

NEW YORK STATE
DEPARTMENT OF ECONOMIC DEVELOPMENT
633 THIRD AVENUE
NEW YORK, NY 10017

In the Matter

- of -

the Application of **Haas, Inc.**
for Certification as a Woman-owned Business Enterprise
pursuant to Executive Law Article 15-A.

NYS DED File ID No. 60185

RECOMMENDED ORDER

- by -



Daniel P. O'Connell
Administrative Law Judge

October 30, 2017

SUMMARY

The determination of the Division of Minority and Women's Business Development (Division) of the New York State Department of Economic Development to deny Haas, Inc. (Haas or applicant) certification as a woman owned business enterprise (WBE) should be affirmed for the reasons set forth below.

PROCEEDINGS

In a denial letter dated December 12, 2016, the Division determined that Haas does not meet the eligibility requirements to be certified as a woman owned business enterprise, and denied its application (*see* WBE Exh. 2). In a letter received on January 23, 2017, Susan Heller,¹ as the president of Haas and its majority (51%) shareholder, appealed from the Division's determination to deny WBE certification (*see* WBE Exh. 10). By notice of appeal hearing dated June 19, 2017, the Division scheduled the appeal hearing for September 19, 2017 at 10:00 a.m. at the Division's offices located at 633 Third Avenue, New York, New York. The notice also reiterated the Division's bases for the denial. (*See* WBE Exh. 11.)

As scheduled, the administrative appeal hearing convened before Administrative Law Judge Daniel P. O'Connell from the Office of Hearings and Mediation Services (OHMS), New York State Department of Environmental Conservation. Ms. Heller and her husband, Clifford Heller, appear for Haas, and Ms. Heller testified. Phillip Harmonick, Esq., Assistant Counsel, New York State Department of Economic Development, represented Division staff. Abdul Bah, Senior Certification Analyst, testified on behalf of the Division.² During the hearing, the parties offered 14 exhibits. In an email dated September 20, 2017, I advised the parties that I received all offered exhibits into the evidentiary record. An exhibit chart is attached to this Recommended Decision.

An audio recording of the September 19, 2017 appeal hearing was made. OHMS received a compact disk (CD) with two tracks (Tr1 and Tr2) from the Division on September 21, 2017. Whereupon, the record of the hearing closed.

ELIGIBILITY CRITERIA

The eligibility criteria pertaining to certification as a woman owned business enterprise are established by regulation (*see* Title 5 of the Official Compilation of Codes, Rules, and Regulations of the State of New York [5 NYCRR] § 144.2). To determine whether an applicant

¹ Haas is Susan Heller's maiden name (CD Tr1 01:20:05).

² With an email dated September 12, 2017, Mr. Harmonick circulated a copy of Mr. Bah's prefiled direct testimony. At the September 19, 2017 hearing, Mr. Bah was sworn in, and adopted the written responses as his direct testimony. Ms. Heller cross-examined Mr. Bah. (CD Tr1 03:20, 04:07-05:49, 09:36.) Citations to Mr. Bah's direct testimony will reference his response to the numbered questions and the page number of the prefiled (*see e.g.* Bah A1 at 1).

should be granted WBE status, the Division assesses the ownership, operation, and control of the business enterprise on the basis of information supplied through the application process. The Division reviews the enterprise as it existed at the time that the application was made, based on representations in the application, as well as any information presented in supplemental submissions (*see* 5 NYCRR 144.5[a]).

STANDARD OF REVIEW

On this administrative appeal, Haas, Inc., as applicant, bears the burden of proving that the Division's denial of its application for WBE certification is not supported by substantial evidence (*see* State Administrative Procedure Act § 306[1]). The substantial evidence standard "demands only that a given inference is reasonable and plausible, not necessarily the most probable," and applicant must demonstrate that the Division's conclusions and factual determinations are not supported by "such relevant proof as a reasonable mind may accept as adequate" (*Matter of Ridge Rd. Fire Dist. v Schiano*, 16 NY3d 494, 499 [2011] [internal quotation marks and citations omitted]).

POSITIONS OF THE PARTIES

The Division

In the December 12, 2016 denial letter, the Division determined that the application failed to meet the WBE certification criteria related to Susan Heller's ownership as reflected by her capital contribution to the business enterprise, and her ability to operate Haas (*see* WBE Exh. 2). The Division asserted that the contribution of Ms. Heller, as the woman owner, is not proportionate to her equity interest in the business enterprise, as demonstrated by, but not limited to, contributions of money, property, equipment or expertise, as required by 5 NYCRR 144.2(a)(1). The Division asserted further that Haas failed to show that Ms. Heller possesses adequate managerial experience or technical competence to operate the business enterprise, as required by 5 NYCRR 144.2(b)(1)(i). Finally, the Division contended that Haas did not prove that Ms. Heller makes decisions pertaining to the operation of the business enterprise, as required by 5 NYCRR 144.2(b)(1).

Haas, Inc.

With a letter received on January 23, 2017, Ms. Heller appealed from the Division's December 12, 2016 denial. Ms. Heller is the president of Haas, and owns 51% of the business enterprise. Ms. Heller said that she supervises the day to day operations of Haas. (*See* WBE Exh. 10.)

According to Ms. Heller, the federal government and the City of New York have certified Haas as a woman owned business. Ms. Heller said that she plays a key and important role in the business enterprise, and that without her involvement, Haas would not be the successful company that it has become. (CD Tr2 34:45-35:30; *see* WBE Exh. 1.)

FINDINGS OF FACT

I. General

1. In August 2009, Clifford Heller acquired 100% of the shares of CAS Controls, and renamed the company CASCORP, Inc. (CASCORP). CASCORP designed, installed, and serviced heating, ventilation, and air conditioning (HVAC) systems. On January 1, 2013, Susan Heller (née Haas) acquired 51% of the shares of CASCORP, and became its president as the majority shareholder. On November 1, 2013, the Hellers changed the name of CASCORP to Haas, Inc. (Haas). Ms. Heller retained the majority of shares (51%) of the business enterprise, and serves as the president of Haas. (CD Tr1 01:23:34, 01:23:42; *see* WBE Exh. 1 at 10-11, and WBE Exh. 3.)
2. Haas has business offices located at 24 Whitney Avenue, Syosset, New York 11791 (*see* WBE Exh. 1 at 8).
3. Haas, like its predecessor corporation, CASCORP, specializes in the design, construction and replacement of heating, ventilation, air conditioning and refrigeration (HAVAC/R) systems. In addition, Haas provides services to develop energy efficient strategies and solutions. (*See* WBE Exh. 5 and 6).
4. On behalf of Haas, Ms. Heller filed an application for WBE certification with the Division. Subsequently, the Division issued a denial letter dated December 12, 2016 (*see* WBE Exh. 2).

II. Capital Contributions

5. Susan and Clifford Heller made capital contributions to CASCORP, which was the predecessor to Haas. In particular, [REDACTED] (CD Tr2 03:07, 04:36, 04:57-06:45, 07:19; *see* WBE Exh. 1 at 12, and 3 at 5.)
6. The source of Ms. Heller's payments to CASCORP was from [REDACTED] (CD Tr1 01:19:22, 01:21:30, 01:22:00, Tr2 01:48, 02:36; *see* WBE Exh. 3 at 10-11, and WBE Exh. 13).

III. Operation

7. At Haas, Clifford Heller and Kevin Haug are responsible for undertaking significant, revenue-generating operations. Mr. Heller holds licenses and certifications that allow him to install and service HVAC/R equipment, and he has over 25 years of experience in the HVAC/R industry. Mr. Haug holds the title of Director of HVAC and Energy Sales

at Haas. (Bah A22 and A24 at 4, A25 and A26 at 5, CD Tr1 56:20, 57:15, Tr2 23:25; *see* WBE Exh. 7, 8 and 9.)

8. Ms. Heller manages the office operations and the financial matters of the business enterprise. At times, Ms. Heller visits job sites to do walk-throughs. (Bah A24 at 4, CD Tr2 15:11, 15:52, 16:33, 18:43; *see* WBE Exh. 8 and 13.)

DISCUSSION

Haas applied to the Division for WBE certification using the fast track application program (*see* 5 NYCRR 144.8). By letter dated July 21, 2015, the Small Business Services certified Haas as a woman owned business enterprise pursuant to title 66, chapter 11, subchapter B of the Rules of the City of New York. Therefore, in lieu of filing the Division's application for WBE certification, Haas, provided a copy of the application it filed with the NYC Small Business Services. (*See* WBE Exh. 1.)

At the hearing, Ms. Heller objected to Division staff's decision not to interview her as part of the application review process. (CD Tr1 21:29.) Ms. Heller provided a copy of an email from Mr. Bah dated December 12, 2016 in which he stated, in part, that:

The next process is to conduct an interview with you. The interview is the last step of the review process. A determination is made upon completion of the interview.

Mr. Bah did not contact Ms. Heller for an interview. Rather, as noted above, the Division issued its denial letter on December 12, 2016, which was the same day as Mr. Bah's email to Ms. Heller. (CD Tr1 11:05-14:53, 19:32-20:15, *see* WBE Exh. 12.)

Neither the applicable statute nor implementing regulations at 5 NYCRR part 144 (Statewide Certification Program) require Division staff to conduct an interview or a site visit before issuing a determination about an application for WBE certification. During the hearing, Mr. Bah testified that he conferred with his supervisor about conducting a telephone interview with Ms. Heller. Mr. Bah testified further that his supervisor determined that an interview was not necessary because a determination could be made based on the application and supporting materials filed by Ms. Heller on behalf of Haas. Interviews are rarely conducted, according to Mr. Bah. (CD Tr1 22:31, 22:44, 01:05:15.)

It is unfortunate that Mr. Bah sent this email to Ms. Heller before he conferred with his supervisor about the need to conduct an interview. However, in the absence of any authority, I can grant no relief.

The following considers Haas's appeal received on January 23, 2017 from the Division's December 12, 2016 determination to deny certification of Haas as a woman owned business enterprise pursuant to Executive Law Article 15-A. The bases identified in the Division's December 12, 2016 denial (*see* WBE Exh. 2) are addressed below.

I. Ownership

During the hearing, Susan Heller testified about CASCROP, Haas Construction, Inc.,³ and Haas Inc., and the financial support that she provided to these companies. In August 2009, Clifford Heller acquired 100% of the shares of CAS Controls, and renamed the company CASCORP. CASCORP designed, installed, and serviced HVAC systems. On January 1, 2013, Ms. Heller acquired 51% of the shares of CASCORP, and as the majority shareholder became its president.⁴ Mr. Heller retained 49% of the shares of CASCORP. On November 1, 2013, the Hellers changed the name of CASCORP. Ms. Heller explained that the name of the company changed because CASCORP and Haas Construction, Inc. merged to form Haas, Inc. The merger and name change did not change the ownership of the shares held by Susan and Clifford Heller. Ms. Heller retained the majority of shares (51%) and, since the merger, has served as president of Haas, Inc. (CD Tr1 01:23:34, 01:23:42; *see* WBE Exh. 1 at 10, and WBE Exh. 3.)

With respect to the ownership criteria, Division staff contended that Haas did not show that Ms. Heller's contributions were proportionate to her equity interest in the business enterprise, as demonstrated by, but not limited to, contributions of money, property, equipment or expertise, as required by 5 NYCRR 144.2(a)(1) (*see* WBE Exh. 2). The application for WBE certification identifies two capital contributions. According to the application, Ms. Heller made a series of cash payments from September 2012 to July 2013. In addition, Clifford Heller made a series of cash payments from January 2012 to December 2012. (*See* WBE Exh. 1 at 12.)

In support of the application, Ms. Heller provided a set of documents consisting of a cover sheet, as well as copies of cancelled checks and bank statements, among other things (*see* WBE Exh. 3). Ms. Heller made a series of five loans to CASCORP, the predecessor to Haas, as follows:

[REDACTED]

(CD Tr2 03:07, 04:36, 04:57-06:45, 07:19; *see* WBE Exh. 1 at 12, and 3 at 5.)

Upon review of the information provided in WBE Exhibit 3, Division staff determined that Ms. Heller did not make capital contributions to Haas consistent with the eligibility criterion at 5 NYCRR 144.2(a)(1) based on the following. First, the source of the payments by Ms. Heller is from a checking account jointly owned with her husband, Clifford Heller. According to Division staff, payments from joint accounts are considered payments from the account owners rather than payments exclusively from the woman owner of the business enterprise. Second, these payments to the business enterprise are characterized in the application materials as loans. Moreover, the documentation shows that Haas has repaid Ms. Heller, at least in part. Staff distinguishes between payments made as loans to the business enterprise, which are repaid, and contributions, which are gifts or grants that remain with, or become part of, the business enterprise. (Bah A10 at 2-3, CD Tr1 32:36, 35:37-35:52, 37:48-39:35, 01:05:58, 01:07:45, 01:08:17; *see* WBE Exh. 3 at 5.)

³ In 2011, Ms. Heller started a construction company called Haas Construction, Inc. She was the only shareholder (100%). In 2014, Ms. Heller dissolved Haas Construction, Inc. (CD Tr1 01:20:05; WBE Exh. 3 at 1-4.)

⁴ How Ms. Heller acquired her shares of CASCORP is not part of the hearing record.

To review compliance with this eligibility criterion, Division staff will also review the tax returns filed by the business enterprise. Here, the only return from Haas that is part of the hearing record is a copy of IRS Form 1120S (US Income Tax Return for an S Corporation) for 2015 (*see* WBE Exh. 4). On the 2015 return, staff reviewed Lines 22 (Capital stock) and 23 (Additional paid-in capital) of Schedule L, and determined that Haas did not record any entries on these lines. As a result, staff concluded that neither owner made any capital contributions to Haas, Inc. in 2015. (Bah A12 at 3, CD Tr1 49:57; *see* WBE Exh. 4 at 4 [Schedule L].)

Ms. Heller credibly testified that the source of her payments to CASCORP was from [REDACTED]. WBE Exhibit 3 includes copies of two cancelled checks made payable to Susan Mansa (now Heller), each dated September 13, 2012 in the amount of [REDACTED]. On September 24, 2012, Ms. Heller deposited one check in the account that she jointly owns with Mr. Heller. (CD Tr1 01:19:22, 01:21:30, 01:22:00, Tr2 01:48, 02:36; *see* WBE Exh. 3 at 10-11, and WBE Exh. 13.)

Three days later, Ms. Heller made her first payment to CASCORP on September 27, 2012, from this jointly owned checking account (*see* WBE Exh. 3 at 5, 7, 8, 9). WBE Exhibit 3 includes similar documentation to demonstrate the subsequent payments from the Hellers' checking account to CASCORP by Ms. Heller. WBE Exhibit 3 does not include proof of any payments to Haas. Rather, all payments were made to CASCORP. Loans 1 and 2, as identified on WBE Exhibit 3 were made when Clifford Heller owned 100% of the shares of CASCORP. Loans 3, 4 and 5, as identified on WBE Exhibit 3, were made after Susan Heller acquired 51% of the shares of CASCORP. All payments made, as documented by WBE Exhibit 3, preceded the merger of CASCORP with Haas Construction, Inc. to form Haas, Inc. (*Compare* WBE Exh. 1 at 10 *with* WBE Exh. 3.)

The issue on appeal is whether Haas's WBE certification application and supporting materials demonstrate that it complies with the requirement at 5 NYCRR 144.2(a)(1). This eligibility criterion states, in full, that:

[t]he contribution of the minority group member(s) or woman owner must be proportionate to their equity interest in the business enterprise, as demonstrated by, but not limited to, contributions of money, property, equipment or expertise.

Pursuant to the regulations, the woman owner's contribution need not be limited to capital contributions. The Division's December 12, 2016 determination did not identify any alternative contributions as additional bases for the denial. Rather, the application materials, and the record of this proceeding focus exclusively on Ms. Heller's capital contributions to the business enterprise.

Division staff correctly observed that the payments made to CASCORP came from a checking account jointly owned by the Hellers. Here, WBE Exhibits 3 and 13, which were part of the application materials initially reviewed by staff, as well as Ms. Heller's clarifying testimony, demonstrate that the source of the payments was from [REDACTED]. The temporary placement of Susan (Mansa) Heller's [REDACTED] in the Hellers' checking

account, therefore, does not support the conclusion that the Hellers made joint payments to CASCORP. Rather, the application and supporting documentation, in this instance, show that the initial source of the payments came exclusively from Ms. Heller.

Nevertheless, Division staff's determination with respect to the eligibility criterion at 5 NYCRR 144.2(a)(1) should be affirmed. In the application materials, Haas characterized Ms. Heller's payments to CASCORP as loans rather than contributions. In addition, the application materials demonstrate that Haas partially repaid the loans. Division staff correctly observed that loans are different from contributions. Although, Ms. Heller credibly testified that the business enterprise has changed accountants who would now characterize the balance of the previously made payments as capital contributions (CD Tr1 01:28:43, Tr2 08:21, 09:00-09:39), the application materials reviewed by Division staff prior to the December 12, 2016 determination did not reflect the revised accounting characterization.⁵ Due to the limited scope of this appeal proceeding, I conclude, except with respect to the initial source of the payments, that the Division's determination that Haas does not comply with the eligibility criterion at 5 NYCRR 144.2(a)(1) is based on substantial evidence.

II. Operation

In the December 12, 2016 denial, the Division determined that Ms. Heller does not possess adequate managerial experience or technical competence to operate the business enterprise, as required by 5 NYCRR 144.2(b)(1)(i). Like its predecessor, CASCORP, Haas specializes in the design, construction, and replacement of heating, ventilation, air conditioning, and refrigeration (HVAC/R) systems, as well as the development of energy efficient strategies and solutions (*see* WBE Exh. 5 and 6). Based on the application and supporting documents, Division staff concluded that the significant operations of the business enterprise, which generate revenue, are estimating and supervising field operations. (Bah A17, A18, and A19 at 4.)

At Haas, Clifford Heller and Kevin Haug are the personnel responsible for undertaking significant, revenue-generating operations. Mr. Heller holds licenses and certifications that allow him to install and service HVAC/R equipment. According to staff, these credentials demonstrate a significant level of technical expertise. In addition, Mr. Haug holds the title of Director of HVAC and Energy Sales at Haas. Staff concluded that Messrs. Heller and Haug have the technical competence to undertake the revenue generating operations of the business enterprise, and that Ms. Heller does not. (Bah A22 at 4, A25 and A26 at 5, CD Tr1 56:20, 57:15, Tr2 23:25; *see* WBE Exh. 7 and 9.)

Ms. Heller questioned why she must be able to perform technical operations to be WBE certified, and argued that other duties such as managing finances and human resources, as well as undertaking payroll functions are also significant and necessary to the successful operation of the business enterprise. (CD Tr1 51:00, 55:28). Ms. Heller testified that it was her business acumen and financial resources that transformed the once failing CASCORP into Haas. Ms. Heller noted that Mr. Heller has certain qualities and expertise that he contributes to the business enterprise, and that she has other complementary qualities and expertise. Although she does not install duct

⁵ Any subsequent application for WBE certification (5 NYCRR 144.5[b]) should include amended tax returns that can document the woman owner's capital contributions.

work, Ms. Heller said that she understands the installation processes related to HVAC/R systems, and meets with clients and negotiates contracts. (CD Tr1 01:20:52-01:21:27, 01:22:39, 01:26:13, 01:27:49; WBE Exh. 13.)

The eligibility criterion at 5 NYCRR 144.2(b)(1)(i) states in full that:

[m]inority group members or women must have adequate managerial experience or technical competence in the business enterprise seeking certification.

The wording of this criterion requires an applicant for WBE certification to demonstrate that the woman owner has either adequate managerial experience or, in the alternative, technical competence in the business enterprise. The application and supporting documents show that Ms. Heller does not have the technical competence to install and service HVAC/R equipment. Rather, Messrs. Heller and Haug have the requisite credentials, and perform these operations for Haas. Therefore, the Division's determination that Haas does not comply with the eligibility criterion at 5 NYCRR 144.2(b)(1)(i) is based on substantial evidence, and it should be affirmed.

During the hearing, Ms. Heller explained that she started Haas Construction, Inc., and operated the business until 2014, and that she was the only shareholder. Ms. Heller provided limited information about Haas Construction, Inc. on her résumé. (CD Tr1 01:20:05; *see* WBE Exh. 8 and 13.) The managerial experience that Ms. Heller may have acquired while operating Haas Construction, Inc. was not available to Division staff during the review of the application for WBE certification, and is, therefore, outside the scope of this appeal proceeding.⁶

Finally, Division staff determined that Haas failed to demonstrate that Ms. Heller makes decisions pertaining to operations of the business enterprise, as required by 5 NYCRR 144.2(b)(1). With reference to the résumés of Susan and Clifford Heller (WBE Exh. 8), staff testified that Ms. Heller manages office and financial matters, and Mr. Heller manages work at the job sites. Staff observed further that Mr. Heller's résumé demonstrates that he has over 25 years of experience in the HVAC/R industry. Staff concluded that decisions related to significant operations of the business enterprise are not made by the woman owner. (Bah A24 at 4.)

At the hearing, Ms. Heller testified that she completed the on-line course related to construction safety (10-hours and 30-hours) accepted by the Occupational Safety and Health Administration (OSHA). According to Ms. Heller, OSHA-10 and OSHA-30 are required to enter onto a job site. At times, Ms. Heller visits job sites to do walk-throughs. Ms. Heller explained that because she manages the office and the company's finances, Mr. Heller can go to job sites and manage the installation of HVAC/R equipment. Ms. Heller said that this team approach has contributed to the success of Haas. (CD Tr2 15:11, 15:52, 16:33, 18:43; *see* WBE Exh. 8 and 13.)

⁶ With additional documentation, Ms. Heller's managerial experiences acquired while operating Haas Construction, Inc. could be considered with respect to a subsequent application for WBE certification (5 NYCRR 144.5[b]).

The Division has consistently held that minority and woman owners must perform significant business operations in order to comply with the eligibility criterion at 5 NYCRR 144.2(b)(1).⁷ Based on this hearing record, I conclude that Haas did not meet its burden of proof to show that the Division's determination with respect to the eligibility criterion at 5 NYCRR 144.2(b)(1) is not supported by substantial evidence. Accordingly, the Director should affirm Division staff's determination with respect to this eligibility criterion.

CONCLUSIONS

1. With respect to the ownership criterion at 5 NYCRR 144.2(a)(1), Haas did not meet its burden to show that the Division's December 12, 2016 determination to deny the application for WBE certification is not based on substantial evidence.
2. With respect to the operational criterion at 5 NYCRR 144.2(b)(1)(i), Haas did not meet its burden to show that the Division's December 12, 2016 determination to deny the application for WBE certification is not based on substantial evidence.
3. With respect to the operational criterion at 5 NYCRR 144.2(b)(1), Haas did not meet its burden to show that the Division's December 12, 2016 determination to deny the application for WBE certification is not based on substantial evidence.

RECOMMENDATION

The Division's determination to deny Haas's application for certification as a woman owned business enterprise should be affirmed for the reasons discussed above.

Attachment: Exhibit Chart

⁷ See e.g. *Matter of Pioneer Contractors, Inc.*, NYS DED File ID No. 60574, September 27, 2017; *Matter of Upstate Rebar, LLC*, NYS DEC File ID No. 61154, September 28, 2017; *Matter of Panko Electrical and Maintenance, Inc.*, NYS DED File ID No. 9877, August 30, 2017. The Recommended Orders are available at the New York State Department of Economic Development website: <https://esd.ny.gov/doing-business-ny/mwbe/mwbe-certification-appeal-hearings>. For the Final Orders associated with these matters, contact the Department's Division of Minority and Woman's Business Development, 625 Broadway, Albany New York 12245. See also *Matter of Northeastern Stud Welding Corp. v Webster*, 211 AD2d 889, 890 (3d Dept 1995).

Division of Minority and Women's Business Development

Exhibit Chart
Matter of Haas, Inc.
NYS DED File ID No. 60185

Hearing Date: September 19, 2017 (NYC – 10:00 a.m.)

| WBE Exhibit No. | Description |
|------------------------|---|
| 1 | NYC Small Business Services WBE Certification Letter dated July 21, 2015 for Haas, Inc., and NYC Small Business Services M/WBE Certification Application. |
| 2 | Division's denial letter dated December 12, 2016. |
| 3 | Series of documents filed by Haas, Inc. concerning loan information (Loans 1, 2, 3, 4, and 5). |
| 4 | US Income Tax Return for an S Corporation – 2015 IRS Form 1120S Signed February 26, 2016 Haas Inc. |
| 5 | Response by Haas Inc. to Division's inquiry. |
| 6 | Haas Inc. Invoices 7249 (01/28/15), 7321 (05/27/15), and 7609 (07/27/16) |
| 7 | Duties and Responsibilities of Haas personnel Susan Heller – President, Clifford Heller – Vice President, and Kevin Haug – Director of HVAC and Energy Sales. |
| 8 | Résumé of Clifford F. Heller Résumé of Susan Heller |
| 9 | Clifford Heller's Credentials Town of Babylon – Plumber's License, A/C & Refrigeration New Jersey – Master HVACR Contractor Town of Islip – Heating and Air Conditioning Suffolk County – Plumber License |

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| 10 | Letter of appeal received on January 23, 2017 from Susan Heller, President of Haas, Inc. requesting a hearing. |
| 11 | Notice of Appeal Hearing for Haas, Inc. dated June 19, 2017. Appeal hearing scheduled for Tuesday, September 19, 2017 at 10:00 a.m. at the Division's offices located at 633 Third Avenue, New York, New York 10017. |
| 12 | Email dated December 12, 2016 from Mr. Bah to Ms. Heller regarding telephone interview. |
| 13 | Letter dated October 3, 2016 from Ms. Heller to Mr. Bah. |
| 14 | Letter of recommendation dated May 12, 2011 from Bruce Horton at The Villages of Timber Oak. |

Ruling: WBE Exhibits 1 through 14, inclusive, are received into evidence.