NYSCEF DOC. NO. 36

INDEX NO. 150098/2021

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SUPREME COURT OF THE STATE OF NEW YORK COUNTY OF NEW YORK

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In the Matter of the Application of:

JUDITH PINCUS, in her Capacity as Chapter 11 : Plan Administrator for FEDERATION : EMPLOYMENT AND GUIDANCE SERVICE d/b/a: FEGS,

AFFIRMATION OF COLLEEN M. TARPEY, ESQ., IN SUPPORT OF PETITION FOR CY PRES RELIEF PURSUANT TO N-PCL §555 AND EPTL §8-1.1

Petitioner,

For Disposition of Funds for Charitable Purposes Pursuant to Section 8-1.1 of The Estates, Powers and Trusts Law of The State of New York, and Section 555 of the New York Not-For-Profit Corporation Law.

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COLLEEN M. TARPEY, pursuant to CPLR §2106 and under penalties of perjury, affirms as follows:

- 1. I am a Senior Attorney with the firm of Garfunkel Wild. P.C., attorneys for Petitioner, Judith Pincus, in her capacity as the Chapter 11 Plan Administrator for Federation Employment and Guidance Service d/b/a FEGS. This affirmation is submitted in support of the accompanying Petition for cy pres relief, and is intended to supplement that Petition with regard to the issues around notice to donors as required under New York Not-For-Profit Corporation Law Section 555 ("NPL §555").
- 2. Without fully repeating the contents of the Petition here, FEGS seeks the Court's approval of its plan to redistribute \$3,408,827 dollars in donor-restricted funds to other not-for-profit entities.
- 3. FEGS filed for bankruptcy protection on March 18, 2015, and the related sale of substantially all of its assets has rendered it unable to use those funds in the manner designated by the donors.

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4. NPL §555 requires that FEGS provide notice to donors and an opportunity to be heard by this Court.

- 5. Petitioner has identified a total of 165 donors to whom Petitioner will provide notice by mail. Annexed hereto as Exhibit 1 is a list of all known donors to the funds in the Petition for which relief under NPL §555 is sought.¹
- 6. To comply with the notice provisions of NPL §555, FEGS intends to send a letter in substantially the form as annexed hereto as Exhibit 2: a) advising each of the donors about the filing of FEGS cy pres Petition and the return date and judge to whom this matter is assigned; b) providing the donors with a link to the full Petition and all its Exhibits on FEGS' website; and c) asking the donors to contact FEGS' counsel (or have their own counsel do so) with any questions, concerns, or objections. Alternately, donors are directed to contact Charities' Bureau personnel in the event of an objection that they do not wish to discuss with FEGS' counsel.
- 1. Petitioner also intends to publish the Petition, and all exhibits annexed thereto, including the return date, on its website. Further, Petitioner will make hard copies available to any donor upon request, and Petitioner's staff have been in communication with many donors or their descendants since the bankruptcy filing, and will continue to correspond with those individuals to update them on the filing and the status of the Petition.
- 2. As counsel for Petitioner, we have conferred with the Charities Bureau of the Attorney General's Office, who agrees that the methods described herein are adequate means, under N-PCL § 555, of providing donors with notice and an opportunity to be heard.

¹ This donor list is provided in redacted form, as an initial matter, to protect the addressed of the donors listed therein. The Court will be provided with an un-redacted version upon request, and the Petitioner has shared an unredacted version of the Exhibit with the Attorney General's Charities' Bureau, which reviewed this request prior to Petitioner's filing.

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7. Because the process of contacting donors will take some time, and the donors

must thereafter be given a reasonable opportunity to review the Petition and decide whether to

appear in this action, we ask that the Court set the return date of FEGS' Order to Show Cause out

to approximately 90 days after its filing.

8. As a result of the Courts' response to the ongoing COVID crisis, we have also

instructed the donors (in the attached proposed letter) to be sure to contact counsel for FEGS in

the event that they wish to appear before the Court, to understand the logistics of how that will

be accomplished (i.e., remotely, in writing only, etc.), depending upon the instructions that the

parties receive from the Court. We have encouraged donors not to contact Court staff directly,

and not to appear in person on the return date, unless advised otherwise by my firm.

9. The requested 90 days for the return date in this matter will also provide the

Charities' Bureau an opportunity to appear in this action and review the papers for any issues or

concerns. We anticipate, based upon or pre-filing conversation with the Charities' Bureau, that

the Office of the Attorney General of the State of New York will file an affirmation of no

objection to the relief requested in the Petition.

10. Accordingly, it is respectfully requested that the Court sign the proposed Order to

Show Cause filed with the Petition in this matter, and set a return date on the Order to Show

Cause for a date at least 90 days from its filing, to permit donor notice as described herein and

required by NPL §555.

Dated: Great Neck, New York

January 5, 2021

/s/ Colleen M. Tarpey

COLLEEN M. TARPEY

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FEGS Donor List

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Fund Name	Donor Name	Donor Address	Amount	Date Formed/Donated
Fund for Opportunity	Abrons Foundation	Redacted	\$375,000	2/8/1990 (pledge paid over time)
Fund for Opportunity	Roland Baxt Family	Redacted	\$300	unknown (reported in FEGS internal memo dated 11/20/95)
Fund for Opportunity	Peter S. Kalikow Foundation	Redacted	\$2,000	3/20/1990
Fund for Opportunity	Victor Transport - Chas. Fabrikant	Redacted	\$1,000	unknown (reported in FEGS internal memo dated 11/20/95)
Fund for Opportunity	Trust and Estate distributions per Saphier Wills	Estate	\$1,412,239	various distributions, full donation completed in 1995
Fund for Opportunity	James and Barbara Block	Redacted	\$75,000	2/16/1992
Fund for Opportunity	Milton N. Scofield	Redacted	\$3,000	12/20/1990
Fund for Opportunity	Estate of Nathan S. Clay	Estate	\$53,732	10/29/1996
Knafel	Sidney Knafel	Redacted	\$427,469	10/21/1998
NYANA	Established pursuant to Court order upon judicial dissolution of NYANA	Redacted	\$325,539	7/27/2012
Henshel	Joy Henshel	Redacted	\$114,448	11/16/2001
Henshel	The F.P. & S.R. Foundation	Redacted	\$2,500	8/24/2007
Henshel	Marvin Sperling	Redacted	\$100	8/24/2007
Henshel	J & M Margulies	Redacted	\$250	8/24/2007
Baxt	Roland Baxt / Baxt Family Trust	see above	\$5,000	6/3/2002
Baxt	The Baxt Family Trust	see above	\$250	
Baxt	Sherwood Baxt MD PA	Redacted	\$1,000	6/27/2002
Baxt	Saida H. and Sherwood Baxt	Redacted	\$1,000	8/14/2002
Baxt	David P. and Tami B. Baxt	Redacted	\$250	9/20/2002
Baxt	Paul S. Baxt, MD	Redacted	\$500	9/26/2002
Baxt	The Baxt Family Trust	see above	\$100	11/15/2002
Baxt	The Bernhill Fund	Redacted	\$1,000	2/5/2003

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Fund Name	Donor Name	Donor Address	Amount	Date Formed/Donated
Baxt	Mr. and Mrs. Arthur L. Silber	Redacted	\$100	5/7/2003
Baxt	Robert and Cindy Baxt	Redacted	\$250	6/16/2003
Baxt	The Baxt Family Trust	see above	\$500	11/25/2003
Baxt	Robert and Cindy Baxt	see above	\$250	1/5/2004
Baxt	Sarah Baxt	see above	\$50	1/5/2004
Baxt	Dr. Paul S. Baxt, MD	Redacted	\$200	1/10/2004
Baxt	Roland Baxt / Baxt Family Trust	see above	\$100	10/4/2004
Baxt	Roland Baxt / Baxt Family Trust	see above	\$100	10/8/2004
Baxt	Roland Baxt / Baxt Family Trust	see above	\$100	12/1/2004
Baxt	Dr. Steven and Joan Markowitz	Redacted	\$50	1/8/2005
Baxt	Roland Baxt / Baxt Family Trust	see above	\$200	9/19/2005
Baxt	The Baxt Family Trust	see above	\$250	1/7/2006
Baxt	Paul S. Baxt, MD	Redacted	\$250	1/4/2006
Baxt	Roland Baxt / Baxt Family Trust	see above	\$200	6/29/2006
Baxt	Chiara Baxt Gelfand and Joel M. Gelfand, MD	Redacted	\$136	8/15/2006
Baxt	Rebecca Baxt and Jonathan Sammash	Redacted	\$100	9/25/2006
Baxt	Roland Baxt / Baxt Family Trust	see above	\$150	11/24/2006
Baxt	Roland Baxt / Baxt Family Trust	see above	\$250	8/27/2027
Baxt	Rebecca Baxt and Jonathan Sammash	see above	\$100	12/25/2007
Baxt	Roland Baxt / Baxt Family Trust	see above	\$300	8/28/2008
Baxt	Roland Baxt / Baxt Family Trust	see above	\$500	7/14/2009
Baxt	Roland Baxt / Baxt Family Trust	see above	\$500	9/1/2009
Baxt	Walter A. Laurie	Redacted	\$100	10/29/2009
Baxt	Bernice Sherman	Redacted	\$50	11/2/2009
Baxt	Debrah Lee Charatan Foundation, Inc.	Redacted	\$100	11/18/2009
Baxt	Burtin M. Strauss, Jr.	Redacted	\$100	11/3/2009
Baxt	Rebecca Baxt	Redacted	\$250	12/29/2009
Baxt	The Baxt Family Trust	see above	\$100	12/31/2010
Baxt	The Baxt Family Trust	see above	\$100	5/15/2012
Baxt	The Baxt Family Trust	see above	\$500	1/6/2013
Haym Salomon	Howard and Delores Lichtenstein	Redacted	\$182	12/19/2003
Haym Salomon	Marian L. Ferziger	Redacted	\$250	12/30/2003
Haym Salomon	Lawernce C. Orenstein and Jane B. Fincke-Orenstein	Redacted	\$500	12/21/2004
Haym Salomon	Lawernce C. Orenstein and Jane B. Fincke-Orenstein	see above	\$500	2/10/2005
Haym Salomon	Allen Greenberg	Redacted	\$5,000	2/10/2005
Haym Salomon	The Estate of Stella E. Lieberman	Estate	\$10,000	4/28/2005

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Fund Name	Donor Name	Donor Address	Amount	Date Formed/Donated
Haym Salomon	Leon and Janet Hariton	Redacted	\$100	8/26/2008
Haym Salomon	Arlene and Milton Wittels	Redacted	\$180	8/28/2008
Haym Salomon	Maryann Gelula	Redacted	\$50	9/2/2008
Haym Salomon	Leonard Silver	Redacted	\$50	9/3/2008
Haym Salomon	Amy Dorin	Redacted	\$50	9/4/2008
Haym Salomon	David and Nina Feinberg	Redacted	\$25	9/11/2008
Haym Salomon	Eric M. Robbins	Redacted	\$36	9/21/2008
Haym Salomon	Dr. Fred and Harriette Schecter	Redacted	\$100	10/22/2008
Haym Salomon	K. Evan and Susan O. Friedman	Redacted	\$100	10/2/2008
Haym Salomon	Ruth Levenson	Redacted	\$50	10/29/2008
Haym Salomon	Steven and Charlene Severin	Redacted	\$250	4/20/2009
Haym Salomon	Roy B. and Lynn Cohen	Redacted	\$250	7/31/2010
Haym Salomon	Frances Zehngebot	Redacted	\$102	9/26/2010
Haym Salomon	Joseph S. Meyers	Redacted	\$180	3/22/2011
Haym Salomon	Marjorie Ellenbogen	Redacted	\$100	10/22/2010
Haym Salomon	Morton and Esther Ann Asch	Redacted	\$25	12/13/2010
Haym Salomon	Michael Asch	Redacted	\$100	12/29/2010
Haym Salomon	Morton and Esther Ann Asch	see above	\$25	11/7/2011
Haym Salomon	Marvin Sperling	Redacted	\$25	11/9/2011
Haym Salomon	Judith and Michael Margulies	see above	\$100	11/9/2011
Haym Salomon	Bonnie Fortney	Redacted	\$60	2/25/2011
Haym Salomon	Bernard Bierman	Redacted	\$500	5/1/2004
Haym Salomon	Bernard Bierman	see above	\$100	6/20/2004
Haym Salomon	Bernard Bierman	see above	\$500	5/20/2005
Haym Salomon	Bernard Bierman	see above	\$100	10/12/2005
Haym Salomon	Bernard Bierman	see above	\$22,500	10/7/2013
Haym Salomon	The Jerome Robbins Foundation (Allen Greenberg, Trustee)	Redacted	\$8,000	7/17/2014
Haym Salomon	The Jerome Robbins Foundation (Allen Greenberg, Trustee)	see above	\$13,500	1/11/2011
Haym Salomon	The Jerome Robbins Foundation (Allen Greenberg, Trustee)	see above	\$10,000	2/14/2013
Haym Salomon	The Jerome Robbins Foundation (Allen Greenberg, Trustee)	see above	\$13,500	2/27/2012
Haym Salomon	The Jerome Robbins Foundation (Allen Greenberg, Trustee)	see above	\$17,500	6/10/2009
Haym Salomon	The Jerome Robbins Foundation (Allen Greenberg, Trustee)	see above	\$5,000	12/22/2004

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Fund Name	Donor Name	Donor Address	Amount	Date Formed/Donated
Haym Salomon	Allen Greenberg	Redacted	\$4,940	2/10/2005
		<u> </u>		
Haym Salomon	Geraldine Stutz Trust	Redacted	\$5,000	10/23/2014
Haym Salomon	Geraldine Stutz Trust	see above	\$5,000	12/10/2012
Haym Salomon	Geraldine Stutz Trust	see above	\$5,000	12/14/2011
Haym Salomon	Alex Gabay	Redacted	\$2,500	1/26/2012
Haym Salomon	Alex Gabay	Redacted	\$18,000	1/12/2005
Haym Salomon	Alex Gabay	Ind.	\$1,018	10/21/2008
Haym Salomon	Alex Gabay	Foundation	\$18,000	12/10/2003
Haym Salomon	Anne P. Anquillare	Redacted	\$250	
Haym Salomon	Anonymous Donor	Redacted	\$2,000	11/10/2010
Haym Salomon	Anonymous Donor	see above	\$2,000	10/23/2008
Haym Salomon	Anonymous Donor	see above	\$2,000	10/30/2009
Haym Salomon	Anonymous Donor	see above	\$1,000	10/30/2006
Haym Salomon	Anonymous Donor	see above	\$2,000	10/23/2007
Haym Salomon	Anonymous Donor	see above	\$1,500	6/17/2006
Haym Salomon	Anonymous Donor	see above	\$2,000	9/11/2012
Stein Compassion Award	Barry Fingerhut	Redacted	\$10,000	8/24/2004
Stein Compassion Award	Barry Fingerhut	see above	\$487	1/12/2007
Miller Innovation Award	Alfred P. and Zora Miller	Redacted	\$10,000	3/14/2012
Miller Innovation Award	Alfred P. and Zora Miller	see above	\$10,000	3/2/2012
Miller Innovation Award	Alfred P. and Zora Miller	see above	\$5,000	4/17/2013
Bienstock	June Bienstock	Deceased	\$1,000	12/25/2004
Bienstock	June Bienstock	see above	\$1,000	12/25/2005
Bienstock	June Bienstock	see above	\$1,000	12/20/2006
Bienstock	June Bienstock	see above	\$1,000	6/17/2006
Bienstock	June Bienstock	see above	\$1,000	6/7/2007
Bienstock	Joshua Bienstock	Redacted	\$500	4/23/2008
Bienstock	Joshua Bienstock	see above	\$1,000	5/25/2011
Bienstock	Joshua Bienstock	see above	\$1,000	6/1/2009
Bienstock	Joshua Bienstock	see above	\$1,000	6/22/2010
Bienstock	Ruth and Robert Anolik	Redacted	\$500	4/23/2008
Bienstock	Ruth and Robert Anolik	see above	\$1,000	5/18/2009
Bienstock	Sheldon Mallah	Redacted	\$5,000	10/22/2010
Bienstock	Sheldon Mallah	see above	\$5,000	6/24/2012

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Special Activities & Kanon Community Trust Special Activities & Foundation Kanon Community Trust Special Activities & Kanon Community Trust Special Activities & Kanon Community Trust Special Activities & Kanon Community Trust Annette Mauer Redacted \$200 6/1 \$200 6/1 \$200 6/1 \$200 6/1 \$200 6/1 \$200 6/1	2/2005 2/2006 27/2008
Community Trust Special Activities & Kanon Community Trust Steve & Laurie Eskind Family Special Activities & Kanon Community Trust Special Activities & Kanon Community Trust Special Activities & Foundation Kanon Community Trust Special Activities & Kanon Special Activities & Foundation Special Activities & Kanon Community Trust Special Activities & Foundation Special Activities & Kanon Community Trust Annette Mauer Special Activities & Kanon Community Trust Annette Mauer See above S200 3/2	27/2008
Community Trust Special Activities & Kanon Community Trust Special Activities & Foundation Community Trust Special Activities & Foundation Community Trust Special Activities & Foundation Steve & Laurie Eskind Family Special Activities & Foundation Steve & Laurie Eskind Family Special Activities & Foundation Steve & Laurie Eskind Family Special Activities & Foundation Steve & Laurie Eskind Family Special Activities & Foundation Community Trust Special Activities & Foundation Annette Mauer Redacted \$200 6/1	
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Community Trust Special Activities & Foundation Community Trust Special Activities & Foundation Community Trust Special Activities & Foundation Steve & Laurie Eskind Family Special Activities & Foundation Community Trust Special Activities & Foundation Steve & Laurie Eskind Family Special Activities & Foundation Community Trust Special Activities & Foundation Redacted \$2,000 6/2 \$200 6/1	
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Community Trust Special Activities & Foundation Community Trust Special Activities & Foundation Special Activities & Steve & Laurie Eskind Family Special Activities & Foundation Special Activities & Foundation Community Trust Special Activities & Annette Mauer Special Activities & Kanon Community Trust Special Activities & Kanon Community Trust Annette Mauer See above \$1,000 \$2,000 6/2 \$2,000 \$4/2 \$200 \$4/1 \$5/1	5/2010
Special Activities & Foundation Community Trust	1/2011
Community Trust Annette Mauer Redacted \$200 6/1 Special Activities & Kanon See above \$200 3/2	1/2012
Community Trust Annette Mauer see above \$200 3/2	1/2006
Special Activities & Kanon	2/2008
	11/2008
	0/2010
	8/2012
	0/2008
	2/2008
	6/2009
	3/2009
	1/2009
Community Trust Sheldon and Marian R. Tabak Redacted \$250 10/2 Special Activities & Kanon	

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Fund Name	Donor Name	Donor Address	Amount	Date Formed/Donated
Community Trust Special Activities & Kanon	Israel H and Pearl A Lindenbaum Trust	Redacted	\$250	11/22/2009
Community Trust Special Activities & Kanon	Allen Kahn	Redacted	\$125	8/25/2011
Community Trust Special Activities & Kanon	Henshel Foundation	Redacted	\$1,000	5/15/2012
Community Trust Special Activities & Kanon	Herbert & Rosalind Kanon	Redacted	\$1,000	12/16/1996
Community Trust Special Activities & Kanon	Herbert & Rosalind Kanon	see above	\$50	11/20/1997
Community Trust Special Activities & Kanon	Herbert & Rosalind Kanon	see above	\$50	10/22/1997
Richner Fund	Clifford Richner	Redacted	\$500	2/2/2012
Richner Fund	Clifford Richner	see above	\$500	12/31/2012
Richner Fund	Clifford Richner	see above	\$1,000	12/30/2008
Richner Fund	Clifford Richner	see above	\$1,000	12/31/2010
Richner Fund	Stuart and Nancy Richner	Redacted	\$500	2/28/2012
Richner Fund	Stuart and Nancy Richner	see above	\$500	12/29/2007
Richner Fund	Stuart and Nancy Richner	see above	\$1,000	12/29/2008
Richner Fund	Stuart and Nancy Richner	see above	\$500	12/30/2011
Richner Fund	John D. and Loretta Cameron	Redacted	\$1,000	12/27/2008
Richner Fund	Zachary Richner	Redacted	\$30	12/31/2012
Richner Fund	Valerie Sherman	Redacted	\$50	4/9/2006
Richner Fund	Heidi and Sandy Lobelson	Redacted	\$20	12/6/2006

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GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW

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> Colleen M. Tarpey Senior Attorney Licensed in NY Email: ctarpey@garfunkelwild.com Direct Dial: (516) 393-2536

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ADDRESS OF DONOR

Re: Federation Employment and Guidance Service ("FEGS") - Donated Funds

Dear [DONOR]:

Our firm is counsel to Federation Employment and Guidance Service, Inc. ("FEGS"). You are receiving this letter because our records indicate that you made a donation to FEGS, in support of its mission as a not-for-profit health and human services organization providing assistance to over 120,000 individuals annually in the areas of behavioral health, intellectual and developmental disabilities, housing, home care, employment/workforce training, education assistance, and youth and family services. Unfortunately, FEGS' nearly eighty years of service to the community came to an end when it filed for bankruptcy protection in March 2015.

Donations like yours may not be used to pay FEGS' bankruptcy creditors, nor can they legally be returned to donors. Instead, the law requires that FEGS file a court proceeding to obtain approval for its transfer of the donations to other charities who will be required to use the money in the same manner as intended by the original donors. FEGS has been communicating with key donors and their descendants since its closure to identify suitable alternate charities. It has also conferred with the New York State Attorney General's Charities' Bureau, which has oversight of such matters. Recently, FEGS has filed the required court proceeding in New York State Supreme Court, New York County, before the Honorable Judge _______, J.S.C. Although FEGS has no stake in the ultimate disposition of its charitable assets, it has made suggestions to the Court about the proposed alternate charities it has identified, largely through its conversations with key donors and their descendants.

The Petition that FEGS filed with the Court is	available for you to review at FEG	S' website,
[PROVIDE URL]. A Court date has been set for	, 2020, at	_am/pm to
provide donors like you with an opportunity to ap	pear and be heard by the Court if	f you have
objections to the uses suggested by FEGS for the fu	ınds that you donated. If you wish	1 to object,
you must appear before the Honorable	, J.S.C., 60 Centre Street, New `	York, New
York 10007, at the date and time listed above (either	r personally or through legal couns	sel) or, at a
minimum, notify the Court of your objection by that	date.	

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Because of the ongoing COVID crisis, many courts are conducting appearances virtually. It is therefore critical that you contact us before appearing in Court so that we can let you know what the procedures will be. Please do not contact the Court directly. If you are uncomfortable talking to our firm for any reason, you can also reach out to the Charities' Bureau. Information about contacting the Charities' Bureau is available on the New York State Attorney General's website at https://www.charitiesnys.com/.

Very Truly Yours,

Colleen M. Tarpey Burton S. Weston

cc: Judith Pincus

Joshua M. Zarcone, Esq.

Rebecca Gideon, Esq., Assistant Attorney General, Charities Bureau

GARFUNKEL WILD, P.C.