

BOX

12

FOLDER

134

**New York Evening Post
Lawsuit**

1910-1912

SUIT Against
Evening Post

Oct. 19, 1900. m

NEW O

Sir:

Mr. Villard and Mr. Ogden of the Evening Post called on me today and think that the city ought to begin an action to recover all moneys unlawfully collected by the printing firm of Martin B. Brown & Company, as shown by the report of the special commission which I had examine into the matter last winter. Please make a most thorough examination of the whole thing, and advise me in writing if such a suit may be maintained and the particular things that may be embraced in the complaint.

Very truly yours,

Mayor.

A. R. Watson, Esq.,

Corporation Counsel.

11-2-0

Mar. 21, 1911.k

Dear Mr. Watson:

I am enclosing to you a letter from Mr. Ogden of the Evening Post. I cannot say to you how much I regret that this matter has not been attended to. I assured him then that he or his counsel could have an interview with you immediately. I fear the consequences may be unpleasant to both of us. Can you within a few days attend to the matter? I know how heavily burdened you are at the present time.

Sincerely yours

W. J. Quinn
MAYOR.

Archibald R. Watson, Esq.,
Corporation Counsel.

October 19th, 1912. 6

S i r:

On December 6th, 1910, the sum of \$16,920 was paid to the New York Evening Post Company by the city of New York. The basis of such payment was a claim presented by the said company against the city for publishing the election notices of the year 1910 in the Evening Post newspaper. The dates on which the said notices were published were October 9th, 10th, 11th, 14th, 15th, 16th and 17th, and November 7th and 8th, as is stated in the said claim and in the affidavit of the publisher thereto. Two of these dates, namely, October 9th and 16th, were Sundays. The election law requires the notices to be published on these two Sundays, the same as on the other dates. On inspection of the paper containing the contract under which the said Evening Post newspaper published the said notices, I find each of the said days, including the said two Sundays, specifically mentioned. The contract was therefore knowingly made to publish the said notices on the said two Sundays. And the publication of such notices would be illegal unless they were published on the said two Sundays, the same as on the

other days. The law had to be complied with in whole and not in part. But the Evening Post had no Sunday newspaper at that time and never had. Therefore to make out an appearance of carrying out the said contract, a sort of a Sunday Evening Post was printed on the said two Sundays, and the said election notices were printed therein. No Sunday Evening Post had ever been printed before, and none has ever been printed since. That was the beginning and the end of the Sunday Evening Post. The said two so-called Sunday newspapers were not put out to the public in any way, so far as I have been able to ascertain. They were not offered or delivered to the newspaper dealers or distributors. They were nowhere to be found where newspapers are sold. If they were on the counter of the business office of the Evening Post, the public did not know it. The said office is not open on Sunday. It is plain that these two secret Sunday editions were printed only as a device to enable the said sum of \$16,920 to be obtained from the city treasury. No previous announcement was made that a Sunday Evening Post was to be established or issued. None was established, for as I have said none but these two Sunday editions were published. To permit

such advertisements, or any official advertisements, to be contracted for by newspapers which do not exist, but are to be issued only for the day or days of such advertisements, and then dropped, would be graft of the worst kind. The election law does not permit of the giving out of such election notices for publication to newspapers to be thereafter established even in good faith, but to existing newspapers. These two Sunday editions of the Evening Post came and went without the community ever seeing or hearing of them; and yet the object of the said election notices was to inform the whole community about important election dates and matters which were to occur.

A demand has been made upon me by a taxpayer that the city begin an action of fraud to recover back the money thus obtained of it. Please begin such an action.

Very truly yours,

W. G. Jay
M a y o r.

A. R. Watson, Esq.,
Corporation Counsel,
City of New York.

October 10th, 1912.M

S i r :

A demand has been made on me that a suit be brought by the city against the Evening Post Company to recover back the sum of \$16,920 paid to that Company by warrant dated December 6th, 1910, for publishing election notices. The ground alleged is that the Company printed two Sunday Evening Posts, namely, on October 9th and 16th, 1910, as a fraudulent device to comply with the election law, which required election notices to be published on certain days, including these two Sundays. The claim was audited in your office. If I do not comply with the request of this taxpayer, I understand that I can be made liable myself for the amount so paid. I am therefore instructing the Corporation Counsel to bring the action. You will understand that no accusation is being made on the score of the official action in your department. The claim will be, not that anything irregular was done in your department, but that the claim itself was fraudulent and illegal, as the two

editions of the Evening Post were mere devices, and were not circulated.

I tried to get the original papers in your office, but it turns out that since public mention was made of this matter some months ago all of the papers have disappeared. Diligent search has been made but they cannot be found.

Very truly yours,

M. J. Ryan
MAYOR.

Hon. William A. Prendergast,
Comptroller,
City of New York.

*I suppose the papers
have not been missed.*

October 23rd, 1912.M

S i r :

It has been called to my attention that the Evening Post published a statement in answer to my letter to you, in which it is said that they did not put out a Sunday edition on October 9th, 1910, in order to publish the election notices. I am enclosing to you a copy of the Evening Post with the heading "The Evening Post, Sunday, October 9th, 1910," containing the said election notices. So that it is an undeniable fact that they "printed" such an edition. That they did not "publish" it is what I stated. It never went outside of their own office. I also send you a similar pretended edition of the Post dated Sunday, October 16th, 1910. That edition was also "printed", but what I said of it was that it was not "published", namely, it was not delivered to the news dealers, it was not circulated, in fact it did not leave the office of the Evening Post, unless a very few copies were sent out in order to make a pretense of publication

in order to collect of the city the \$17,000 for the publication of election notices. I do not wish to say anything annoying to any one, but it is my duty to call your attention to this fraud, and direct you to bring a suit to collect back the money. A demand has been made on me by a taxpayer that I do this, and it is my disagreeable duty to do it.

Very truly yours,

W. A. Tamm
Mayor.

A. R. Watson, Esq.,
Corporation Counsel,
City of New York.

Encs.

December 3rd, 1912.M

Dear Mr. Prendergast:

I make this a personal instead of an official letter. Some months ago, or more, my attention was called to the fact that the Evening Post, in order to make a seeming compliance with its contract, published one or two Sunday editions of its paper to carry the election notices. I have since discovered that they really only pretended to put out one Sunday edition. The other one they printed but make no claim that they put it out at all. On the demand of a taxpayer I directed the Corporation Counsel to bring a suit to recover the money back. Before doing so I made some public mention of it. Afterwards I sent over to your office to see the voucher and particularly the affidavit attached thereto. Search was made all over the office but it could not be found. I then had the Commissioner of Accounts search for it, as he was familiar with such things in your office. In the search they traced it to a certain desk in your office, as I was informed. But the papers have never been found, as I am informed. My attention has been

drawn to the fact that the Mail and the Globe are in the same case. The papers in their cases are on file in your office, and the affidavits purport to be that they published Sunday editions, whereas they did not. I presume the affidavit on the Post voucher was to the same effect. I should very much like to find the voucher and affidavit in the case of the Post, as the Corporation Counsel needs them.

Sincerely yours,

W. J. Gaynor
Mayor.

Hon. William A. Prendergast,
Comptroller,
City of New York.

MEMORANDUM IN REGARD TO THE ACTION BROUGHT
BY THE CITY OF NEW YORK AGAINST THE NEW YORK
EVENING POST COMPANY.

This action was commenced in November, 1912, to recover \$16,920 theretofore paid to the Post for printing election notices in October 1910, on the ground that the Post had not fulfilled its contract and printed the notices as required by the Board of Elections, but by a trick and device had deceived the Board of Elections into believing that it had fulfilled its contract.

The gravamen of the charge^{is} that the Post had failed to print and circulate a newspaper containing the election notices on October 9 and October 16, 1910, both of which dates fell on a Sunday, but did print a fake edition on those dates and charged the City as if it had printed a genuine edition. There is no charge made with respect to the eight other dates upon which the notices were all printed.

As to the charge that the Post collected for printing the election notices on October 9th, the facts are, that the Post did not charge for any such edition. The Election Board did not order the Post to print any edition on October 9th, and the Post did not render any bill for such an edition, nor collect any money for the publication of election notices on that date. This will appear from the testimony referred to below and the documents quoted.

As to the charge that the Post did not fulfill its contract with reference to the printing of election notices on October 16, the facts are, that the Post called the attention of the Election Board to the fact that it did not ordinarily print a Sunday edition, but that if required to do so it would print a special edition on the 16th, includ-

ing the election notices and would give it the best circulation possible on that day. The Election Board, fully apprised of these circumstances, caused the printing of the edition, examined the edition and its circulation, and ^{having} satisfied itself that the same substantially complied with the contract, authorized the payment of the bill which was duly audited and paid. The edition was specially prepared and as appears by the testimony of the Chairman of the Board of Election Commissioners, compared favorably with the Sunday editions of the morning papers on that day, and the circulation obtained therefor was over four thousand copies. After this payment was made the Mayor's Commissioner of Accounts, Mr. Raymond B. Fosdick, investigated a complaint made to the Mayor that "The Evening Post, through a fraudulent issue of the paper, a Sunday edition, had obtained election advertising illegally". He examined the law, got copies of the Evening Post, investigated the facts and made up his mind that on the basis of the facts there was nothing in the complaint, and so informed the Mayor.

The City officials, who were duly charged with the duty of supervizing the publication of election notices for 1910, and the audit and payment of bills, having approved of the entire transaction, and the same having been afterwards O.Ked by the Mayor's Commissioner of Accounts, after special investigation of it, the conclusion seems irresistible that The City of New York could not succeed in the suit brought against the Post, and that the action should not be further prosecuted.

The above statement of facts are based on the testimony under oath, of William Plimley, Deputy Clerk of the Board of Elections, James Kane, John E. Smith, and John T. Dooling, Commissioners of Election for 1910, and of William

A. Prendergast, Comptroller, and of Raymond B. Fosdick
the Commissioner of Accounts of Mayor Gaynor.

A summary of this testimony is as follows:

Major Plimley, the deputy clerk of the Board,
on his examination, produced a copy of a letter dated Oc-
tober 4, 1910, signed by John T. Dooling, President of the
Board, to the Post, ordering the publication, a copy of
which is as follows:

Board of Elections
of the
City of New York
General office, 107 West 41st Street,

Commissioners New York, October 4th, 1910.
John T. Dooling, Pres.
Charles B. Page, Secy.
James Kane,
John E. Smith.

To the Publisher
of Evening Post

Dear Sir:-

In accordance with a resolution this day
adopted by the Board of Elections of the City of New
York, herewith please find copy of list of polling
places and boundaries of election districts of the
several Assembly Districts in the County of New York,
for publication in your paper, nine (9) insertions,
viz:- October 8th, 10th, 11th, 14th, 15th, 16th, 17th,
and November 7th and 8th next, the rate to be as per
terms stated in your proposal, not exceeding \$12.80
per 1,000 ems, agate measurement.

This advertisement must conform in every re-
spect to the copy furnished and be set solid.

Respectfully yours,
(Signed) John T. Dooling,
President.

From that letter it appears that no publication was ordered for October 9, 1910.

A copy of the bill rendered by the Post ~~to~~ the City, is as follows:

Oct. 11, 1910.

Board of Elections of N.Y.
107 W 41st St.

to The Evening Post, Dr.

1910

Oct 8 For advertising of election notice

146 7/8 thousand ems agate measurement 9 times viz October 8th-10th, 11th 14th 15th 16th 17th November 7th and 8th @ 12 80 per thousand ems

\$16920 00

From which it appears that no charge was made for a publication on October 9.

With respect to the publication on October 16, which was a Sunday, Major Plimley produced a letter from the Post to Mr. Dooling, a copy of which is as follows:

October 10th, 1910.

Mr. John T. Dooling,
Pres. Board of Elections,
107 West 41st St., City.

Dear Sir:-

We are in receipt of your order, directing us to publish on Sunday, October 16th, the election advertising which you have just assigned to us without solicitation on our part, and we accept same. We understand that you have no option on this matter of a Sunday publication, as it is required by the Statute.

In accepting this order, we beg to notify you that The Evening Post does not, as a rule, publish an

issue on Sunday (except in cases of a great national calamity), and cannot therefore insure a Sunday circulation comparable to that of a week day. We shall, however, print an edition on October 16th, and circulate it as widely as possible.

Yours truly,

(Signed) W.J. Pattison,

Publisher.

From which it appears that before the publication on October 16, the Post called especial attention to the fact that it did not usually publish a Sunday edition and could not insure a circulation comparable to its week day circulation, but that it would print a Sunday edition on the 16th and would circulate it as widely as possible. In its Sunday edition it made the same statement editorially.

On Sunday, October 16th, the Post did print an edition containing the election notice and did circulate upwards of 4000 copies, and that fact was made known to the Commissioners and considered by them a full compliance with their requirements. As also appears from the testimony, the Post did not solicit the advertising, but was designated as one of the publications by the Commissioners on their own motion and from a list sent to them by Mayor Gaynor which list included the Post.

After the publication, and upon receipt of the bill from the Post, the propriety of the bill was investigated by the Commissioners of record, and the Comptroller's Office, and with all the facts before them the bill was duly audited and paid.

Major Plimley testified with regard to this as follows:

Q Did you do anything with regard to approving the vouchers for payments? A I did, yes sir. The vouchers

were sent in: I measured them up and approved them as to measurement and paid for a thousand ems according to their agreement.

Q You mean you approved them, you didn't actually pay them? A Yes.

Q When the voucher came in you approved it and then what did you do? A I turned it over: it goes to the bookkeeper and the bookkeeper sends it down to the Comptroller and the Comptroller pays it.

Q Do any of the Commissioners O.K. it? A They sign the bill before it goes down, after my O.K. is on it.

Q You investigate it before you put your O.K. on it? A I always do.

Q Was there any irregularity in reference to the publication? A None whatever.

Q Or in regard to the charge? A No sir.

Q You satisfied yourself with regard to that before you O.K'd it? A Absolutely.

Major Plimley also testified as follows:

Q Did you know any of the officers or employees of the Evening Post at that time? A No.

Q Did any of them approach you to get this advertising or get any special figures? A No.

Q You simply gave them instructions in accordance with the --

A I took my instructions from the Board.

Q And you gave them instructions in accordance with your duties as deputy clerk? A Yes.

Q And those instructions were all followed? A Yes.

Q And you investigated to see that they were followed and then approved the bill? A Yes.

Mr. Kane testified as follows:

Q Do you know who recommended the Post? A I don't remember: I think it was Mr. Dooling, it was in a resolution presented by Mr. Dooling.

and further,

Q Did you approve the voucher for the payment for the services performed by the Post? A I presume it, was approved by the Board.

Q Were you one of the members who approved it? A I guess so.

Q Before you did that did you investigate that bill?

A No, sir.

Q You left that to whom? A I presume it was all right, the Comptroller would never pay the bill unless it was carried out.

Q Before it was approved did you make any investigations

A No.

Q Did any one do it for you? A No, it was all published in those papers that were published.

Q How do you know it was? Did anybody investigate it?

A I had a copy of it. I get the Evening Post now very often.

Q You examined the papers to see whether it was published? A Yes.

Commissioner Smith testified as follows:

Q Did you attend the meetings of the Board in that year (i.e., 1910)? A Yes.

Q Did you attend a meeting on October 4th? A Yes.

Q Do you recollect what took place at that meeting?

A Very well.

Q What took place? A I think it was Mr. Cromel,

Assistant Corporation Counsel, came to the Board with a list of papers from Mayor Gaynor, in which he desired to have placed the election notices.

Q Can you tell me from recollection as to what papers were on the list that Mayor Gaynor sent down?

A The papers that came in on the list which was handed to the President- Mr. Cromel gave the President of the Board of Election a list of papers which contained for New York County, the Tribune, Evening Sun, Staats Zeitung, Bronx Record, Times, Globe, World, Morning Telegraph, Press, Evening Post, Bronx Star.

Q Did the Board pass on those papers? A The Board passed on those papers and adopted them all with the exception of the Evening Sun.

Q What paper was substituted for that? A The Mail.

Q Were you one of those who O Kd the Post vouchers?

A Certainly.

Q Did you make any investigation that you know of before you O Kd them? A I looked them over, the vouchers as they came from the Clerk.

Q And who investigated them for you? A Major Plimley.

Q He made an investigation and you relied on his investigation? A Absolutely.

Mr. Dooling the President of the Board, testified as to the designation of the Post by the Board, and further testified as follows:

Q Was any influence of any sort brought to bear upon you to influence you to award that advertising in regard to any of the newspapers? A Absolutely none.

Q In awarding that advertising, did you consider that you were in any way violating your authority? A Abso-

lutely not.

Q You knew, did you not, that the afternoon papers, the Mail, and the Globe and the Post, did not ordinarily print Sunday editions? A I did.

Q And you are a lawyer and are familiar with the requirements of the election law? A Yes.

Q And knew the dates upon which publications were required by law to be made? A I did, and the notices sent out indicated them.

Q When the question of payment came up, did you approve the payment to these papers? A The custom that was followed in this and all other cases was that after the publication bills would be presented with proofs of the publication; they would be checked up by Major Plimley and his assistants, measured up to see that the bills were right, and checked up and computations made as to the amount due. Subsequently they would be presented to the Board and approved by the Board in writing, and then forwarded to the financial offices of the City for payment.

Q And attached to that claim were all the original papers, as I understand it, the order and all correspondence, and an affidavit of publication; is that correct? A I don't know what you mean by all correspondence. The order for the publication, the proof of publication, the copies of it, and with a verification initialed on it by our clerks; that would be forwarded. My recollection is that the vouchers at that time required the signature of the four Commissioners, and this voucher, with the others, was signed by the four Commissioners.

Q When you signed it, did you make any examination to see whether the law had been complied with? A I was satisfied that it had been.

Q And you still are satisfied? A Yes.

Q The edition of the Post which was printed on Sunday, the 16th, did you see that paper? A I did.

Q Were you satisfied that that was in substantial compliance with the Statute? A I was.

Q And that the paper was a proper and good paper? A I felt then and I still feel that the Evening Post had fulfilled its contract. If I had not felt so, I would not have approved the bill.

Q You say that the publication in the Evening Post was directed to be made on two Sundays? A Why the direction was given in writing; a letter was sent out directing them to publish it, and with that a copy was sent.

Q Designating the dates upon which the publication was to be made? A Exactly.

Q You know that of your own knowledge? A My recollection is that they were all signed by me as President.

Q They were signed by you as President at that time?

A Yes.

Q And you subsequently satisfied yourself that the publications were made in the Evening Post as required?

A Yes, a special edition was gotten up.

Q In what manner did you determine that those publications had been made? A There was presented to me, after the publication, copies of the paper showing that it had been printed and published on that date, and from different sources I gathered information. I

think there was comment in some other newspapers as to the special edition that the Post had gotten out, that it was unusual.

Q That it was an unusual publication? A Yes, it was a departure from their custom, which was at that time, and I understand is still, to refrain from publishing on Sunday.

Q The publication was gotten out for the purpose of complying with the election law? A Well, you would have to ask the publishers. It was gotten out and it was published.

Q For what purpose? A I don't know, whether it was for that purpose.

Q You don't know what the nature of the publication was, do you? A I don't know; but I do recall that I read, with interest, a copy that was prepared.

Q Where did you obtain that copy? A At my office.

Q Copies were sent to you? A Copies were sent to me.

Q By the Post? A Yes; in fact, all the papers in which publications appeared.

Q And you recall the fact that a copy of this particular edition was sent to you by the Post? A More than one. There were a number.

Q There were a number of copies sent to the Election Board of this particular edition? A Yes.

Q Of the Sunday edition? A Yes.

From the sworn testimony of the officials of the Election Board it is of course, apparent that the Post made no concealment of the fact that it did not usually print a Sunday paper, but that in order to comply with the order of the Board in this matter, and with the knowledge and consent of the Board, it did, in this instance,

get out a Sunday edition, and did, in good faith, circulate over four thousand copies. The members of the Board, knowing the facts, felt that the Post had fulfilled its contract. As President Dooling said:

"I felt then and I still feel that the Evening Post had fulfilled its contract. If I had not felt so I would not have approved the bill".

Such, indeed, seemed to be the opinion of Raymond B. Fosdick Mayor Gaynor's Commissioner of Accounts, who testified that on request of the Mayor's office he investigated an anonymous complaint that came into the Mayor's office. Mr. Fosdick testified as follows:

Q What did the complaint tell you? A The complaint alleged that the Evening Post, through a fraudulent issue of the paper, a Sunday issue, had obtained election advertising illegally.

Q As a lawyer and in connection with that investigation did you investigate the law of New York in reference to the claim? A Yes.

Q Did you also investigate the facts? A Yes. I cannot recall now with whom I talked at the Board of Elections. I am under the impression it is Commissioner Page.

Q Did you look at the original records? A I think I did, but I can't swear to it.

Q Did you examine the original voucher and minute book and make a rigid investigation? A No, I did not do that. Through the Board of Elections I got their statement of the thing.

Q And examined the law? A And examined the law, and I remember sending out and getting some copies of the Evening Post.

Q What was your conclusion? A I was informed, I think it was by Commissioner Page, that the advertising had not been solicited by the Evening Post; that the order to print a Sunday edition had been issued by the Board of Elections subsequent to the time that the contract was awarded to the Evening Post and against the objection of the Evening Post, and that there had been no attempt on the part of the Evening Post to conceal the fact that a Sunday edition was not a regular thing. I made up my mind on the basis of these facts that there was nothing in the complaint, and I so informed the Mayor.

Comptroller Prendergast testified that the bill of the Evening Post had been paid by his department, after audit and that attached to the bills were the certificates and papers on which the audit was based.

With such testimony on the record; with the City officials who were charged with the duty of supervising this very matter, testifying that they did properly discharge that duty, and with the Commissioner of Accounts, after investigation, advising the Mayor that there was nothing in the charge, it seems most ill advised to continue further prosecution of the case.

The law is well settled that the City cannot recover for payments made for contracts duly performed, after the audit by its proper officers, but that this audit stops the City from attacking the payments.

It must not be overlooked that if the Evening Post were liable in this case the Globe and the Mail, which did precisely the same thing with less care, are also liable, they having issued the Sunday editions at the same time.



City of New York
Department of Finance

William A. Frendergast, Comptroller

December 7, 1912.

7

Hon. William J. Gaynor,
M a y o r.

Dear Mr. Mayor,

Your letter dated December 3rd regarding the voucher covering certain payments to the Evening Post I did not receive until Thursday evening after I returned from the hearing you had given upon budget matters. I had hoped to have a chance to call upon you yesterday but found it impossible to do so. As I am going away tomorrow or early on Monday for a few days I thought I had better send you this letter.

I have a very distinct recollection that quite some time ago when some of the newspapers carried articles showing that the Evening Post had claimed to have published Sunday editions at one time, some reporters came to my room and asked me if I knew anything about it. I told them that they could have entire access to any of the records of this department pertaining to the matter. It has always been my practice when a question of this kind was raised to immediately send the representatives of the press to the official records. The matter was never again brought to my attention until you instructed the Corporation Counsel to bring action against the Evening Post, and he asked for the voucher. It was then, meaning about two months ago, that the voucher could not be located.

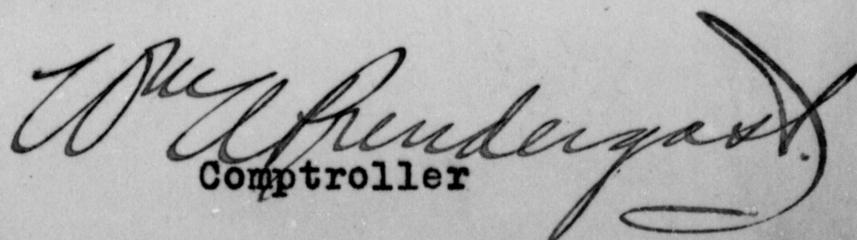
It appears that on May 12, 1911, Mr. McGirk, of this Department, obtained from the

record room the voucher covering the Evening Post payment. He gave the record room a receipt for it and turned the papers over to Mr. York, one of the auditors. Mr. York, who was questioned about the matter, said that he had given the voucher to Mr. Tirrell, Secretary of this Department. This Mr. York may have done, as on some occasions papers of this character have been submitted to Mr. Tirrell to show to the newspaper men, but the usual method which has been followed is to send the newspaper men to the Audit Bureau. Mr. Tirrell has frequently accompanied them there and informed the officers in charge that I had given instructions that they, the reporters, should have access to any records they desired to see. In any case, however, where papers have been submitted to Mr. Tirrell he has been in the habit of returning them when the newspaper men were through with their investigations. The mere fact that Mr. York can only remember that he gave the voucher to Mr. Tirrell proves nothing at all, for Mr. Tirrell says that he does not remember Mr. York giving the voucher to him.

I have known Mr. York since he was a very little boy and have a great deal of confidence in his integrity. I have quite as much confidence in Mr. Tirrell's integrity, although I have not known him nearly so long. Mr. York says he gave the voucher to Mr. Tirrell. Mr. Tirrell does not remember that he did. Here is a conflict of opinion. Either man may be mistaken. My own belief is that the voucher has been mislaid. The only other theory is that it may have been stolen. This could happen because when papers are lying upon desks that are in open rooms unprotected by railings or cages it is not a difficult matter to abstract a paper. It is most unfortunate that the voucher cannot be found. I very deeply regret that this is the case, and have again given directions that the record room be searched believing that the voucher, instead of being put back in its own place, may have been put back in the files of another year.

During my absence, if you wish anything further done about the matter, will you please consult with Deputy Comptroller Mathewson?

Very sincerely yours,


Comptroller