

# Local Government Ethics Law

## Opinions of the Office of the Attorney General

### Subject: **Members of County Agriculture Development Boards**

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September 20, 1991

Barry Skokowski, Sr.  
Deputy Commissioner  
Department of Community Affairs  
CN 800  
Trenton, New Jersey 08625-0800

Re: 91-0093: Financial Disclosure Statements  
Required by "Local Government Officers"  
Pursuant to the Local Government Ethics  
Law, L. 1991, c. 29.

Dear Deputy Commissioner Skokowski:

You have requested advice as to the type of positions which are considered "local government officers." Such persons, as opposed to "local government employees," are required to file a financial disclosure form pursuant to the Local Government Ethics Law, N.J.S.A. 40A:9-22.1 et seq. To a large extent this determination is fact sensitive and must be made on a case-by-case basis. Thus, it is not possible in this opinion to list every "local government officer" subject to the Local Government Ethics Law. However, contained below is an analysis of the definition of the term "local government officer" and general guidance concerning the interpretation of the term.

The Local Government Ethics Law was enacted on February 20, 1991. L. 1991, c. 29, §27. The purpose of the Act is to provide a Statewide method for governing the ethical conduct of

local government officers and employees and requiring financial disclosure for local government officers. N.J.S.A. 40A:9-22.2(e). To effect this purpose the Legislature has established a Statewide Code of Ethics applicable to local government officers and employees. N.J.S.A. 40A:9-22.5. This Code of Ethics is enforced by the Local Finance Board. N.J.S.A. 40A:9-22.4. However, a county or municipality may establish a county or municipal ethics board to enforce the code of ethics. N.J.S.A. 40A:9-22.13, N.J.S.A. 40A:9-22.19. The county or municipal ethics board establishes the local code of ethics. N.J.S.A. 40A:9-22.13, N.J.S.A. 40A:9-22.19. If the local code is not identical to the State code, it is subject to the approval of the Local Finance Board. N.J.S.A. 40A:9-22.13, N.J.S.A. 40A:9-22.19.

In addition to adhering to the ethical guidelines set forth in the law a "local government officer" is required to file annually a financial disclosure statement, N.J.S.A. 40A:9-22.6, which contains information about his sources of income, certain business interests, and his real estate holdings in New Jersey. Ibid. (Initially financial disclosure statements are required to be filed by August 19, 1991 and thereafter annually by April 30. Ibid.) To be subject to the requirements of filing a financial disclosure statement one must satisfy the test of being a local government officer of a local government agency. N.J.S.A. 40A:9-22.6. The term "local government officer" is defined as,

any person whether compensated or not, whether part-time or full-time: (1) elected to any office of local government agency; (2) serving on a local government agency which has the authority to enact ordinances, approve development applications or grant zoning variances; (3) who is a member of an independent municipal, county or regional authority; or (4) who is a managerial executive or confidential employee of a local government agency, as defined in section 3 of the "New Jersey Employer-Employee Relations Act," P.L. 194, c. 100 (C. 34:13A-3), but shall not mean any employee of a school district or member of a school board. [N.J.S.A. 40A:9-22.3(g)].

Thus, a variety of persons serving in a "local government agency" are included within the definition of "local government officer."

In contrast to the term "local government officer" is the

term "local government employee." This latter term is defined as "any person, whether compensated or not, whether part-time or full time, employed by or serving on a local government agency who is not a local government officer but shall not mean any employee of a school district." N.J.S.A. 40A:2-22.3(f).

The Act applies to "local government officers" and "local government employees" of a "local government agency." A "local government agency" is 'defined as,

any agency, board, governing body, including the chief executive officer, bureau, division, office, commission or other instrumentality within a county or municipality, and any September 20, 1991 independent local authority, including any entity created by more than one county or municipality, which performs functions other than of a purely advisory nature, but shall not include a school board. [N.J.S.A. 40A: 9-22.3(e)].

The term "local government agency" encompasses a wide variety of local government bodies and individuals. The definition is very broad and specifically excludes only purely advisory bodies and school boards. It is beyond the scope of this opinion to attempt to list every "local government agency." However, we discern that one intention of the Legislature in enacting the "Local Government Ethics Law" was to complement the State Ethics Law, N.J.S.A. 52:13D-12 et seq., by providing an Ethics Law for local government officials and employees. Thus, the general rule is that all persons serving in State or local government are governed by either the State Ethics Law or the Local Government Ethics Law, unless specifically excluded by the terms of the applicable Law. The determination as to whether a person serves in a "local government agency" or "State agency" is position specific. Undoubtedly there may be instances when this determination is not altogether clear. While we have not examined all these potentially unclear situations we have examined several. We have determined that the Office of County Sheriff, the Office of County Prosecutor, the Boards of Trustees of Municipal Free Public Library, the Boards of Trustees of a Regional County Library, the County Library Commission, and the Boards of Trustees of a County College are "local government agencies" within the scope of the Local Government Ethics Law. Other potentially unclear situations are best left to an individual analysis.

## ELECTED OFFICIALS

Included within the definition of "local government office" are persons "elected to any office of a local government agency." N.J.S.A. 40A:9-22.3(g). There are a myriad of locally elected officials. While not all-inclusive, these elected officials include the County Sheriff, N.J. Const. 1947, Art. VII, §II, 112; the County Clerk, Ibid; the County Surrogate, Ibid.; County Freeholders, N.J.S.A. 40:20-23; a County Executive, N.J.S.A. 40:41A-33; a Borough Mayor and Council Members, N.J.S.A. 40A: 60-2; a City Mayor and Council Members, N.J.S.A. 40A: 61-2; a Town Councilman-at-Large (Mayor) and Council Members, N.J.S.A. 40A:62-2; Township Committee Members, N.J.S.A. 40A: 63-2; and Fire District Commissioners, N.J.S.A. 40A:14-70. Also, any person selected to fill a vacancy in an elected position would be deemed to be an elected official. O'Connor v. Bristol County, 110 N.E.2d 492, 494-95 (Mass. 1953).

## LOCAL GOVERNMENT OFFICERS SERVING ON AGENCIES AUTHORIZED TO ENACT ORDINANCES, APPROVE DEVELOPMENT APPLICATIONS, AND GRANT ZONING VARIANCES

The next category of "local government officers" are individuals "serving on a local government agency which has the authority to enact ordinances, approve development applications or grant zoning variances." N.J.S.A. 40A:9-22.3(g)(2). Local government agencies authorized to enact ordinances are the legislative bodies of municipal corporations. Albigese v. City of Jersey, 129 N.J. Super. 567, 569 (App. Div. 1974). The local government agencies authorized to enact ordinances include, but are not limited to the legislative bodies of the State's municipalities and the Boards of Chosen Freeholders in the various Optional County Charter forms of government, N.J.S.A. 40:41A-38 (County Executive Plan), N.J.S.A. 40:41A-52 (County Manager Plan), N.J.S.A. 40:41A-79 (County Supervisor Plan). Also, local boards of health are authorized to enact ordinances. N.J.S.A. 26:3-64.

Persons serving on local government agencies empowered to approve development applications or grant zoning variances are also included within the definition of "local government officers." The approval of development applications and the granting of zoning variances is in part governed by the Municipal Land Use Law, N.J.S.A. 40:55D-1 et seq. The "municipal agency" is authorized to approve applications for development. N.J.S.A. 40:55D-10.3. A "municipal agency" is defined as,

a municipal planning board or board of

adjustment, or a governing body of a municipality when acting pursuant to this act and any agency which is created by or responsible to one or more municipalities when such agency is acted pursuant to this act (Municipal Land Use Law). [N.J.S.A. 40:55D-5].

Thus, a member of a municipal planning board, the board of adjustments or any other agency, such as a regional planning board, N.J.S.A. 40:55D-77 et seq., which exercises the authority to approve development applications under the Municipal Land Use Law would be deemed a "local government officer." However, it will be necessary for each municipality to identify which of these "municipal agencies" are authorized to approve applications for development within the municipality.

At the county level, a county planning board may be created to approve development applications. N.J.S.A. 40:27-7.1 et seq. Further, the county planning board may delegate its authority to review and approve subdivision applications and site plan applications to the county planning director and a member of the county planning board. N.J.S.A. 40:27-6.8. However, it will be necessary for each county to identify whether the county has created a county planning board and whether the board has delegated any of its approval authority.

The authority to grant Zoning variances is vested with the local zoning board of adjustments. N.J.S.A. 40:55D-70. A local zoning board of adjustments consists of seven regular members and not more than two alternate members. N.J.S.A. 40:55D-69. The members and alternate members of local zoning boards of adjustments would be deemed a "local government officer."

#### MEMBERS OF AUTHORITIES

Members of an independent municipal, county, or regional authority are included within the definition of "local government officer." N.J.S.A. 40A:9-22.3(g)(3). The term "authority" is not defined by the Local Government Ethics Law. However, statutes should be construed in harmony with other statutory schemes. *Lobada v. Clark Tp.*, 40 N.J. 424, 435 (1963). The Legislature has previously enacted the Local Authorities Fiscal Control Law, N.J.S.A. 40A:5A-1 et seq., L. 1983, c. 313. This legislation was enacted to strengthen the existing system of State oversight of local financial operations. N.J.S.A. 40A:5A-2; Senate County and Municipal Government Committee Statement to

Assembly No. 144 enacted as L. 1983, c. 313. This legislation is also administered by the Local Finance Board, N.J.S.A. 40A:5A-4, N.J.S.A. 40A:5A-5.

The Act defines the term "Authority" as,

a body, public and corporate, created by one or more municipalities or counties pursuant to any law authorizing that creation, which law provides that the public body so created has at least the following powers:

- (1) To adopt and use a corporate seal;
- (2) To sue and be sued;
- (3) To acquire and hold real or personal property for its purposes; and
- (4) To provide for and secure the payment of its bonds or other obligations, or to provide for the assessment of a tax on real property within its district, or to impose charges for the use of its facilities, or any combination thereof;

but shall not include any public body for which federal or State fiscal controls differing from those imposed by this act have been explicitly established by law, but only to the extent of that difference. [N.J.S.A. 40A:5A-3).

Included within the scope of the Act are a wide variety of local authorities.

The legislation is intended to... apply to all autonomous public bodies ... (created) by counties or municipalities, which are empowered to issue bonds to impose facility or service charges, or to levy taxes in their districts. This would encompass most autonomous local authorities (sewerage, water, parking, port, recreation, county improvement, etc.) and special tax districts (fire districts, garbage districts, street light

districts, etc.). Authorities which are subject to differing State or federal financial restrictions are exempted, but only to the extent of that difference. This would exempt, for example, local housing authorities which are dependent upon federal subsidies and must adhere to federal requirements to qualify for those subsidies. With respect to State requirements, the Atlantic County Improvement Authority for example, would be exempt to the extent of the special State restrictions imposed on its use of luxury tax funds. (Senate County and Municipal Government Committee Statement to Assembly No. 144 enacted as L. 1983, c. 313].

Thus, any "authority" which is an "authority" within the scope of the Local Authorities Fiscal Control Law, N.J.S.A. 40A:5A-1 et seq., would also be within the scope of the Local Government Ethics Law, N.J.S.A. 40A:9-22.1 et seq., and the members of these "authorities" would be considered as a "local government officer" for purposes of the latter Act.

While not all-inclusive, the following "authorities" would be considered as "local government agencies:" Beach Erosion Control Districts, N.J.S.A. 40:68-27 et seq.; County Bridge Commission, N.J.S.A. 27:19-26 et seq.; County Improvement Authorities, N.J.S.A. 40:37A-1 et seq.; County Recreation Authorities, N.J.S.A. 40:37B-1 et seq.; County Transportation Authorities, N.J.S.A. 40:35B-1 et seq.; Fire Districts; N.J.S.A. 40A:14-70 et seq.; Incinerator Authorities, N.J.S.A. 40:66A-1 et seq.; Local Housing Authorities, N.J.S.A. 55:14A-1 et seq.; Municipal Port Authorities, N.J.S.A. 40:68A-29 et seq.; Municipal Utility Authorities, N.J.S.A. 40:148-1 et seq.; Parking Authorities, N.J.S.A. 40:11A-1 et seq.; Pollution Control Financing Authorities, N.J.S.A. 40:37C-1 et seq.; Port Authorities, N.J.S.A. 40:68A-1 et seq.; Redevelopment Agencies N.J.S.A. 40:55C-1 et seq.; Seaquarium Authorities, N.J.S.A. 40:54A-1 et seq.; Sewerage Authorities, N.J.S.A. 40:14A-1 et seq.; Solid Waste Management Authorities, N.J.S.A. 40:66A-32 et seq., and Water Districts, N.J.S.A. 40:62-105.1 et seq.

MANAGERIAL EXECUTIVE  
AND  
CONFIDENTIAL EMPLOYEE

The last category of "local government officer" is a

person "who is a managerial executive or confidential employee of a local government agency, as defined in section 3 of the `New Jersey Employer-Employee Relations Act.' P.L. 1941, c.100 (C. 34:13A-3), but shall not mean any employee of a school district or member of a school district." N.J.S.A. 40A:9-22.3(g)(4). As the Local Government Ethics Law makes specific reference to the definitions contained. in the Employer-Employee Relations Act, it is necessary to examine the latter Act. The Employer-Employee Relations Act, N.J.S.A. 34:13A-1 et seq., provides a mechanism for the resolution of labor disputes in the private and public sectors. N.J.S.A. 34:13A-2. The Act is administered by the State's Public Employment Relations Commission (PERC). N.J.S.A. 34:13A-5.2.

The Act defines "managerial executives" of a public employer as,

persons who formulate management policies and practices, and persons who are charged with the responsibility of directing the effectuation of such management policies and practices, except that in any school district this term shall include only the superintendent or other chief administrator, and the assistant superintendent of the district. [N.J.S.A. 34:13A-3(f)].

"Confidential employees" of a public employer are defined as, employees whose functional responsibilities or knowledge in connection with the issues involved in the collective negotiations process would make their membership in any appropriate negotiating unit incompatible with their official duties. [N.J.S.A. 34:13A-3(g)].

Under the Employer-Employee Relations Act, these individuals are excluded from membership in the local collective bargaining unit comprised of local public employees. N.J.S.A. 34:13A-5.3. The underlying purpose of this exclusion is that "managerial executives" and "confidential employees" have access to highly confidential labor relations information which places persons in these positions in an intolerable conflict of loyalties if they were to be part of a collective bargaining unit. Wayne Tp. v. AFSCME, Council 52, 220 N.J. Super. 340, 346 (App. Div. 1987) (Wayne Township Deputy Clerk a "confidential employee"). In incorporating a labor relations standard into the Local Government Ethics Law, the Legislature was attempting to adopt an approach which would help identify persons of a high level with policymaking responsibilities.



Neither the Employer-Employee Relations Act nor PERC's regulations, N.J.A.C. 10:1-1.1 et seq., provide a "listing" of those positions in local government which are deemed occupied by a "managerial executive" or a "confidential employee." Rather, the determination of who is a "managerial executive" or "confidential employee" is fact sensitive. See e.g., In the Matter of Township of Clark, 11 NJPER 283 □16104 (1985), (Township construction official not a managerial executive).

Where a local government agency has entered into a collective bargaining agreement that agreement may exclude certain individuals from the bargaining unit as a "managerial executives" or "confidential employees." While not controlling, there is a presumption that these "managerial executives" and "confidential employees" are "local government officers" for purposes of the Local Government Ethics Law. Further, this fact sensitive determination does not remain static, as the classification or nonclassification of certain positions as "managerial executives" or "confidential employees" is subject to challenge and review by PERC. See, Wayne Tp. v. AFSCME Council 52, supra. Thus, in the event that PERC or the Appellate Division in reviewing a PERC decision concludes that a particular position in a specific municipality is included or excluded as a "managerial executive" or a "confidential employee," this determination necessarily affects the presumption of whether the incumbent is a "local government officer" pursuant to N.J.S.A. 40A:9-22.3(g)(4) of the Local Government Ethics Law.

However, while the Employer-Employee Relations Act is applicable statewide, we are advised by PERC's staff that a majority of the State's local government employees have not availed themselves of the right to enter into collective bargaining agreements. In the absence of a collective bargaining agreement it is very difficult to determine specifically which persons are deemed to be "managerial executives" or "confidential employees" in a particular unit of local government. Therefore, it is appropriate to examine whether PERC has provided any general guidance to make this determination.

As previously indicated, a "managerial executive" is a person "who formulates management policies or practices and persons who are charged with the responsibility of directing the effectuation of such management policies and practices...." N.J.S.A. 34:13A-32.3(f). PERC has established guidelines for determining whether a person formulates management policy and directs its effectuation.

A person formulates policies when he develops a particular set of objectives designed to further the mission of the governmental unit and when he selects a course of action from among available alternatives. A person directs the effectuation of policy when he is charged with developing the methods, means, and extent of reaching a policy objective and thus oversees or coordinates policy implementation by line supervisors. Simply put, a managerial executive must possess and exercise a level of authority and independent judgment sufficient to affect broadly the organization's purposes or its means of effectuation of these purposes. Whether or not an employee possesses this level of authority may generally be determined by focusing on the interplay of three factors: (1) the relative position of that employee in his employer's hierarchy; (2) his functions and responsibilities; and (3) the extent of discretion he exercise. (Boro. of Montvale, 6 NJPER 507, 508-09 □11259 (1980)].

Thus, the determination as to whether a person is a "managerial executive" requires an examination of the employee's position in the local agency's hierarchy, the employee's job function and responsibilities, and the amount of individual discretion exercised by the employee. The analysis of these three factors is necessarily a very individualized determination.

In examining the interplay of these three factors, PERC has rendered numerous fact sensitive decisions determining that certain individuals in certain positions were "managerial executives:" Municipal Police Chief, City of Jersey City, 11 NJPER □16163 (1985); Borough Superintendent of Public Works, Boro. of Madison, 11 NJPER 1116032 (1985); Assistant County Treasurer, County of Union, Docket No. CU-32, PERC No. 48 (1970); Health Officer, Town of Kearny, 14 NJPER □19282 (1988); Deputy Fire Chiefs, City of Newark, 7 NJPER □12213 (1981); Deputy Chiefs of Police, City of Newark, 7 NJPER □11214 (1981), Chief of Fire Signal Operations and Chief of Fire Signal System Maintenance, City of Newark, 10 NJPER □15243 (1984); and Borough Treasurer, Boro. of Fairlawn, 17 NJPER □22018 (1990).

In contrast, PERC has determined that the following are not "managerial executives:" Fire Marshal and Fire Inspector,

Cherry Hill Bd. of Fire Commissioners, 13 NJPER □18225 (1987); Deputy Police Chief, Bayonne City Police Department, 13 NJPER □18199 (1987) and City of Newark, 12 NJPER □17192 (1986); Deputy Fire Chiefs, Bloomfield Tp., 12 NJPER 17098 (1986); Construction Official, Tp. of Clark, 11 NJPER □16104 (1985); Assistant Municipal Engineer, Assistant Engineer, Assistant Project Coordinator, Assistant Supervisor of Refuse Collection, Supervising Engineering Draftsman and Chief Clerk, City of East Orange, 10 NJPER □15086 (1984); Lifeguard Captain, Avon Boro., 3 NJPER □373 (1977); Zoning Officer, Boro. of Leania, 12 NJPER □17186 (1986); Chief Clerk of County Welfare Board, Gloucester County Welfare Bd., 9 NJPER 14126 (1983); County Welfare Board's Field Office Supervisors, Essex County Welfare Bd., 6 NJPER □11213 (1980); Police Sergeants, Tp. of Hanover, Docket No. RO-49, E.D. No. 41 (1971); Library Director and Tax Assessor, Town of Kearny, supra; Police Captains, Tp. of Montville, 13 NJPER □18138 (1987); and Deputy Warden, Essex County Bd. of Chosen Freeholders, 3 NJPER 1155 (1976).

As may be noted from the above, PERC has seemingly taken inconsistent positions regarding certain positions, e.g., Deputy Fire Chiefs and Deputy Police Chiefs. However, this "inconsistency" reflects that the determination as to whether a person is a "managerial executive" or not is a fact sensitive determination. Accordingly, beyond the general guidance contained above and in the absence of a collective bargaining agreement, the determination of whether a person is a "managerial executive," requires a case-by-case analysis of the specific facts of each position arguably occupied by a "managerial executive" or "confidential employee."

In turning to "confidential employees" in the absence of a collective bargaining agreement, the determination as to whether a person is a "confidential employee" also requires a case-by-case analysis. PERC has narrowly construed the term "confidential employee." County of Essex, 17 NJPER 256, 257 □22118 (1991). The "key" to status as a confidential employee "is an employee's access to, and knowledge of, materials used in labor relations processes including contract negotiations, contract administration, grievance handling and the preparation of these processes." Ibid. Specifically PERC makes this case-by-case analysis as follows:

We (PERC) scrutinize the facts of each case to find for whom each employee works, what he does, and what he knows about collective negotiations issues. Finally, we determine whether the responsibilities or knowledge of each employee would compromise the employer's right to confidentiality concerning the collective negotiations process if the employee was included in a negotiating

unit. [State of New Jersey, 11 NJPER 507, 510 □16179 (1985)].

Thus, a "confidential employee" has access to confidential information of the employer which is relevant to the labor relations of the local government agency.

In applying this case-by-case analysis the following have been found to be "confidential employees:" Township Deputy Clerk, Wayne Tp. v. AFSCME Council 52, supra; Fire Department Administrative Assistant, Cherry Hill Bd. of Fire Commissioners, 13 NJPER □18225 (1987); Police Captain, Tp. of Springfield, 11 NJPER □16061 (1985); Secretary to County's Superintendent of Parks, Middlesex County, 10 NJPER □15180 (1984); Personal Secretary to City Engineer, City of East Orange, 10 NJPER □15086 (1984); Assistant County Treasurer, County of Union, supra; Administrative Secretary to County Director of Health Department, County of Essex, 14 NJPER □19279 (1988); Secretary to Township Chief of Police, Monroe Tp., 13 NJPER □18039 (1986); Township Bookkeeping Machine Operators, Tp. of Scotch Plains, 9 NJPER □14270 (1983); Assistant County Attorneys assigned to Finance-Employment Section, Essex County, 9 NJPER □14239 (1983); Clerk to Utilities Authority who attended executive sessions of the Authority, Western Monmouth Utilities Authority, 8 NJPER □13061 (1982); Library's Principal Account Clerk and Secretary to Library Director, Linden Free Public Library, 8 NJPER □13031 (1981); Town Clerk, Assistant Town Clerk, and Town Treasurer, Town of Kearny, 14 NJPER □19282 (1988); and Borough Clerk, Boro. of Fairlawn, supra.

The following have been found not to be "confidential employees:" Township's Chief Loan Advisor, City of Orange Tp., 11 NJPER □16115 (1985); Director and Assistant Director of Public Health Nursing Services, Jersey City, 6 NJPER □11132 (1980); Tax Collector and Assistant Tax Collector, Town of Kearny, supra; Library's Clerk Stenographer, Linden Free Public Library, supra.

Therefore, the determination as to whether a person is a "managerial executive" or "confidential employee" requires a case-by-case analysis. Accordingly, it is impossible in this opinion to list every position in local government which the incumbent is a "managerial executive" or a "confidential employee". However, we have determined that certain positions in local government are necessarily "local government officers" because the incumbents clearly fall within the scope of the term "managerial executive" or "confidential employee." These positions include county prosecutors, municipal attorneys, county sheriffs, members of the boards of trustees of a municipal library or a county regional library, and members of the boards of trustees of a county college.

It should be noted that in the case of the boards of trustees of municipal library and the boards of trustee of a county college, an ex officio member of each of these boards is' a school official. N.J.S.A. 40:54-9 (a Board of Trustees of a Municipal Library includes as an ex officio member the local superintendent of schools, a school principal, or the president of the board of education.); N.J.S.A. 18A:64A-8 (the county superintendent of schools is a member of the Board of Trustees of a County College.) These ex officio members and any other ex officio members of "local government agencies," have no choice as to whether they will serve on a "local government agency" in which they are an ex officio member. In these circumstances, it would be inappropriate to conclude that they are subject to the restrictions and requirements imposed upon "local government officers". See Attorney General Opinion 91-0039. Rather, these individuals are subject to those ethical restrictions or requirements imposed upon them as a result of position or employment they hold, which resulted in their ex officio appointment. (e.g. the President of the School Board is subject to the Local Board of Education's ethical restrictions.) Accordingly, it is not appropriate to subject ex officio individuals to a dual, and perhaps overlapping, ethical systems.

#### CONCLUSION

As discussed above, it is not possible to provide a listing of every "local government officer" in a local government agency. This determination to a large extent is a fact and legally specific determination. In particular, except as noted above, a case-by-case approach is necessary in determining who is a "managerial executive" or a "confidential employee." If the Local Finance Board has additional questions concerning whether a specific position in local government is a "local government officer," the matter should be brought to our attention.

Very truly yours,

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By: \_\_\_\_\_  
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