

COURT-APPOINTED RECEIVERS IN JUDICIAL DISSOLUTIONS OF LIMITED-LIABILITY COMPANIES AND PARTNERSHIPS

By Simon Miller

INTRODUCTION

In New York, courts are empowered by statute to appoint receivers in many situations. Among other reasons, receivers are appointed to control failing adult care facilities,¹ to operate residential mental health facilities,² to sequester marital property in a divorce proceedings,³ and to account for abandoned property.⁴ Most commonly, receivers are appointed in commercial mortgage foreclosure actions. Less frequently, receivers are appointed in the dissolution of corporations and partnerships. This paper is focused on discussing the authority for, limitations on, and normative changes to the appointment of receivers in the context of dissolutions of business corporations, limited-liability companies and partnerships.

The present system for appointing, qualifying and compensating court-appointed receivers has created unintended impediments to the availability of receivers who are appropriately qualified to handle the myriad issues that arise in litigated, often contentious business dissolution situations. Specifically, there appears to be a mismatch between the relatively modest requirements for becoming certified as a receiver pursuant to applicable regulations and the types of skills needed to address the diverse types of issues confronting a receiver appointed to manage a business dissolution. In addition, the limitations on the amount of compensation a receiver may be awarded in a particular year, enacted with the laudatory goal of blunting the political cronyism which had guided the receiver appointment process, have had the presumably unintended effect of artificially removing qualified, experienced individuals from what is (in most counties) a surprisingly small pool of candidates. Finally, the approved compensation methodology of paying a receiver based on the amount of money collected or achieved from a disposition of the subject company's assets, while appropriate in the context of a mortgage foreclosure proceeding, can penalize receivers in business dissolutions where the often highly time intensive efforts necessary bear little or no relation to the amount of funds, if any, generated by a business in the throes of crippling disputes amongst the owners.

This report proposes the following measures, in summary, to address the foregoing issues:

1. the requirements for becoming qualified for appointment as a business dissolution receiver must be expanded to include training in skills needed by such receivers including mediation training and substantive legal/business training specific to

¹ N.Y. Social Services Law § 461(f) (2009).

² N.Y. Mental Hygiene Law § 31.28 (2009).

³ N.Y. Domestic Relations Law §§ 233, 243 (2009).

⁴ N.Y. Abandoned Property Law § 214 (2009).

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dissolutions of corporations, limited liability companies and partnerships;

2. the mandated limits on receiver compensation should be re-examined with a view towards expanding the pool of qualified, experienced receivers; and
3. the statutory methodology for compensating receivers, at least in the case of business dissolution receivers, must be modified to more accurately reflect the degree of effort often required in the types of highly contentious business dissolutions situations where appointment of receivers becomes necessary.

I. HISTORY AND BACKGROUND

New York courts have “a long tradition of appointing private individuals, usually lawyers, to assist them in various capacities.”⁵ This tradition has not been without critics. In 2000, suspicions of political favoritism received significant newspaper and media coverage after a Brooklyn law firm complained of not receiving their fair share of judicial appointments in return for their years of loyal service to the Brooklyn Democratic Party.⁶

A. The 2001 Report of the Special Investigator General on Fiduciary Appointments

In response to these criticisms, in 2001, then Chief Judge Judith S. Kaye appointed an official to investigate appointment procedures in New York. In his investigation of receivers, the Special Investigator found that “compliance with . . . filing requirements was extremely poor.”⁷ Additionally, the Special Investigator discovered a disproportionate number of appointments to members of certain political parties, fees awarded above the statutory amount, and inappropriate appointments of “secondary” appointees.⁸ Further, when these secondary appointees were lawyers, they were performing non-legal work but receiving compensation based on rates for legal services. Lawyers were often compensated fully without disclosing what services they rendered.⁹

⁵ Lawrence K. Marks, Court-Appointed Fiduciaries: New York’s Efforts to Reform A Widely-Criticized Process, 77 ST. JOHN’S L. REV. 29, 29 (2003) [Hereinafter Marks].

⁶ Marks, *supra* note 5 at 42.

⁷ Office of the Special Insp. Gen. for Fiduciary Appointments and the Office of Internal Affairs, Internal Audit Unit, Fiduciary Appointments in New York: A Rep. to Chief Judge Judith S. Kaye and Chief Administrative Judge Jonathan Lippman, (2001) [hereinafter Special Inspector’s Report], <http://www.nycourts.gov/ip/gfs/igfiduciary.html> (last visited June 20, 2009).

⁸ A secondary appointee, such as counsel or a property manager, must be appointed by a judge pursuant to Part 36 of the Rules of the Chief Judge. N.Y. Comp. Codes R. & Regs. tit. 22, 36 (2003). In many cases, receivers were selecting these secondary appointments. Special Inspector’s Report, *supra* note 8.

⁹ Special Inspector’s Report, *supra* note 8.

In a study of mortgage receivership appointments in Kings County, the Special Inspector found that 226 out of 439 appointments were made to only sixteen receivers. In other words, over fifty percent of appointments were made to roughly fifteen percent of the approved receivers in Kings County.¹⁰ Problems with receivership appointments were not limited to the New York City Metro area. The Special Inspector reported that “a review of receivership cases in other counties uncovered many of the same problems we identified in Kings County.”¹¹

B. The 2001 Report of the Commission on Fiduciary Appointments

In addition to appointing a Special Inspector General for Fiduciary Appointments, Chief Judge Kaye also assembled the Commission on Fiduciary Appointments, a blue ribbon panel comprised of judges, lawyers, and academics to review the appointment process in New York Courts.¹²

The Commission too found several glaring problems with the appointment process. In addition to the problems addressed by the Special Inspector, the Commission also discovered that former judges and relatives of non-judicial employees received numerous appointments. The Commission also uncovered widespread billing irregularities.¹³ Further, the Commission noted that inclusion on the approved fiduciary list was essentially automatic with no education, background, or training requirements.¹⁴ In other words, “anyone who applied” was approved.¹⁵ As a result of their findings, the Commission called for a comprehensive reform of the fiduciary appointment process. The chief reforms requested by the Commission were increased oversight of the appointment process, more robust disclosure requirements, and disqualification of the relatives of judges and other court officers from appointments.

C. Reform of the Appointment Process

In response to both the Commission and Special Inspector’s reports, Chief Judge Kaye promulgated sweeping reforms in a new Part 36 of the Rules of the Chief Judge.¹⁶ As explained in the following section, these new rules became the current appointment procedures in New York.

¹⁰ *Id.*

¹¹ *Id.*

¹² See Report of the Commission on Fiduciary Appointments, (Dec. 2001) [hereinafter 2001 Commission], available at <http://www.nycourts.gov/ip/gfs/fidcommreport.html> (last visited June 20, 2009).

¹³ *Id.*

¹⁴ *Id.*

¹⁵ Marks, *supra* note 6 at 45.

¹⁶ N.Y. Comp. Codes R. & Regs. tit. 22, 36 (2009).

II. CURRENT APPOINTMENT PROCEDURES

A. Qualification and Disqualification for Part 36 Appointments

Part 36 of the Rules of the Chief Judge sets forth the application and appointment process for all court appointments, including receivers, in New York.¹⁷ In the preamble, Part 36 concedes that

“the rules cannot be written in a way that foresees every situation in which they should be applied. Therefore, the appointment of trained and competent persons, and the avoidance of factors unrelated to the merit of the appointments. . . should guide appointments. . . pursuant to this Part.”¹⁸

Thus, the Rules acknowledge a policy choice to grant the judiciary significant discretion in appointing receivers.

Qualification

To qualify as a receiver in New York, one must meet the education and training requirements set forth by the Office of the Chief Administrator.¹⁹ Thus, to be eligible for inclusion on the list of approved receivers, an applicant must complete a “certified training course.” Currently, the Office of Guardian and Fiduciary Services certifies such training programs. That said, it is unclear what exact curriculum satisfies the Part 36 education and training requirement. One example of a “certified training course” is a three-hour Continuing Legal Education audio course offered by the New York bar.²⁰ It is also unclear if there is any other formal educational or professional requirement.

Disqualification

New York disqualifies certain individuals from court-appointed fiduciary positions. Judges and their fourth degree relatives and state-wide employees of the Unified Court System (“UCS”) and their close relatives may not be appointed as fiduciaries.²¹ Judicial Hearing Officers and other UCS employees and their close relatives may not be appointed in the courts or districts where they are employed. Political party heads, their close relatives and members or associates

¹⁷ Part 36 addresses many, but not all, court appointments, including guardians ad litem, Mental Hygiene Law Art. 81 appointments, referees, and Supplemental Needs Trustees. *See* N.Y. Comp. Codes R. & Regs. tit. 22, 36 (2009).

¹⁸ N.Y. Comp. Codes R. & Regs. tit. 22, 36.0 (2009).

¹⁹ N.Y. Comp. Codes R. & Regs. tit. 22, 36.3(b)(2009).

²⁰ New York State Bar Association, Foreclosure and Other Receiverships (Part 36 Certified Training)(2003)(On file with author).

²¹ N.Y. Comp. Codes R. & Regs. tit. 22, 36.2(c)(2009).

of their law firms or other entities may not be appointed. Disbarred attorneys and felons (who have not obtained a certificate of relief from disabilities) are similarly barred. Persons convicted of a misdemeanor within five years of the date of appointment are also disqualified from appointment.

B. Limitations on Receivership Appointments

The most controversial element of the fiduciary appointment process is the cap on subsequent appointments after compensation limits are met. Two rules determine eligibility for subsequent appointments based on compensation. These are known as the \$15,000²² and \$75,000²³ rules.

The \$15,000 Rule:

The \$15,000 rule prohibits a new Part 36 appointment in the same calendar year where a fiduciary has either received an appointment where the compensation will exceed \$15,000 or where the compensation is anticipated to exceed \$15,000 in any calendar year.

The \$75,000 Rule:

The \$75,000 rule prohibits those who have been awarded more than an aggregate of \$75,000 in Part 36 fiduciary compensation from accepting a new compensated appointment in the next calendar year. Thus, if a receiver were awarded \$75,000 in compensation on January 2, 2009, she would be barred from accepting a new compensated Part 36 appointment during calendar year 2010; she may continue to accept appointments during 2009.

C. The 2005 Report of the Commission on Fiduciary Appointments

In 2005, Chief Judge Kaye appointed a second Commission on Fiduciary Appointments to review the effectiveness of the 2003 Part 36 reforms.²⁴ In their report, the Commission found that the “Part 36 reforms are having a positive impact on New York States fiduciary appointment system.”²⁵ The report also found increased oversight of the appointment process, more robust disclosure of compensation and appointments, and that “a more diverse pool of better trained and qualified candidates.”²⁶

²² N.Y. Comp. Codes R. & Regs. tit. 22, 36.2(d)(1)(2009).

²³ N.Y. Comp. Codes R. & Regs. tit. 22, 36.2(d)(2)(2009).

²⁴ See Report of the Commission on Fiduciary Appointments, (Feb. 2005) [hereinafter 2005 Commission].

²⁵ 2005 Commission, *supra* note 27 at 48.

²⁶ *Id.*

While the Commission generally found that the reforms had a positive impact on the Part 36 appointment process, it noted that there was still room for improvement. Most notably, the panel noted that “experienced court examiners are being lost for a year at a time.”²⁷ Although this observation was made specifically for court examiners, the same concerns presumably hold true for receivers, which were not specifically addressed in the Commissions 2005 report.

III. PART 36 APPOINTMENTS IN THE CONTEXT OF DISSOLUTIONS OF CORPORATIONS, LIMITED-LIABILITY COMPANIES AND PARTNERSHIPS

Under New York law, Courts are enabled by statute to appoint receivers in the judicial dissolution and wind up of corporations,²⁸ not-for-profit corporations,²⁹ limited liability companies³⁰ and partnerships.³¹

New York courts are usually hesitant to appoint receivers in judicial dissolutions of limited-liability companies and partnerships because the appointment of a receiver can be a slow process which could place additional burdens on the parties and the property.³² As one court held: “the appointment of a temporary receiver is a drastic remedy that will be granted only when the applicant has made a clear showing of necessity to conserve the property.”³³ Similarly, in *Moyal v. Stadnik*, the court found the appointment of a receiver is necessary only in the most dire of circumstances.³⁴ Due to the severe circumstances in which receivers are appointed, it is clear that appointing qualified and competent fiduciaries is critical to ensure the orderly and fair winding up of the dissolving businesses’ affairs.

The complexity and number of duties a receiver may possibly undertake when appointed to oversee the dissolution of a partnership or a limited-liability company is staggering. In one appointment involving the dissolution of a corporation that affected nine discrete businesses, a receiver spent 396 hours managing properties, counseling parties on court orders, negotiating and

²⁷ *Id.* at 22.

²⁸ N.Y. Bus. Corp. Law § 1113 (2009).

²⁹ NY Non-Profit Corp. Law § 1111 (2009).

³⁰ N.Y. Limited Liability Comp. Law § 703 (2009); *but see At The Airport v. ISATA, LLC, et al.*, 18 Misc.3d 1106(A), 856 N.Y.S.2d 22 (Sup. Ct. Nassau 2007) (Pursuant to LLCL § 703(a), a court may appoint a receiver only in connection with the winding up of an LLC’s affairs. Accordingly, a court may not appoint a receiver until there has been a judicial dissolution of the LLC).

³¹ NY Partnership Law § 75 (2009).

³² *See Rodriguez v. Estevez*, 2008 WL 927958 (N.Y. Sup Ct. March 11, 2008)

³³ *At the Airport v. ISATA*, 841 N.Y.S.2d 818, 818 (N.Y. Sup. 2007).

³⁴ *Moyal v. Stadnik*, 2005 WL 1704298, (N.Y. Sup. July 15, 2005)(“[t]he drastic remedy of the appointment of a receiver is to be invoked only where necessary for the protection of the parties ... [t]here must be danger of irreparable loss, and courts of equity will exercise extreme caution in the appointment of receivers, which should never be made until a proper case has been clearly established.”)

executing contracts, reviewing voluminous records, showing and auctioning real property, and all other aspects of the winding up process. The court noted the receiver's "inordinate skill required to resolve the myriad disputes between the bitterly warring and litigious defendant partners."³⁵ For his "extraordinary work [that] benefitted [both] parties", the receiver was awarded the maximum compensation allowed under the applicable statute: \$5,783.33, or about fifteen dollars an hour.³⁶

It also appears that receivers are appointed most often in dissolutions where there are bitter disputes amongst the owners or when the partnerships or corporations involve family members.³⁷ This seems to differ from receiverships in mortgage foreclosure actions because receivers in these actions are appointed regularly and "generally cooperate with the wishes of plaintiff and his counsel."³⁸ In dissolutions of corporations and partnerships, receivers must act to wind up affairs as best as possible in the interest of all parties. Since one is only entitled to a receiver in dissolutions where there is a significant danger of waste, usually there are allegations of one faction or owner acting to the detriment of another. Because there is a significant difference in the nature of mortgage foreclosures and business dissolutions, it would appear that the skills and experience needed for receivers appointed in dissolution situations will be far more diverse.

Training

There are no specific qualifications or other requirements to be appointed a receiver in the wind up process of a closely held business entity other than those generally required of all Part 36 receivers. Moreover, the training required to be appointed a receiver in a business dissolution is the same as other receivers. A review of the only certified receivership training offered by the New York State Bar Association reveals little training directly applicable to business dissolution situations.

This three-hour certified training course reviews the recent Part 36 reforms and the law regulating receivers. As an introductory remark, Charles Devlin, Director of the New York State Office of Guardian and Fiduciary Services, acknowledges the program is less of a substantive training effort, but more of a "consciousness raising device."

After the overview of the appointment process, the training is split into two areas: receiverships in mortgage foreclosure actions and non-foreclosure receiverships. Within the

³⁵ *Jakubowicz v. A.C. Green Contractors*, 25 A.D.3d 146, 154 (N.Y. 1st App. Div. 2005).

³⁶ *Id.*

³⁷ *See Heisler v. Heisler*, 85 N.Y.S.2d 34, 343 (N.Y. Sup. Ct. 1948)(appointing a receiver where wife and brother refused to allocate partnership assets to partner husband).

³⁸ New York State Bar Association, *Foreclosure and Other Receiverships (Part 36 Certified Training)* at H3. (2003)

non-foreclosure receivership section of the training, roughly fifteen minutes are dedicated to dissolutions of corporations and partnerships. Substantively, this training is little more than a recitation of the New York statutes authorizing receiverships in these contexts. There is no discussion of what special considerations a receiver must undertake when appointed as a receiver in business dissolutions.

According to the Director of the New York State Office of Guardian and Fiduciary Services, the twin aims of the Part 36 reforms were to reduce nepotism and increase competence in the appointment of fiduciaries.³⁹ While the reforms have taken significant steps towards reducing favoritism and corruption within the appointment process, it seems that none of these reforms directly addresses improving competency. Moreover, as will be discussed more fully herein, certain of the reforms have the presumably unintended effect of suppressing the ranks of experienced, capable receivers available for appointment.

IV. SUGGESTED REFORMS

A receiver overseeing the winding up process of a limited-liability company or a partnership possesses different and arguably more complex duties than receivers in mortgage foreclosure actions. Receivers in mortgage foreclosures are generally responsible for the receiving of rents and upkeep of the property during the pendency of the foreclosure. Receivers in dissolutions of businesses may be called upon to make detailed accountings of revenues and expenditures of several distinct business units, manage properties similar to mortgage foreclosures, resolve myriad and varying disputes amongst the partners or members, and generally operate all aspects of the business throughout the dissolution process.

Because of the inherent differences between the most common receivership -- mortgage foreclosure actions -- and receiverships in the context of business dissolutions, reforms specific to addressing these differences are necessary to improve the competence of these receivers.

Training

The current mandatory receivership training is not sufficient to adequately prepare a receiver to handle dissolutions of corporations, limited liability companies and partnerships. There is no doubt that there are competent, educated, and seasoned receivers who are more than capable of handling these assignments. Further, it is also clear that the judiciary has adequate discretion when appointing a receiver to select a professional with the skills required in that particular action.

³⁹ New York State Bar Association, *Foreclosure and Other Receiverships (Part 36 Certified Training)* at 1. (2003).

That said, a wider base of receivers could be cultivated through the mandatory training process. The New York State Bar Association, through their certified training program, is in the best position to make an immediate impact to improve the competency of receivers.

In light of the magnitude and complexity that some business dissolutions entail, it is apparent that two additional training measures would be useful: mediation training and substantive legal training specific to dissolutions of corporations, limited liability companies and partnerships.

Mediation training should be mandatory before one can be appointed as a receiver in the dissolution of a corporation, limited-liability company or partnership. Because receivers are more likely to be appointed in extremely acrimonious dissolutions, mediation is a key skill that all receivers should possess. Facilitating agreement between the parties in dissolutions speeds up the winding up process, thereby lessening the need for the receiver to ask for costly secondary appointments such as accountants and counsel. Because these secondary appointments are compensated at fair market value, any efforts a receiver can make to avoid confrontation between the parties effectively benefits all parties.

Because the duties and responsibilities of a receiver are generally more diverse in business dissolutions than in foreclosure proceedings, the substantive training required for appointment in these areas should reflect this difference. An ideal training session for dissolutions would include not only a review of the enabling statutes, but also a “best practices” component that addresses issues relevant to receivers in dissolutions, such as when to petition for a secondary appointee, how to keep true and accurate records, and common problems that receivers in dissolutions may face.

Additionally, because businesses in the dissolution process often continue to operate throughout the wind up process, a receiver is often required to make decisions regarding day-to-day aspects of the business whether because the court’s enabling order specifically empowers the receiver to operate the business or, at a minimum, because the receiver is likely the individual having to resolve disputes between the warring owners who do operate the business. Accordingly, some type of rudimentary business management experience or training should be required of individuals seeking appointment as business dissolution receivers.

As a complement to the additional training given to prospective business receivers, providing corresponding training programs for the members of the judiciary would assist courts in understanding the skills and qualities needed for successful business receivers so that their appointees have the best chance of achieving positive results in connection with overseeing and managing complex business dissolution situations.

Compensation Limits

Limitations of appointments based on compensation caps may unfairly limit the number of competent receivers available for judges to appoint. Fifteen counties in New York state have fewer than ten eligible receivers.⁴⁰ Because the \$15,000 rule or the \$75,000 rule can effectively bar a receiver from an appointment for one year or two years respectively, there is the possibility for excessive strain on the receivership pool where not enough competent receivers would be available. Thus, in an effort to control nepotism within the fiduciary appointment systems, the reforms implemented could have the effect of reducing the overall quality of receivers.

Compounding this problem, the compensation limits also place an incentive for qualified receivers to hold out for the most lucrative appointments. Because accepting an appointment for \$15,001 limits a receiver from accepting another appointment in the same calendar year, it is possible that qualified receivers would pass over this appointment in anticipation of a more lucrative appointment.

Compensation Changes

The current measure of compensation for receivers may be inappropriate for the type of work that a receiver appointed to manage a business dissolution is required to perform. Moreover, the level of compensation may be inadequate to attract competent professionals from accepting appointments to be a receiver in the dissolution of corporations and partnerships. Pursuant to CPLR § 8004, receivers may be compensated by a commission based on five percent of the “sums received and disbursed by him.”⁴¹ In corporate dissolution matters, receivers are ordinarily appointed pursuant to BCL §1113 and their rate of compensation is determined by BCL § 1217. BCL § 1217 also provides for compensation of receivers based on a commission derived from “sums received and disbursed” but on a sliding scale going from five percent quickly down to one percent on amounts over \$100,000.

In business dissolutions, unlike most mortgage foreclosure type receiverships, the receivership is likely to be an exceedingly time intensive and unpredictable time commitment. Moreover, the type of work necessary to administer a dissolving business particularly in the often acrimonious environment amongst the business’ owners is not necessarily tied to the collection and disbursement of funds. Indeed, because many business dissolution cases end up being resolved without a sale of the business or its assets (e.g. where one of the owners buys out the other owner’s interest), a receiver may be confronted with having committed significant

⁴⁰ See attached compilation of data retrieved from the Office of Guardian and Fiduciary Services

⁴¹ N.Y. C.P.L.R. § 8004 (2009)(“A receiver, except where otherwise prescribed by statute, is entitled to such commissions, not exceeding five percent upon the sums received and disbursed by him. . .”)

amounts of time to the receivership and may even have facilitated the parties' resolving their differences only to find that, ironically, the result of the settlement is that the receiver would receive little, if any, compensation. As evidenced by a case discussed in a prior section, *Jakubowicz v. A.C. Green Contractors*, as well as the recent Appellate Division decision of *Matter of Eklund Farm Machinery, Inc.*, it is possible for a receiver to put in a considerable number of hours performing exceptionally complicated work only to receive remarkably little compensation.⁴² Accordingly, an otherwise qualified receiver may turn down a very difficult but insolvent business dissolution appointment because it simply would not be worth the effort involved. It seems likely, therefore, that the most complicated and distressed business dissolution situations could be passed over by competent receivers. The *Jakubowicz* court noted this irony and found that the "salutary purposes" of settling disputes were not advanced by the compensation scheme in BCL § 1217 (and by implication CPLR § 8004) but found that "the remedy lies not with the courts but with the Legislature."

⁴² *Matter of Eklund Farm Machinery, Inc.*, 2010 NY Slip Op. 04097 (N.Y. App. Div. 3rd Dep't May 13, 2010); *Jakubowicz v. A.C. Green Contractors*, 25 A.D.3d 146, 154 (N.Y. 1st App. Div. 2005).

CONCLUSION

New York has made significant headway in reforming the appointment process of receivers. But there is still significant room for improvement, especially where receivers are appointed in the dissolutions of business corporations, limited liability companies and partnerships. The New York State Bar Association, as a provider of a certified receivership training could easily implement much needed mediation training and also offer more training specific to business dissolutions. These relatively inexpensive measures could have a significant effect in improving the quality of receivers appointed in dissolutions of limited-liability corporations and partnerships.

Further, the New York legislature should review whether the current compensation system places too much of a burden on the receivership pool. New York should analyze how many receivers are actually used out of the pool and determine whether the quality of services performed by receivers is affected by these compensation systems. Because New York has significantly improved transparency and awareness in the fiduciary appointment process, compensation limits may no longer be necessary to deter nepotism. New York should review whether removing the compensation cap would increase the amount of competent receivers and pass legislation accordingly.

<i>County</i>	<i># of eligible</i>	<i>County</i>	<i># of eligible</i>	<i>County</i>	<i># of eligible</i>
ALBANY	50	HAMILTON	4	QUEENS	354
ALLEGHANY	10	HERKIMER	9	RENSSELAER	36
BRONX	262	JEFFERSON	9	RICHMOND	122
BROOME	16	KINGS	332	ROCKLAND	88
CATTARAUGUS	42	LEWIS	3	ST. LAWRENCE	3
CAYUGA	20	LIVINGSTON	24	SARATOGA	42
CHAUTAUQUA	45	MADISON	21	SCHENECTADY	42
CHEMUNG	7	MONROE	60	SCHOHARIE	15
CHENANGO	8	MONTGOMERY	16	SCHUYLER	0
CLINTON	4	NASSAU	354	SENECA	11
COLUMBIA	24	NEW YORK	383	STEUBEN	7
CORTLAND	18	NIAGARA	82	SUFFOLK	267
DELAWARE	11	ONEIDA	17	SULLIVAN	23
DUTCHESS	58	ONONDAGA	33	TIOGA	5
ERIE	105	ONTARIO	39	TOMPKINS	6
ESSEX	5	ORANGE	49	ULSTER	34
FRANKLIN	1	ORLEANS	21	WARREN	25
FULTON	11	OSWEGO	16	WASHINGTON	11
GENESEE	37	OTSEGO	7	WAYNE	27
GREENE	25	PUTNAM	65	WESTCHESTER	217
				WYOMING	24
				YATES	7