The University of the State of New York

The State Education Department
State Review Officer
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No. 24-623

Application of a STUDENT WITH A DISABILITY, by his parent, for review of a determination of a hearing officer relating to the provision of educational services by the New York City Department of Education

Appearances:
Shehebar Law P.C., attorneys for petitioner, by Ariel A. Bivas, Esq.

Liz Vladeck, General Counsel, attorneys for respondent, by Michael J. Pentola, Esq.

DECISION

I. Introduction

This proceeding arises under the Individuals with Disabilities Education Act (IDEA) (20 U.S.C. §§ 1400-1482) and Article 89 of the New York State Education Law. Petitioner (the parent) appeals from a decision of an impartial hearing officer (IHO) which denied her request that respondent (the district) fund the costs of her son's private services delivered by Limud, Inc. (Limud) for the 2023-24 school year. The appeal must be sustained in part.

II. Overview—Administrative Procedures

When a student who resides in New York is eligible for special education services and attends a nonpublic school, Article 73 of the New York State Education Law allows for the creation of an individualized education services program (IESP) under the State's so-called "dual enrollment" statute (see Educ. Law § 3602-c). The task of creating an IESP is assigned to the same committee that designs educational programing for students with disabilities under the IDEA (20 U.S.C. §§ 1400-1482), namely a local Committee on Special Education (CSE) that includes, but is not limited to, parents, teachers, a school psychologist, and a district representative (Educ. Law § 4402; see 20 U.S.C. § 1414[d][1][A]-[B]; 34 CFR 300.320, 300.321; 8 NYCRR 200.3, 200.4[d][2]). If disputes occur between parents and school districts, State law provides that "[r]eview of the recommendation of the committee on special education may be obtained by the

parent or person in parental relation of the pupil pursuant to the provisions of [Education Law § 4404]," which effectuates the due process provisions called for by the IDEA (Educ. Law § 3602-c[2][b][1]). Incorporated among the procedural protections is the opportunity to engage in mediation, present State complaints, and initiate an impartial due process hearing (20 U.S.C. §§ 1221e-3, 1415[e]-[f]; Educ. Law § 4404[1]; 34 CFR 300.151-300.152, 300.506, 300.511; 8 NYCRR 200.5[h]-[*l*]).

New York State has implemented a two-tiered system of administrative review to address disputed matters between parents and school districts regarding "any matter relating to the identification, evaluation or educational placement of a student with a disability, or a student suspected of having a disability, or the provision of a free appropriate public education to such student" (8 NYCRR 200.5[i][1]; see 20 U.S.C. § 1415[b][6]-[7]; 34 CFR 300.503[a][1]-[2], 300.507[a][1]). First, after an opportunity to engage in a resolution process, the parties appear at an impartial hearing conducted at the local level before an IHO (Educ. Law § 4404[1][a]; 8 NYCRR 200.5[j]). An IHO typically conducts a trial-type hearing regarding the matters in dispute in which the parties have the right to be accompanied and advised by counsel and certain other individuals with special knowledge or training; present evidence and confront, cross-examine, and compel the attendance of witnesses; prohibit the introduction of any evidence at the hearing that has not been disclosed five business days before the hearing; and obtain a verbatim record of the proceeding (20 U.S.C. § 1415[f][2][A], [h][1]-[3]; 34 CFR 300.512[a][1]-[4]; 8 NYCRR 200.5[j][3][v], [vii], [xii]). The IHO must render and transmit a final written decision in the matter to the parties not later than 45 days after the expiration period or adjusted period for the resolution process (34 CFR 300.510[b][2], [c], 300.515[a]; 8 NYCRR 200.5[j][5]). A party may seek a specific extension of time of the 45-day timeline, which the IHO may grant in accordance with State and federal regulations (34 CFR 300.515[c]; 8 NYCRR 200.5[j][5]). The decision of the IHO is binding upon both parties unless appealed (Educ. Law § 4404[1]).

A party aggrieved by the decision of an IHO may subsequently appeal to a State Review Officer (SRO) (Educ. Law § 4404[2]; see 20 U.S.C. § 1415[g][1]; 34 CFR 300.514[b][1]; 8 NYCRR 200.5[k]). The appealing party or parties must identify the findings, conclusions, and orders of the IHO with which they disagree and indicate the relief that they would like the SRO to grant (8 NYCRR 279.4). The opposing party is entitled to respond to an appeal or cross-appeal in an answer (8 NYCRR 279.5). The SRO conducts an impartial review of the IHO's findings, conclusions, and decision and is required to examine the entire hearing record; ensure that the procedures at the hearing were consistent with the requirements of due process; seek additional evidence if necessary; and render an independent decision based upon the hearing record (34 CFR 300.514[b][2]; 8 NYCRR 279.12[a]). The SRO must ensure that a final decision is reached in the review and that a copy of the decision is mailed to each of the parties not later than 30 days after the receipt of a request for a review, except that a party may seek a specific extension of time of the 30-day timeline, which the SRO may grant in accordance with State and federal regulations (34 CFR 300.515[b], [c]; 8 NYCRR 200.5[k][2]).

III. Facts and Procedural History

Given the limited nature of this appeal and disposition thereof, a full recitation of the facts and procedural history is not necessary.

Briefly, on July 18, 2023, the CSE convened, found the student eligible for special education services as a student with a speech or language impairment, and recommended five periods per week of direct group special education teacher support services (SETSS), two 30-minute sessions per week of group speech-language therapy, and one 30-minute session per week of group counseling (see generally Parent Ex. B). The student was "[p]arentally [p]laced in a [n]on-[p]ublic [s]chool" (Parent Ex. B at p. 12).

On December 4, 2023, the parent electronically signed a parent service contract with Limud for the provision of special education services for the 2023-24 school year (see Parent Ex. C). According to a supervisor with Limud, for the 2023-24 school year the student received five hours per week of individual SETSS in a mainstream non-public school (Parent Ex. F ¶ 22).

A. Due Process Complaint Notice

In a due process complaint notice dated September 7, 2023, the parent alleged that the district denied the student a free appropriate public education (FAPE) for the 2023-24 school year (see Parent Ex. A). The parent alleged that the district was obligated to provide the student with special education services at the nonpublic school but failed to do so for the 2023-24 school year (Parent Ex. A at p. 1). The parent also alleged that she was unable to find a provider to work with the student at the district's standard rates and "retained" an agency to provide the SETSS to the student at an "enhanced rate" (id.). The parent requested pendency in the "last agreed" upon IESP (id.). In addition, the parent requested funding of SETSS for the 2023-24 school year at the enhanced provider rate (id. at p. 2).

In a due process response, the district generally denied the allegations contained in the due process complaint notice (see Due Process Response).

B. Impartial Hearing Officer Decision

An impartial hearing convened on October 16, 2023 and concluded on October 9, 2024 (Oct. 16, 2023 Tr. pp. 1-4; Nov. 20, 2023 Tr. pp. 5-10; Nov. 27, 2023 Tr. pp. 11-14; Dec. 15, 2023 Tr. pp. 15-19; Dec. 29, 2023 Tr. pp. 20-23; Jan. 9, 2024 Tr. pp. 24-27; Jan. 26, 2024 Tr. pp. 28-31; Feb. 13, 2024 Tr. pp. 32-35; Feb. 26, 2024 Tr. pp. 36-39; March 11, 2024 Tr. pp. 40-43; March 29, 2024 Tr. pp. 44-47; April 10, 2024 Tr. pp. 48-52; April 17, 2024 Tr. pp. 53-60; May 6, 2024 Tr. pp. 61-67; June 20, 2024 Tr. pp. 68-71; June 27, 2024 Tr. pp. 72-75; July 3, 2024 Tr. pp. 1-3; July 10, 2024 Tr. pp. 4-6; July 11, 2024 Tr. pp. 7-10; July 25, 2024 Tr. pp. 11-15; Aug. 7, 2024 Tr. pp. 16-24; Sept. 4, 2024 Tr. pp. 25-35; Oct. 9, 2024 Tr. pp. 36-40).

In a decision dated October 15, 2024, the IHO found that the district failed to meet its burden that it offered the student a FAPE for the 2023-24 school year, that the parent failed to meet her burden that the unilaterally obtained services were appropriate, and that equitable considerations did not support the parent's claim for direct funding (IHO Decision at pp. 8, 10-11). In connection with determining whether the district offered the student a FAPE, the IHO found that the district offered "absolutely no explanation, let alone a cogent and responsive explanation, for the CSE's program and placement recommendations" and therefore, failed to meet its burden of proof (id. at p. 8).

Next, the IHO found that the parent's evidence failed to demonstrate that the unilaterally obtained services were appropriate, and failed to establish that the student was provided specially designed instruction to meet the student's needs (IHO Decision at p. 10). The IHO also found that the parent failed to submit a progress report for the SETSS and presented only "vague statements" about the progress made by the student (id.). With respect to equitable considerations, the IHO found that the evidence in the hearing record was not clear whether the parent cooperated with the district or that timely notice was provided to the district (id. at p. 11). Accordingly, the IHO found that the parent was not entitled to direct funding of the unilaterally obtained services or compensatory education (id.).

IV. Appeal for State-Level Review

The parent appeals, alleging that the IHO erred in finding that she did not meet her burden to demonstrate the appropriateness of the SETSS or that equitable considerations did not weigh in favor of the parent. The parent argues that the IHO failed to consider all of the evidence in the hearing record in finding that the SETSS were not appropriate for the student and failed "to apply the law to the specific facts of this case" (Req. for Rev. at p. 1). The parent argues that she submitted a "provider affidavit" and progress report both of which demonstrated the appropriateness of the services and that the student made progress (id. at p. 2). In addition, the parent claims that the IHO erred in denying compensatory services because the district failed to implement the recommended speech-language therapy services. As relief, the parent requests an order for the district to fund five hours a week of SETSS for the 2023-24 school year and a bank of compensatory hours for the speech-language therapy and counseling services at a reasonable market rate.

In an answer,[1] the district denies the material allegations contained in the request for review.[2] The district raised in a defense, that the request for review failed to comply with the practice regulations because the notary public that notarized the parent's verification was not qualified to conduct electronic notarization.[3] Furthermore, the district seeks to uphold the IHO's findings that the parent failed to establish the appropriateness of the unilateral services, that equitable considerations did not weigh in favor of the parent, and the denial of compensatory relief. The district makes reference to a "defense and cross-appeal" in several instances in its own pleading, which attempt to "cross-appeal" from the favorable aspects of the IHO's decision; however, the district was not aggrieved by the IHO's decision and, for that matter, did not allege

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[2] The district does not appeal the IHO's finding that the district denied the student a FAPE for the 2023-24 school year. Therefore, this finding has become final and binding upon the parties and will not be reviewed on appeal (34 CFR 300.514[a]; 8 NYCRR 200.5[j][5][v]; 279.8[c][4]; see M.Z. v. New York City Dep't of Educ., 2013 WL 1314992, at *6-*7, *10 [S.D.N.Y. Mar. 21, 2013]).

[3] As a matter within the discretion of an SRO, the parent's compliance with the practice regulations, as raised by the district, will not be the basis of the disposition of this proceeding. However, the parent's attorney should not expect excusal in future proceedings and is cautioned to carefully review and comply with the current requirements of Part 279 of State regulations and examine the requests for review and model forms that have been published as guidance by the Office of State Review (see https://www.sro.nysed.gov/book/prepare-appeal).

any error by the IHO.[4] Accordingly, the undersigned has treated the pleading as an answer with defenses, and the district is also cautioned to review the practice regulations in Part 279 and should not expect excusal for in future failures to comply with the practice regulations in Part 279.

V. Applicable Standards

A board of education must offer a FAPE to each student with a disability residing in the school district who requires special education services or programs (20 U.S.C. § 1412[a][1][A]; Educ. Law § 4402[2][a], [b][2]). However, the IDEA confers no individual entitlement to special education or related services upon students who are enrolled by their parents in nonpublic schools (see 34 CFR 300.137[a]). Although districts are required by the IDEA to participate in a consultation process for making special education services available to students who are enrolled privately by their parents in nonpublic schools, such students are not individually entitled under the IDEA to receive some or all of the special education and related services they would receive if enrolled in a public school (see 34 CFR 300.134, 300.137[a], [c], 300.138[b]).

However, under State law, parents of a student with a disability who have privately enrolled their child in a nonpublic school may seek to obtain educational "services" for their child by filing a request for such services in the public school district of location where the nonpublic school is located on or before the first day of June preceding the school year for which the request for services is made (Educ. Law § 3602-c[2]).[5] "Boards of education of all school districts of the state shall furnish services to students who are residents of this state and who attend nonpublic schools located in such school districts, upon the written request of the parent" (Educ. Law § 3602-c[2][a]). In such circumstances, the district of location's CSE must review the request for services and "develop an [IESP] for the student based on the student's individual needs in the same manner and with the same contents as an [IEP]" (Educ. Law § 3602-c[2][b][1]). The CSE must "assure that special education programs and services are made available to students with disabilities attending nonpublic schools located within the school district on an equitable basis, as compared to special education programs and services provided to other students with disabilities attending public or nonpublic schools located within the school district (id.).[6] Thus, under State law an eligible New

[4] The district's treatment of the IHO's FAPE determination was not challenged as further describe below.

[5] State law provides that "services" includes "education for students with disabilities," which means "special educational programs designed to serve persons who meet the definition of children with disabilities set forth in [Education Law § 4401(1)]" (Educ. Law § 3602-c[1][a], [d]).

[6] State guidance explains that providing services on an "equitable basis" means that "special education services are provided to parentally placed nonpublic school students with disabilities in the same manner as compared to other students with disabilities attending public or nonpublic schools located within the school district" ("Chapter 378 of the Laws of 2007–Guidance on Parentally Placed Nonpublic Elementary and Secondary School Students with Disabilities Pursuant to the Individuals with Disabilities Education Act (IDEA) 2004 and New York State (NYS) Education Law Section 3602-c," Attachment 1 (Questions and Answers), VESID Mem. [Sept. 2007], available at https://www.nysed.gov/special-education/guidance-parentally-placed-nonpublic-elementary-and-secondary-school-students). The guidance document further provides that "parentally placed nonpublic students must be provided services based on need and the same range of services provided by the district of location to its public-school students must be made available to nonpublic students, taking into account the student's placement in the nonpublic school program" (id.). The guidance has recently been reorganized on the State's web site and

York State resident student may be voluntarily enrolled by a parent in a nonpublic school, but at the same time the student is also enrolled in the public school district, that is dually enrolled, for the purpose of receiving special education programming under Education Law § 3602-c, dual enrollment services for which a public school district may be held accountable through an impartial hearing.

The burden of proof is on the school district during an impartial hearing, except that a parent seeking tuition reimbursement for a unilateral placement has the burden of proof regarding the appropriateness of such placement (Educ. Law § 4404[1][c]; see R.E. v. New York City Dep't of Educ., 694 F.3d 167, 184-85 [2d Cir. 2012]).

VI. Discussion

A review of the hearing record leads me to conclude that the IHO erred in her determination that the parent failed to meet her burden that the unilaterally obtained SETSS were appropriate because there were defects in the development of the hearing record and the IHO's determination appears to be based in part on those defects.

The IHO found in her decision that the parent's testimonial and documentary evidence failed to establish the appropriateness of the unilaterally obtained services (IHO Decision at p. 10). The IHO concluded that the documentary evidence failed to establish that the student was provided with specially designed instruction to meet his needs (id.). In addition, the IHO found that the parent failed to offer testimony that the student missed services or that the parent timely requested services (id.). The IHO found that the parent "failed to provide any progress reports for the SETSS services" (id.). She found "vague statements" from the testimony of the Limud supervisor about the student's progress with the SETSS, but determined that was not sufficient for the parent to meet her burden of proof (id.).

To the contrary, the parent correctly contends that a progress report was offered as evidence in the hearing record that demonstrated the appropriateness of the unilaterally obtained services (Req. for Rev. at p. 2). The parent states that the progress report, which was entered into evidence on August 7, 2024, offered information regarding the student's deficits, methodologies used by the providers, the educational benefit the student received from the services, and the progress he made with the services (id. at pp. 2-3).

Conversely, the district argues that the progress report entered into evidence on August 7, 2024 occurred when the hearing was already "underway" (Answer ¶ 12). The district agrees that additional evidence was admitted on August 7, 2024, which was after the parent previously submitted evidence (May 6, 2024), but in a strained argument states that "it is clear from IHO's reasoning in their [d]ecision that the progress report ought not to have been admitted at the August 7 portion of the hearing, having not been submitted with [p]arent's original evidence packet, and was thereby not considered relevant in assessing whether [p]arent had met their Prong 2 burden under a Burlington/Carter analysis" (id.). In the alternative, the district asserts that even if the progress report was considered by the IHO the decision would remain the same that the parent

the paginated pdf versions of the documents previously available do not currently appear there, having been updated with web based versions.

failed to meet her burden of proof as the progress report "contains little substantive information" with respect to how the services met the student's needs (id. ¶ 13). In an answer to the cross-appeal,[7] the parent asserts that the progress report included information pertaining to the student's deficits and the fact that multi-sensory materials, Orton-Gillingham reading instruction, manipulatives, and reinforcement techniques were used with the student (Reply at p. 3).

State regulations set forth the procedures for conducting an impartial hearing and address, in part, minimal process requirements that shall be afforded to both parties (8 NYCRR 200.5[j]). Among other process rights, each party shall have an opportunity to present evidence, compel the attendance of witnesses, and to confront and question all witnesses (8 NYCRR 200.5[j][3][xii]). Furthermore, each party "shall have up to one day to present its case" (8 NYCRR 200.5[j][3][xiii]). State regulation provides that the IHO "shall exclude any evidence that he or she determines to be irrelevant, immaterial, unreliable, or unduly repetitious" and "may limit examination of a witness by either party whose testimony the impartial hearing officer determines to be irrelevant, immaterial or unduly repetitious" (8 NYCRR 200.5[j][3][xii][c], [d]).

Generally, unless specifically prohibited by regulation, IHOs are provided with broad discretion, subject to administrative and judicial review procedures, in how they conduct an impartial hearing, so long as they "accord each party a meaningful opportunity" to exercise their rights during the impartial hearing (Letter to Anonymous, 23 IDELR 1073 [OSEP 1995]; see Impartial Due Process Hearing, 71 Fed. Reg. 46,704 [Aug. 14, 2006] [indicating that IHOs should be granted discretion to conduct hearings in accordance with standard legal practice, so long as they do not interfere with a party's right to a timely due process hearing]). At the same time, the IHO is expected to ensure that the impartial hearing operates as an effective method for resolving disputes between the parents and district (Letter to Anonymous, 23 IDELR 1073). State and federal regulations balance the interests of having a complete hearing record with the parties having sufficient opportunity to prepare their respective cases and review evidence.

Here, the administrative record shows that on May 6, 2024, the parent introduced the following evidence which was marked for identification: Exhibit A: due process complaint dated September 7, 2023 (three pages); Exhibit B: IESP dated July 18, 2023 (12 pages); Exhibit C: parent service contract dated December 4, 2023 (two pages); Exhibit D: provider credentials (one page); Exhibit E: provider credentials (one page); and Exhibit F: provider affidavit dated December 28, 2023 (four pages) (May 6, 2024 Tr. pp. 62, 65). Without any objection from the district, parent exhibits A-F were admitted into evidence (id.). The parent exhibits A-F admitted into evidence on May 6, 2024 are the same exhibits list and description of parent exhibits that the IHO included in the decision as "documents entered into the record" (IHO Decision at pp. 12-13).

Later, on August 7, 2024, parent's counsel sought to introduce evidence into the hearing record as follows: Exhibit A: due process complaint dated September 7, 2023 (three pages); Exhibit B: IESP dated July 18, 2023 (12 pages); Exhibit C: parent service contract dated December 4, 2023 (two pages); Exhibit D: provider affidavit dated December 28, 2023 (four pages); Exhibit E: provider credentials (two pages): and Exhibit F: progress report dated June 25, 2024 (four pages)

[7] The district, having improperly attempted to interpose a cross-appeal, lead the parent to file an answer to a cross-appeal. I have treated it as a reply to the answer. Both parties are represented by counsel and may face rejection of their pleadings in the future if they cannot comply with the practice regulations.

(Aug. 7, 2024 Tr. pp. 17, 21). Counsel for the parent stated that he would send an "updated disclosure cover page" reflecting that the provider affidavit was four pages and not one page (Aug. 7, 2024 Tr. p. 21). Again, with no objection from the district, parent exhibits A-F were admitted into evidence (Aug. 7, 2024 Tr. p. 22).

A review of the two exhibit lists shows that parent exhibits A-C are duplicative (compare May 6, 2024 Tr. pp. 62, 65, with Aug. 7, 2024 Tr. pp. 17, 21)[8] However, parent exhibits D-F entered into evidence on August 7, 2024 are either different exhibits or new exhibits not previously disclosed on May 6, 2024. Parent exhibit F (May 6, 2024) was the provider affidavit and parent exhibit D (August 7, 2024) is the same provider affidavit. Parent exhibit E (May 6, 2024) are provider credentials and parent exhibit E (August 7, 2024) is provider credentials which may be a combination of parent exhibits D and E from May 6, 2024 (id.). Parent exhibit F (August 7, 2024) is a progress report that was not admitted as evidence during the May 6, 2024 impartial hearing. Both sets of parent exhibits were entered into the hearing record; however, it appears that neither the IHO nor the parties recognized this fact. Moreover, the IHO relied solely on the parent exhibits entered into the hearing record on May 6, 2024 and not the parent exhibits, including the progress report, entered into evidence on August 7, 2024. In her decision, the IHO does not recognize that a progress report was entered into evidence (see IHO Decision at pp. 10, 13).

The IHO created a confusing situation since both sets of parent exhibits were entered into evidence, but the IHO only relied on the first set of exhibits and clearly ignored those exhibits later entered into the hearing record on August 7, 2024. The hearing record needs to be reconciled. Therefore, the IHO is directed to upon remand, inventory the documents already submitted to the IHO for consideration, ensure there are no duplicative exhibits, and develop one set of parent exhibits that are marked and entered into the administrative record. Thereafter, the IHO is to consider both the testimonial and documentary evidence in connection with whether the parent met her burden that the unilaterally obtained services were appropriate. The parent, although the first to cause the problem, is not entirely at fault, since the district did not object to admission of any of the evidence offered by the parent and the IHO admitted all of it, even though it was mismarked and partially ignored by the IHO.

Furthermore, with regard to equitable considerations, the IHO stated that whether equitable considerations favor tuition reimbursement depends "in large part" on the parent's cooperation with the CSE (IHO Decision at pp. 10-11). The IHO stated that the district "did not raise any issues that would limit or preclude tuition reimbursement" (id. at p. 11). Then, however, the IHO found that the evidence in the hearing record did "not make it clear" if the parent cooperated with the CSE and further, there was no evidence that the district was provided with "timely written notice" (id.). Therefore, the IHO concluded that equitable considerations did not favor an award of direct funding for the unilaterally obtained SETSS or compensatory relief (id.).

The IHO's decision on equitable considerations is difficult to decipher as the IHO states that the district did not raise any issues that would preclude an award, but then in a contrast states that there was a lack of evidence of the parent's cooperation. But then, the IHO raises the issue of

[8] The IHO is reminded that it is his responsibility to exclude evidence that she determines to be irrelevant, immaterial, unreliable, or unduly repetitious (8 NYCRR 200.5[j][3][xii][c]).

"appropriate and timely written notice" but not does specify whether she was referring to the June 1 notice under Education Law § 3602-c or a 10-day notice of unilateral placement. During the impartial hearing, the district did raise the June 1 affirmative defense (May 6, 2024 Tr. p. 66). However, because the IHO's findings are vague and contradictory, I will also remand the issue of equitable considerations for a full development of the evidentiary record that will serve as the basis to support a reasoned and clear determination that describes and weighs the facts of this case that are relevant to equitable factors.

Based upon the foregoing, the IHO's decision with respect to the appropriateness of the unilaterally obtained services and equitable considerations must be vacated.

VII. Conclusion

For the reasons described above, this matter is remanded to the IHO to provide both parties an opportunity to be heard, develop an adequate the hearing record, and thereafter issue a final decision on the merits of the issues raised in the parent's due process complaint notice, that discusses the evidence submitted by the parties, under Prongs 2 and 3 of the Burlington/Carter standard.

THE APPEAL IS SUSTAINED TO THE EXTENT INDICATED.

IT IS ORDERED that those portions of the IHO's October 16, 2024 decision, which found that the parent failed to meet her burden that the unilaterally obtained services were appropriate and denied relief on the basis of equitable considerations are vacated; and

IT IS FURTHER ORDERED that this matter is remanded to the same IHO for further proceedings in accordance with this decision; and

IT IS FURTHER ORDERED that in the event that the IHO cannot hear this matter upon remand, another IHO shall be appointed.

Dated: **Albany, New York**
March 13, 2025

JUSTYN P. BATES
STATE REVIEW OFFICER