

August 14, 2006

Hon. Joel I. Klein
Chancellor
New York City Public Schools
Department of Education
52 Chambers Street, Room 314
New York, NY 10007

Re: Sandra McMikle
SCI Case #2006-0322

Dear Chancellor Klein:

An investigation conducted by this office has substantiated that Sandra McMikle, a Principal Administrative Assistant (“PAA”) working for the New York City Department of Education (“DOE”) in the Office of Related Contractual Services (“RCS”), stole more than \$116,000 in DOE funds meant for Special Education students, through an ongoing scheme involving forgery, fraudulent filings, and false impersonation.¹ As a result, McMikle today was arrested by investigators from this office and the Kings County District Attorney’s Office. She has been indicted on charges of Grand Larceny in the Second Degree, a class C felony, and related felony charges.

This investigation began on January 25, 2006, when Judy Nathan, First Deputy Counsel for the DOE, called the Office of the Special Commissioner of Investigation for the New York City School District (“SCI”) to report a potentially fraudulent impartial hearing decision which had been attached to a Purchase Order (“PO”) and submitted to the DOE Central Business Office (“CBO”) for reimbursement of \$6,500 in transportation expenses to the parent of a special education student named Shawn Cofield.² Nathan stated that she became aware of the situation when her office received a call from Emily Jordan, the Regional Counsel for the Committee on Special Education (“CSE”) for Region 6, on January 24, 2006, alerting Nathan of the potential fraud.

¹ As of February 8, 2006, McMikle has been reassigned to a DOE facility located at 1780 Ocean Avenue pending the outcome of this investigation.

² In this case, the \$6,500 transportation reimbursement claim was calculated as \$25 each way, for a total of \$50 per day, three times per week, for the entire school year.

THE McMIKLE SCHEME

Our investigation revealed that, between September 2001, and January 2006, approximately 44 claims were processed by the RCS to reimburse a parent named Dorothy Cofield for individual tutoring and transportation expenses. These costs, totaling more than \$127,000, were allegedly out-of-pocket expenses incurred while providing her son, Shawn Cofield, with the supplemental educational services that impartial hearing officers had decided, in five separate annual decisions, were necessary for his educational development.³

Following the standard procedure, each claim “package” was processed by RCS before being sent to either the CBO or the DOE Bureau of Contract Aid (“BCA”) for payment approval.⁴ Each reimbursement package, sent by RCS to the BCA, included a PO, an invoice signed by both the tutor, Keisha Howard, and the parent, a copy of the impartial hearing decision ordering the payment, and an internal DOE memorandum, from the director of RCS, requesting approval of the payment.⁵ Each reimbursement package sent to the CBO included a PO, invoices from the Quincy Car Service (“Quincy”), printed taxi receipts from Quincy, a copy of the impartial hearing decision ordering the payment, and the DOE memorandum requesting approval of the payment. Each PO was signed by either Ava J. Mopper, the director of RCS, or her deputy Katherine Friscia, and Sandra McMikle.

Because an updated impartial hearing decision is required each year in order to continue reimbursement for services provided, over the course of four and a half years, five different impartial hearing decisions were submitted along with the Cofield claim packages.⁶

Payments were made, by either the New York City Department of Finance or, in some cases, the DOE Division of Financial Operations (“DFO”), beginning in September 2001, in the form of checks payable to Dorothy Cofield mailed to her at an address in Brooklyn. Beginning in 2003, however, the claim packages being submitted by RCS

³ Impartial hearings are often conducted when the parent of a special education student does not agree with the course of treatment established for the particular student. In some cases, the hearing officer’s decision will state a specific amount or course of treatment for the child, in other cases, where the parent has decided to seek treatment from a practitioner of their own choosing, the hearing officer’s decision may award a certain amount of reimbursement for expenses paid out of pocket by the parent.

⁴ The BCA is responsible for approving reimbursement expenses for tutoring expenditures, while the CBO is responsible for reimbursement of travel and transportation related expenses.

⁵ Each DOE memorandum requesting payment approval was initialed by Ava Mopper and signed by Deputy Superintendent Linda Wernikoff.

⁶ A hearing dated September 12, 2001, continued on October 2, 2001, was “signed” by William J. Wall, Esq. A hearing dated August 26, 2002, was “signed” by Lana Flame, Esq. A hearing dated September 18, 2003, was “signed” by Richard Harbus, Esq. A hearing dated August 30, 2004, was “signed” by Diane Cohen, Esq. A hearing dated September 20, 2005, was “signed” by Debra Siedman DeWan, Esq.

included a handwritten note to “hold check” to be picked up in person. A number of the checks were actually made out to Dorothy Cofield care of Sandra McMikle with no further explanation.⁷

THE McMIKLE SCHEME UNRAVELS

SCI investigators spoke to Emily Jordan on January 25, 2006.⁸ Jordan stated that, on the morning of January 24, 2006, she received a telephone call from Helene Pottash, the Special Education Evaluating Program and Placement Officer (“SEEPPO”) for Region 6, who said she needed to discuss an urgent matter with Jordan. According to Jordan, Pottash stated that she had received a telephone call from a CBO employee, Nancy Montaro, on January 20, 2006, regarding authorization for a payment to be made to Dorothy Cofield, based on an impartial hearing decision. Apparently, Montaro had noticed certain irregularities within the text of the decision itself, and wished to confirm the matter with someone at the CSE for Region 6.⁹ After briefly reviewing the document herself, Pottash notified Jordan, who examined the decision and noticed numerous irregularities including:

- The language used in the body of the decision was “awkward,” according to Jordan. Having handled several cases before Impartial Hearing Officer Debra Siedman DeWan, Jordan stated that the decision was not worded as DeWan had written her decisions in the past.
- The case number, 60238, listed for the hearing was not in the proper format, assigning only 5 digits rather than the 6 digits currently used.
- The dates listed in the hearing decision did not appear to match up. The hearing allegedly took place on August 30, 2004, but the document stated that DeWan was appointed to the case on September 20, 2005.
- A check of the student’s name in both the Child Assistance Program (“CAPS”) system and the Automate the Schools (“ATS”) system yielded negative results. Similar searches using the mother’s name, likewise, produced negative results.

⁷ Although, more than \$127,000 was submitted for payment, the DOE only paid approximately \$116,000. The remaining approximately \$11,000 in claims were submitted at the beginning of this investigation and, subsequently, payment was held pending the outcome of this investigation.

⁸ A second interview with Jordan was conducted in February 2006.

⁹ SCI investigators spoke to Montaro in February 2006. Montaro informed investigators that she initially questioned the PO for \$6,500 in transportation reimbursement because the student appeared to be over 21 years of age. Montaro also recalled that on January 23, 2006, McMikle left her a voicemail asking Montaro to return her call. Several days later, Montaro received an e-mail message from McMikle inquiring whether Montaro had received the Cofield PO, and stating “if there is any problem, let me know.”

- Cheryle Knobel, listed in the “Names and Titles of Persons Who Appeared” at the hearing, is currently the Chairperson for the CSE for Region 6 and no longer conducts or attends hearings.¹⁰
- Advocates for Children (“AFC”), the organization allegedly representing Shawn Cofield at the hearing, was misspelled as “Advocate for Children.”
- The language in the parent’s notice of the ir right to appeal is old law, stating that the parent had a 30 day period in which to appeal rather than the current 35 day period.

Investigators spoke to Pottash in January 2006.¹¹ Pottash informed investigators that, on January 20, 2006, she received a telephone call from Montaro who expressed concern regarding the PO attached to an impartial hearing decision for Shawn Cofield. According to Pottash, Montaro faxed her a copy of the decision and requested that Pottash review the document and advise her on what further steps to take. Pottash stated that she initially checked the ATS and CAPS systems and found no record of a Shawn Cofield. After initially authorizing the payment, Pottash reconsidered and asked one of her clerical assistants, Doreen Willis, to search for additional information about the child or the hearing. Pottash told investigators that, when Willis was unable to find any information regarding the hearing, she contacted Jordan.

Investigators spoke to Brenda Antoine, the Deputy Director of the BCA, in January 2006. Antoine stated that, during the first week of January 2006, she received a call from McMikle inquiring whether there was still “money in the budget” for Shawn Cofield. Antoine recalled telling McMikle that there was. The Deputy Director informed investigators that on January 11, 2006, she received a PO, signed by McMikle, and authorized by Ava Mopper, the Director of RCS, for reimbursement of tutoring expenses for Shawn Cofield, in the amount of \$4,940.¹² Antoine recalled that the PO submitted January 11, 2006, as well as all of the prior POs for Cofield, included a memo with approval by Linda Wernikoff and Ava Mopper, a copy of an impartial hearing decision, and invoices signed by both the alleged tutor and the student’s mother, Dorothy Cofield.¹³

¹⁰ SCI investigators spoke to Knobel in March 2006. Knobel confirmed that she had not personally appeared at an impartial hearing since 2001. Knobel also noted that her name had been spelled incorrectly in the September 2005, Cofield decision.

¹¹ A second interview with Pottash was conducted in March 2006.

¹² According to Antoine, as of September 2005, the DOE began submitting and processing invoices for related services electronically. All of the Cofield POs, however, had always been submitted manually.

¹³ SCI investigators spoke to Wernikoff in May 2006, who stated that her name and signature are only added to the memo as a formality in an effort to speed the PO through the payment process. Wernikoff did not recognize the name Cofield and denied any knowledge of McMikle’s actions.

Investigators spoke to Mopper in February 2006. Mopper confirmed that McMikle was her secretary and responsible for, among other things, speaking to parents who were submitting bills for special education services, authenticating and processing the invoices for those claims, and archiving the records of POs that had already been paid out. Mopper admitted that she signs off on all POs before they are sent for payment, but stated that she generally just checks to make sure the “package” is complete, that all of the proper documents are included, and that the numbers add up. According to Mopper, she would rarely recognize a specific child’s name on an invoice unless she had personally spoken to the parent regarding the claim.¹⁴ When asked whether there was any system in place to protect against fraudulent claims, Mopper essentially replied that it was part of McMikle’s job to protect against such fraud; it was her job to authenticate the claims.

SCI investigators spoke to Rufus Lewis, a clerical assistant assigned to RCS, in March 2006. Lewis stated that, although his job primarily consists of making deliveries and copies for the office, on at least five occasions, he had been sent to the DOE Bureau of Finance, by McMikle, to pick up and sign for checks. On each occasion, Lewis recalled returning to RCS and giving the checks to McMikle. Lewis was shown copies of several checks, all of which were made out to Dorothy Cofield and contained Lewis’ signature and the words “received by.” Lewis identified the signature as his own.

SCI investigators spoke to Randee Waldman, the senior attorney for AFC, in February 2006. Waldman was shown a copy of the September 2005, impartial hearing decision for Shawn Cofield, which identified Waldman as having represented the Cofields, and stated with certainty that she did not participate in the hearing. Waldman told investigators that AFC maintains a computerized filing system to store information regarding all clients who have been represented by their organization as well as every hearing at which their attorneys were present. Waldman stated that, prior to speaking with investigators, she reviewed their files and was able to definitively state that AFC had never represented Shawn Cofield or Dorothy Cofield in any legal matter. In addition, Waldman informed investigators that Emily Gottheimer, listed in the decision as having attended the hearing as a “Law Intern for Advocate for Children,” was, indeed, an intern at AFC, but not in September 2005. In fact, Waldman stated that Gottheimer was attending the University of Michigan Law School at that time of the alleged hearing.

DOE IMPARTIAL HEARING OFFICE

SCI investigators spoke to Lillian Wong, Deputy Director of the DOE Impartial Hearing Office (“IHO”) in March 2006. Wong told investigators that she had been made aware of this matter in January 2006, when Emily Jordan requested that Wong check her

¹⁴ SCI investigators showed Mopper several of the POs submitted by McMikle in the name of Shawn Cofield. Mopper identified the signature on all of the documents as either hers or that of her deputy, Katherine Friscia.

office's records for the name Cofield and the case number 60238. Jordan also faxed Wong a copy of the September 2005, hearing decision for her review. Wong stated that she immediately noticed numerous errors or inconsistencies with the decision, most notably that the case number did not match the date of September 2005, because her office began using case numbers starting with "100" in June 2005. Wong reviewed the records from the IHO, going back several years, and found no student named Shawn Cofield in their records. When asked about the impartial hearing officers, Wong explained that, generally, the hearing officers did not sign their own decisions. Usually, either Denise Washington, the Chief Administrator of the IHO, or one of the office's typists signed for the hearing officer and would add their own initials next to the signature to indicate their having signed. Wong was shown the earlier impartial hearing decisions for Cofield, all of which were purportedly signed by different hearing officers, and stated that none of them were authentic.

Investigators spoke to Denise Washington in March 2006. Washington reviewed the Cofield hearing decision from September 2005, and immediately recognized that it was fraudulent. As was the case with Wong, Washington initially focused on the improper case number listed on the decision pointing out that, as of June 2005, the case number for an impartial hearing would be six digits starting with "100." In addition, Washington informed investigators that the 60238 number listed on the Cofield hearing decision was suspicious because, prior to changing the case numbering system, the IHO had never issued a number past 59000. Washington also stated that Debra DeWan was a "meticulous officer" who would never have written such a sloppy decision. To Washington, the September 2005, decision looked like it had been "cut and paste," with improper formatting, outdated language, and a forged signature. Washington was asked to view the four other Cofield hearing decisions, which had been submitted over the previous four years, and reached the conclusion that they, too, were fraudulent.¹⁵

SCI investigators interviewed Impartial Hearing Officer Debra Siedman DeWan in March 2006. DeWan was shown the Shawn Cofield hearing decision, purportedly signed by her in September 2005, and submitted by McMikle for reimbursement by the DOE. DeWan immediately recognized that the signature on the decision was not hers. In addition, DeWan referred to a "work journal" which she had with her and that listed every case she had been assigned over the past several years. Not only did she confirm that she had never handled a decision for a student named Cofield, but also that she did not serve as a hearing officer on September 30, 2005, the purported date of the hearing. Finally, DeWan stated, after reading through the decision, that it was not worded as she would write a decision, and that she could positively state that she did not conduct this hearing nor write this decision.

¹⁵ Washington reviewed the signatures of William Wall, Diane Cohen, Lana Flame, and Richard Harbus, the four other hearing officers who had purportedly signed the prior hearings, all of whom she stated that she knew well and was well aware of their signatures and writing styles. Washington stated that she was certain that the hearing decisions submitted by McMikle were forgeries.

INTERVIEW OF SANDRA McMikle

On February 8, 2006, SCI investigators spoke to Sandra Sykes McMikle at her office located in the DOE Tweed Building (“Tweed”) at 52 Chambers Street in Manhattan. Upon identifying themselves, McMikle immediately told the investigators that she knew why they were there and that she wanted everything to be “wiped clear” regarding this matter. McMikle agreed to voluntarily accompany investigators to the SCI office to further discuss this matter at length.¹⁶

McMikle told investigators that she had worked for the DOE for approximately 25 years, the last 9 of which have been in RCS where she has served as the office manager and secretary to Mopper. McMikle informed investigators that her responsibilities included compiling, verifying, and submitting the receipts and invoices for ambulatory and nursing services for students with special needs and securing their payment. McMikle further explained that once the invoices were completed and signed, by both herself and Mopper, they were then sent to the CBO for processing.

McMikle was asked whether, at any point, she submitted a PO for payment that was not proper. She responded by stating that, at some point in 1999 or 2000, she “did the invoice, did the impartial hearing, and submitted it, like the others, with the purchase order, for payment.” When asked to clarify, McMikle simply stated “I made up an impartial hearing.”¹⁷

McMikle proceeded to describe, step by step, the process by which she defrauded the DOE. McMikle said she generally started with a copy of an authentic hearing, but at times she simply took the language from a real hearing, and merely changed the information to suit her needs. Using a regular Microsoft Word program on her office computer, McMikle stated that she created phony receipts, invoices, and hearing decisions which mimicked the originals.¹⁸ McMikle admitted that, on some occasions, she used copies of real impartial hearings that had already been signed by an impartial hearing officer, and on other occasions she forged the signatures of a hearing officer on a document she had created.¹⁹ Although she had to submit new documents for each school year, McMikle stated that she would often use the documents from the prior year, merely changing the date and the case number. When asked how she came up with the hearing number, McMikle simply stated that she had gotten them “out of [her] head.” She would

¹⁶ McMikle was asked whether she would like either union or legal representation prior to speaking to SCI investigators. McMikle declined this opportunity.

¹⁷ Bank records indicate that, in fact, the first fraudulent PO submitted by McMikle was in September 2001, which covered reimbursements for the 2000 school year.

¹⁸ When asked whether these documents were still on her office computer, McMikle stated that she had deleted all of the documents in January 2006, after she had submitted her final POs. When asked why she had deleted them, she stated that “God had told [her] that enough was enough. I’m changing my life over; stealing is not what he wanted me to do.”

¹⁹ For example, McMikle stated that she always forged the signature of hearing officer Diane Cohen.

then fill out the PO, always in her son's name, which she then gave to her supervisor to sign.²⁰ McMikle stated that, at the beginning, she "tried it once to see if it would work," then waited approximately three months to see whether anyone would question the documents which she had submitted. Once she realized that her plan would succeed, and that no one would question the documents she had submitted, she proceeded to submit POs regularly. When asked whether her supervisor ever questioned the fraudulent invoices, McMikle replied "no, she trusted me."²¹

McMikle told investigators that her mother, Dorothy Cofield, had been suffering from the effects of Alzheimer's disease for several years.²² Because of her mother's illness, McMikle attached her mother's name to her bank account in order to process the mother's monthly Social Security checks. McMikle asserted that her mother had absolutely no knowledge of the DOE payments being made in her name.

McMikle further explained that she picked Quincy as the transportation provider to include on the reimbursement invoices because they were a car service that she had used for personal travel years before.²³ The names and photographs of car service drivers, which McMikle included with her invoices, were actual drivers who had provided services to other Special Education students. When asked how she had come up with these drivers, McMikle said "I went through the files and I just found them." Investigators asked McMikle about Keisha Howard, who allegedly tutored Shawn Cofield. McMikle stated that Howard was "someone that I know, but she knows nothing about it. I just used her name."²⁴ According to McMikle, the signatures on all of the tutoring invoices, both Howard's and Cofield's, were signed by McMikle.

At first, McMikle recalled, she had the checks sent to her cousin's house in Brooklyn. However, according to McMikle, "a year or so later," she began requesting that the checks be held for her to pick up. On other occasions, she would send Rufus Lewis to pick them up from the CBO and bring them back to her office at Tweed.

²⁰ McMikle's son is named Shawn; however, she decided to use the last name Cofield in order to facilitate her scheme.

²¹ McMikle asserted that she never forged Ava Mopper's signature. According to McMikle, Mopper always signed the documents, but had no idea of McMikle's scheme.

²² SCI investigators spoke to Cheryl Cofield, Dorothy Cofield's daughter and McMikle's sister, who confirmed her mother's medical condition. Cheryl Cofield denied any knowledge of McMikle's fraudulent dealings with the DOE.

²³ In February 2006, SCI investigators went to the address in Brooklyn where Quincy Car Service, alternately listed as Quick Car Service, was allegedly located. There was no active business at the location.

²⁴ Investigators spoke to Keshia Hopkins in February 2006, at the John Jay Educational Campus in Brooklyn, where she is a Guidance Counselor. Hopkins, who grew up using the last name Howard, informed investigators that McMikle is a "friend of the family," but that she does not know her well. Hopkins stated that she does not tutor children nor has she ever tutored an individual named Shawn Cofield. Hopkins denied any knowledge of McMikle's fraudulent dealings with the DOE.

According to McMikle, she deposited all of the checks into her account at the Municipal Credit Union ("MCU"), endorsed the checks with her mother's name, and used the money to "pay off my bills."²⁵ When asked whether she was aware of how much money she had stolen over the nearly five year period, McMikle simply stated "no." Finally, McMikle asserted that this was "all my own doing; nobody else knew anything about it."²⁶

RECORDS RETREIVED & REVIEWED

A review of the contents of McMikle's DOE computer hard drive, copied from the DOE's network backup drive, revealed many of the documents used in this scheme.²⁷ For example, the drive contained several folders including some titled: "Invoice for Shawn Cofield;" "Quincy Car Service Invoice;" "Quincy Car Service Receipt;" and "Shawn Cofield Impartial Hearing." These files, when opened, contained documents identical to the documents submitted by McMikle, to the DOE, for Dorothy Cofield's reimbursement for Shawn Cofield's tutoring and travel expenses. Also retrieved from McMikle's hard drive were several spreadsheets, one covering impartial hearing expenditures for the fiscal year 2002, and two more detailing POs for the fiscal years 2005 and 2006. The 2002 expenditure spreadsheet alone detailed a total of 21 payments made to Dorothy Cofield, for reimbursement of tutoring and transportation expenses for Shawn Cofield, totaling nearly \$65,000.

A review of bank records from McMikle's account at MCU revealed that Sandra McMikle initially established her MCU account, using her maiden name of Sandra Sykes, in January 1995. In March 2000, then using the name Sandra Sykes McMikle, she added Dorothy Cofield, listed as her mother, as a joint tenant to the account. Prior to September 2001, the MCU records generally showed only a regular, bi-monthly direct deposit from the DOE equaling McMikle's salary, and a monthly deposit of Cofield's Social Security check. However, beginning in September 2001, and continuing through October 2005, the records reveal additional, significant check deposits. A review of these additional deposits show more than \$116,000 in checks, from either the New York City Department of Finance or the DFO, all made out to Dorothy Cofield and deposited into McMikle's

²⁵ A review of bank records confirmed that the money deposited into McMikle's account from the Cofield checks was regularly used to make ATM cash withdrawals and to make payments toward routine household expenses.

²⁶ When asked how it was possible that her husband was unaware of this additional money, McMikle asserted that their finances were kept separate and that they each were responsible for their own bills.

²⁷ Although the computer and the network drives are property of the DOE, and access to these records was gained with its consent, McMikle also gave permission to SCI investigators to access her files. McMikle volunteered her screen name and personal password to SCI investigators. All DOE computers, including McMikle's, are programmed to automatically backup to the DOE's main network. This includes not only the network drives, but the local hard drive as well. Although McMikle worked at the Tweed building in Manhattan, the DOE's computer network is located at 65 Court Street in Brooklyn.

account. In some cases, the DFO checks, although payable to Dorothy Cofield, were actually processed and printed care of Sandra McMikle.²⁸

CONCLUSIONS AND RECOMMENDATIONS

Sandra Sykes McMikle engaged in a criminal scheme resulting in the theft of approximately \$116,000 of DOE funds earmarked for DOE Special Education students. As a result of her actions, and this investigation, on August 3, 2006, the Kings County District Attorney's Office filed a five count indictment charging Sandra McMikle with Grand Larceny in the Second Degree, Grand Larceny in the Third Degree, and Falsifying Business Records in the First Degree.

It is the recommendation of this office that, regardless of the outcome of any criminal proceeding, McMikle's employment be terminated, that she be placed on the ineligible list, and that this matter be considered should she apply for any position with the New York City school system in the future. Further, it is our finding that McMikle is responsible financially for the return of the funds which she misappropriated and possessed since 2001. We recommend that the DOE pursue full restitution, with interest, from McMikle.

In addition, although McMikle is solely responsible for her own criminal acts, it appears that in this case, it was far too easy for a significant amount of DOE money to be requested and approved with practically no oversight. It is the recommendation of this office that a more aggressive system of checks and balances be implemented requiring more than a mere signature to authorize the payment of thousands of dollars of Special Education funds.

Finally, McMikle's scheme, as well as the SCI investigation that followed, was based almost entirely on DOE financial documents submitted from one DOE division to another, over a period of less than five years. Throughout the course of this investigation, numerous requests were made to RCS, the CBO, and the BCA, by SCI investigators, to produce those documents. At the time of the issuance of this report, many of the documents requested by this office remain unfound, and all three divisions have reported that they have exhausted their search efforts for the remaining documents. It is, therefore, the further recommendation of this office that all DOE divisions be reminded of the importance of maintaining financial records for an appropriate period of time, and that those records, once preserved, be maintained in a manner which is easily accessed when required.

²⁸ Several of these DFO checks, which were issued from the DOE imprest fund account rather than through the New York City Department of Finance, were issued care of Melissa Michalski, the Deputy Director of CBO. SCI investigators spoke to Michalski several times during the course of this investigation. When asked about the checks which bore her name, Michalski stated that she will occasionally request checks be sent in her name so that they will be directed to CBO for personal pickup, however she denied any knowledge of McMikle's actions.

We are sending a copy of this letter concerning this investigation to the Office of Legal Services. Should you have any inquiries regarding the above, please contact Special Counsel Daniel Schlachet, the attorney assigned to the case. He can be reached at (212) 510-1418. Please notify Mr. Schlachet within thirty days of receipt of this letter of what, if any, action has been taken or is contemplated concerning Sandra McMikle. Thank you for your attention to this matter.

Sincerely,

RICHARD J. CONDON
Special Commissioner
of Investigation for the
New York City School District

By:

Regina A. Loughran
First Deputy Commissioner

RJC:RAL:DIS:gm

c: Michael Best, Esq.
Theresa Europe, Esq.