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NEW YORK DEPARTMENT OF HOUSING
PRESERVATION AND DEVELOPMENT
PUBLIC HEARING ON PROPOSED RULES

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In Re: J-51 Reform Program Certified  
Proposed Rules

March 25, 2025  
12:30 p.m.

Via WebEx videoconference  
Melissa L. Clark, RPR

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APPEARANCES:

New York City Department of Housing  
Preservation and Development

John Leonard

Andrew Wallace

Daniel Shin

La Fleur Lewis

Nancy Batterman

SPEAKERS

Marilyn Hurwitz

Benjamin Williams

Daniel Bernstein

Jeff Chanchall

David Silver

Miles Appelman

Bob Friedrich

Gina Catania

Kishan Chanchall

Grace Powers

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2 MR. LEONARD: Welcome,  
3 everyone. This is the public  
4 hearing for the Rules for the J-51  
5 Reform Program, the addition of  
6 Chapter 62 to Title 28 of the Rules  
7 of the City of New York to  
8 implement the Tax Incentive Program  
9 adopted by the City Council and  
10 Local Law 122 of 2024.

11 We'll be opening the floor  
12 up for those that want to -- wish  
13 to provide comments. We ask that  
14 you limit your comments to three  
15 minutes maximum, and you can  
16 request to speak either through a  
17 reaction in this WebEx user  
18 interface, or by simply speaking  
19 into your microphone.

20 And I will open the floor  
21 from here.

22 MS. HURWITZ: Hi, good  
23 morning. This is Marilyn Hurwitz  
24 from Unger Realty.

25 MR. LEONARD: Hi, Marilyn.

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MS. HURWITZ: Hi, I have some questions.

MR. LEONARD: Yeah, I should note, this is not a question-and-answer format. We won't be providing any feedback to the comments provided to us. This will be a hearing for us to receive comments from those that have joined.

MS. HURWITZ: So in other words you're saying that we cannot ask questions?

MR. LEONARD: You can include questions within your comments if you wish to. We won't -- we're not able to provide answers during the hearing.

MS. HURWITZ: I see. In connection with the condo project -- (Outside chatter.)

MS. HURWITZ: I beg your pardon.

MR. LEONARD: Yes, can I ask

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anyone who isn't speaking to remain muted until they're ready to speak. Thanks.

          Marilyn, I give you the floor.

          MS. HURWITZ: In connection with a condo permit where a permit was issued on January 3rd, 2025, and the tenants have not been notified due to the fact that the regulations were not yet published, the website indicates a cutoff date of 12/29/2024. Is this project now not eligible?

          For a building which is vacant are notices required? For a vacant building where work will be completed eight months after the approval -- eight months before the approval of the condo offering plan, can the application be submitted without the required condo documentation or due to the four-month requirement, is the

1  
2 project not ineligible -- project  
3 ineligible as a condo?

4 In connection with an facade  
5 restoration project on a big  
6 building, due to the size of the  
7 building, the restoration will not  
8 be completed until close to the  
9 30-month deadline, the work  
10 necessary was due to a local law 11  
11 violation. The local law violation  
12 cannot be dismissed until the work  
13 is completed, often almost always,  
14 these violations require DOB  
15 inspections, et cetera, for  
16 dismissal, and will not be  
17 corrected within the four-month  
18 deadline to submit a complete  
19 application.

20 Additionally, DOB often  
21 requires some minor additional work  
22 in connection with clearing the  
23 violation, which would make it  
24 impossible to be submitted within  
25 four months of completion of work.

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It would appear that due to the requirement to have the J-51R application submitted within four months of completion -- o completion clear of violation, this facade project and numerous other facade projects may be denied J-51R benefit.

MR. LEONARD: Marilyn, if you've concluded your comments, you can indicate that. For anyone else that's speaking, if you concluded your comments, please let us know.

MS. HURWITZ: I've concluded.

MR. LEONARD: Thanks. If anyone else wishes to speak, please let us know.

MR. WILLIAMS: Hi, Mr. Leonard. This is Ben Williams.

MR. LEONARD: Hi, Ben. Go ahead, you have the floor.

MR. WILLIAMS: Thank you.

Good afternoon, Mr. Leonard,

1  
2 commissioners, and HPD staff.

3 My name is Benjamin Williams. I'm  
4 an attorney and member of the law  
5 firm Rosenberg & Estis, PC, and  
6 head of its property tax  
7 department.

8 I appreciate the chance to  
9 offer testimony on the proposed  
10 J-51R rules. Our firm represents  
11 numerous building owners,  
12 co-operative boards, condominium  
13 associations, and rental property  
14 owners who are eager to make needed  
15 improvements under this new tax  
16 abatement program.

17 First, we ask HPD to remove  
18 the requirement that the statute  
19 be, "strictly construed against the  
20 taxpayer." The entire aim of Local  
21 Law 122 and RPTL Section 489(21) is  
22 to encourage owners to rehabilitate  
23 the city's aging housing stock,  
24 especially where affordable and  
25 rent-regulated units exist.

1  
2           Interpreting the program  
3 narrowly will undermine that  
4 purpose.

5           Second, we urge flexibility  
6 with timing. The law defines  
7 commencement date as when physical  
8 work begins. Yet the proposed  
9 rules tie it to the date of DOB  
10 permit issuance.

11           Often, owners must secure  
12 permits weeks and months in advance  
13 of actual on-site work. Letting  
14 owners certify the real start date  
15 best reflects legislative intent.

16           Third, tenant notification  
17 requirements should not impede  
18 urgent repairs. If a building's  
19 boiler fails mid winter, waiting 30  
20 days before fixing it is both  
21 impractical and unsafe. We  
22 recommend an emergency carve-out  
23 and simpler notice methods,  
24 particularly for smaller buildings  
25 or condominium associations with

1  
2 limited staff.

3 Finally, a certified  
4 reasonable cost schedule is a  
5 helpful baseline, but owners with  
6 legitimate costs beyond the  
7 schedule should have a clear path  
8 to present documentation and obtain  
9 a fair CRC. Without that, the most  
10 vulnerable buildings, those needing  
11 major improvements could be  
12 shortchanged.

13 I thank you for considering  
14 these points, they are intended to  
15 help make sure that the J-51R  
16 program succeeds in its mission,  
17 which is to foster the  
18 rehabilitation, critical housing in  
19 New York City. We look forward to  
20 working together to refining these  
21 rules.

22 I'm done.

23 MR. LEONARD: Thank you.

24 MR. BERNSTEIN:

25 Daniel Bernstein from Rosenberg &

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Estis, if I could add a few other comments.

MR. LEONARD: Sure. Go ahead.

MR. BERNSTEIN: Great. My name is Daniel M. Bernstein. I am also an attorney and member of Rosenberg & Estis, PC, and I am head of our tax incentives in the affordable housing department.

My colleague Ben Williams just outlined a few key suggestions, and I would like to expand on come additional topics.

First, we recommend easing the notice of intent requirements, which mandate owners file 15 days in advance or face a 100 percent penalty on application fees. This penalty is excessive. We believe owners should be able to file on or before the day they begin construction, especially in emergency situations without

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doubling our fee.

At a minimum, a leniency or cure period would be consistent with the broader goal of promoting compliance, rather than punishing small procedural oversights.

Second, the rules should clarify the assessed valuation limit for co-ops and condos.

If a building has non-residential space or sees frequent changes to its actual versus transitional assessed value, we risk discouraging major improvements that help keep such buildings viable.

We urge the HPD to adopt a more equitable and precise formula, allocating only the residential assessed value, and recognizing the final stabilized billable assessed value after any tax or surety proceeding.

Third, many smaller

1  
2 properties find the CBA report  
3 requirement overly burdensome. We  
4 recommend establishing a  
5 project-size threshold, whether  
6 based on cost, or number of units  
7 below which a simpler affidavit or  
8 a final contractor requisition  
9 suffices.

10 I will just add that the  
11 ICAP program administered by the  
12 department of finance  
13 does not always require CBA cost  
14 certification for smaller projects.

15 Lastly, we believe partial  
16 or phased rehabilitation projects  
17 should remain fully eligible if  
18 each scope meets the required  
19 threshold. Owners should be able  
20 to do mechanicals first, then  
21 facade work, or floors in  
22 phases without losing eligibility.  
23 That approach is consistent with  
24 the administrative code, and  
25 intended incentives.

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We appreciate HPD's efforts to solicit public input and trust these changes will help the J-51R program succeed in preserving and improving New York's crucial housing infrastructure.

Thank you. I'm done.

MR. LEONARD: Thank you.

MR. CHANCHALL: Good morning. This is Jeff from Realty Program. Thank you.

I would like to make a submission. You know, I have a long history with this program. I worked the J-51 from July of 1987, and I've been associated from then on and worked up until today. I have -- I have my presentation I'll make here now and I can, you know, e-mail it as well.

Please be advised of the following: Number 1, the filing fee is way too excessive and is a deterrent to many co-ops and

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condos. A property on a single block co-op with 360 apartments, the filing fee is 27,550. What is the basis for the fee structure when compared to the previous J-51 with a fixed upfront filing fee, plus a final fee that was determined at the end?

I did a J-51 in the past for a property in Manhattan that contained 8900 apartments on a single block and lot number. Under the current J-51 filing fee would be 668,050 -- \$668,050. I mean, is this formula for real? Is this program going to help owners? Is it an upfront grab of owner's money?

You know, we have to be consistent. In the old program, it was done, the J-51 tax incentives program, it was a J-51R, I don't really know what is the R for, that's Number 1.

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Number 2, as previously stated, the penalty intent -- penalties and fees here are severe. And with the time filing requirements is not even -- there is not enough time to comply like the previous participants said, if a boiler breaks down, you know, the owner is going to have 15 days to file a notice of intent. And as a result of the high upfront filing fee, for example, in dealing with 360 apartments, the filing fee upfront is 27,550. And if the notice of intent is not filed timely, the filing fee at the end would be another 27,550, it makes it 54,55,000 in J-51R filing fees.

You know, the fee structure has to be adjusted somewhat to make this program economical to co-ops, condos, and rentals.

Number 3, how does one know the reinspection fee? Why is it

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ten times for a second inspection?  
In the past, most of the  
reinspection requests have resulted  
in high allowances. Will there be  
a ten time reinspection penalty if  
the initial report is deemed  
inaccurate by HPD, and it results  
in a higher allowance. This is  
afforded deterrent to this program.

Number 4, are only Low-E  
windows eligible for J-51R  
benefits? In the past, it was  
double hung windows -- hello.

MR. LEONARD: Yes, I just  
wanted to note you've gone past the  
three minutes allotted. We do have  
written comments provided by you,  
though, and those will be reviewed.

MR. CHANCHALL: Can I just  
have 30 seconds more to complete  
it, please, if you don't mind?

MR. LEONARD: Go ahead, 30  
seconds.

MR. CHANCHALL: Okay. Well,

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the windows advised for the Low-E windows are way too excessive. For Number 5, the time requirements, as previously noted, is much too short. There is no deadline at the end. There are no -- and has benefits for landmark properties. And finally, the J-51R program does not seem to be beneficial to owners of rent-stabilized property when you consider the rent restrictions, an owner cannot get an MCI, and the owners are barred from reporting their buildings and co-ops and condos.

Thank you so much. I really appreciate it for this, and this report is being submitted by Jeff Chanchall of Realty Program Consultants.

Thank you, again.

MR. LEONARD: Thank you.

MR. FREIDREICH: How much time between speakers? Seem to be

1  
2           wasting a lot of time.

3           MR. LEONARD: Oh, you --  
4 anyone who wants to speak next is  
5 free to request to do so.

6           MR. FREIDREICH: Well, then  
7 I'm glad that you told us that. We  
8 had no idea.

9           My name is Bob Friedrich.  
10 I'm this stuff seriously. I don't  
11 think you've -- these rules are  
12 written by stakeholders in this  
13 process. We are stakeholders.  
14 We're the largest garden apartment  
15 co-op in New York. We have 10,000  
16 residents, 134 buildings on 125  
17 acres. These rules are a quagmire  
18 of time-sensitive rules and filing  
19 requirements that really has  
20 created a compliance nightmare.

21           The sample that is proposed  
22 by HPD are adversarial and  
23 antagonistic. We're a board of  
24 directors elected by our residents.  
25 The abrasive letters that you

1  
2 suggest as samples, that you  
3 propose, are not helpful and create  
4 a combative relationship,  
5 unnecessarily.

6 The tenant notification  
7 process is operationally  
8 unfeasible. When scaled to a large  
9 garden-style apartment complex,  
10 these rules are obviously written  
11 for a vertical high rise building  
12 in mind, and did not envision or  
13 take into account the layout of  
14 horizontal co-ops.

15 You talk about a posting  
16 requirement in the central lobby.  
17 We have 134 buildings with no  
18 central lobby. There was actually  
19 no thought given to garden  
20 apartment co-ops. The hyper  
21 technical compliance criteria will  
22 put at risk crucial J-51  
23 participation, a single missing  
24 tenant affidavit or incorrectly  
25 dated D-4A filing could result in

1  
2 jeopardizing the entire application  
3 for hundreds of units. There needs  
4 to be flexibility in the process  
5 and a reasonable good-faith effort  
6 clause to address administrative  
7 defects so that application is not  
8 denied.

9           This is common sense. This  
10 is simple. This is just shocking  
11 that this is not in your rules and  
12 regulations. The fee schedule is  
13 costly for the class of co-ops that  
14 would be filing for J-51 benefits  
15 because they have to be \$45,000 or  
16 less. These are working class  
17 families and those costly filing  
18 applications would have to be  
19 passed along to the residents.  
20 Other speakers spoke about that,  
21 you need to adjust those filing  
22 fees. They're really onerous.

23           Notice to tenant form D-4C  
24 required certified mailings,  
25 outrageous. To each resident? We

1  
2 have hundreds of residents in a  
3 building, undergoing work would be  
4 extremely costly and arduous. This  
5 notification requirement can easily  
6 and more effectively be achieved in  
7 a garden-style apartment via  
8 notification fliers delivered to  
9 each household door slot by  
10 maintenance personnel, which is a  
11 process we normally use. But to  
12 make us send certified mailings to  
13 hundreds of people, this is  
14 outrageous. Who thought of this  
15 stuff? Who created this?

16 The timing requirement of no  
17 less than 30 days in the notice to  
18 tenants, puts projects that often  
19 face limited contracted personnel  
20 within a limited window where work  
21 can be done in the summer months,  
22 puts those contracts -- those  
23 contracts in peril. Sometimes  
24 we're working with contractors who  
25 just give us a short window period

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of time. You're requiring a little less than 30 days, by then the project will be needlessly postponed. One more, just one more then I'm finished.

In the notice to tenants you inform D4B and D4C, the lobby request I spoke of. The final thing I just want to ask is, most of the projects that we do in a co-op environment are not done inside a building, they're done in the outside of the building, on the wall, whatever, that absolutely do not affect the residents or tenants inside the building. Why are we still required to go through this labyrinth of notification when tenants aren't even affected, because the work is not being done within the building, it's done on the outside of the building.

I think we really need to rethink this. I sent my notes in,

1  
2 please take it seriously. Thank  
3 you very much for the time.

4 MR. LEONARD: Thank you.  
5 Bob, if you can please mute your  
6 microphone since you've concluded  
7 your --

8 MR. FRIEDRICH: Okay.

9 MR. LEONARD: Thank you.

10 MR. SILVER: John, hi. This  
11 is David Silver --

12 MR. LEONARD: Hi, David.

13 MR. SILVER: -- from Silver  
14 Real Estate Consulting. Question  
15 to you is, you know, you've heard  
16 some very good suggestions here and  
17 some issues with the rules and  
18 regs. The filing deadline, you  
19 know, is April 30th for, you know,  
20 projects that existed beforehand.  
21 How are you going to implement  
22 these changes or do any changes  
23 before that point and make it  
24 still, you know, onerous on owners  
25 to file before April 30th?

1  
2 I was hoping that you could  
3 answer that question now, but I  
4 guess no?

5 MR. LEONARD: As I pointed  
6 out at the beginning of the  
7 hearing, this is not a  
8 question-and-answer format. The  
9 hearing is for you to provide  
10 comments if you wish to.

11 MR. SILVER: Okay. I have  
12 one more question, and it's a  
13 far-fetched situation, but if,  
14 let's say, an owner had MCI  
15 benefits for work that was  
16 completed after June 30th of 2022,  
17 received an MCI rent increase for  
18 that work, and for whatever reason,  
19 I don't know why they would do  
20 this, but now that J-51 came about,  
21 would want to file a J-51 for the  
22 same work, is he able to rescind  
23 somehow those benefits, or pay the  
24 tenants back, or whatever, for the  
25 MCI rent increase that was issued?

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I don't know that that would ever happen. I'm just, you know, contemplating a possible scenario. That's it.

Thank you very much.

MR. LEONARD: Thank you.

MR. FRIEDRICH: Since no one is talking, let me just make one last short comment.

Please, in your rules put in a clause that if the construction does not directly affect the resident, the notification requirements are to tenants aren't necessary.

Those are very arduous requirements, and if it's not affecting a tenant, please make sure that we don't have to do that tenant notification in the manner in which you've prescribed, very important.

Thank you.

MR. LEONARD: Thank you. We

1  
2 ask everyone participating today to  
3 abide by the three-minute limit for  
4 speaking, regardless of whether or  
5 not others are using the time.

6 Thank you.

7 MR. SILVER: Hi, John?

8 John.

9 MR. LEONARD: Yes.

10 MR. SILVER: Hi, this is  
11 David Silver again. Miles Appelman  
12 just called me, and he's on the  
13 phone, and he's unable to mute  
14 that. Can I put him on speaker and  
15 he can ask his questions?

16 MR. LEONARD: Yes, Miles can  
17 provide his three minutes of  
18 comments through your microphone if  
19 that's what you wish.

20 MR. SILVER: Okay. Miles,  
21 go ahead.

22 MR. APPELMAN: My name is  
23 Miles Appelman from Solomon &  
24 Appelman. I've heard everybody's  
25 comments. My main comment is, it's

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very nice of everybody to give us a  
lookback period for all jobs  
completed after June 29, '22 until  
12/29/24. Asking somebody now that  
the rules are coming out, and we're  
all just learning about them and  
it's a drift and drab that somehow  
the law firms knew more about these  
than anybody, but I'm just learning  
about how to file and how to fill  
out forms.

Asking applicants to file  
complete applications for all work  
concluded before September 29, '24  
by 4/30/25 in a complete manner  
with all DOB violations taking care  
of HPD violations, taking care of,  
and all of the forms that are  
required when we're all learning  
now what even are the forms that  
are required or on the computer  
you're unable to even fill out some  
of these forms, asking us to file  
complete applications by 4/30/25

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with large fees that basically, I guess if we don't file complete would be just lost.

With all due respect, guys, it's just blatantly unfair. I mean, how can you -- there has to be some period where we can complete the applications or receive feedback from J-51 on what we're missing or extend it. I mean, four months, we're just learning how to do it, guys, you have to -- I mean, you got to extend that by a couple of months so that people know what they're doing, so they can even file for such work. That's my comment.

Thank you so so much.

MR. LEONARD: Thank you.

MS. CATANIA: Yes, hi. My name is I'm Gina Catania. I am from the Glen Oaks management office, Bob Friedrich, who also spoke, is my Board President. I'd

1  
2 also like to go on record regarding  
3 emergency repairs where the  
4 requirements for filing the  
5 paperwork 30 days in advance, that  
6 there is an advised rule that comes  
7 to emergency repairs.

8 As another speaker stated,  
9 if a boiler goes down and you have  
10 residents without heat, there is no  
11 feasible way to provide 30-days'  
12 notice to J-51 of a boiler repair.  
13 That is something that we have to  
14 fix as an emergency or we do incur  
15 violations from the city for  
16 residents who complain to not  
17 having heat. Same thing goes with  
18 repairs as, you know, main lines,  
19 main water lines, floor joists,  
20 these are situations that should be  
21 considered emergencies, and I do  
22 believe that the reform rules do  
23 need to be reviewed and remove any  
24 type of emergency work from that  
25 30-day notice, because that puts

1  
2 building owners at a huge loss of  
3 possibly getting a J-51 tax credit  
4 or putting us in a position where  
5 we would get fined based upon that  
6 30-day rule.

7 So I do believe that the  
8 types of jobs need to be  
9 re-evaluated, and anything that has  
10 to do with emergency work be  
11 removed from the 30-day rule of  
12 having to file the notice with HPD  
13 and advising residents via  
14 certified mail.

15 MR. LEONARD: Thank you.  
16 Again, I want to ask all  
17 participants to mute their  
18 microphone. Bob Friedrich, your  
19 microphone isn't muted.

20 MS. CATANIA: I know this  
21 isn't a question-and-answer type of  
22 forum, but is there going to be any  
23 additional information provided to  
24 us prior to this meeting ending, or  
25 is this just an open forum for

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property managers to speak?

MR. LEONARD: Yeah, this hearing is an opportunity for you to provide your comments on the proposed rules.

I just want to note that there is 15 minutes remaining to the meeting if anyone who hasn't spoken yet wishes to provide comments, you're free to do so.

MR. CHANCHALL: Hi, John. This is Kishan Chanchall from Royalty Program Consultants. I just have a couple things to mention.

MR. LEONARD: Sure. Go ahead.

MR. CHANCHALL: Is this a correct interpretation of the J-51R rules and regulations in addition to the new forms recently published? Tenants reside in rent-stabilized buildings, co-ops on the hand shall have shareholders

1  
2 that are not tenants. Condos have  
3 unit owners who are also not  
4 tenants. This is in regards with  
5 the wording of the regulation that  
6 has previously come out.

7 Thank you so much.

8 MR. LEONARD: Okay. Thank  
9 you.

10 MS. POWERS: Hi, John. This  
11 is Grace Powers.

12 MR. LEONARD: Hi, Grace. Go  
13 ahead.

14 MS. POWERS: I have very  
15 brief comments. Just I think I'll  
16 just echo, the issue with the  
17 commencement date, it should not be  
18 tied to when a permit is  
19 necessarily issued as other start  
20 when a permit is issued, especially  
21 with large projects and contractors  
22 and architects and all of the  
23 delays that have been coming out of  
24 the COVID pandemic. So we ask for  
25 reconsideration of that rule. We

1  
2 also ask that the rules reconsider  
3 has benefits for landmark  
4 buildings. We're looking for maybe  
5 guidance on the reasonable cost  
6 schedule, there are many entries  
7 that aren't clearly defined, the  
8 categories and exact measurements  
9 and quantities.

10 Echoing other comments here,  
11 they've pointed out that the tenant  
12 notification window and penalties  
13 for failure to comply with such  
14 notifications are not reasonable.

15 We ask for a reconsideration  
16 extending the notice time in  
17 allowing for the emergency repairs  
18 to be excluded for such short  
19 notice provisions.

20 And finally, we're asking  
21 for a reconsideration of the April  
22 30th filing deadline for applicable  
23 projects. This new application is  
24 very complex, building owners, and  
25 management companies, co-ops, and

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all of the parties involved, it is a herculean task to get this put together. And so we're asking for risk consideration, we're working as hard as we can with the information that we've been given, but a reconsideration to that filing deadline would be appreciated.

Thank you.

MR. LEONARD: Thank you.

MR. FRIEDRICH: John, I'm signing off. Thank you for the meeting. Hopefully the comments will be considered.

MR. LEONARD: Yeah, thank you, Bob.

So we're approaching the end of the hearing at 12:00 p.m. I just want to thank everyone for participating.

-o0o-

(At 12:00 p.m., the proceedings concluded.)

C E R T I F I C A T E

I, MELISSA L. CLARK, a Reporter and Notary Public within and for the State of New York, do hereby certify:

That the witness(es) whose testimony is hereinbefore set forth was duly sworn by me, and the foregoing transcript is a true record of the testimony given by such witness(es).

I further certify that I am not related to any of the parties to this action by blood or marriage, and that I am in no way interested in the outcome of this matter.

*Melissa L. Clark*

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MELISSA L. CLARK

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