymour, who was the new executive director at that point,
18 "a compensation adjustment program that would achieve an
19 equivalent level of pension benefits for employees,
20 including himself, who would be exempt from the retirement
21 incentive". That's what - - - that's, I think, one of the
22 key pieces that we look at here. Do you want to address
23 that?

24 MR. SZARY: Sure.

25 JUDGE FAHEY: Okay.



1 MR. SZARY: I mean, the idea is this was a pay
2 raise to retain employees who were eligible to retire
3 without penalty. They wanted also to make sure, and I
4 think you see in Mr. Seymour's memo in the record, that to
5 - - - the purpose was to prevent retirement and avoid
6 unfairness.

7 The effect here of the pay raise, for whoever
8 retained their positions for a period of time, would affect
9 final average salary. That is just an effect, but it is
10 not the purpose. And there is no - - - there is no reason
11 - - - there is no evidence in the record to suggest that
12 the primary purpose - - -

13 JUDGE RIVERA: Well, isn't that really the
14 difficulty with your side, which is the standard, that it
15 just has to be substantial evidence. And so if there is
16 indeed perhaps some evidence that tilts in your favor, that
17 is fine and dandy, but the point is is there's substantial
18 evidence in the record. And that's the heart of her
19 argument; there's enough for the board to have decided it
20 this way even if there might have been some evidence that
21 would have gone the other way.

22 MR. SZARY: Well, respectfully, I don't believe
23 that that is correct. First of all, there may be
24 conflicting evidence in the record, but there can be no
25 room - - -



1 JUDGE RIVERA: No, but as she says - - -

2 MR. SZARY: - - - for choice.

3 JUDGE RIVERA: As she said, she's conceding. She
4 says, well, it's - - - it could be seen as a mixed-motive
5 case, but as long as we have substantial evidence of the
6 motive that is relevant to this analysis - - -

7 MR. SZARY: Well, substantial evidence is not
8 simply a drop of evidence. If the conclusion is irrational
9 and unreasonable, as we believe it is here, because you
10 cannot look at this record or the - - - the circumstances,
11 and say that the primary purpose of this program was to
12 manipulate fraudulently, which is really what Section - - -

13 JUDGE RIVERA: But this is what I'm saying. What
14 if - - - what if we agreed with her that there might be
15 multiple purposes or at least two purposes? Does it really
16 have to be the primary purpose as long as there's another
17 purpose and there's substantial evidence of that other
18 purpose?

19 MR. SZARY: With all due respect, I think that's
20 a semantic argument. Substantial evidence means that there
21 is evidence whereby you can't rationally arrive at another
22 conclusion. If you - - -

23 JUDGE FAHEY: No, I don't agree with that. I
24 think that you can - - - substantial evidence means you can
25 rationally arrive at a conclusion. There may be other

1 rational conclusions that you could make, but it's not the
2 only conclusion. That's not the way I understand the
3 standard, specifically it's - - - substantial evidence has
4 been characterized by this court as less than a
5 preponderance of the evidence. So in my mind, you know,
6 it's less than fifty percent, if we're weighing it
7 mathematically.

8 What about the issue of the recommendation for
9 employees? The recommendation was made by officers that
10 were including themselves in the recommendation. How do
11 you think that affects the comptroller's analysis?

12 MR. SZARY: I don't think - - - I don't think it
13 does because who else would be involved in the decision-
14 making process? You have general counsel, you have the
15 executive director. This is the hierarchy of the Port
16 Authority.

17 JUDGE FAHEY: None of those positions have ever
18 been eliminated.

19 MR. SZARY: They have not been eliminated.

20 JUDGE FAHEY: I see.

21 MR. SZARY: No, they have not been eliminated.

22 JUDGE STEIN: You seem to suggest that it has to
23 be found that the primary purpose was to inflate their
24 pensions, right, if there are two purposes. But where - -
25 - where does that come from?



1 MR. SZARY: Well, I'm - - -

2 JUDGE STEIN: Isn't it enough if there is
3 substantial evidence that a purpose was to inflate their
4 pensions?

5 MR. SZARY: Not for purposes of Section 431, and
6 I use the word "primary" because the analysis of the
7 dissent here, which tracks the - - - the analysis of the -
8 - - of the State, is that the primary purpose was to, as
9 barred by Section 431, increase final average salary.

10 And I - - - I don't think that that is the case,
11 and I'll give you an example. The - - - the comptroller's
12 presented with a picture of a zebra to make a
13 determination. The comptroller says, well, there are
14 hooves, a tail, and a mane, and that is substantial
15 evidence that this is a horse; therefore, this is a horse.
16 That is irrational and unreasonable, and I submit that that
17 is what they've done to the facts of this record.

18 Once again, the difference between purpose and
19 effect. There is not - - - these were payments made in the
20 bi-weekly salary payments of these employees for a period
21 of up to ten years. And there is no case that the
22 retirement system can cite to where payments like that were
23 exempt. It simply - - -

24 JUDGE WILSON: The language of the statute is:
25 "in anticipation of retirement".



1 MR. SZARY: Correct.

2 JUDGE WILSON: So why is there not some
3 substantial evidence that these payments were made in
4 anticipation of retirement?

5 MR. SZARY: Because this court's holding in
6 Weingarten says that with respect to points (1), (2), and
7 (3) of Section 431, one of which includes the - - - the
8 "anticipation of retirement" language, that that means
9 termination is imminent. That was not the case.

10 JUDGE FAHEY: Yeah, that was a teacher case where
11 we're talking about per-session compensation for summer
12 school, right? It seems to be - - - and that was held to
13 be nonexcludable. That seems to be a very different
14 circumstance than what we have here.

15 MR. SZARY: Well, factually, the circumstances
16 are different, but the court held that, with respect to
17 431(3), that anticipation of retirement was geared towards
18 termination which was imminent. Here we had people who
19 worked up to ten years.

20 JUDGE STEIN: But wasn't that really dicta in
21 that what they were really talking about was whether it was
22 for work actually performed and - - - and basically it - -
23 - it fell within that definition?

24 MR. SZARY: That's correct.

25 JUDGE STEIN: Okay.



1 MR. SZARY: And here we have work actually
2 performed. This - - - here's another example. If - - - if
3 the chief clerk of this court determines that he's going to
4 retire, and the deputy clerk gets wind of it and sends a
5 memo that says I would really like to get the clerk's job
6 because it would - - - it would help my final average
7 salary - - -

8 JUDGE STEIN: Well, but the - - -

9 MR. SZARY: - - - would the comptroller be able
10 to exempt the raise that the deputy clerk gets if he gets
11 the position? No, I don't think that that's the case.
12 Once again, it's purpose and effect. Here we have to look
13 - - -

14 JUDGE STEIN: But here they weren't - - - they
15 weren't being given an increased salary to do some
16 additional work or have additional responsibility. So I -
17 - - I don't see those as - - - as being comparable.

18 MR. SZARY: Well, they were given an incentive so
19 that they would remain, so that there was some
20 consideration on their part, and they did - - - we do have
21 these agreements that the court of the - - - the Appellate
22 Division focused on, that they signed. There was
23 consideration going each way.

24 JUDGE STEIN: So my understanding is that I
25 assume that they - - - they couldn't, under whatever the



1 rules for - - - for salary were, they weren't able to just
2 say, you know, you've - - - you're really important here
3 and - - - and you do great work, and we really need you,
4 and so we're going to raise you to the next grade level, or
5 whatever that may be, or - - - or just give you more within
6 your grade level. I don't - - - you know, I don't know how
7 all that works. They could have said that, but they didn't
8 say that. They said, well, let's see what your retirement
9 would have been if you had taken this incentive, and then
10 we'll back into it and - - - and just give you more money
11 for that to help to get you there.

12 MR. SZARY: Judge Stein, that's simply another
13 method of calculating a raise.

14 JUDGE FAHEY: There's a - - -

15 MR. SZARY: Whatever benchmark you use, it has
16 the effect - - -

17 JUDGE FAHEY: There's a Third Department case
18 that seems to be very similar to this case. It's People -
19 - - it's Thompson v. New York State Retirement - - - you're
20 familiar with it?

21 MR. SZARY: Yes.

22 JUDGE FAHEY: How would you distinguish it?

23 MR. SZARY: The Thompson case?

24 JUDGE FAHEY: Yeah.

25 MR. SZARY: I think - - - we distinguished it in



1 our brief, Your Honor. I think that there was a - - -
2 there was already a - - - there was counsel's opinion in
3 that situation, and there was also a - - - a city
4 regulation that - - - that came to bear on that, and so
5 that that was distinguishable. We discuss it at page 28 of
6 our brief, and - - -

7 JUDGE FAHEY: I'll go back and look at it.

8 MR. SZARY: Sure.

9 JUDGE FAHEY: One final point. I guess your time
10 is just about up. The decision refers to "eventual
11 retirement". The phrase is used "eventual retirement". Is
12 there any temporal limitation in the statute as to the way
13 that this should be applied, in other words, immediate
14 versus eventual?

15 MR. SZARY: Well, I think if we look at the
16 issues of statutory construction, words have meaning. You
17 can't simply - - - I think that we can all agree that
18 saying "anticipation of eventual retirement" is very
19 different from "in anticipation of retirement".

20 JUDGE FAHEY: That's why I'm asking you the
21 question - - -

22 MR. SZARY: Yes.

23 JUDGE FAHEY: - - - in fairness to you.

24 MR. SZARY: And I - - - and I think that that's
25 another flaw in the retirement system's analysis and what



1 they did, because the cases clearly show, in those
2 situations where we're dealing with 431(3), people who were
3 about to retire - - -

4 JUDGE FAHEY: Um-hum.

5 MR. SZARY: Right? And so they gave them a lump-
6 sum payment, or they took steps to take something that they
7 otherwise knew would be un pensionable, that would have been
8 a lump sum, and spread it out over time, this is clearly
9 the only purpose was to manipulate. Here the primary
10 purpose was to retain these critical employees and to keep
11 them - - - to use Mr. Seymour's language, to avoid
12 unfairness, they gave him a raise. The benchmark for the
13 raise was something that would have roughly given them a
14 parity in pension benefits had they stayed three years. It
15 wasn't required and it wasn't - - - you know, as I say,
16 they could have done a better job by just simply letting
17 them retire.

18 The other thing was the fairness issue, because
19 if these people look at themselves and they're - - -
20 they're disgruntled, they had a very marketable skill set.
21 They could have retired, gotten more money, taken their
22 pension, because they were - - - they were eligible to - -
23 - to retire without penalty, and done much better.

24 JUDGE STEIN: Well, they still could have done
25 that in January of the following year, so - - -



1 MR. SZARY: They could have, but the Port
2 Authority had taken - - -

3 JUDGE RIVERA: And there are other reasons why
4 people would have stayed in this particular job.

5 MR. SZARY: Excuse me?

6 JUDGE RIVERA: There are other reasons why they
7 would have stayed in this particular position - - -

8 MR. SZARY: Certainly.

9 JUDGE RIVERA: - - - and certainly for a period of
10 time.

11 MR. SZARY: Certainly.

12 JUDGE RIVERA: And we can understand, post-9/11,
13 why someone might feel - - -

14 MR. SZARY: That is - - -

15 JUDGE RIVERA: - - - a particular national
16 obligation to - - -

17 MR. SZARY: That is absolutely true.

18 JUDGE RIVERA: - - - to stay and work - - -

19 MR. SZARY: That is absolutely true.

20 JUDGE RIVERA: - - - to rebuild.

21 CHIEF JUDGE DIFIIORE: Thank you, counsel.

22 MR. SZARY: Thank you, Your Honor.

23 CHIEF JUDGE DIFIIORE: Counsel, how are these
24 longevity payments different from run-of-the-mill raises,
25 in terms of being calculated - - - that are calculated into



1 the final average salary?

2 MS. ROSENBLUTH: Sure. A run-of-the-mill raise
3 is made for any number of reasons, usually, for example, to
4 reflect, you know, positive performance, increased skill,
5 experience, to reflect cost-of-living adjustments,
6 inflation, and so forth. And they have only an incidental
7 effect on pension. Here it's not - - - it's not - - -
8 there's - - - the purpose is not simply to reward
9 petitioners for their positive performance. The purpose
10 here is to generate an explicit level of pension benefits
11 in the future.

12 And that brings me to one of the points I wanted
13 to address in Mr. Szary's argument. He drew this
14 distinction between purpose and effect. And - - - and I
15 think if you have only an incidental effect on pension,
16 that is going to be included in your final average salary.
17 That's not what we have here. It's not merely incidental;
18 it is by design. So that's the first point I wanted to
19 make.

20 There's two remaining points, if I may. One is
21 this distinction between bi-weekly payments and lump sums.
22 The statute does not purport to limit the exclusion only to
23 that compensation that's paid in this specific manner. And
24 we have substantial evidence here that there was
25 manipulation of paychecks, on a biweekly basis, which is no



1 less salient than a one-time manipulation.

2 And my - - - my adversary mentioned that there's
3 no cases similar to this, but I think the Davies case from
4 the Third Department is on point, that we cite in our
5 brief, where a - - - essentially, a salary increase was
6 given to reflect the value of unused vacation time, which
7 is excludable under subsection (1) of 431. And the Third
8 Department rejected the argument that the exclusion was not
9 triggered simply because there was no lump-sum payment. So
10 I think that's responsive there.

11 And finally, with respect - - - with respect to
12 the point of eventual retirement, payments made in
13 anticipation of the eventual retirement are still made in
14 anticipation of retirement, and the statute does not
15 purport to - - - to limit the exclusion in that way. There
16 are no temporal limitations whatsoever. And the - - - the
17 effect on the retirement, the fiscal integrity of the
18 retirement system as a whole, is the same whether the
19 manipulation occurs one year or ten years prior to
20 retirement.

21 Thank you, Your Honors.

22 CHIEF JUDGE DIFIORE: Thank you, counsel.

23 (Court is adjourned)

24

25



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

C E R T I F I C A T I O N

I, Sharona Shapiro, certify that the foregoing transcript of proceedings in the Court of Appeals of Matter of Bohlen v DiNapoli, No. 6, was prepared using the required transcription equipment and is a true and accurate record of the proceedings.

Sharona Shapiro

Signature: _____

Agency Name: eScribers

Address of Agency: 352 Seventh Avenue
Suite 604
New York, NY 10001

Date: January 14, 2020

