

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
ALBERT LAMANTIA, JR. : ORDER
 : DTA NO. 828576
for Revision of Determinations or for Refund of Sales and :
Use Taxes under Articles 28 and 29 of the Tax Law for the :
Periods Ended August 31, 2012, February 28, 2013, and :
November 30, 2013, and for Review of a Notice of :
Proposed Driver License Suspension Referral under :
Tax Law § 171-v. :
:

Petitioner, Albert LaMantia, Jr., filed a petition for revision of determinations or for refund of sales and use taxes under articles 28 and 29 of the Tax Law for the periods ended August 31, 2012, February 28, 2013, and November 30, 2013, and for review of a notice of proposed driver license suspension referral under Tax Law former § 171-v.

The Division of Taxation, appearing by its representative, Amanda Hiller, Esq. (Karry L. Culihan, Esq., of counsel), filed a motion on June 10, 2019, seeking an order dismissing the petition or, in the alternative, granting summary determination in the above-captioned matter pursuant to sections 3000.5, and 3000.9 (a) and (b) of the Rules of Practice and Procedure of the Tax Appeals Tribunal. Accompanying the motion was the affirmation of Karry L. Culihan, Esq., dated June 7, 2019, with annexed exhibits, and the affidavit of Todd Lewis, sworn to on June 6, 2019. Petitioner, appearing by Michael B. Schulman, Esq., filed an opposition to the Division of Taxation's motion, upon extension, on October 15, 2019, which date commenced the 90-day period for issuance of this order. Based upon the motion papers, the affirmation and affidavit

and exhibits submitted therewith, petitioner's response, and all pleadings and documents submitted in connection with this matter, Jessica DiFiore, Administrative Law Judge, renders the following order.

ISSUES

I. Whether petitioner filed a timely petition with the Division of Tax Appeals following the issuance of three notices of determination.

II. Whether petitioner filed a timely petition with the Division of Tax Appeals following the issuance of a notice of proposed driver license suspension referral.

III. Whether the Division of Taxation's notice of proposed driver license suspension referral issued to petitioner should be sustained.

FINDINGS OF FACT

1. The Division issued to petitioner a notice of proposed driver license suspension referral (form DTF-454), collection case ID: E-040689903-CL01-8 (suspension notice) pursuant to Tax Law former § 171-v. The suspension notice is dated October 23, 2014, and is addressed to petitioner in Deer Park, New York. The suspension notice advised petitioner that he had outstanding tax liabilities as provided on an enclosed consolidated statement of tax liabilities, and unless he responded within 60 days of the mailing date of the suspension notice, the Division would notify the New York State Department of Motor Vehicles (DMV) and petitioner's driver's license would be suspended.

2. The front page of the suspension notice informed petitioner that unless one of the exemptions on the back page of the suspension notice applied, he was required to either pay the amount due, or set up a payment plan, in order to avoid suspension of his license.

3. The back page of the 60-day notice is titled, "How to respond to this notice." The opening sentence directly beneath the title lists a phone number and instructs the recipient that "[i]f any of the following apply," he or she is to call the Division at that number. Furthermore, the recipient is advised that he or she may be asked to supply proof in support of his or her claim.

4. The first two headings under the title, "How to respond to this notice," are "Child support exemption" and "Commercial driver's license exemption." The third heading, "Other grounds," states that the recipient's driver's license will not be suspended if any of the following apply:

- "- You are not the taxpayer named in the notice.
- The tax debts have been paid.
- The Tax [Division] is already garnishing your wages to pay these debts.
- Your license was previously selected for suspension for unpaid tax debts **and**: you set up a payment plan with the Tax [Division], **and** the Tax [Division] erroneously found you failed to comply with that payment plan on at least two occasions in a twelve-month period."

Also listed under "Other grounds" is the statement that the recipient may contact the Division to establish that he or she is eligible for innocent spouse relief under Tax Law § 654, or that enforcement of the underlying tax debts has been stayed by the filing of a bankruptcy petition.

5. Under the heading, "Protests and legal actions," it is explained that if the recipient protests with the Division, or brings a legal action, he or she may only do so based upon the grounds listed above. Furthermore, under a heading titled "If you do not respond within 60 days," the recipient is informed the Division will provide DMV with the information necessary to suspend the recipient's driver's license, unless the recipient does one of the following within 60 days: resolves his or her tax debts or sets up a payment plan; notifies the Division of his or her eligibility for an exemption; or protests the proposed suspension of his or her license by either

filing a request for conciliation conference with the Bureau of Conciliation and Mediation Services, or a petition with the Division of Tax Appeals.

6. Included with the suspension notice was a consolidated statement of tax liabilities (form DTF-967-E), also dated October 23, 2014, that set forth unpaid sales tax assessments, allegedly subject to collection and indicated a (then) current total balance due in the amount of \$13,864.15, as follows:

Tax Type	Assessment ID Number	Tax Per. Ended	Tax Amt. Assessed	Interest Amt. Assessed	Penalty Amt. Assessed	Payments/ Credits	Current Balance
Sales	L-040824625-5	11/30/13	\$3,709.18	\$461.07	\$704.72	\$0.00	\$4,874.97
Sales	L-040689904-2	8/31/12	\$4,991.46	\$1,730.45	\$1,495.58	\$43.78	\$8,173.71
Sales	L-040689903-3	2/28/13	\$200.00	\$60.74	\$554.73	\$0.00	\$815.47

7. By an order of suspension or revocation (order of suspension) dated December 19, 2017, DMV advised petitioner that his driver's license would be suspended based upon "delinquent unpaid tax debt with the NYS Department of Taxation and Finance- case number E040689903." The effective date of the suspension was in 2018, but the exact date is illegible on the copy the petitioner attached to his petition.

8. Petitioner filed a petition with the Division of Tax Appeals on January 24, 2018 challenging the suspension notice and the sales tax assessments set forth in the consolidated statement of tax liabilities referenced in the suspension notice. Petitioner stated that he is involved in litigation that includes a dispute over the money owed for the taxes in question. He also stated that he needed his license to perform his job and he is "having difficulty obtaining employment because of the suspension of [his] drivers license." In the caption of the petition, the petitioner provided the relevant ended periods for the sales tax assessments provided in the

consolidated statement of tax liabilities (*see* finding of fact 6). In section VI of the petition, petitioner selected sales and compensating use tax as the tax in question. Additionally, in section VII of the petition, petitioner stated that the amount of tax contested is \$19,264.60. Attached to petitioner's petition was a consolidated statement of tax liabilities dated January 2, 2018, listing the three sales tax assessments and showing a current balance due of \$19,264.60. The order of suspension was also included with petitioner's petition.

9. The Division filed its answer to the petition on or about April 23, 2018, and then brought the subject motion on June 10, 2019. The Division submitted with its motion an affidavit, sworn to on June 6, 2019, of Todd Lewis, who is employed as a Tax Compliance Manager 4 with the Division's Civil Enforcement Division (CED). Mr. Lewis's duties include overseeing the operations of the CED's Operations Analysis and Support Bureau and working with the Office of Information Technology Services to ensure that CED's systems support the operational needs of CED. His affidavit is based upon his personal knowledge of the facts in this matter and a review of the Division's official records, which are kept in the ordinary course of business.

10. Mr. Lewis's affidavit provides the sequential actions, i.e., the "Initial Process," the "DMV Data Match," the "Suspension Process" and the "Post-Suspension Process" undertaken by the Division in carrying out the license suspension program authorized by Tax Law former § 171-v. These steps are summarized as follows:

a) The "Initial Process" involves the Division's identification of taxpayers who may be subject to the issuance of a suspension notice under Tax Law § 171-v. First, the Division internally sets the selection criteria, including that the taxpayer has an outstanding cumulative

balance of tax, penalty and interest in excess of \$10,000.00. Then, for each such identified candidate, determining whether that candidate would be excluded under any of the following criteria:

- the taxpayer is deceased;
- the taxpayer is in bankruptcy;
- the age of any assessment(s) included in determining the cumulative amount of liability is more than 20 years from the Notice and Demand issue date;
- a formal or informal protest has been made with respect to any assessment(s) included in the cumulative balance of tax liability where the elimination of such assessment(s) would leave the balance of such liability below the \$10,000.00 threshold for license suspension;
- the taxpayer is on an active approved payment plan; or
- the taxpayer's wages are being garnished for the payment of past-due tax liabilities, past-due child support, or combined child and spousal support arrears.

b) The "DMV Data Match" involves the Division providing identifying information to DMV for each taxpayer not already excluded under the foregoing criteria to determine whether the taxpayer has a qualifying driver's license potentially subject to suspension pursuant to Tax Law former § 171-v. DMV then conducts a data match of the information provided by the Division and returns the following information to the Division: (1) social security number; (2) last name; (3) first name; (4) middle initial; (5) name suffix; (6) DMV client ID; (7) gender; (8) date of birth; (9) street; (10) city; (11) state; (12) zip code; (13) license class; and (14) license expiration date.

If the Division determines that a taxpayer has a qualifying driver's license, that taxpayer is put into the suspension process.

c) The “Suspension Process” commences with the Division performing a post-DMV data match review to confirm that the taxpayer continues to meet the criteria for suspension detailed above in (a). If the taxpayer remains within the criteria for suspension, then a suspension notice will be issued to the taxpayer via regular United States mail. In describing the process of issuance of the suspension notice, Mr. Lewis states:

“The date of the correspondence trigger will be stored on the database as the day that the 60 day notice was sent, but an additional 10 days will be added to the date displayed on the page to allow for processing and mailing. Additionally, the status will be set to ‘Approved’ and the clock will be set for seventy-five (75) days from the approval date.”

After 75 days with no response from the taxpayer, and no update to the case such that the matter no longer meets the requirements for license suspension (i.e., the case is not on hold or closed or otherwise changed), the case will be electronically sent by the Division to DMV for license suspension.¹ Data is sent to the DMV daily, Monday through Friday. The DMV will then send a return file daily confirming records were successfully processed or indicating an issue or problem with the data on the record. When the DMV indicates an issue with the data, an internal group within the Division (DMV-Failed-Suspensions) will investigate the problem. When records are successfully processed, DMV will send a 15-day letter to the taxpayer, advising of the impending license suspension.² If there is no response from the taxpayer, and

¹ Prior to license suspension, the Division performs another compliance check of its records. If, for any reason, a taxpayer “fails” the compliance criteria check, the case status will be updated to “on-hold” or “closed” (depending on the circumstances) and the suspension will be stayed. If the status is “on-hold,” the suspension notice remains on the Division’s system but the suspension will not proceed until the “on-hold” status is resolved. If the suspension is “closed,” the suspension notice will be canceled. If the taxpayer “passes” this final compliance check, the suspension by DMV will proceed.

² The 15-day letter is presumably the order of suspension referred to in finding of fact 7.

DMV does not receive a cancellation record from the Division, the taxpayer's license will be marked as suspended on DMV's database.

d) The "Post-Suspension Process" involves monitoring events subsequent to license suspension so as to update the status of a suspension that has taken place. Depending upon the event, the status of a suspension may be changed to "on-hold" or "closed." A change to "on-hold" status can result from events such as those set forth above in (a) (e.g., the filing of a protest, a bankruptcy filing, or the creation and approval of an installment payment agreement). Where a subsequent event causes a case status change to "on-hold," the license suspension would be cancelled by DMV and the matter would not be referred back to DMV by the Division for resuspension until resolution of the "on-hold" status; however, the suspension notice would remain in the Division's system. If the status is changed to "closed," the suspension notice is canceled.

11. A copy of the suspension notice at issue in this matter, the consolidated statement of tax liabilities described in finding of fact 6, and a payment document (Form DTF- 968.4), by which the petitioner could remit payment against the liabilities in question, were included with Mr. Lewis's affidavit. Mr. Lewis avers that the suspension process was followed by the Division in the instant matter concerning the suspension notice issued to petitioner. Mr. Lewis states that based upon his review of Division records and his personal knowledge of Departmental policies and procedures regarding driver's license suspension referrals, the issuance of the suspension notice to petitioner on October 23, 2014 comports with statutory requirements. Mr. Lewis also asserts that he has "not found any grounds" for challenging the proposed suspension pursuant to

Tax Law former § 171-v (5) and, therefore, the suspension notice has not been, and should not be, canceled.

12. Mr. Lewis's affidavit is devoid of any facts regarding the order of suspension that DMV sent to petitioner advising him of an impending license suspension, including why the suspension notice was issued by the Division on October 23, 2014, but DMV did not send the order of suspension to petitioner until on or about December 19, 2017. Mr. Lewis's affidavit also does not include whether petitioner's license was ever in fact suspended. Mr. Lewis's affidavit failed to explain whether petitioner's suspension was put "on hold" by the Division when he filed his petition with the Division of Tax Appeals and, if petitioner's license had previously been suspended, whether DMV cancelled the suspension. He also does not explain the process for how the "on-hold" status in the Division's records results in DMV cancelling the suspension.

13. In the instant motion, the Division asserts that petitioner's appeal of the suspension notice to the Division of Tax Appeals was not timely filed, i.e., within 60 days from its issuance. The Division asserts that the notice was issued to petitioner on October 23, 2014 at his Deer Park, New York, address, and that this address was petitioner's address of record with the Division at the time the suspension notice was issued. The Division does not explain how it obtained petitioner's address, what document, if any, petitioner submitted to the Division providing his address, or how it knows that this address was his address of record at the time the suspension notice was issued. The Division also did not provide any evidence establishing the October 23, 2014 claimed date of issuance of the suspension notice. Instead, the Division simply maintains that because the petition in response to the suspension notice was not filed until

January 26, 2018,³ such petition is untimely, and the Division of Tax Appeals lacks jurisdiction to review petitioner's protest.

14. In turn, the Division maintains that the pleadings fail to state a cause for relief because petitioner has not established that he is entitled to relief from the suspension of his driver's license under any of the six specifically enumerated grounds for such relief set forth at Tax Law former § 171-v (5) (i) - (vi). Specifically, in response to petitioner's argument that he depends on his ability to drive for his livelihood, the Division notes that this is not an articulated ground for challenging the license suspension, and asserts that petitioner is not without remedy because he may apply for a restricted license pursuant to Vehicle and Traffic Law (VTL) § 510 (4-f) (5). As such, the Division argues that petitioner has raised no basis for administrative or judicial review of the proposed suspension of his license, including review by the Division of Tax Appeals. Accordingly, the Division seeks dismissal of the petition for lack of jurisdiction or summary determination in its favor.

15. The Division also asserts that the sales tax assessments that serve as the basis for issuance of the suspension notice are fixed and final tax bills. The Division did not submit any proof of mailing or other method of issuance of the sales tax assessments as evidence that they are fixed and final.

16. The Division further alleges that there are no material issues of fact and as a matter of law the Division's motion for summary determination should be granted in this matter.

³ While the stamp of receipt of the Division of Tax Appeals on petitioner's petition is dated January 26, 2018, the Division of Tax Appeals has deemed the date of filing to be January 24, 2018 (*see* 20 NYCRR 3000.22 [a]).

17. Petitioner maintains that the Division's motion must be denied for several reasons. He asserts that on or about February 11, 2015, he received a notice that the Division had filed a tax warrant against him for the nonpayment of taxes. Petitioner asserts that the primary source of the unpaid taxes is from a series of fraudulent transactions that he did not enter into or consent to.

18. Petitioner states that while he did not challenge the suspension notice using one of the grounds provided in Tax Law former § 171-v (5) in his initial petition, he also asserts that he is entitled to an exemption pursuant to Tax Law former § 171-v (5) (iii), where a taxpayer may be excluded from having his license suspended if his wages are being garnished by the Division for payment of past-due tax liabilities. Petitioner claims that, while the Division has not issued an income execution notice, the Division has constructively garnished his wages by placing a tax levy on his savings and checking accounts. Petitioner also asserts that he will be unduly burdened by a license suspension and the remedy offered by VTL § 510 (4-f) (5) is inadequate. Petitioner explains that he is currently employed as a field service technician and his job duties entail driving a commercial utility van to perform repairs to equipment in the field. Petitioner asserts that if his license is suspended, his employment will likely be terminated, and he would experience great hardship securing new employment. Petitioner further asserts that he repeatedly attempted to enter into a payment plan with the Division, but he has been unsuccessful on each attempt.

CONCLUSIONS OF LAW

A. The Division brings a motion to dismiss the petition under section 3000.9 (a) of the Rules of Practice and Procedure (Rules) or, in the alternative, a motion for summary determination under section 3000.9 (b). A motion to dismiss a petition may be granted if the

Division of Tax Appeals lacks jurisdiction over the subject matter of the petition (20 NYCRR 3000.9 [a] [1] [ii]). A motion for summary determination must be granted:

“if, upon all the papers and proof submitted, the administrative law judge finds that it has been established sufficiently that no material and triable issue of fact is presented and that the administrative law judge can, therefore, as a matter of law, issue a determination in favor of any party” (20 NYCRR 3000.9 [b] [1]).

Thus, the movant “must make a prima facie showing of entitlement to judgment as a matter of law, tendering sufficient evidence to eliminate any material issues of fact from the case”

(*Winegrad v New York Univ. Med. Ctr.*, 64 NY2d 851, 853 [1985], citing *Zuckerman v City of New York*, 49 NY2d 557, 562 [1980]). As the Tribunal noted in *Matter of United Water New York*:

“Inasmuch as summary judgment is the procedural equivalent of a trial, it should be denied if there is any doubt as to the existence of a triable issue or where the material issue of fact is ‘arguable’ (*Glick & Dolleck v Tri-Pac Export Corp.*, 22 NY2d 439 [1968]). If material facts are in dispute, or if contrary inferences may be reasonably drawn from undisputed facts, then a full trial is warranted and the case should not be decided on a motion (*see Gerard v Inglese*, 11 AD2d 381 [1960]). Upon such a motion, it is not for the court ‘to resolve issues of fact or determine matters of credibility but merely to determine whether such issues exist’ (*Daliendo v Johnson*, 147 AD2d 312 [1989])” (*Matter of United Water New York, Inc.*, Tax Appeals Tribunal, April 1, 2004).

B. Once a proponent of summary judgment has made a prima facie showing of entitlement to judgment as a matter of law, the party opposing the motion must produce evidence in admissible form sufficient to raise an issue of fact requiring a trial on the merits (*see CPLR* 3212 [b]; *Alvarez v Prospect Hosp.*, 68 NY2d 320, 324 [1986] citing *Zuckerman*, 49 NY2d at 562). “[M]ere conclusions, expressions of hope or unsubstantiated allegations or assertions are insufficient” (*Zuckerman*, 49 NY2d at 562).

C. In its motion to dismiss the petition or grant it summary determination of the instant proceeding in its entirety, the Division does not address petitioner’s appeal of the sales tax

assessments that form the basis for the suspension notice. The only reference the Division makes to the three sales tax assessments is to assert that they are “fixed and final tax liabilities.” To the extent the Division is asserting that petitioner’s appeal of the sales tax assessments is untimely and should be dismissed because the Division of Tax Appeals lacks jurisdiction pursuant to 20 NYCRR 3000.9(a), such argument is addressed herein.

D. A taxpayer may protest a notice of determination by filing a petition for a hearing with the Division of Tax Appeals within 90 days from the date of mailing of such notice (*see* Tax Law § 1138 [a] [1]). Alternatively, a taxpayer may contest a notice by filing a request for a conciliation conference with the Bureau of Conciliation and Mediation Services “if the time to petition for such hearing has not elapsed” (Tax Law § 170 [3-a] [a]). It is well established that the 90-day statutory time limit for filing either a petition or a request for a conciliation conference is strictly enforced (*see e.g. Matter of American Woodcraft*, Tax Appeals Tribunal, May 15, 2003). This is because, absent a timely protest, a notice of determination becomes a fixed and final liability and, consequently, the Division of Tax Appeals is without jurisdiction to consider the substantive merits of the protest (*see* Tax Law § 1138 [a] [1]; *Matter of Garitta*, Tax Appeals Tribunal, February 21, 2017).

E. Where the timeliness of a request for conciliation conference or a petition is at issue, the initial inquiry is whether the Division has met its burden of demonstrating the date and fact of mailing of the relevant statutory notice to petitioner’s last known address (*see Matter of Garitta; Matter of Katz*, Tax Appeals Tribunal, November 14, 1991). A notice is mailed when it is delivered into the custody of the USPS (*see Matter of Air Flex Furniture*, Tax Appeals Tribunal, November 25, 1992). This means that the Division must show proof of a standard mailing procedure and proof that such procedure was followed in the particular instance in

question (*see Matter of New York City Billionaires Constr. Corp.*, Tax Appeals Tribunal, October 20, 2011). The Division may meet its burden by submitting affidavits from individuals with the requisite knowledge of mailing procedures and a properly completed Certified Mail Record (*see Matter of Balan*, Tax Appeals Tribunal, October 27, 2016; *Matter of Western Aries Constr.*, Tax Appeals Tribunal, March 3, 2011).

F. Here, the Division has not submitted any proof of mailing of the sales tax assessments set forth in the consolidated statement attached to petitioner's petition. Without proof of the date on which the sales tax assessments were issued to petitioner, the 90-day period within which petitioner was entitled to file a protest of such assessments was not triggered until such time as petitioner received actual notice of them (*see Matter of Reuben*, Tax Appeals Tribunal, August 27, 2019; *Matter of Stickel*, Tax Appeals Tribunal, April 7, 2011). Here, petitioner attached a consolidated statement of tax liabilities dated January 2, 2018 to his petition. As petitioner's petition was filed on January 24, 2018, a mere 22 days later, such appeal was timely filed (*see Matter of Reuben; Matter of Stickel*).

G. Additionally, as petitioner has contested that he owes the tax due for the three sales tax assessments, triable issues of fact exist. Accordingly, the Division's motion is denied as to those assessments (*see Winegrad*, 486 NY2d at 853).

H. Tax Law former § 171-v provides for the enforcement of past-due tax liabilities through the suspension of drivers' licenses. A taxpayer may challenge a notice of proposed license suspension by filing a petition for a hearing with the Division of Tax Appeals within 60 days from the date of mailing of such a notice (*see Tax Law former § 171-v [3], [4]*). As stated above, where the timeliness of a protest is at issue, the initial inquiry is whether the Division has given proper notice to the taxpayer (*see Matter of Katz*). In the case of a notice of proposed

driver license suspension referral, Tax Law former § 171-v [3] stated that “[n]otice shall be provided by first class mail to the taxpayer’s last known address as such address appears in the electronic systems or records of the [Division].”

I. Here, there is no evidence by which mailing of the suspension notice on October 23, 2014, as claimed, can be verified (*see* finding of fact 13). The fact that the claimed date of mailing is set forth on the face of the suspension notice, coupled with the bare assertion by affidavit that the notice was mailed on such date, is plainly insufficient to establish the fact of proper mailing. In fact, the Lewis affidavit speaks of the date of the “correspondence trigger,” an “additional 10 days . . . to allow for processing and mailing,” and a 75 day “clock” date. However, these terms are not further explained or tied in any manner to a description of any regular process by which such suspension notices are mailed.

Without proof of the date on which the suspension notice was issued to petitioner, the 60-day period within which petitioner was entitled to file a protest was not triggered on October 23, 2014, as alleged by the Division, but rather such period was tolled until petitioner received actual notice of the proposed suspension of his license (*see Matter of Reuben; Matter of Stickel*). Here, from the evidence presented, petitioner received actual notice of the proposed suspension of his license through the December 19, 2017 order of suspension he provided with his petition (*see* finding of fact 7). Petitioner filed his petition on January 24, 2018, well within the 60-day post-notice protest period afforded under Tax Law former § 171-v (3). Accordingly, the Division’s motion also fails on this issue.

J. The next question is whether there exist past-due fixed and final tax liabilities owed by petitioner in an amount equal to or greater than \$10,000.00, a foundational requirement for a valid referral and, ultimately, license suspension (*see* Tax Law former § 171-v [1]). Tax Law

former § 171-v (1) defines “past-due tax liabilities” to mean “any tax liability or liabilities which have become fixed and final such that the taxpayer no longer has any right to administrative or judicial review.” As addressed above, the record in this matter does not allow for a conclusion that there exists fixed and final tax liabilities owed by petitioner with respect to which he no longer has any right to administrative or judicial review (*see* conclusion of law G). Accordingly, the Division has failed to establish, without a material question of fact, a prerequisite to suspending a taxpayer’s license due to delinquent tax liabilities.

K. As the Division has not established the lack of material facts required for summary determination, it is not necessary to address the Division’s argument that the petition fails to state a cause of action for relief because petitioner did not challenge the suspension notice under the six enumerated grounds set forth at Tax Law former § 171-v.

L. The Division’s motion is denied, without prejudice to the filing of any future motion, and the petition of Albert LaMantia shall proceed in due course.

DATED: Albany, New York
January 09, 2020

/s/ Jessica DiFiore
ADMINISTRATIVE LAW JUDGE