THE SANDERS FIRM, PC
30 Wall Street, 8th Floor
New York, NY 10005
212-652-2782
212-652-2783

August 26, 2025

Assistant Deputy Commissioner Vanessa Facio-lince
Police Department City of New York
One Police Plaza, 14th Floor
New York, N.Y. 10038

In the Matter of the Disciplinary Proceedings against Police Officer Frankie F. Palaguachi, Tax Registry No.: 957932, Shield No.: 27476, Case Nos.: 2024-30166

Re: Motion to Strike Testimony and Exhibits 1–4 Relating to Psychemedics' Unvalidated EIA Hair Testing and Motion to Dismiss

Dear Commissioner Facio-lince:

Pursuant to Rule 7.01 of the Rules of Practice, Officer Frankie F. Palaguachi respectfully moves (1) to strike the testimony of Dr. Ryan B. Paulsen and Sergeant Danny Tse, and to preclude the anticipated testimony of Dr. Joseph J. Ciuffo, Deputy Chief Surgeon and Medical Review Officer, and (2) to dismiss the charges in their entirety. This motion also seeks to exclude Exhibits 1 through 4—the collection questionnaire, Dr. Paulsen's Curriculum Vitae, the Psychemedics "positive" EIA test results, and the Medical Review Officer (MRO) documents—because all rest upon Psychemedics' proprietary enzyme immunoassay (EIA) hair testing methodology, which fails the admissibility requirements of New York law.

Under People v. Wesley, 83 N.Y.2d 417 (1994), novel scientific evidence is inadmissible unless the methodology has achieved general acceptance in the relevant scientific community. Frye v. United States, 293 F. 1013 (D.C. Cir. 1923), does not allow admission of science that is merely marketed, assumed valid, or deployed by a private vendor absent peer-reviewed validation. Separately, under the Uniform Guidelines on Employee Selection Procedures (UGESP), 29 C.F.R. Part 1607, the burden is non-delegable: employers must validate any selection device, including drug tests, as job-related and consistent with business necessity. That duty includes maintaining impact data (§1607.4), conducting validation studies (§§1607.5–1607.6), documenting such studies (§1607.15), and discontinuing tests that produce adverse impact without validity (§1607.6(B)). Critically, UGESP prohibits assuming validity without proof (§1607.9).

Here, the Department has satisfied neither Frye nor UGESP. Psychemedics' EIA methodology has never been validated or endorsed by the Substance Abuse and Mental Health Services Administration (SAMHSA), the National Institute on Drug Abuse (NIDA), the

International Organization for Standardization (ISO), or the Society of Forensic Toxicologists (SOFT). Dr. Paulsen conceded that SAMHSA has never promulgated standards for hair testing. Sergeant Tse confirmed that collection practices were inconsistent with Psychemedics' own guidelines. Dr. Ciuffo's anticipated testimony, and Exhibit 4, merely recycle the assumption that Psychemedics' EIA test is valid—an assumption contradicted by both scientific consensus and binding precedent. Exhibits 1 and 4 are administrative paperwork that presuppose validity rather than establish it, while Exhibits 2 and 3 reflect only credentials and the contested results of an unvalidated test.

Because the Department bears the burden under Frye, UGESP, and Title VII, and because Officer Palaguachi cannot be compelled to rebut unvalidated science at personal expense, this tribunal must strike the testimony of Dr. Paulsen and Sergeant Tse, preclude the testimony of Dr. Ciuffo, exclude Exhibits 1–4, and dismiss the charges in their entirety. Without admissible scientific evidence, the Department cannot meet its burden of proof as a matter of law.

I. UGESP, Griggs, and the Boston Police Litigation

The Uniform Guidelines on Employee Selection Procedures ("UGESP"), 29 C.F.R. Part 1607, codify the Supreme Court's landmark holding in Griggs v. Duke Power Co., 401 U.S. 424 (1971): employment tests that disproportionately exclude members of protected groups are unlawful under Title VII unless the employer affirmatively proves the test is job-related and consistent with business necessity. The burden rests squarely with the employer. UGESP operationalizes that principle by requiring that records be kept on the racial, ethnic, and gender impact of any test (§1607.4), that validation studies be conducted under accepted professional standards to establish a demonstrable relationship between the test and job performance (§§1607.5, 1607.6, 1607.14), and that such studies be properly documented and retained (§1607.15). Critically, UGESP prohibits presuming a test valid without proof (§1607.9) and mandates discontinuance of any procedure that produces adverse impact without supporting validity evidence (§1607.6(B)). These requirements are binding, not aspirational.

The Department's reliance on Psychemedics' enzyme immunoassay (EIA) hair test violates these obligations. Psychemedics has never produced validation evidence consistent with UGESP. Neither the Substance Abuse and Mental Health Services Administration (SAMHSA), the National Institute on Drug Abuse (NIDA), the International Organization for Standardization (ISO), nor the Society of Forensic Toxicologists (SOFT) has recognized or endorsed its methodology. Indeed, Dr. Ryan B. Paulsen, the Department's own witness, conceded that SAMHSA has never promulgated a single standard for hair testing. That admission confirms the absence of any recognized professional framework supporting this test.

The risks of ignoring UGESP's safeguards are not theoretical—they have already been documented in the Boston Police litigation. In the *Boston Police Drug Testing Appeals* (Massachusetts Civil Service Commission, 2013, pp. 105–114),[1] the Commission rejected Psychemedics' radioimmunoassay of hair (RIAH) for cocaine as proof of ingestion. It found the method plagued by environmental contamination, inconsistent laboratory cutoffs, and a lack of uniform standards. Importantly, the Commission concluded that "a positive hair test, standing

[1] See respondents pre-marked Exhibit B Boston Police Drug Testing Appeals 022813

alone, cannot establish ingestion," declaring the method "a work in progress" unfit to support discipline without corroboration. That finding applied to cocaine—a metabolite that is chemically more stable in hair than THC. If Psychemedics' immunoassay could not reliably distinguish ingestion from contamination for cocaine, it is even less reliable for marijuana, where THC-COOH is notoriously unstable and highly susceptible to external contamination.

The First Circuit's rulings in Jones v. City of Boston, 752 F.3d 38 (1st Cir. 2014),[2] and again in 2016, applied UGESP principles directly. The court held that Psychemedics' hair test produced a disparate racial impact on Black officers and emphasized that the City bore the burden of proving job-relatedness and business necessity. While the court did not squarely decide validity—something the Massachusetts Commission had already rejected—it remanded for a jury trial on whether equally effective but less discriminatory alternatives, such as urinalysis, should have been required. That holding directly reflects UGESP §1607.3(B), which obligates employers to adopt less discriminatory alternatives where available. Ultimately, after nearly two decades of litigation, the City of Boston paid $2.6 million in December 2023 to resolve the claims, confirming the legal and scientific untenability of this testing method.

Taken together, these rulings demonstrate that Psychemedics' immunoassay methodology has failed across contexts and drug classes. It has never been validated under UGESP, has been rejected by scientific authorities, and has been shown to disproportionately impact Black officers. Yet the Department persists in relying on Psychemedics' internally generated thresholds, without conducting a single UGESP-compliant validation or disparate impact study.

The unreliability of this methodology infects the record before the tribunal. Exhibit 1 (the collection questionnaire) and Exhibit 4 (Medical Review Officer documents) are derivative of Psychemedics' unvalidated EIA process and add no independent reliability; they merely presuppose the validity of the underlying test. Exhibit 2 (Dr. Paulsen's CV) offers credentials but cannot substitute for scientific validation. Exhibit 3 (the "positive" EIA test result) is the contested product of Psychemedics' proprietary, unvalidated methodology. Because the test itself fails UGESP, Griggs, and Frye, these Exhibits cannot stand as competent evidence.

Thus, under UGESP, Griggs, and the lessons of the Boston litigation—including both the Massachusetts Civil Service Commission's rejection of RIAH for cocaine and the First Circuit's recognition of disparate impact in Jones—the Department's reliance on Psychemedics' unvalidated EIA testing is indefensible. The methodology is unvalidated, racially biased, and scientifically unsound, and Exhibits 1–4 merely paper over those flaws without providing independent reliability. Because the Department has failed to meet its burden under Title VII, UGESP, and Frye, the testimony of Dr. Paulsen and Exhibits 1–4 must be stricken, and the charges against Officer Palaguachi dismissed in their entirety for lack of admissible evidence.

II. Lack of General Acceptance Under *Frye*

[2] See respondents pre-marked Exhibit D Exhibit D Jones v. City of Boston - 1st Circ. Court of Appeals

New York law requires that any novel scientific methodology meet the Frye standard before it can be admitted into evidence: the principle or technique must be "sufficiently established to have gained general acceptance in the particular field in which it belongs." People v. Wesley, 83 N.Y.2d 417, 422 (1994) (quoting Frye v. United States, 293 F. 1013, 1014 (D.C. Cir. 1923)). The Court of Appeals has repeatedly reaffirmed that Frye applies in both civil and criminal contexts, ensuring that unreliable science is not admitted merely because it is novel or marketed by private vendors. See Parker v. Mobil Oil Corp., 7 N.Y.3d 434, 447 (2006) (toxic tort case requiring Frye review of expert causation testimony); Zito v. Zabarsky, 28 A.D.3d 42, 44 (2d Dep't 2006) (medical malpractice case applying Frye); People v. LeGrand, 8 N.Y.3d 449, 458 (2007) (criminal case applying Frye to expert testimony). The rule protects tribunals from precisely what is at issue here: attempts to pass off proprietary, unvalidated methods as established science.

Psychemedics' enzyme immunoassay (EIA) hair testing has never achieved general acceptance in the relevant scientific community. The test has not been validated or endorsed by the Substance Abuse and Mental Health Services Administration (SAMHSA), which oversees the federal Mandatory Guidelines for Workplace Drug Testing Programs and has explicitly declined to authorize hair testing of any kind. It has never been validated by the National Institute on Drug Abuse (NIDA), the federal research authority on drug use science. It has not been certified under the forensic toxicology standards of the International Organization for Standardization (ISO). And the Society of Forensic Toxicologists (SOFT)—the professional consensus body setting technical standards in toxicology—has never recognized Psychemedics' methodology as a reliable or recommended practice. Most critically, the Department's own witness, Dr. Ryan B. Paulsen, conceded under oath that SAMHSA has never promulgated standards for hair testing. That admission eliminates any claim of general acceptance. Without standards from SAMHSA, NIDA, ISO, or SOFT, Psychemedics' methodology remains a proprietary practice, not an accepted scientific principle.

The fact that Psychemedics markets its test and has persuaded employers to purchase its services is irrelevant under Frye. As the Court of Appeals explained in Wesley, 83 N.Y.2d 417, 422 (1994), Frye requires that novel scientific techniques be generally accepted within the relevant scientific community. Mere commercial availability or adoption by private vendors is insufficient; general professional acceptance—not market foothold—is the governing standard. No such acceptance exists here. The method is not peer-reviewed in its entirety, has no consensus cutoff standards for THC, and has been judicially discredited in other jurisdictions, most notably in the Boston Police litigation.

The Department seeks to paper over this absence with Exhibits 1–4, but each simply presupposes validity. Exhibit 1 (the questionnaire) is intake paperwork that assumes the test's reliability without proving it. Exhibit 2 (Dr. Paulsen's CV) reflects credentials, not validation. Exhibit 3 (the "positive" EIA result) is the direct output of the unvalidated process. Exhibit 4 (the Medical Review Officer documents) merely recycle the same unproven assumptions, with no independent forensic analysis. None provides validation, peer-reviewed consensus, or general acceptance as Frye requires.

Accordingly, Psychemedics' EIA fails Frye. Dr. Paulsen's testimony, the "positive" test result (Exhibit 3), and the derivative Exhibits 1 and 4 must be stricken. Without admissible scientific evidence, the Department cannot meet its burden of proof, and dismissal of the charges is required as a matter of law.

III. Misrepresentation of FDA 510(k) Clearance

The Department also relies on Dr. Paulsen's testimony that Psychemedics' hair testing kits are "validated" because the FDA granted 510(k) clearance. This is a misrepresentation of law and science. The legislative history of the Medical Device Amendments of 1976 ("MDA") and controlling Supreme Court precedent make clear that 510(k) clearance is not proof of validity, safety, or effectiveness.

As the Supreme Court explained in Medtronic, Inc. v. Lohr, 518 U.S. 470 (1996), Congress created the 510(k) pathway not to certify scientific reliability but merely to allow manufacturers of "substantially equivalent" devices to compete in the marketplace pending rigorous premarket approval (PMA). The Court held that "[t]he § 510(k) process is focused on equivalence, not safety" and that "[s]ubstantial equivalence determinations provide little protection to the public." Id. at 493–94. The FDA itself emphasized in Lohr that 510(k) clearance "does not in any way denote official FDA approval" and that any representation to the contrary is "misleading and constitutes misbranding." Id. at 493–94 (citing FDA Substantial Equivalence Letter).

This holding follows directly from the legislative record: Congress added 510(k) to preserve the status quo while avoiding disruption of pre-1976 devices, not to establish validation. See H.R. Rep. No. 94-853, at 12 (1976). Congress never intended the provision to serve as a substantive guarantee of accuracy, reliability, or fitness for forensic use. Later courts have consistently agreed. See In re Zimmer NexGen Knee Implant Prods. Liab. Litig., 218 F. Supp. 3d 700, 718–19 (N.D. Ill. 2016) (510(k) evidence inadmissible to prove safety).

Against this backdrop, Dr. Paulsen's testimony that 510(k) clearance equates to validation of Psychemedics' EIA hair testing is not only scientifically incorrect but legally misleading. He admitted he lacked firsthand knowledge of Psychemedics' 510(k) submissions or the FDA's review process. His statements simply echo marketing representations that the FDA has expressly warned against.

Moreover, Psychemedics' 510(k) clearances from the 1990s covered only limited drug classes (cocaine, PCP, opiates, and amphetamines) and for laboratory screening purposes—not for marijuana detection, forensic cutoffs, or employment/disciplinary contexts. They never addressed Psychemedics' proprietary THC-COOH thresholds, ingestion-versus-contamination issues, or workplace discipline uses. These remain wholly unvalidated under UGESP and Frye.

Thus, Dr. Paulsen's invocation of 510(k) clearance is legally irrelevant under Lohr and subsequent jurisprudence. Because Exhibits 1 through 4 (questionnaire, CV, "positive" EIA result, and MRO documents) rest on the same unvalidated foundation, they cannot establish

admissible evidence. The Department has not met its burden to prove validation, job-relatedness, or general acceptance.

IV. Contradictory and Unreliable Explanations

Dr. Paulsen's testimony underscores not only the unreliability of Psychemedics' methodology but also his own lack of credibility. When confronted with two independent negative Psychemedics results and an additional negative result from Omega Laboratories, he attempted to explain the discrepancies as a matter of hair growth rates (3.9 cm versus 3.0 cm). This explanation collapses under scrutiny. The negative samples were collected within weeks of the NYPD's alleged positive, making it scientifically implausible that mere differences in growth rate could account for the absence of detected drug metabolites.

Compounding this inconsistency, Psychemedics' own protocol expressly prohibits forwarding negative samples for gas chromatography/mass spectrometry (GC/MS) confirmation. Yet Dr. Paulsen maintained that only GC/MS confirmation could resolve the conflict—an internally contradictory claim, since Psychemedics' procedures foreclose that very possibility. He ultimately conceded that he could not "know more without further testing," but that such testing was neither performed nor possible once the samples were classified as negative. This circular reasoning demonstrates both methodological unreliability and testimonial inconsistency.

Equally troubling, Dr. Paulsen dismissed Omega Laboratories' independent negative result with little more than conjecture. He offered no peer-reviewed evidence or recognized validation studies to undermine Omega's methodology, but simply inferred that Omega's negative was flawed. Such speculative disparagement of an independent laboratory's results is not science—it is bias in favor of Psychemedics' proprietary and unvalidated methods. As New York courts have held, ipse dixit testimony is insufficient under Frye. See Wesley, 83 N.Y.2d at 422 (general acceptance must be established within the relevant scientific community, not by the assurances of a single witness).

These contradictions expose the arbitrary and self-serving nature of Psychemedics' process. Exhibits 1 and 4 (the collection questionnaire and Medical Review Officer documents) add nothing to shore up reliability; they merely recycle assumptions that the test is valid. Exhibit 2 (Dr. Paulsen's CV) cannot substitute for objective validation, and Exhibit 3 (the "positive" EIA result) is itself the contested output of an unvalidated methodology.

The law does not permit such conjectural science. Under Frye and Wesley, speculative explanations cannot satisfy the requirement of general acceptance. Under UGESP, 29 C.F.R. Part 1607, an employer bears the non-delegable duty to validate its testing procedures, demonstrate job-relatedness, and document adverse impact. Speculation about hair growth rates or conjectural criticism of an independent laboratory cannot meet those standards. A test that produces inconsistent results across laboratories and cannot be explained without speculation fails both Frye and UGESP.

Accordingly, because the Department has not carried its burden under either Frye or UGESP, Dr. Paulsen's testimony and Exhibits 1 through 4 must be stricken. And with no

admissible scientific evidence remaining, dismissal of the charges against Officer Palaguachi is the only lawful result.

V. Evidence of Racial Bias and Lack of Validation

The racial bias inherent in Psychemedics' immunoassay methodology has already been judicially recognized. In Jones v. City of Boston, 752 F.3d 38 (1st Cir. 2014), and again in 2016, the First Circuit held that Psychemedics' hair testing disproportionately harmed Black officers, in violation of Title VII. The court emphasized that the burden rested with the employer to prove business necessity and to consider less discriminatory alternatives, consistent with UGESP §1607.3(B). The evidence showed that Black officers were more likely to test positive, not due to higher rates of drug use, but because of melanin binding — a physicochemical property that causes drug metabolites, including cocaine, to adhere more strongly to darker, coarser hair.

The Massachusetts Civil Service Commission went further in the *Boston Police Drug Testing Appeals* (2013, pp. 105–114), finding that Psychemedics' test could not, standing alone, establish ingestion. It concluded the method was plagued by environmental contamination, inconsistent cutoffs, and a lack of standardized protocols, and described it as "a work in progress." That was for cocaine — a metabolite more chemically stable in hair than THC. If the test fails to distinguish ingestion from contamination with cocaine, it is even less reliable for marijuana, where THC-COOH is chemically unstable, prone to degradation, and also subject to melanin binding.

Against this scientific record, Dr. Paulsen's testimony that melanin bias is limited to cocaine and "chemically illogical" for marijuana is both incorrect and misleading. The molecular interaction between melanin and lipophilic compounds like THC and its metabolites makes bias equally plausible for cannabinoids. His attempt to dismiss the issue without reference to peer-reviewed validation only underscores the lack of scientific consensus and credibility in Psychemedics' methodology.

The history in Boston is dispositive. The City abandoned hair testing in 2021 and, in December 2023, paid $2.6 million to settle nearly two decades of litigation challenging Psychemedics' methods. These outcomes confirm not only the absence of validation but also the persistence of disparate racial impact and unreliability across drug classes. Under Griggs v. Duke Power Co., 401 U.S. 424 (1971), and UGESP, a test that produces racial disparities and lacks proof of job-relatedness and validity must be discontinued.

This record of bias and rejection underscores why Exhibits 1 through 4 add nothing of probative value. Administrative questionnaires, MRO paperwork, résumés, and unvalidated "positive" results cannot transform an unreliable and racially biased methodology into admissible evidence.

VI. Due Process and Burden of Proof

Fundamental due process principles prohibit disciplining a public employee based on unvalidated, unreliable, or racially discriminatory evidence. See Cleveland Bd. of Educ. v.

Loudermill, 470 U.S. 532, 546 (1985) (public employees are entitled to notice and "a meaningful opportunity to be heard" before deprivation of employment). In disciplinary cases, this requires more than administrative formalities—it requires that the evidence itself meet minimum standards of reliability and fairness. Where, as here, the Department relies on a scientifically unvalidated test that fails both Frye and UGESP, the process itself is constitutionally defective.

The burden of proof rests squarely with the Department, not the officer. See Griggs v. Duke Power Co., 401 U.S. 424, 431 (1971) (employer bears burden to prove business necessity when test procedures have disparate impact). UGESP, 29 C.F.R. Part 1607, operationalizes this by requiring the employer to maintain impact data (§1607.4), conduct professional validation studies (§§1607.5–1607.6), retain documentation (§1607.15), and discontinue procedures that yield adverse impact without validity (§1607.6(B)). Critically, UGESP prohibits assuming a test valid without actual proof (§1607.9).

Here, the Department has done none of this. It produced no validation studies, no impact analysis, and no documentation demonstrating job-relatedness. Instead, it relies solely on Psychemedics' proprietary assertions, channeled through Dr. Paulsen, Sergeant Tse, and the anticipated testimony of Dr. Ciuffo. But as the Massachusetts Civil Service Commission found in the *Boston Police Drug Testing Appeals* (2013, pp. 105–114), Psychemedics' immunoassay methodology is "a work in progress" and cannot, standing alone, prove ingestion. The First Circuit in Jones v. City of Boston, 752 F.3d 38 (1st Cir. 2014, 2016), likewise recognized the disparate impact of Psychemedics' tests on Black officers and remanded for a trial on less discriminatory alternatives. And in 2023, Boston abandoned hair testing entirely and paid $2.6 million to resolve claims arising from the very methodology at issue here.

To allow the Department to proceed on such a foundation would invert the constitutional order: forcing Officer Palaguachi to bear the costs of rebutting junk science, rather than requiring the Department to meet its burden of validation, reliability, and fairness. New York courts applying Frye have made clear that commercial use of a proprietary method does not establish admissibility; what matters is general acceptance in the scientific community. People v. Wesley, 83 N.Y.2d 417, 422 (1994). No such acceptance exists here—SAMHSA, NIDA, ISO, and SOFT have all declined to validate or endorse Psychemedics' methodology.

Because the Department has failed to meet its burden, and because reliance on unvalidated science in a disciplinary proceeding offends both Frye and due process, dismissal is the only appropriate remedy. The testimony of Dr. Paulsen and Sergeant Tse, the anticipated testimony of Dr. Ciuffo, and Exhibits 1 through 4 must all be stricken, and the charges dismissed in their entirety.

Conclusion – Motion to Strike and Motion to Dismiss

For the foregoing reasons, Officer Frankie F. Palaguachi respectfully moves this tribunal to strike the testimony of Dr. Ryan B. Paulsen and Sergeant Danny Tse, to preclude the anticipated testimony of Dr. Joseph J. Ciuffo, and to exclude Exhibits 1 through 4. Each of these witnesses and documents is inseparably tethered to Psychemedics' proprietary enzyme immunoassay (EIA) hair testing methodology—a methodology that has failed to achieve general

acceptance under Frye v. United States, 293 F. 1013 (D.C. Cir. 1923), or validation under the Uniform Guidelines on Employee Selection Procedures (UGESP), 29 C.F.R. Part 1607.

The Department has not carried its non-delegable burden under Griggs v. Duke Power Co., 401 U.S. 424 (1971), People v. Wesley, 83 N.Y.2d 417 (1994), or UGESP. No validation study, job-relatedness analysis, or disparate impact data exists. No recognized authority—including the Substance Abuse and Mental Health Services Administration (SAMHSA), the National Institute on Drug Abuse (NIDA), the International Organization for Standardization (ISO), or the Society of Forensic Toxicologists (SOFT)—has endorsed Psychemedics' methodology. Instead, the Department relies on conjecture, inconsistent collection practices, and paperwork that presupposes validity rather than proving it.

The jurisprudence is equally clear. The Massachusetts Civil Service Commission in the *Boston Police Drug Testing Appeals* (2013) rejected Psychemedics' radioimmunoassay of hair as incapable of establishing ingestion. The First Circuit in Jones v. City of Boston, 752 F.3d 38 (1st Cir. 2014), confirmed the disparate racial impact of Psychemedics' methods and remanded for consideration of less discriminatory alternatives. And the City of Boston itself abandoned hair testing in 2021 and paid $2.6 million in 2023 to resolve claims arising from the very methodology at issue here. These outcomes confirm that Psychemedics' methods are scientifically unsound, racially biased, and legally untenable.

Due process forbids disciplining a public employee on such a foundation. See Cleveland Bd. of Educ. v. Loudermill, 470 U.S. 532 (1985). To permit reliance on unvalidated, unreliable, and racially discriminatory testing would invert the constitutional order by shifting the burden to the employee to rebut junk science at personal expense. The law does not allow that.

Accordingly, this tribunal should strike the testimony of Dr. Paulsen and Sergeant Tse, preclude the testimony of Dr. Ciuffo, exclude Exhibits 1 through 4, and dismiss the charges against Officer Palaguachi in their entirety. Without admissible scientific evidence, the Department cannot meet its burden of proof as a matter of law.

Respectfully submitted,

By: _____
Eric Sanders

Eric Sanders, Esq.
THE SANDERS FIRM, P.C.
30 Wall Street, 8th Floor
New York, N.Y. 10005
(212) 652-2782 (Business Telephone)
(212) 652-2783 (Facsimile)

Website: http://www.thesandersfirmpc.com