

HSBC Bank USA, N.A. v Nicholas

Motion No: 2026-02158

Slip Opinion No: 2026 NY Slip Op 70021(U)

Decided on June 11, 2026

Appellate Division, First Department, Motion Decision

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Judiciary Law § 431.

This motion is uncorrected and is not subject to publication in the
Official Reports.

Supreme Court of the State of New York
Appellate Division, First Judicial Department

Present – Hon. Peter H. Moulton,
Tanya R. Kennedy
Manuel J. Mendez
Marsha D. Michael
Margaret A. Chan,

Justice Presiding,

Justices.

HSBC Bank USA, N.A., as Indenture
Trustee for the Registered Noteholders
of Renaissance Home Equity Loan Trust
2006-2,

Motion No. 2026-02158

Index No. 850043/18

Case No. 2024-03217

Plaintiff-Appellant,

-against-

Nicola Nicholas, as Administrator of the
Estate of Cecilia V. McDowell also known as
Cecilia McDowell,

Defendant-Respondent,

New York State Department of Taxation and
Finance, et al.,

Defendants.

Defendant-respondent having moved for reargument of, or in the alternative, for
leave to appeal to the Court of Appeals, from the decision and order of this Court,
entered on March 17, 2026 (Appeal No. 5392),

Now, upon reading and filing the papers with respect to the motion, and due
deliberation having been had thereon,

It is ordered that the motion, insofar as it seeks reargument, is denied,

And it is further ordered that the motion, insofar as it seeks leave to appeal to the Court of Appeals, is granted and this Court, pursuant to CPLR 5713, certifies that the following question of law decisive of the correctness of its determination, has arisen, which in its opinion ought to be reviewed by the Court of Appeals:

Was the order of this Court, which reversed the order of the Supreme Court, New York County Court, properly made?

This Court further certifies that its determination was made as a matter of law and not in the exercise of discretion.

ENTERED: June 11, 2026

A handwritten signature in black ink, reading "Susanna Molina Rojas". The signature is fluid and cursive, with the first name "Susanna" being more prominent and the last name "Rojas" written in a slightly smaller, more compact script.

Susanna Molina Rojas
Clerk of the Court