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ORIGINAL

SHORT FORM ORDER

INDEX No. 601938-15

SUPREME COURT - STATE OF NEW YORK
I.A.S. PART 33 - SUFFOLK COUNTY

PRESENT:

Hon. THOMAS F. WHELAN
Justice of the Supreme Court

MOTION DATE 5/21/15
SUBMIT DATE 6/19/15
Mot. Seq. # 001 - MotD
PC Scheduled: 10/2/15
CDISP Y____ N _X__

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RICHARD DEMPSEY,

Plaintiff,

-against-

CHAVES & PERLOWITZ LLP and ANDREW LUFTIG,

Defendants.

----------X

ROBINSON, BROG, LEINWAND
Attys. For Plaintiff
875 Third Ave.
New York, NY 10022

FURMAN, KORNFELD et al
Attys. For Defendants
61 Broadway
New York, NY 10006

Upon the following papers numbered 1 to 9 read on this motion to dismiss ; Notice of Motion/Order to Show Cause and supporting papers 1 - 3 ; Notice of Cross Motion and supporting papers ; Opposition papers 4; 5 ; Reply papers 6 ; Other 7 (memorandum); 8 (memorandum); 9 (memorandum) ; ~~(and after hearing counsel in support and opposed to the motion)~~ it is,

ORDERED that this motion (#001) by the defendants for dismissal of the complaint filed in this action is considered under CPLR 3211(a)(1) and (a)(7) and is granted with respect to the plaintiff's demands for recovery of punitive damages and attorneys fees; and it is further

ORDERED that a preliminary conference shall be held herein on Friday, **October 2, 2015** in the courtroom of the undersigned located in the Supreme Court Annex Building of the Supreme Court located at One Court Street, Riverhead, NY 11901 at which counsel for the respective parties shall appear.

This action arises out of an unsuccessful attempt to structure and complete a tax deferred sale by the plaintiff of investment property in accordance with 26 USC § 1031. To qualify for the tax deferral provided under this statute, the taxpayer must meet several requirements, including, the identification of a replacement property within 45 days after the closing of sale of the existing property together with the actual acquirement of such property within 180 days of the transfer of the relinquished property and that the taxpayer may not have actual or constructive receipt of the proceeds from the sale of the relinquished property. "Safe-harbor" provisions under regulations promulgated under Section 1031 do, however, provide that a taxpayer may use a "qualified intermediary" to facilitate a "like-kind" exchange and avoid impairment of the exchange including issues regarding the taxpayer/seller's actual or constructive receipt of the proceeds of the sale. A successful "like-kind exchange" under Section 1031 and the regulations promulgated thereunder results in the deferment of capital gains taxes otherwise payable on the sale of the first property until the sale of the replacement property.

In the spring of 2013, the plaintiff decided to sell his commercial loft situated in Manhattan and in June of 2013, the plaintiff located a purchaser. The plaintiff retained the defendant law firm to represent him in connection with the sale of this commercial loft cooperative unit on July 10, 2013. At or about the same time, the plaintiff learned from his accountant that tax deferred benefits of the type contemplated by 26 USC Section 1031 would be available by the sale of the commercial loft and the purchase of a replacement property. Following the plaintiff's receipt of a proposed contract of sale that was prepared by defendant Luftig, the plaintiff, asked, through his wife's e-mail communication with defendant Luftig, to add a provision providing for the implementation of a Section 1031 tax deferred sale. Defendant Luftig agreed and prepared an amended contract which contained an option for structuring the transaction as a Section 1031 tax deferred exchange in paragraph 52 of the contract rider. On July 23, 2013, this modified contract of sale was executed by the plaintiff and the purchaser. Seven days thereafter, the plaintiff and his wife inquired of Luftig as to the closing date and expressed their desire at looking for a "new place".

On August 6, 2013, the sale of the loft closed. Mr. Luftig did not attend the closing but an associate of his office was present and represented the plaintiff thereat. The total consideration paid by the purchaser was $2,713,028.99 and such consideration was credited on the closing statement as being paid to the plaintiff rather to any qualified intermediary as required by Section 1031.

On August 14, 2013, the defendants advised, after inquiry from the plaintiff 's wife, that the intended tax deferred sale of the loft pursuant to Section 1031 was lost due to the failure to pay the proceeds over to a qualified intermediary rather than to the plaintiff himself. According to the plaintiff, the defendants suggested that the sale be re-done but that the purchaser would do so only if a payment of $75,000.00 was made to it. The plaintiff refused since the defendants asked him to pay $50,000.00 of such payment and because he thought it would be a sham sale unacceptable to the IRS on fraud grounds. On January 15, 2014, the plaintiff paid $520,000.00 in federal income taxes and $250,000.00 in state income taxes, which amounts are allegedly attributable to the defendants' failure to properly place the proceeds of the sale in the hands of a qualified intermediary.

In the complaint filed and served herein, two causes of action are asserted against the defendants. In the First cause of action, the plaintiff charges all three defendants with legal malpractice due to their negligent conduct in improperly structuring and completing the sale of the loft in a manner consistent with the requirements of 26 USC § 1031 so that the tax liability otherwise imposed upon such sale would be deferred in accordance with the statute. In the Second cause of action advanced in the complaint, the defendants are charged with breaching the terms of the retainer agreement due to these same defalcations.

By the instant motion (#001) the defendants seek dismissal of the complaint pursuant to CPLR 3211(a)(1) and/or 3211(a)(7) on the following grounds: 1) the damages demanded are too speculative to be recovered in tort; 2) the damages demanded do not qualify as "consequential damages" in civil litigation; 3) the plaintiff insufficiently pleaded his malpractice cause of action and documentary evidence in the form of e-mails contradicts the allegation of wrongdoing; 4) the breach of contract claim is duplicative of the legal malpractice claim; and 5) plaintiff's demands for recovery of punitive damages and attorneys fees are insufficient as a matter of law. In support of their motion, the defendants submit, among other things, the affidavit of defendant Luftig. He therein denies the pleaded allegations that the plaintiff communicated his desire and need to structure the sale of the loft in a manner consistent with Section 1031 at the time of the defendants' retainer. Defendant Luftig further denies pleaded allegations that the plaintiff instructed defendant Luftig to structure the sale in such a manner at or prior to the closingDefendant Luftig further avers that following the sale, the plaintiff, via an e-mail from his wife, asked him to re-do the sale so as to correct the error in the distribution of the proceeds, thereby contradicting the plaintiff's version of the discourse between him and his wife and the defendants following the August 6, 2013 closing. This affidavit and the documentation attached thereto have been considered by the court under both CPLR 3211(a)(1) and CPLR 3211(a)(7).

In opposing papers, the plaintiff refutes the allegations asserted by defendant Luftig and avers that the plaintiff and his wife advised Luftig's associate of their desire and need to structure the sale of the loft as a Section 1031 well before the sale closed as evidenced by their request to modify the initial draft of the contract of sale so as to include a Section 1031 election. The plaintiff further avers that he, his wife and their real estate agent were present at the closing and that they advised that they were off to see several properties which would qualify as the replacement property necessary to complete the eventual "in-kind exchange" contemplated by Section 1031. In addition, the plaintiff avers that the availability of a Section 1031 tax deferral on the first sale was essential to his estate plan since the Section 1031 transaction, coupled with the plaintiff's employment of estate planning tools such as the marital "exemption" and the "stepped-up basis", might lead to an avoidance, entirely, of taxes otherwise assessable on the sale of the loft.

For the reasons stated below, the motion is granted only to the extent set forth below.

A motion to dismiss a complaint pursuant to CPLR 3211(a)(1) based on documentary evidence is grounded in the movant's possession of a defense to the non-moving claimant. Such a

motion is properly granted only where the documentary evidence adduced utterly refutes the plaintiff's factual allegations, thereby conclusively establishing a defense as a matter of law (*see* ***Goshen v Mutual Life Ins. Co. of N.Y.***, 98 NY2d 314, 326, 746 NYS2d 858 [2002]; ***Darby Group Companies, Inc. v Wulforst Acquisition, LLC***, 130 AD3d 866, 2015 WL 4460679 [2d Dept 2015]; ***Comprehensive Mental Assessment & Medical Care, P.C. v Gusrae Kaplan***, 130 AD3d 670, 2015 WL 4097253 [2d Dept 2015]; ***Green v Gross and Levin, LLP***, 101 AD3d 1079, 958 NYS2d 399 [2d Dept 2012]). Accordingly, to succeed on such a motion, the movant must establish that the documentary evidence that forms the basis of the complaint must be such that it resolves all factual issues as a matter of law, and conclusively disposes of the plaintiff's claim (*see* ***AG Capital Funding Partners, L.P. v State St. Bank and Trust Co.***, 5 NY3d 582, 590–591, 808 NYS2d 573 [2005]; ***Darby Group Companies, Inc. v Wulforst Acquisition, LLC***, 130 AD3d 866, *supra*; ***Nugent v Hubbard***, 130 AD3d 893, 2015 WL 4460552 [2d Dept 2015]; ***Choudhary v First Option Title Agency***, 107 AD3d 657, 967 NYS2d 86 [2d Dept 2013]; ***Fontanetta v Doe***, 73 AD3d 78, 898 NYS2d 569 [2d Dept 2010]). To qualify as "documentary", the evidence relied upon must be unambiguous and undeniable in a manner like judicial records and documents reflecting out-of-court transactions such as mortgages, deeds, and contracts, while documents compiled the parties such as affidavits, notes, accounts, depositions, correspondence and the like generally do not constitute documentary evidence within the ambit of CPLR 3211(a)(1) (*see* ***Granada Condominium III Assn. v Palomino***, 78 AD3d 996, 913 NYS2d 668 [2d Dept 2010]; ***Fontanetta v. Doe***, 73 AD3d 78, *supra*).

In considering a motion to dismiss pursuant to CPLR 3211(a)(7), the court must afford the complaint a liberal construction and determine whether the facts, as alleged, fit within any cognizable legal theory (*see* ***Goshen v Mutual Life Ins. Co. of N.Y.***, 98 NY2d 314, 326, *supra*; ***Leon v Martinez***, 84 NY2d 83, 87, 614 NYS2d 972 [1994]; ***High Tides, LLC v DeMichele***, 88 AD3d 954, 931 NYS2d 377 [2d Dept 2011]; ***Reiver v Burkhardt, Wexler & Hirschberg, LLP***, 73 AD3d 1149, 901 NYS2d 690 [2d Dept 2010]). The test to be applied is "whether the complaint gives sufficient notice of the transactions, occurrences, or series of transactions or occurrences intended to be proved and whether the requisite elements of any cause of action known to our law can be discerned from its averments" (***Treeline 990 Stewart Partners, LLC v RAIT Atria, LLC***, 107 AD3d 788, 967 NYS2d 119 [2d Dept 2013]; ***JP Morgan Chase v J.H. Elec. of N.Y., Inc.***, 69 AD3d 802, 803, 893 NYS2d 237 [2d Dept 2010]). In making such determination, the court must consider whether the complaint contains factual allegations as to each of the material elements of any cognizable claim and whether such allegations satisfy any express, specificity requirements imposed upon the pleading of a particular claim by applicable statutes or rules (*see* ***East Hampton Union Free School Dist. v Sandpebble Bldrs., Inc.***, 66 AD3d 122, 884 NYS2d 94 [2d Dept 2009], *aff'd* 16 NY3D 775, 919 NYS2d 496 [2011]). "Whether a plaintiff can ultimately establish its allegations is not part of the calculus" (***EBC I, Inc. v Goldman, Sachs & Co.***, 5 NY3d 11, 19, 799 NYS2d 170 [2005]; *see* ***AG Capital Funding Partners, L.P. v State St. Bank and Trust Co.***, 5 NY3d 582, 590–591, *supra*; ***Haberman v Zoning Bd. of Appeals of City of Long Beach***, 94 AD3d 997, 942 NYS2d 571 [2d Dept 2012]). If the court can determine that the plaintiff is entitled to relief on any view of the facts

alleged, its inquiry is complete and the complaint must be declared legally sufficient (*see* ***Symbol Tech. v Deloitte & Touche, LLP***, 69 AD3d 191, 888 NYS2d 538 [2d Dept 2009]).

Where a party offers evidentiary proof on a motion pursuant to CPLR 3211(a)(7) and such proof is considered, but the motion has not been converted to one for summary judgment, "the criterion is whether the proponent of the pleading has a cause of action, not whether he [or she] has stated one, and, unless it has been shown that a material fact as claimed by the pleader to be one is not a fact at all and unless it can be said that no significant dispute exists regarding it ... dismissal should not eventuate" (***Guggenheimer v Ginzburg***, 43 NY2d 268, 275, 401 NYS2d 182 [1997]; *see* ***Mawere v Landau***, 130 AD3d 986, 2015 WL 4546750 [2d Dept 2015]; ***Jannetti v Whelan***, 97 AD3d 797, 949 NYS2d 129 [2d Dept 2012]); ***Bokhour v GTI Retail Holdings, Inc.***, 94 AD3d 682, 941 NYS2d 675 [2d Dept 2012]). Upon a court's consideration of evidentiary material, a motion to dismiss pursuant to CPLR 3211(a)(7) should be granted only when: (1) it has been shown that a material fact alleged in the complaint is not a fact at all; and (2) there is no significant dispute regarding it (*see* ***Weill v East Sunset Park Realty, LLC***, 101 AD3d 859, 955 NYS2d 402 [2d Dept 2012]; ***Cucco v Chabau Café Corp.***, 99 AD3d 965, 952 NYS2d 463 [2d Dept 2012]; ***Norment v Interfaith Ctr. of New York***, 98 AD3d 955, 951 NYS2d 531 [2d Dept 2012]; ***Basile v Wiggs***, 98 AD3d 640, 950 NYS2d 148 [2d Dept 2012]). However, the burden never shifts to the nonmoving party to rebut a defense asserted by the moving party (*see* ***Weill v East Sunset Park Realty, LLC***, 101 AD3d 859, *supra;* ***Quiroz v Zottola***, 96 AD3d 1035, 948 NYS2d 87 [2d Dept 2012]; ***Sokol v Leader***, 74 AD3d 1180, *supra*). "Thus, a plaintiff 'will not be penalized because he [or she] has not made an evidentiary showing in support of his [or her] complaint' " (*id.* at 1181, 904 NYS2d 153, *quoting* ***Rovello v Orofino Realty Co.***, 40 NY2d 633, 635, 389 NYS2d 314 [1976]).

"To state a cause of action to recover damages for legal malpractice, a plaintiff must allege: (1) that the attorney failed to exercise the ordinary reasonable skill and knowledge commonly possessed by a member of the legal profession; and (2) that the attorney's breach of the duty proximately caused the plaintiff actual and ascertainable damages" (***Mackey Reed Elec., Inc. v Morrone & Assoc., P.C.***, 125 AD3d 822, 6 NYS3d 65 [2d Dept 2015]; *quoting* ***Held v Seidenberg***, 87 AD3d 616, 617, 928 NYS2d 477 [2d Dept 2011]). "[A]n attorney is obligated to know the law relating to the matter for which he/she is representing a client and it is the attorney's duty, 'if he has no knowledge of the statutes, to inform himself, for, like any artisan, by undertaking the work, he represents that he is capable of performing it in a skillful manner' " (***Fielding v Kupferman***, 65 AD3d 437, 442, 885 NYS2d 24 [1st Dept 2009] *quoting* ***Reibman v Senie***, 302 AD2d 290, 291, 756 NYS2d 164 [1st Dept 2003], *quoting* ***Degen v Steinbrink***, 202 App Div 477, 481, 195 NYS 810 [1st Dept 1922], *aff'd* 236 NY 669, 142 NE 328 [1923]). To establish causation, a plaintiff must show that he or she would have prevailed in the underlying action or would not have incurred any damages but for the attorney's negligence (*see* ***Rudolf v Shayne, Dachs, Stanisci, Corker & Sauer***, 8 NY3d 438, 442, 835 NYS2d 534 [2007]). "A plaintiff is not obligated to show, on a motion to dismiss, that it actually sustained damages. It need only plead allegations from which damages attributable to the defendant's malpractice might be reasonably inferred" (***Mackey Reed Elec., Inc. v Morrone***

& Assoc., P.C., 125 AD3d 822, *supra*; *see* ***Fielding v Kupferman***, 65 AD3d 437, 442, *supra*; ***Kempf v Magida***, 37 AD3d 763, 764, 832 NYS2d 47 [2d Dept 2007]).

The substantive elements of a cause of action to recover damages for breach of contract are "the existence of a contract, the plaintiff's performance under the contract, the defendant's breach of the contract, and resulting damages" (***Kausal v Educational Prods. Info.***, 105 AD3d 909, 964 NYS2d 550 [2d Dept 2013]; *see* ***Elisa Dreier Reporting Corp. v Global Naps Networks, Inc.***, 84 AD3d 122, 127, 921 NYS2d 329 [2d Dept 2011]; ***Palmetto Partners, L.P. v AJW Qualified Partners, LLC***, 83 AD3d 804, 806, 921 NYS2d 260 [2d Dept 2011]). An enforceable contract requires mutual assent to its essential terms and conditions.

Upon application of the foregoing rules to the instant motion, the court finds that a plausible and legally sufficient claim for legal malpractice has been stated and that the defendants' evidentiary submissions failed to establish that the plaintiff has no claim sounding in legal malpractice because a material fact alleged in the complaint is not a fact at all and that there is no significant dispute regarding it (*see* ***Guggenheimer v Ginzburg***, 43 NY2d 268, *supra*; ***Weill v East Sunset Park Realty, LLC***, 101 AD3d 859, *supra*; ***Cucco v Chabau Café Corp.***, 99 AD3d 965, *supra*).

The defendants' claim that the plaintiff failed to plead ascertainable damages because the plaintiff's damages are speculative and incalculable is rejected as unmeritorious. "To survive a pre-answer motion to dismiss pursuant to CPLR 3211(a)(7), a pleading need only state allegations from which damages attributable to the defendant's conduct may reasonably be inferred" (***Fielding v Kupferman***, 65 AD3d 437at 442, *supra*; *quoting* ***Lappin v Greenberg***, 34 AD3d 277, 279, 825 NYS2d 18 [1st Dept 2006]). "At this early stage of the proceedings, plaintiff is not obliged to show ... that [he] actually sustained damages, but only that damages attributable to [defendants' conduct] might be reasonably inferred" (***Fielding v Kupferman***, 65 AD3d 437at 442, *supra*, *quoting* ***In Kine Pharm. Co. v Coleman***, 305 AD2d 151, 152, 759 NYS2d 62 [1st Dept 2003]; *see also* ***Alexsey v Kelly***, 205 AD2d 650, 614 NYS2d 736 [2d Dept 1994], in which taxes paid on a failed Section 1031 transaction were recoverable by the seller from the purchaser under breach of contract theories). The defendants' reliance on the case authority issued by the Supreme Court of Kings County in ***Chang Yi Chen v Zhen Huang***, (43 Misc 3d 1207[A] [2014]) is misplaced, since the motion before the court in that case was one pursuant to CLR 3212 not 3211 as in this case. The court finds that the other case authorities cited by the defendants are inapposite as to fact or otherwise not controlling.

Also rejected as unmeritorious are the defendants' claim that taxes paid to satisfy a tax liability from a taxable event are not recoverable as damages (*see* ***Alexsey v Kelly***, 205 AD2d 650, *supra*). The defendants' reliance on the Court of Appeals holding in ***Lama Holding Co. v Smith Barney, Inc.*** (88 NY2d 413, 646 NYS2d 76 [1996]), is misplaced since the defendant therein was not charged with liability for professional malpractice (*cf.*, ***Lama Holding Co. v Shearman & Sterling***, 758 F.Supp. 159 [S.D.N.Y.1991]). The defendants' citation to other case authorities are unavailing since such authorities are inapposite as to facts or otherwise not controlling.

The defendants' claim that the plaintiff's legal malpractice is legally insufficient because documentary proof in the form of e-mails establish that the plaintiff never instructed Luftig to structure the sale of the loft as a Section 1031 transaction is rejected as lacking in merit. Awareness of the intent to accomplish a Section 1031 transaction may be sufficient to establish liability, if not under tort theories, then under breach of contract principles (*see* ***Alexsey v Kelly***, 205 AD2d 650, *supra*). In any event, the e-mails relied upon by the defendants do not establish that a material fact alleged in the complaint is not a fact at all and that there is no significant dispute regarding it (***Guggenheimer v Ginzburg***, 43 NY2d 268, *supra*; ***Mawere v Landau***, 130 AD3d 986, *supra*; ***Weill v East Sunset Park Realty, LLC***, 101 AD3d 859, *supra*; ***Cucco v Chabau Café Corp.***, 99 AD3d 965, *supra*). Nor do the e-mails constitute documentary evidence that utterly refutes the plaintiff's factual allegations, thereby conclusively establishing a defense as a matter of law which resolves all factual issues and conclusively disposes of the plaintiff's claim (*see* ***AG Capital Funding Partners, L.P. v State St. Bank and Trust Co.***, 5 NY3d 582, 590–591, *supra*; ***Darby Group Companies, Inc. v Wulforst Acquisition, LLC***, 130 AD3d 866, *supra*; ***Nugent v Hubbard***, 130 AD3d 89, *supra*; ***Choudhary v First Option Title Agency***, 107 AD3d 657, *supra*).

The defendants' claim that the plaintiff's breach of contract claim as pleaded is duplicative of the legal malpractice claim is also lacking in merit. In general, a breach of contract claim that is predicated upon the same facts as those underlying a professional malpractice claim that contains no allegation of distinct damages will be considered duplicative of a professional malpractice claim (*see* ***Smith v Kaplan Belsky Ross Bartell, LLP***, 126 AD3d 877, 6 NYS3d 100 [2d Dept 2015]; ***Biberaj v Acocella***, 120 AD3d 1285, 993 NYS2d 64 [2d Dept 2014]; *see also* ***DiTondo v Meagher***, 85 AD3d 1385, 924 NYS2d 666 [3d Dept 2011]). Where, however, a breach of contract claim rests upon a claim that the professional defendant failed to perform a specific undertaken task or broke a promise to achieve a specific result, such claim is not considered duplicative of a malpractice claim (*see* ***Sage Realty Corp. v Proskauer Rose LLP***, 251 AD2d 35, 675 NYS2d 14 [1st Dept 1998]; ***Kaplan v Sachs***, 224 AD2d 666, 639 NYS2d 69 [2d Dept 1996]; ***Saveca v Reill***, 111 AD2d 493, 488 NYS2d 876 [3d Dept 1985]).

A review of the plaintiff's Second cause of action reveals that the same contains allegations that the defendant "Luftig agreed to undertake the plaintiff's specific request that the sale of the commercial loft unit meet the requirements of a 1031 tax free exchange" (*see* Complaint ¶ 36). The moving papers did not establish that the Second cause of action is subject to dismissal pursuant to either CPLR 3211(a)(1) or (a)(7) because such allegation of fact is not a fact at all and there is no dispute with regard to it or because documentary evidence utterly refutes such allegation of fact and conclusively establishes a defense as a matter of law (*see* ***AG Capital Funding Partners, L.P. v State St. Bank and Trust Co.***, 5 NY3d 582, 590–591, *supra*; ***Darby Group Companies, Inc. v Wulforst Acquisition, LLC***, 130 AD3d 866, *supra*; ***Nugent v Hubbard***, 130 AD3d 893, *supra*; ***Choudhary v First Option Title Agency***, 107 AD3d 657, *supra*).

However, the court finds merit in the defendants' application for dismissal of the plaintiff's demands for recovery of punitive damages as there are no allegations "that the defendants' conduct was so outrageous as to evince a high degree of moral turpitude ... showing such want of dishonesty as to imply a criminal indifference to civil obligations" (***Robinson v Way***, 57 AD3d 872, 871 NYS2d 233 [2d Dept 2008]; *see* ***Flomenhaft v Jacoby & Meyers, LLP***, 122 AD3d 422, 996 NYS2d 27 [1st Dept 2014]; ***Denenberg v Rosen***, 71 AD3d 187, 897 NYS2d 391[1st Dept 2010]). Accordingly, the demand for punitive damages is legally insufficient. Also insufficient is the demand for the recovery of attorney's fees. While "litigation expenses incurred in an attempt to avoid, minimize, or reduce the damage caused by the attorney's wrongful conduct can be charged to the attorney" the complaint here is devoid of any allegations of such damages (*see* ***Bua v Purcell & Ingrao, P.C.***, 99 AD3d 843, 952 NYS2d 592 [2d Dept 2012]).

In view of the foregoing, the instant motion (#001) by the defendants is granted only to the extent that the plaintiff's claims for punitive damages and attorney's fees are dismissed pursuant to CPLR 3211(a)(7). The defendants' answer shall be served not later than thirty days from the date of this order (*cf.*, CPLR 3211[f]), which shall enable counsel to participate fully in the proceedings to be undertaken at the preliminary conference scheduled above.

DATED: 8/12/15

THOMAS A. WHELAN, J.S.C.