

In the Matter of the Application of

MAETREUM OF CYBELE, MAGNA  
MATER, INC.,

Petitioner,

For a Judgment Pursuant to Article 78  
of the Civil and Practice Law and Rules

**DECISION & ORDER**  
**AFTER TRIAL**

-against-

NANCY McCOY, Appointed Assessor of the Town  
of Catskill, ROGER MOORE, ZANE CHEEK,  
JEANETTE PLEUGH, SUSAN HICKS, and  
RAYMOND McNEANY, as Members of the Board of  
Assessment Review of the Town of Catskill, County of  
Greene, and CATSKILL CENTRAL SCHOOL DISTRICT,

Respondents.

---

Index Nos. 09-1047  
10-1178  
11-1183  
RJI Nos.: 19-09-4359  
19-10-5203  
19-11-5929

(Judge Richard M. Platkin, Presiding)

APPEARANCES: DEBORAH SCHNEER, ESQ.  
Attorney for Petitioner  
23 Crown Street  
Kingston, New York 12401

THE VINCELETTE LAW FIRM  
Attorneys for Respondents  
(Daniel G. Vincelette and Jonathan G. Schopf, of counsel)  
21 Everett Road Extension  
Albany, New York 12205

Hon. Richard M. Platkin, A.J.S.C.

Petitioner Maetreum of Cybele, Magna Mater, Inc. (“Maetreum”) brings these consolidated Real Property Tax Law (“RPTL”) article 7 proceedings seeking a determination that the real property it owns is exempt from taxation for tax years 2009 through 2011. Following the denial of cross-motions for summary judgment, a trial *de novo* was held before the Court. On the basis of the credible testimony and documentary evidence adduced, the Court hereby makes the following findings of fact and conclusions of law.

### **BACKGROUND**

Maetreum is a not-for-profit religious corporation for which a certificate of incorporation was filed with the Greene County Clerk on July 27, 2005. It is the corporate entity for the Cybeline Revival, which is described by its adherents as a religious pagan faith. The certificate of incorporation for the Maetreum recites, in pertinent part:

The specific purpose for which the corporation is initially organized is to form a body of believers to celebrate the life and connection to Cybele, Magna Mater, to license, ordain and oversee the priestesses of Cybele to conduct the work of the Cybeline faith, and to also engage in activities which are necessary, suitable, or convenient to the accomplishment of that purpose or which are incidental thereto or connected therewith, are consistent with section 501-3-C of the Internal Revenue Code. ... The purposes for which this corporation is organized are exclusively charitable, scientific, literary and educational.

Cathryn Platine is both the corporate head of the Maetreum and the acknowledged leader and co-founder of the Cybeline Revival. She is known as the Reverend Mother Battakes.

The real property that is the subject of this proceeding, a former inn, is located at 3312 Route 23A, Palenville, New York. The parcel consists of three acres of land and is improved with a twelve (12) bedroom main building, a caretaker’s cottage, and several out buildings.

The property originally was purchased by Platine and three other women in 2002 with the vision of setting up affordable housing for transsexual persons. To this end, Platine and several other women formed the not-for-profit corporation known as Gallae Central House, Inc. (“Gallae”). The Certificate of Incorporation for Gallae, which was filed in 2002, sets forth the following corporate purpose:

To provide and aid in providing affordable living arrangements and/or housing for economically and/or socially disadvantaged transsexuals and other individuals. To, additionally, provide a meeting place for these individuals and others for support group meetings and other meetings/events of interest to our community and others as well as educational outreach programs on the nature of transsexuality and aid in providing referrals for employment (respondents’ exhibit D at 1)

According to Platine, Gallae “was not organized to have anything to do with the Maetrum of Cybele”. Platine testified that Gallae’s focus was limited to secular, charitable purposes because one of the four women who purchased the property did not subscribe to the Cybeline faith.

In 2004, after the non-Cybeline member of Gallae sold her interest in the property to a Cybeline adherent, the owners allegedly “dedicated the property, fully, to being the Maetrum of Cybele” and “basically re-focused everything to the religious aspects.” Platine acknowledged, however, that the charitable-housing mission of the property did not change too much as “charitable outreach is an integral part of our religious beliefs.” In 2005, the Maetrum was established and acquired the subject property.

The Maetrum sought a real property tax exemption from the Town of Catskill (“the Town”) for tax years 2009, 2010 and 2011 on the ground of religious use pursuant to RPTL §

420-a.<sup>1</sup> The requested exemptions were denied by respondent Nancy McCoy, the Town's Assessor, and respondent Board of Assessment Review ("the Board").

In July 2009, the Maetreum commenced a hybrid RPTL article 7 and CPLR article 78 proceeding (Index No. 09-1047) challenging the denial of the religious use exemption for 2009. Following certain motion practice and amendment of the petition, the Maetreum filed a second petition for 2010 (Index No. 10-1178).

The parties then cross-moved for summary judgment on the 2009 and 2010 petitions. The Court (Pulver, J.) denied the motions in a decision and order dated February 22, 2011, determining that neither side had met its *prima facie* burden of demonstrating an entitlement to judgment as a matter of law and, in any event, disputed questions of fact regarding the use of the property must be resolved at trial.

After the filing of a petition for tax year 2011 (Index No. 11-1183), the Maetreum sought to join the three proceedings. In addition, it sought a judgment annulling the Board's 2011 denial. In a decision and order dated October 27, 2011, the Court (Pulver, J.) joined the proceedings for trial, but denied the branch of the application seeking annulment, concluding that petitioner again had failed to establish its claimed entitlement to an exemption from real property taxation as a matter of law.

Prior to the trial, respondents moved, *in limine*, for an order determining that the petitioner had the burden of proof, which the Court (Pulver, J.) granted in a decision and order also dated October 27, 2011.

---

<sup>1</sup> In 2006, the Town listed the property as exempt on its tax rolls. In both 2007 and 2008, the Town denied the Maetreum's application for a property tax exemption, and said denials were not challenged (*see* Decision & Order, Index No. 11-1183, October 27, 2011, Pulver, J.).

At the trial, which was held on November 16, 2011 and December 7, 2011, petitioner presented testimony from four witnesses: Platine, Caillean McMahon, Viktoria Whittaker, and Kumara Lama. In addition, 27 exhibits proffered by petitioner were admitted into evidence (petitioner's exhibits 1-27), and 11 exhibits proffered by respondents were received (respondents' exhibits A-E, G-L).

Platine generally testified regarding the religious underpinnings and basic tenets of the Cybeline Revival, the ownership of the property, the formation of the two corporate entities that managed the property, and actual uses of the property at pertinent times. As to the Cybeline Revival, Platine testified that, through her scholarly efforts and those of others, a Mother Goddess tradition was uncovered, which serves as the basis for the religion she co-founded in 1999.

Platine further noted that the Cybelines have priestesses "administering to the religion" and that becoming one requires a period of training, "taking on a life time obligation of service to others," and turning the primary focus of one's life to fulfilling that role. She also testified that by becoming a priestess, one adopts a mind set that you will lead a life of serving others, and it "also means making a commitment to supporting the property owned by the Mother Goddess, to the best of your ability, and to visit home, as it were, as often as is practical."

According to Platine, the Maetream has seven active priestesses and one novitiate. Of these seven, only Platine and Viktoria Whittaker live full time at the property, along with the one novitiate. Platine explained that at the time of trial, two other individuals were living on the property: Melanie, who was being taken care of as a charitable case, and Kaira, who was from Nepal. Platine testified that the other priestesses have dedicated bedrooms in the house for use

on their visits to the property.

Platine testified that rituals are held in the main house and on a portion of the grounds that the Cybelines view as a temple. Platine also testified that there are weekly scheduled “café hours,” to which members of the local community are invited to “casually drop in”. She further noted that in addition to scheduled rituals, the Maetreum hosts a feminist meet-up, a bisexual brunch, and a pagan brunch on a monthly basis. Platine testified that she occupies an office in the caretaker cottage where she conducts Maetreum’s affairs. Platine asserted that she is available 24 hours a day for counseling by phone or in person and that, when conducting counseling in person, she uses the main house.

Caillean McMahon, a priestess in the Cybeline Revival, also testified, noting that she spends approximately one weekend per month at the property, where she has a designated bedroom. She also testified that formal rituals are held at the Maetreum from time to time, such as lunar, solar, and Equinox rituals. She noted that, when additional priestesses are present on the weekends, more rituals are held. Further, she testified: “There’s a ritual every single evening, short ritual known as evening praise,” McMahon also testified that on the weekends, the Maetreum hosts pagan events and has ongoing religious discussions.

McMahon testified that, in general, rituals are performed either in the “so called living room” of the main house or at the outdoor temple. She also noted that many of the priestesses maintain some type of sacred space in their bedroom. While she noted that the temple was approximately 500 square-feet in size, she explained that other parts of the outdoors were also used in differing rituals.

Upon cross examination, McMahon testified that she kept telegraph equipment at the Maetream, which was associated with a hobby. She testified that the Maetream is supported by donations, primarily from the priestesses. As to charitable works, she was aware that, between 2009 and 2011, two women had been given housing at the Maetream, and that those women came to the Maetream through “friends of a friend”.

Viktoria Whittaker also testified. She is the Maetream’s treasurer, a priestess, and holds the title, “Battakes-in-Waiting”. Whittaker explained that she resides at the Maetream and commutes to Albany for her full-time employment with the State of New York. Whittaker testified that the majority of support for the Maetream comes from the priestesses and that she donates \$500 every other week to the Maetream. She also explained that she took out a personal loan of \$5,150 to help defray property taxes on the Maetream.

Whittaker estimated that, between 2009 and 2011, the Maetream housed ten persons on either an emergency or charitable basis. These persons were asked to make, if possible, a contribution to offset housing expenses, with three of them contributing a total of \$450. She also explained that, if a person is stay more than two weeks, either on an emergency or spiritual basis, the person is asked to sign a housing contract listing a recommended contribution of \$600 per month for housing cost. Whittaker characterized the contract as “household rules” and noted that no visitor has ever contributed the recommended amount.

Petitioner’s final witness was Kumara Lama (“Lama”), a citizen of Nepal who currently is living at the Maetream while she seeks asylum in the United States. Lama testified that she is a post-operative transsexual who came to the Maetream upon the recommendation of a friend. She noted that she has not been charged any money to live at the Maetream during her six month

stay. She testified that, had she not found housing at the Maetreum, she would have had to return to Nepal.

## **DISCUSSION**

“A proceeding pursuant to RPTL article 7 ‘is a trial *de novo* to decide whether the total assessment of the property is correct and if it is not to correct it’” (*Matter of Southwinds Retirement Home, Inc. v City of Middletown*, 74 AD3d 1085, 1086 [2d Dept 2010], *lv denied* 15 NY3d 713 [2010], quoting *Matter of Katz Buffalo Realty v Anderson*, 25 AD2d 809, 809 [4<sup>th</sup> Dept 1966]; see *Matter of TAP, Inc. v Dimitriadis*, 49 AD3d 947, 947 [3d Dept 2008]). At issue in these consolidated proceedings is whether the real property owned by the Maetreum is exempt from taxation, in whole or in part, pursuant to RPTL § 420-a (1) (a). The Court (Pulver, J.) has determined that petitioner has the burden of proof, and this determination is binding as the law of the case (see generally *People v Evans*, 94 NY2d 499, 503-504 [2000]; *Brothers v Bunkoff Gen. Contrs.*, 296 AD2d 764, 765 [3d Dept 2002]).

The statutory exemption from real property taxation relied upon by petitioner, RPTL § 420-a (1) (a), provides as follows:

Real property owned by a corporation or association organized or conducted exclusively for religious, charitable, hospital, educational, or moral or mental improvement of men, women or children purposes, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes either by the owning corporation or association or by another such corporation or association as hereinafter provided shall be exempt from taxation as provided in this section.

The purpose of this exemption is “to encourage, foster and protect religious institutions as a public benefit” (*Legion of Christ, Inc. v Town of Mt. Pleasant*, 1 NY3d 406, 412 [2004]); see *People ex rel. Watchtower Bible and Tract Socy v Haring*, 8 NY2d 32 350, 358 [1960]).



However, “[t]ax exclusions are never presumed or preferred and . . . the burden rests on [petitioner] to establish that [the subject property] comes within the language of the exclusion” (*Matter of Mobil Oil Corp. v Finance Adm’r of City of N.Y.*, 58 NY2d 95, 99 [1983]).

Nonetheless, ““while exemption statutes should be construed strictly against the taxpayer seeking the benefit of the exemption, an interpretation so literal and narrow that it defeats the exemption’s settled purpose is to be avoided”” (*Matter of Association for Neighborhood Rehabilitation, Inc. v Board of Assessors of the City of Ogdensburg*, 81 AD3d 1214; 1216 [3d Dept 2011], quoting *Matter of Association of Bar of City of N.Y. v Lewisohn*, 34 NY2d 143, 153 [1974]; see *Legion of Christ, Inc.*, 1 NY3d at 412).

In order for the Maetrum to qualify for the Section 420-a (1) (a) exemption, it has the burden of establishing each of the following four elements: (1) the organization ““must be organized exclusively for purposes enumerated in the statute, (2) the property in question must be used primarily for the furtherance of such purposes, (3) no pecuniary profit, apart from reasonable compensation, may inure to the benefit of any officers, members, or employees, and (4) the entity may not be simply used as a guise for profit-making operations”” (*Matter of Eternal Flame of Hope Ministries, Inc. v King*, 76 AD3d 775, 777 [3d Dept 2010], *affd* 16 NY3d 778 [2011], quoting *Matter of TAP, Inc.*, 49 AD3d at 947-948; see *Matter of Paws Unlimited Found., Inc., v Maloney*, 91 AD3d 1173, 1173-1174 [3d Dept 2012]).

In opposing the petitions, respondents focus largely on the first and second elements of the above-quoted test, with particular emphasis on the residential use of the property at pertinent times. As noted above, “New York’s Real Property Tax Law exempts from taxation real property owned by a religious corporation if it is ‘used exclusively for carrying out thereupon’ a

religious purpose” (*Congregation Rabbinical Col. of Tartikov, Inc. v Town of Ramapo*, 17 NY3d 763, 764 [2011], quoting RPTL § 420-a [1] [a]). “It is the actual or physical use of the property that the Real Property Tax Law is concerned with when it exempts from taxation property” (*Matter of Lackawanna Community Dev. Corp. v Krakowski*, 12 NY3d 578, 581 [2009]). Additionally, “it has long been clear that the statute’s ‘used exclusively’ language should be understood to mean ‘used principally’” (*id.* at n \*, citing *Matter of Symphony Space, Inc. v Tishelman*, 60 NY2d 33, 38 [1983]). In other words, “[t]he term ‘exclusively,’ in this context, has been broadly defined to connote ‘principal’ or ‘primary’ such that purposes and uses merely ‘auxiliary or incidental to the main and exempt purpose and use will not defeat the exemption’” (*Matter of Brooklyn Assembly Halls of Jehovah’s Witnesses, Inc. v Department of Environ. Protection of City of N.Y.*, 11 NY3d 327, 337 [2008], quoting *Matter of Yeshivath Shearith Hapletah v Assessor of Town of Fallsburg*, 79 NY2d 244, 249 [1992]).

Applying the foregoing legal principles to the credible proof adduced at trial, the Court finds that petitioner has failed to meet its burden of demonstrating that the principal uses of the property during the relevant tax years were in furtherance of the Maetreum’s religious mission. Rather, for the reasons that follow, the Court finds that the primary and predominant use of the property was to provide cooperative housing for a small group of individuals, with the religious and charitable uses of the property merely incidental to this residential use.

The Court begins by observing that Platine and other organizers of the Maetreum originally acquired the property in 2002 for use in providing affordable cooperative housing for transsexuals and others. This acquisition of the property for use as a group residence led directly to the formation of Gallae as a not-for-profit corporation to manage the property and make it

available for housing and related activities. Further, in an article published in 2003, Platine acknowledged that her objective of providing affordable cooperative housing would be facilitated through incorporation as a not-for-profit organization. And while petitioner maintains the use of property shifted in 2004 or 2005 from “charitable” to “religious” with the establishment of the Maetreum, this contention is undercut to some extent by Platine’s testimony that the original charitable-housing “mission” of the property remained basically the same following the Maetreum’s acquisition of the property.

With regard to the actual use of the property during the relevant tax years, the Court finds that while religious activities did occur on certain portions of the property at various times these activities were merely incidental to the property’s principal non-exempt use as a residence. Thus, as to the three-story, 12-bedroom main house, the credible testimony at trial shows that its primary use was as residential living space for the priestesses and their guests. In so finding, the Court has no basis to question the testimony adduced by petitioner that: the living room was used for religious rituals from time to time; some priestesses set aside unspecified portions of their bedrooms as “sacred space” in connection with what appears to be private meditation or worship; and certain other portions of the house may have been used at various times in connection with unspecified rituals.

However, in a 12-bedroom house in which the ordinary activities of daily residential living predominate, proof of the occasional use of a living room or a portion of one’s bedroom for prayer, meditation or spiritual activities – activities that are common in many homes – falls short of demonstrating that the property’s actual principal use is in furtherance of religion.<sup>2</sup> The

---

<sup>2</sup> Further, as discussed below, the Court did not find certain aspects of Platine’s testimony regarding the extent of her use of the property to be entirely credible.

testimony at trial also shows that the only areas of the property apparently dedicated exclusively to religious uses – a 500-square-foot portion of the yard described as a “temple area” and perhaps a portion of the caretaker’s cottage that Platine uses to conduct Maetream business – encompass only a *de minimus* portion of the three acre property for which tax exemption is sought.

Petitioner nonetheless argues that residential use of the property does not defeat a claim for tax exemption where such use is incidental to the corporation’s religious purpose, relying on *Sephardic Congregation of S. Monsey v Town of Ramapo* (47 AD3d 915 [2d Dept 2008]). In *Sephardic*, a religious corporation owned a three-story building, which housed a synagogue on the first floor and the Rabbi and his family on the second and third floors (*id.* at 916). The Rabbi was the sole cleric and devoted “40 to 45 hours per week to the Congregation, which included conducting services twice a day on most days, teaching classes, counseling and meeting with Congregation members, and preparing for lectures and services” (*id.*). Further, the Rabbi was “available on-call to Congregation members 24 hours per day” (*id.*). Based on those facts, the Second Department concluded that, “notwithstanding that more than one-half of the premises is used by Rabbi ... and his family for personal use, given the comprehensive nature of Rabbi[’s] duties for the Congregation, nearly all of which occur on the premises, the residential use of the subject premises is necessary and reasonably incidental to furthering the plaintiff’s primary exempt purpose” (*id.* at 917-918).

The Court finds petitioner’s reliance on *Sephardic* unavailing for several reasons. First, while the Rabbi’s residence in *Sephardic* did occupy a greater percentage of square footage than the synagogue area, a full one-third of that structure was dedicated exclusively to serving the religious needs of an external congregation. Here, only a *de minimus* portion of the Maetream’s

property is dedicated to religious activities – principally those of the property’s residents – and “personal use” of the 12-bedroom main house predominates over any claimed religious uses (*id.*). Further, the *Sephardic* Court relied upon the Rabbi’s comprehensive and time-consuming array of duties to his congregation that necessarily took place at the synagogue. No similar proof was adduced with respect to any of the priestesses other than Platine. As to Platine, the Court finds aspects of her testimony regarding the extent of her counseling duties on the property to be exaggerated, particularly in light of the limited number of individuals involved in the Cybeline Revival and the Maetreum, her strong desire to obtain a tax exemption for the property in order to carry forward her vision of affordable cooperative housing, and the lack of other corroborating proof. Thus, in contrast to *Sephardic*, the factual record compiled in these proceedings shows that the property principally is used as a residence, with religious uses of the property secondary to this primary non-exempt use.

In finding that petitioner has failed to meet its burden of demonstrating that the property’s principal use is in furtherance of the Maetreum’s religious mission, it also is significant that the same small group of individuals who enjoy use and occupancy of the property are, by and large, the same small group who financially support the property and who engage in religious activities thereupon. This close identity among residents, financial supporters and adherents further serves to distinguish *Sephardic*, wherein the Rabbi and his family resided on the property in order to meet the religious needs of a distinct congregation of adherents and supporters. The apparent absence of an external congregation also supports the Court’s finding that the principal use of the property is in the nature of a religious-oriented housing cooperative.

Likewise, petitioner’s comparison of its use of the property to that of a religious convent is unpersuasive. In this connection, the Court notes that only two priestesses and one novitiate

live at the property full-time, and one of these priestesses commutes to a full time job that has no connection to her religious duties.<sup>3</sup> The other priestesses of the Cybeline Revival do not reside at the property on a regular basis and appear to visit only on occasional weekends. Additionally, the apparent lack of an external congregation or association with a larger religious order separate and distinct from those who benefit from use and occupancy of the property further undercuts petitioner's comparison of the Maetream to a religious convent.

In making the foregoing factual findings, the Court does not attach controlling weight to any particular factor discussed herein, but rather relies upon the totality of all the facts and circumstances disclosed by the trial record, including: the use of the 12-bedroom main house primarily for the activities of daily residential living; the *de minimus* portion of the property dedicated exclusively to religious activities; the limited number of adherents of the Cybeline revival; the infrequency of formal rituals on the property; the absence of comprehensive, on-site religious duties for the priestesses comparable to those of the Rabbi in *Sephardic*; the close identity among residents of the property, financial supporters and those who engage in religious uses of the property; the circumstances surrounding the original acquisition of the property; and Platine's desire to obtain tax-exempt status as a means to further her vision of affordable cooperative housing. Viewed in their totality, the Court finds that petitioner has failed to establish that the property's predominant use is in furtherance of the Maetream's religious mission.

---

<sup>3</sup> It appears that the novitiate also works outside of the Maetream.

“[S]ince the property as a whole is not principally engaged in an exempt activity, the small part thereof which [may be] so engaged cannot receive a partial use exemption under the current statute and case law framework referable to a real property tax exemption” (*compare Miriam Osborn Mem. Hosp. Assn. v Assessor of City of Rye*, 80 AD3d 118, 141 [2d Dept 2010], *with Matter of St. Francis Hosp. v Tabner*, 76 AD3d 635, 639 [2d Dept 2010]). In any event, the proof adduced at trial fails to provide the Court with a non-speculative basis upon which a partial-use apportionment could reasonably be made.

Petitioner also emphasizes the use of property for the charitable works of the Cybeline Revival with regard to providing affordable and appropriate housing for transgendered persons and other individuals in need.<sup>4</sup> At trial, one such individual testified that she has been living at the property for the last six months while seeking asylum in the United States. Otherwise, during the relevant tax years, McMahan testified that only two persons were housed on an emergency basis at the property. Although Whittaker testified that nine or ten individuals received emergency housing in the 12-bedroom main house over the three-year period at issue herein, her testimony was not specific concerning the length of these stays and the reasons for them. Accordingly, the Court concludes that the charitable works identified by petitioner, while laudable, are too limited and infrequent to support the claimed exemption from property taxation.

Based on the foregoing, the Court finds that petitioner has not satisfied its burden of demonstrating that the primary actual use of the property is in furtherance of the Maetrium’s religious mission.

---

<sup>4</sup> No claim is made, however, that the priestesses themselves are charity cases.

Rather, the record developed at trial establishes that the property primarily is used to provide affordable cooperative housing to a small number of co-religionists, with the religious and charitable uses of the property being merely incidental to that primary non-exempt use.

In view of the foregoing, it is unnecessary to delve into respondents' alternative argument: that the Maetreum was organized not for religious purposes, but rather as a pretext to obtain an exemption from real property taxation. In this connection, the Court is mindful that it "may not inquire into or classify the content of the doctrine, dogmas, and teachings held by that body to be integral to its religion but must accept that body's characterization of its own beliefs and activities and those of its adherents, so long as that characterization is made in good faith and is not sham" (*Matter of Holy Spirit Assn. for the Unification of World Christianity v Tax Commn of City of N.Y.*, 55 NY2d 512, 518 [1982]). The Court has no reason to doubt the sincerity of the religious and spiritual beliefs of the adherents of the Cybeline Revival who testified in these proceedings. But regardless of the sincerity of these beliefs and the importance that Cybeline Revival doctrine may attach to the property and its religious uses, Section 420-a (1) (a) requires petitioner to establish that the property's *principal* use is in furtherance of the Maetreum's religious mission. Here, the Court finds that the property's principal and predominant use at relevant times was residential, rather than religious, in nature.

Accordingly, it is hereby **ORDERED** that the petitions for tax years 2009, 2010 and 2011 are dismissed without costs.



This constitutes the Decision & Order After Trial of the Court. The original of this Decision & Order After Trial is being transmitted to respondents' counsel; all other papers are being transmitted to the Greene County Clerk. The signing of this Decision & Order After Trial shall not constitute entry or filing under CPLR Rule 2220. Counsel is not relieved from the applicable provisions of that Rule respecting filing, entry and Notice of Entry.

Dated: August 2, 2012  
Catskill, New York

  
\_\_\_\_\_  
RICHARD M. PLATKIN, A.J.S.C.