

STATE OF NEW YORK

DIVISION OF TAX APPEALS

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In the Matter of the Petition	:	
of	:	
<b>AFFAIRS AFLOAT, INC.</b>	:	DETERMINATION DTA NO. 825423
for Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the Period March 1, 2007 through November 30, 2009.	:	

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Petitioner, Affairs Afloat, Inc., filed a petition for revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the period March 1, 2007 through November 30, 2009.

A hearing was commenced before Arthur S. Bray, Administrative Law Judge, at the offices of the Division of Tax Appeals, New York, New York, on May 19, 2015 at 10:30 A.M., and continued to conclusion on September 18, 2015, with all briefs to be submitted by April 8, 2016, which date began the six-month period for the issuance of this determination. Pursuant to Tax Law § 2010(3), this period was extended by three months. Petitioner appeared by Steven P. Salsberg, Officer. The Division of Taxation appeared by Amanda Hiller, Esq. (M. Greg Jones, Esq., of counsel).

As a result of Judge Bray's retirement from state service, this matter was reassigned to Daniel J. Ranalli, Supervising Administrative Law Judge.

***ISSUE***

Whether the Division of Taxation correctly determined that additional sales and use taxes were due.

***FINDINGS OF FACT***

1. Petitioner, Affairs Afloat, Inc., conducted a business in New York State in which customers participated in parties or events aboard a ship known as the Star of Palm Beach. Petitioner also offered an occasional cruise. Some cruises were catered. There were cruises that offered cash bars and open bars.

2. Affairs Afloat also conducted business under the names Star of New York Cruise Lines and Food Matters. There was a sister ship, known as the Queen of Hearts, that was owned by a related corporation.

3. On December 21, 2009, the Division of Taxation (Division) mailed a letter to petitioner, Affairs Afloat, Inc. (Affairs Afloat), scheduling a sales and use tax audit for the period March 1, 2007 through November 30, 2009. The letter instructed petitioner to “show ***all*** your sales and use tax books and records to the auditor.” A schedule of books and records to be produced was attached to the letter.

4. In response to the Division’s letter, petitioner provided all of the books and records requested for the audit. Thereafter, Mr. Salsberg, on behalf of petitioner, executed a Test Period Audit Method Election form, which authorized the use of a test period audit method in the examination of sales and recurring expense purchases. The test period selected was March 2009 through August of 2009. The Division felt that this period was representative of the business activity.

5. Following its review, the auditor found instances of multiple invoices and payments wherein sales tax was added to an earlier bill, but the subsequent bill did not include the sales tax. There was an invoice where tax was collected, but when it was included in the general ledger, it was recorded under nontaxable sales instead of taxable sales and, as a result, tax was

not remitted. There were other instances where tax was collected and the sales were deemed nontaxable. There was one instance where the auditor assessed tax on a taxable mandatory service charge. The sum of the foregoing findings was \$10,209.71 in taxable sales that petitioner had deemed nontaxable. This was divided by the \$283,955.66 of reported nontaxable sales to calculate an error rate of .035955. The reported nontaxable sales were multiplied by the error rate to determine additional taxable sales of \$44,647.00 and additional tax due of \$3,739.17.

6. The Division conducted a review of bank deposits and concluded that the bank deposits exceeded the level of sales reported by petitioner by \$111,445.00. This amount was multiplied by the tax rate to calculate additional tax due of \$9,333.52.

7. Lastly, the Division conducted a review of petitioner's capital purchase records and concluded that there were purchases of \$179,202.33 upon which tax was not paid or that petitioner was unable to produce invoices showing that tax was paid. The Division applied the tax rate to this amount resulting in tax due of \$15,033.98.

8. On the basis of the foregoing audit, the Division issued a Notice of Determination, dated November 10, 2011, that assessed sales tax in the amount of \$28,106.68 plus interest in the amount of \$9,040.11 for a balance due of \$37,146.79.

9. On September 28, 2012, the Bureau of Conciliation and Mediation Services (BCMS) issued a Conciliation Order that recomputed the amount of tax due to \$27,284.59. The reduction in tax due was based upon a reduction in the tax due on capital purchases.

10. As set forth above, the audit was based upon a review of three discreet areas: bank deposits, sales and capital purchases. At the hearing, petitioner reviewed each of these areas in detail. For purposes of organization, each of these areas will be separately addressed.

*Bank Deposits*

11. As noted, the Division examined petitioner's bank deposits and found that, over the test period, the total bank deposits exceeded total sales by \$111,445.00. The Division considered the excess deposits to represent additional sales that were subject to sales tax. In response to this finding, petitioner explained that the payments from customers and the resulting bank deposits were made in installments, whereas the recognition of the revenue and sale occurred when the cruise took place. Consequently, there would be differences in the amount of deposits versus sales over a particular period of time.<sup>1</sup> The Division rejected petitioner's argument because it felt that if this was the case, then petitioner should be able to trace the invoiced sale to where the sale was reported on a sales tax return. If petitioner could have demonstrated that the deposits were for a job that was reported on a sales tax return, the Division would have removed them. However, petitioner was unable to provide this tracing. The Division also opined that if the explanation were accurate, sales would exceed deposits in subsequent periods but this did not occur.

12. Sometimes a customer would give petitioner's accountant a cash payment for a cruise. Thereafter, Mr. Salsberg would take the cash and use it to purchase items for the boat. When this occurred, petitioner's accountant would debit the capital improvement account and credit accounts receivable.

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<sup>1</sup> At the hearing, petitioner provided examples of instances where customers paid for their trips in installments and, as a result, the deposits would not necessarily equal sales. For example, petitioner presented instances where the revenue was received prior to the cruise and other situations where the revenue was received after the cruise. Petitioner's explanation that the revenue is recognized when the cruise takes place is consistent with statements on its federal tax returns that petitioner reports its income on an accrual basis.

*Capital Records*

13. The Division performed a review of petitioner's fixed asset account over the course of the test period and concluded that tax was due on certain purchases. In reviewing the purchases, the Division focused upon the individual who made the purchase. If the individual who made the purchase was an employee or principal of petitioner, then petitioner was given credit for the sales tax remitted on the purchase because the person was considered to be acting on behalf of Affairs Afloat. If the person making the purchase was not an employee of Affairs Afloat, the Division regarded him as an outside contractor who was providing a service to Affairs Afloat. In the latter instance, the Division would expect the outside contractor to seek reimbursement or a credit for the tax that he paid. On the basis of this understanding, the Division made repeated requests to petitioner for copies of its employees' W-2 forms in order to ascertain which individuals were employees. After the hearing, petitioner submitted wage and tax statements pertaining to the following individuals for the year 2007 and the Star of Palm Beach: Jose I. Gomez and Luis Goodsell; for the year 2008: Luis Goodsell, Rayza M. Goodsell, Richard Morales and Orly R. Natan-Salsberg; for the year 2009: Antonio Goodsell, Luis Goodsell, William J. Nagengast and Orly R. Natan-Salsberg.

14. Following a review of the capital assets account, the Division concluded that documents were missing and imposed sales tax upon the amount entered in the capital assets account. At the hearing, petitioner presented a series of lists of items purchased and photocopies of the receipts as backup. Since petitioner has objected to the disallowance of the amounts listed as missing, the evidence regarding the missing receipts will be reviewed in the order presented at the hearing.

15. The auditor listed a missing invoice based upon an entry dated April 30, 2007 in the amount of \$3,968.27. The entry in petitioner's records reflects a reclassification of the marine crew to capital improvements. There is no evidence in the record to show whether the payment was to employees of Affairs Afloat or whether it was a payment to Goodsell Marine, Yank Marine, Inc. (Yank Marine) or some other company.

16. Petitioner's capital account shows a missing cash payment on February 29, 2008 of \$4,000.00. This was a payment to Mr. Salsberg for shipyard expenses. At the hearing, it was explained that the amount was in error and that petitioner sent the BCMS conferee invoices in the amount of \$1,000.00 dated March 3, 2008, \$1,000.00 dated March 14, 2008, \$500.00 dated March 24, 2008, \$1,000.00 dated April 18, 2008, \$1,000.00 dated April 21, 2008, \$800.00 dated April 24, 2008 and \$700.00 dated April 28, 2008. Of this amount, \$1,000.00 from March 3, 2008 was allowed, \$1,000.00 from March 14, 2008 was allowed, \$1,000.00 from April 18, 2008 was allowed and \$738.90 out of \$800.00 was allowed from April 24, 2008. On the basis of the foregoing, \$3,738.90 was assessed because the wrong tax was assessed, an invoice was missing or no tax was paid. Petitioner did not offer additional evidence with respect to this portion of the assessment.

17. The auditor recorded a missing invoice dated March 3, 2008 reflecting a payment of \$1,000.00 to Steven Salzburg for items that he had purchased pertaining to work performed at the shipyard. The conciliation conferee's schedule shows that petitioner received credit for these items at the conciliation conference on the basis of invoices presented at said conference.

18. There was an expense of \$1,000.00 on March 8, 2008. These purchases were made by a Goodsell and, at the time of the audit, there was no evidence that Goodsell was an employee of

Affairs Afloat. Evidence submitted after the hearing establishes that two Goodsells were employees of petitioner.<sup>2</sup>

19. The auditor recorded a missing invoice dated March 14, 2008 reflecting a payment of \$1,000.00 to Mr. Salsberg for items that he had purchased for work performed at the shipyard. The conciliation conferee's schedule shows that petitioner received credit for these items at the conciliation conference on the basis of invoices presented at said conference.

20. The auditor's workpapers reflect a missing invoice for an ATM withdrawal of \$500.00 on March 24, 2008. The expenses were incurred for shipyard repair, meals for the work crew and hardware. This invoice was presented at the conciliation conference and the conciliation conferee declined to give petitioner credit for the expenses. Some of the invoices are illegible and cannot be reconciled to the \$500.00 ATM withdrawal. One invoice from a hardware store was to a Mr. Goodsell. However, it is not clear from most of the invoices who incurred the expense or who was reimbursed for the expense.

21. The Division concluded that an invoice dated May 2, 2008 for shipyard expenses was missing. Petitioner's records showed a debit for \$500.00. Two of the invoices were from The Home Depot and several were from H.O. Penn Machinery Co., Inc. (H.O. Penn). In each instance, sales tax was paid. H.O. Penn is an equipment company located in Bronx, New York, that sells boat parts. Each of the H.O. Penn invoices submitted by petitioner shows a reference to "N.Y.C. SALES TAX" and lists an amount that was included in the total price. At the hearing, the auditor acknowledged that petitioner deserved credit for the tax and that no other charges from H.O. Penn, including a \$1,000.00 charge on January 4, 2008, were subject to additional tax.

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<sup>2</sup> With respect to the Star of Palm Beach, wage and tax statements show that wages were paid to Luis Goodsell from 2007 through 2009. Wages were paid to Antonio Goodsell in 2009.

22. On April 18, 2008, petitioner reimbursed Mrs. Salsberg \$1,000.00 for expenses. Following the conciliation conference, these expenses were allowed by the conciliation conferee.

23. Petitioner's capital improvements account shows a payment to Mr. Salsburg for \$1,000.00 on April 21, 2008. Many of the invoices are not legible and cannot be reconciled to the \$1,000.00.

24. The auditor's workpapers list a missing invoice dated May 1, 2009. The amount written appears to be \$255.00, but it should be \$522.00. The amount cannot be reconciled to the available invoices.

25. The Division's workpapers list a missing invoice pertaining to a check dated June 13, 2007 in the amount of \$617.73 in reimbursement for the purchase of navigation lights. The payment was made to Mr. Mark Davidoff. The Division disallowed this payment because petitioner did not present any evidence that Mr. Davidoff was an employee of Affairs Afloat or had the authority to act on behalf of Affairs Afloat. The wage and tax statements submitted by petitioner after the hearing do not include any statements for Mr. Davidoff.

26. Petitioner's capital account records a payment to "ORLYS CC" on June 18, 2009 in the amount of \$5,000.00. Orly R. Natan-Salsberg was the wife of petitioner's principal, Steven P. Salsberg. This was a payment to Mrs. Salsberg for the charges she incurred in the amount of \$4,899.48 for items such as paint, tools, equipment and docking fees. The receipts outlined on the credit card were never given to the auditor. A W-2 form from petitioner to Mrs. Salsberg shows that she was an employee of Affairs Afloat. In practice, petitioner would pay the company charges and Mrs. Salsberg would pay the personal charges on the card. In Quickbooks, the check would have been written and a charge would have been made to the appropriate line item, which, in this case, would have been other assets because it was adding to the assets of the boat.

27. Petitioner's records of the audit workpapers reflect payments that were made in order to reimburse Elizabeth Tornatore for purchases that she made on her American Express credit card. One purchase was for a sound system in the amount of \$4,705.08 and another purchase was for paint and supplies in the amount of \$747.78. Each payment was disallowed. The wage and tax statements submitted by petitioner after the hearing do not include any statements issued to Elizabeth Tornatore. However, notes from the conciliation conferee show that the additional tax assessed as a result of the purchase of the sound system was removed from the assessment.

28. Petitioner's ledger lists a missing invoice dated May 6, 2009 in payment to "Ideal Steel SU" in the amount of \$115.15. At the hearing, petitioner offered an invoice from Economy Steel, Inc., for the same dollar amount. The invoice was billed to petitioner and shows that New York State sales tax was charged. In the course of her testimony, the auditor acknowledged that Ideal Steel and Economy Steel were the same and that petitioner is entitled to be credited with the payment.<sup>3</sup>

29. The Division concluded that there was a missing invoice dated July 1, 2008 from Bon Ton Maintenance Services, Inc. This was an invoice to Affairs Afloat for carpet cleaning on two boats, the Star of Palm Beach and the Queen of Hearts, for a total bill of \$810.00. The bill included New York State sales tax in the amount of \$60.00. Since petitioner only owned one of the two boats, it recorded \$405.00 on its ledger.<sup>4</sup> This amount was allowed by the conciliation conferee.

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<sup>3</sup> Based upon the amount of the assessment, petitioner is entitled to a credit of \$9.64.

<sup>4</sup> It appears that the conciliation conferee removed this amount from the calculation of the assessment.

*Mechanical Marine Solutions Inc.*

30. The Division concluded that sales tax was due on a series of invoices for boat repairs from Mechanical Marine Solutions, Inc. (Mechanical Marine).

*Yank Marine, Inc.*

31. During the period in issue, the Star of Palm Beach was painted and repaired at Yank Marine, which was a shipyard located in Tuckahoe, New Jersey. It was advantageous for petitioner to have work performed at Yank Marine because this shipyard allowed petitioner to use its own labor resulting in substantial savings in labor costs. There were occasions where an individual working on the ship purchased items for use in painting or repairing the Star of Palm Beach. Sometimes, petitioner would provide the funds in advance in order to make the purchase, and other times the individual came back with the receipts and sought reimbursement. In each instance, the individual was required to substantiate the expenses incurred through the production of invoices or receipts. When the checks were cashed in advance of a purchase, the cash would be placed in an envelope, and later, the individual would return with the envelope and receipts.

32. Goodsell Marine was a company that was formed by Antonio Goodsell at the request of Yank Marine. It was a separate entity from petitioner. Antonio Goodsell was the boat manager who was in charge of the repairs and maintenance of the Star of Palm Beach at Yank Marine. The crew at the shipyard operated under the direction of Goodsell Marine and Goodsell Marine sent invoices to petitioner for the work performed at Yank Marine.

33. Petitioner was assessed sales tax on a series of invoices from Yank Marine. Yank Marine and Goodsell Marine did not have any relationship. A bookkeeper at Yank Marine told petitioner's accountant that repairs to the ship were not taxable because they were a capital improvement. In order to save money, some of the employees of Affairs Afloat went to the

shipyard to perform the repair work. These individuals would purchase supplies and bring them back and forth to the shipyard. The bills from Yank Marine listed employees, a labor rate and an amount due.

34. Many of the invoices assessed by the Division from Yank Marine were invoices to petitioner dated February 4, 2008. One of these invoices included a charge of \$1,350.00 for "Haul out on Railway." This was a charge to take the boat out of the water in order to permit the Coast Guard to inspect the hull of the boat. This invoice also included a charge of \$450.00 to power wash the bottom of the boat and a number of miscellaneous charges for items such as a bolt, nuts, washers and gloves. There was a labor charge for 30 hours of labor but the number of hours of labor performed by each particular worker is not listed.

35. Yank Marine issued several invoices to petitioner, dated April 9, 2007, one of which charged petitioner for eight hours of labor for preparation to haul the boat. The total charge was \$480.00. No names were listed in the employee column.

36. The invoices from Yank Marine generally bear a similar format. Each invoice bears a date, invoice number and directive to pay Yank Marine. The bills are payable upon receipt for work performed over a specified period of time. The invoices contain columns for quantity, a description of the work performed or item purchased, the employee who performed the service, the rate of pay and the amount due. Sales tax was not charged on the invoices. The employees listed on the first invoice are Ami, Harry, Luis, Tony, Halil and Jonathan. The W-2 forms offered by petitioner include a Luis Goodsell and Tony Goodsell. The remaining names on the invoice do not match any of the names on the W-2 forms in evidence. The invoices do not include a breakdown of the number of hours worked by each particular employee or the amount being charged for their services.

*Increase in Gross Sales*

37. As noted, the Division reviewed bank records and found that the bank deposits exceeded sales by \$111,445.00. This amount was considered unreported sales and was multiplied by the tax rate of .08375 resulting in tax due of \$9,333.52.

38. During the period in issue, Affairs Afloat contracted to have parties or events aboard a boat. Depending on when the boat was reserved, there would be three to four payments, at intervals of 30 to 90 days, prior to the date of the event. The revenue was recognized when the event occurred. Consequently, deposits and revenue would not necessarily agree. In some months, the revenue would be greater than bank deposits and in some months the revenue would be less than bank deposits. Thus, in March there might be bank deposits and no events so bank deposits would exceed sales. Conversely, from May or June until September, revenue might exceed bank deposits. At the hearing, petitioner presented a chart which showed that out of a reported revenue of \$2.6 million, the timing differences netted out to \$14,713.00.

39. Petitioner entered invoices into its system based upon the date of its events. Invoices were dated the date of the event regardless of when the payments are received.

40. There were instances when a customer would make a payment in cash, and Mr. Salsberg would take this cash payment and utilize it to pay for expenses. According to petitioner, these payments did not occur frequently. When Mr. Salsberg took cash, petitioner's accountant would debit the capital improvement account and credit accounts receivable.

41. When comparing revenue and bank deposits, the Division only considered those sales tax quarters where bank deposits exceeded revenue. It did not take into account those quarters where there was greater revenue than bank deposits.

42. Petitioner maintained several bank accounts and, on occasion, Mr. Salsberg would use funds from a related corporation and use it to pay the expenses of Affairs Afloat. The auditor was aware of this practice and gave petitioner credit for all deposits that could be determined to be nonrevenue deposits. As a result, petitioner was not taxed on the nonrevenue deposits.

*Mechanical Marine*

43. The Division assessed tax on a series of invoices from Mechanical Marine for the performance of repairs on the boat on the grounds the repairs did not constitute an exempt capital improvement.

*Exempt Sales*

44. Petitioner's ledger reflects sales of \$300.00 on two occasions to an organization referred to as "Win Win." Each of the events took place on May 13, 2009. The charge of \$300.00 per entry was included in the calculation of the error rate, which was applied to total sales for the audit period.

45 . At the hearing, petitioner offered an exhibit stating "Win Win sponsored by Envirolution Inc. which was tax exempt." Documentation from the Internal Revenue Service shows that The Envirolution, Inc., was an exempt organization under Internal Revenue Code § 501(c)(3). Petitioner collected tax on the food and beverage portion of the invoice, leading the auditor to believe that this entry was a taxable event. The Division declined to recognize that this sale was exempt because neither the sales journal nor any other documentation showed that Envirolution, Inc., was the purchaser. The Division also submitted that the seller needed a certificate provided by the organization showing that it was an exempt organization and the purchase was for an exempt purpose.

***CONCLUSIONS OF LAW***

A. Tax Law § 1105(a) imposes sales tax upon the receipts of every retail sale of tangible personal property except as otherwise provided. Tax Law § 1105(c) further imposes sales tax upon the receipts upon enumerated services. The enumerated taxable services include installing, repairing or servicing tangible personal property (Tax Law § 1105[c][3]; 20 NYCRR 527.5[a][1]). When tangible personal property is taken out of New York State for the performance of a taxable service, Tax Law § 1110(a) imposes a compensating use tax.

B. Tax Law § 1135(a)(1) requires a taxpayer to keep records of every sale. The records must be kept in a manner suitable to determine the correct amount of tax due and must be available for the Division's inspection upon request (Tax Law § 1135[g]; 20 NYCRR 533.2[a][2]). Among the sales records required to be maintained are "sales slip, invoice, receipt, contract, statement or other memorandum of sale . . . and any other original sales document" (20 NYCRR 533.2[b][1]).

C. Here, the Division made a clear written request for petitioner's books and records and petitioner provided the same. Thereafter, the parties agreed to the use of a representative test period to conduct an examination of petitioner's sales and use tax reporting. In this instance, petitioner takes issue with the specific adjustments made by the Division following this examination. These adjustments will be addressed in the order presented above.

D. The Division reviewed petitioner's bank deposits and concluded that bank deposits exceeded sales by \$111,445.00. The Division considered the difference between the sales and bank deposits to represent additional sales and assessed sales tax on the same. In response, petitioner presented evidence showing that it reported sales when the revenue was earned and that deposits and sales would not necessarily correspond over a discrete period of time.

E. Petitioner's argument cannot be accepted. When given the opportunity, petitioner was unable to show where particular sales were reported on a sales tax return. As a result, it is impossible to determine from petitioner's records whether all sales were reported. An additional difficulty with petitioner's argument is created with Mr. Salsberg's practice of taking cash and using it to purchase items for the boat. There is no showing that these payments were ever recorded on a sales tax return.

F. It is correct that petitioner was taxed on the overages and did not receive credit when the deposits exceeded sales. This approach was warranted because petitioner was unable to show where the deposits were recorded as sales. Moreover, since the cash deposits were occasionally used to pay for expenses, the deposits do not accurately reflect all of petitioner's revenue.

G. As noted, the Division reviewed petitioner's capital records ledger with regard to who was making the purchases. If they were employees or principals of petitioner, they were regarded as acting on behalf of Affairs Afloat and petitioner was given credit for the New York or New Jersey tax paid. If petitioner was unable to show that the individual was a principal or employee of Affairs Afloat, they were treated as an independent contractor who was required to make an application for a credit or refund of the tax paid. This approach is consistent with the regulations that provide that a sale to an independent contractor is a retail sale subject to sales and use tax (20 NYCRR 541.1[b]).

H. The portion of the assessment based upon a review of petitioner's capital records is adjusted to reflect the modifications made at the conciliation conference set forth in Findings of Fact 16, 17, 19, 22, 26, 27 and 29. The portion of the assessment based upon a review of petitioner's capital records should be further adjusted to reflect the adjustments that were agreed to by the auditor at the hearing. These are discussed in Findings of Fact 21 and 28.

I. Petitioner's challenge to the adjustments set forth in Findings of Fact 15, 20 and 25 are rejected because the record does not show that the acquisition was made by an employee or principal of petitioner. Petitioner also has not sustained its burden of proof to show that the adjustments described in Findings of Fact 23 and 24 were in error.

J. Petitioner asserts that it was error to assess tax on the repair services from Mechanical Marine on the basis that such services constitute an exempt capital improvement. This position is erroneous. In order to qualify as an exemption for a capital improvement, the improvement must add to or improve the real property or appreciably prolong the useful life of real property (Tax Law § 1105[c][5]). Mere repair services do not qualify. Moreover, petitioner does not qualify for an exemption pursuant to Tax Law § 1115(8) and 20 NYCRR 528.9 because this exemption applies to vessels primarily engaged in interstate or foreign commerce. There is no evidence that petitioner was engaged in interstate or foreign commerce.

K. Petitioner has maintained that it provided its own labor at York Marine and that it was erroneous for the Division to assess tax on the cost of its employees. Although sales tax is not imposed on the expenses incurred for the cost of a company's own employees, it is clear that petitioner did not employ all of the individuals who worked at York Marine, and the record is not sufficiently developed to permit an allocation between petitioner's employees and the employees of other entities. Accordingly, the adjustment sought by petitioner on this point is rejected.

L. The petition of Affairs Afloat, Inc., is granted to the extent of Conclusion of Law H and the Division is directed to modify the Notice of Determination, dated November 10, 2011,

accordingly; except as so granted, the petition is otherwise denied and the notice is sustained together with such interest as is lawfully due.

DATED: Albany, New York  
October 20, 2016

/s/ Daniel J. Ranalli  
SUPERVISING ADMINISTRATIVE LAW JUDGE