

Chapter 26

ETHICS

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Annual Statement of Financial Disclosure

[HISTORY: Adopted by the City Council of the City of Glen Cove as indicated in article histories. Amendments noted where applicable.]

ARTICLE I Code of Ethics

[Adopted 8-25-1981 by L.L. No. 1-1981 as Ch. 4, Arts. I and II of the 1981 Code]

§ 26-1. Title.

This chapter shall be known and may be cited as the "City of Glen Cove Code of Ethics."

§ 26-2. Purpose. [Amended 10-24-2006]

Pursuant to the provisions of § 806 of the General Municipal Law, the City Council of the City of Glen Cove recognizes that there are rules of ethical conduct for public officers and employees which must be observed if a high degree of moral conduct is to be obtained and if public confidence is to be maintained in our unit of local government. It is the purpose of this chapter to promulgate these rules of ethical conduct for the officers, employees, and City consultants/independent contractors of the City of Glen Cove. These rules shall serve as a guide for official conduct of the officers, employees and City consultants/independent contractors of the City of Glen Cove. The rules of ethical conduct of this chapter as adopted shall not conflict with, but shall be in addition to any prohibition of Article 18 of the General

Municipal Law or any other general or special law relating to ethical conduct and interest in contracts of municipal officers, employees and City consultants/independent contractors.

§ 26-3. Definitions.

As used in this article, the following terms shall have the meanings indicated:

CITY CONSULTANT/INDEPENDENT CONTRACTOR — A professional or personal service provider, whether an individual, entity, or agent/employee of an entity, that provides professional, technical, and/or other personal services to the City of Glen Cove, or any of its departments, boards or agencies, pursuant to a contract, agreement and/or any other remuneration arrangement. **[Added 10-24-2006]**

INTEREST — A pecuniary or material benefit accruing to a municipal officer, employee and City consultants/independent contractors unless the context otherwise requires. **[Amended 10-24-2006]**

MUNICIPAL OFFICER OR EMPLOYEE — An officer or employee of the City of Glen Cove, whether paid or unpaid, including members of any administrative board, commission or other agency thereof. No person shall be deemed to be a municipal officer or employee solely by reason of being a volunteer fire fighter or civil defense volunteer, except a chief or assistant chief.

§ 26-4. Standards of conduct. [Amended 10-24-2006]

Every municipal officer, employee and/or consultants/independent contractors of the City of Glen Cove shall be subject to and abide by the following standards of conduct:

- A. Gifts. He, she or it shall not directly or indirectly solicit any gift, or accept or receive any gift having a value of \$75 or more, whether in the form of money, services, loan, travel, entertainment, hospitality, thing or promise, or any other form, under circumstances in which it could reasonably be inferred that the gift was intended to influence him, her or it or could reasonably be expected to influence him, her or it, in the performance of his, her or its official duties or engagement or was intended as a reward for any official action on his, her or its part.
- B. Confidential information. He, she or it shall not disclose confidential information acquired by him, her or it in the course of his, her or its official duties or engagement or use such information to further his, her or its personal interest.
- C. Representation before one's own agency. He, she or it shall not receive or enter into any agreement, express or implied, for compensation for services to be rendered in relation to any matter before any municipal agency of which he, she or it is an officer, member or employee, or otherwise engaged, or of any municipal agency over which he, she or it has jurisdiction or to which he, she or it has the power to appoint any member, officer or employee.
- D. Representation before any agency for a contingent fee. He, she or it shall not receive or enter into any agreement, express or implied, for compensation for services to be rendered in relation to any matter before any agency of the City of Glen Cove, whereby

his, her or its compensation is to be dependent or contingent upon any action by such agency with respect to such matter, provided that this subsection shall not prohibit the fixing at any time of fees based upon the reasonable value of the services rendered.

- E. Disclosure of interest in legislation. To the extent that he or she knows thereof, a member of the City Council, any officer or employee, and City consultant/independent contractor of the City of Glen Cove, whether paid or unpaid, who participates in the discussion or gives official opinion to the City Council on any legislation before the City Council shall publicly disclose on the official record the nature and extent of any direct or indirect financial or other private interest he, she or it has in such legislation.
- F. Investments in conflict with official duties. He, she or it shall not invest or hold any investment directly or indirectly in any financial, business, commercial or other private transaction which creates a conflict with his or her official duties or engagement.
- G. Private employment. He or she shall not engage in, solicit, negotiate for or promise to accept private employment or render services for private interests when such employment or service creates a conflict with or impairs the proper discharge of his or her official duties.
- H. Future employment. He, she or it shall not, after the termination of service, employment, or engagement with such municipality, provide professional or personal services to a nonmunicipal party nor appear before any board or agency of the City of Glen Cove in relation or connection to any case, matter, proceeding or application in which he, she or it personally participated during the period of his, her or its service, employment or engagement or which was under his, her or its active consideration.

§ 26-5. Personal claim not prohibited.

Nothing herein shall be deemed to bar or prevent the timely filing by a present or former municipal officer, employee, or City consultant/independent contractor of any claim, account, demand or suit against the City of Glen Cove, or any agency thereof, on behalf of himself or herself or any member of his or her family arising out of any personal injury or property damage or for any lawful benefit authorized or permitted by law.

§ 26-6. Distribution of Code of Ethics.

The Mayor of the City of Glen Cove shall cause a copy of this Code of Ethics to be distributed to every officer and employee of the City within 30 days after the effective date of this chapter. Each officer, employee, and City consultant/independent contractor elected, appointed, or engaged thereafter shall be furnished a copy before entering upon the duties of his, her or its office or employment or engagement.

§ 26-7. Penalties for offenses.

In addition to any penalty contained in any other provision of law, any person who shall knowingly and intentionally violate any of the provisions of this Code may be fined,

suspended or removed from office or employment, as the case may be, in the manner provided by law.

ARTICLE II
Board of Ethics

[Adopted 8-25-1981 by L.L. No. 1-1981 as Ch. 4, Art. III, of the 1981 Code]

§ 26-8. Board of Ethics established.

There is hereby created and established a Board of Ethics consisting of five members to be appointed by the Mayor subject to the confirmation of the City Council, all of whom shall reside in the City and who shall serve without compensation.

§ 26-9. Terms of office.

Of the members first appointed to the Board, one shall hold office for the term of one year, one for the term of two years, one for the term of three years, one for the term of four years and one for the term of five years from and after his or her appointment. Successors to such first appointed members of the Board of Ethics shall be appointed for a term of five years from and after the expiration of the term of their predecessors in office.

§ 26-10. Selection of Chair.

The members of the Board of Ethics shall elect from their group a Chair.

§ 26-11. Advisory opinions.

The Board of Ethics shall render advisory opinions, such opinions to be rendered only to the officer or employee or to the head of his or her department, agency or commission. All requests for opinions must be submitted to the Board in writing and such opinions shall be rendered only to the person duly requesting it.

§ 26-12. Rules and regulations; records.

The Board of Ethics upon its formation shall promulgate its own rules and regulations as to its forms and procedures and shall maintain appropriate records of its opinions and proceedings.

ARTICLE III
Financial Disclosure

[Adopted 1-8-1991 as Ch. 4, Art. IV of the 1981 Code]

§ 26-13. Definitions.

As used in this article, the following terms shall have the meaning indicated:

CITY — Glen Cove.

ELECTED OFFICIAL — An elected official of the City of Glen Cove, except the judiciary.

RELATIVE — The spouse, child, stepchild, stepparent or any person who is a direct descendant of the grandparents of the reporting individual or of the reporting individual's spouse.

REPORTING INDIVIDUAL — The person required by this article to file an annual financial disclosure statement.

SPOUSE — The husband or wife of the reporting individual unless living separate and apart from the reporting individual with the intention of terminating the marriage or providing for permanent separation or unless separated pursuant to:

- A. A judicial order, decree or judgment; or
- B. A legally binding separation agreement.

UNEMANCIPATED CHILD — Any son, daughter, stepson or stepdaughter under the age of 18, unmarried and living in the household of the reporting individual.

§ 26-14. Financial disclosure statement requirements.

- A. Every elected official and every candidate for City elected official shall file an annual statement of financial disclosure containing such information and in such form as established in Subsection F of this section. Such statement shall be filed on or before the 15th day of May with respect to the preceding calendar year, except that:
 - (1) Candidates for City elected official who file designating petitions for nomination at a primary election shall file a financial disclosure statement seven days after the last day allowed by law for the filing of designating petitions naming said candidates for the next succeeding primary election.
 - (2) Candidates for independent nomination for City elected official who have not been designated by a party to receive a nomination shall file a financial disclosure statement within seven days after the last day allowed by law for the filing of individual nominating petitions naming said candidates as candidates for City elected official in the next succeeding general or special election.
 - (3) Candidates for City elected official who receive the nomination of a party for a special election shall file a financial disclosure statement within seven days after the date of the meeting of the party committee at which they are nominated.
- B. As used in this subsection, the terms "party," "committee" (when used in conjunction with the term "party"), "designation," "primary," "primary election," "nomination," "independent nomination," "ballot" and "uncontested office" shall have the same meanings as those contained in § 1-104 of the Election Law.
- C. Each financial disclosure statement shall be filed with the Glen Cove Board of Ethics, the repository for such statements.

- D. The Glen Cove Board of Ethics shall obtain from the Nassau County Board of Elections lists of all candidates for City elected official, and from such lists shall determine and publish lists of those candidates who have not, within 10 days after the required date for filing a financial disclosure statement, filed the statement required by this subsection.
- E. Any person appointed to fill an unexpired term of an elected official shall file such statement within 30 days after taking the position.
- F. The annual statement of financial disclosure shall contain the information and shall be in the form set forth below.¹

§ 26-15. Individual reporting requirements.

The annual statement of financial disclosure, as provided in § 26-14F, shall be completed and filed with the Glen Cove Board of Ethics on or before May 15 of each year, pursuant to rules and regulations to be promulgated by such Board of Ethics, and such financial disclosure statement shall be filed by the following:

- A. City elected officials.

§ 26-16. Penalties for offenses.

- A. A reporting individual who knowingly and willfully fails to file an annual statement of financial disclosure or who knowingly and willfully with intent to deceive makes a false statement or gives information which such individual knows to be false on such statement of financial disclosure filed pursuant to this law shall be assessed a civil penalty in an amount not to exceed \$10,000. Assessment of a civil penalty shall be made by the Board of Ethics with respect to persons subject to its jurisdiction. The Board of Ethics acting pursuant to the law may impose a civil penalty as aforesaid and said Board shall refer a violation to the appropriate prosecutor and upon such conviction, but only after such referral, such violation shall be punishable as a Class A misdemeanor.
- B. A civil penalty for false filing may not be imposed hereunder in the event that a category of value or amount reported upon as required by this law is incorrect unless such reported information is falsely understated. Notwithstanding any other provision of law to the contrary, no other penalty, civil or criminal, may be imposed for a failure to file or for a false filing of such statement of financial disclosure, except that disciplinary action may be imposed as otherwise provided by law.
- C. The Board of Ethics shall be deemed to be an agency within the meaning of Article 3 of the State Administrative Procedure Act and shall adopt rules governing the conduct of adjudicatory proceedings and appeals relating to the assessment of the civil penalties herein authorized. Such rules, which shall not be subject to the approval requirements of the State Administrative Procedure Act, shall provide for due process procedural mechanisms substantially similar to those set forth in such Article 3 but such mechanisms need not be identical in terms of scope.

1. Editor's Note: The statement form is located at the end of this chapter.

- D. Assessment of a civil penalty shall be final unless modified, suspended or vacated within 30 days of imposition, and upon becoming final shall be subject to review at the instance of the affected reporting individual in proceeding against the Board of Ethics pursuant to Article 78 of the Civil Practice Law and Rules.

§ 26-17. Additional powers of Board of Ethics.

The Board of Ethics shall continue and shall have and exercise such additional powers and duties as are set forth below:

- A. Make available forms of annual statement of financial disclosure required to be filed pursuant to this article.
- B. Review completed financial disclosure statements in accordance with the provisions of this article.
- C. Receive complaints alleging a violation of the provision of this article or a violation of the criteria for reporting requirements established by this article.
- D. Permit any person required to file a financial disclosure statement to request said Board to delete from the copy thereof made available for public inspection one or more items of information, which may be deleted by said Board upon a finding, by a majority of the total number of members of said Board without vacancy, that the information which would otherwise be required to be disclosed will have no material bearing on the discharge of the reporting person's official duties. If such request for deletion is denied, said Board in its notification of denial shall inform the person of the right to appeal said Board's determination pursuant to its rules governing adjudicatory proceedings and appeals. Said Board shall promulgate rules and regulations governing the issuance of written decisions in connection with appeals.
- E. Permit any person required to file a financial disclosure statement to request an exemption from any requirement to report one or more items of information which pertain to such person's spouse or unemancipated children which item or items may be exempted by the Board finding, by a majority of the total number of members of said Board without vacancy, that the reporting individual's spouse, on such spouse's behalf, or on behalf of an unemancipated child, objects to providing the information necessary to make such disclosure and that the information which would otherwise be required to be reported will have no material bearing on the discharge of the reporting individual's official duties. If such request of exemption is denied, said Board, in its notification of denial, shall inform the person of his or her right to appeal said Board's determination pursuant to its rules governing adjudicatory proceedings and appeals. Said Board shall promulgate rules and regulations governing the issuance of written decisions.
- F. Act as a repository for or provide by rules and regulations for the filing and retention of completed financial disclosure forms required by this article.
- G. Notwithstanding the provisions of Article 6 of the Public Officers Law, the only records of the Board which shall be available for public inspection are:

- (1) The information set forth in an annual statement of financial disclosure filed pursuant to law, except the categories of value or amount which shall remain confidential and any other item of information deleted pursuant to Subsection D of this section, as the case may be.
 - (2) Notices of delinquency.
 - (3) Notices of reasonable cause.
 - (4) Notices of civil assessments imposed under this section.
- H. Notwithstanding the provisions of Article 7 of the Public Officers Law, no meeting or proceeding of the Board of Ethics shall be open to the public, except if expressly provided otherwise by said Board.
- I. Said Board shall inspect all financial disclosure statements filed with said Board to ascertain whether any person subject to the reporting requirements has failed to file such a statement, has filed a deficient statement or has filed a statement which reveals a possible violation of this section.
- J. If an individual required to file a financial disclosure statement with the Board of Ethics has failed to file a financial disclosure statement or has filed a deficient statement, said Board shall notify the reporting person in writing, state the failure to file or detail the deficiency, provide the person with a fifteen-day period to cure the deficiency and advise the person of the penalties for failure to comply with the reporting requirements. Such notice shall be confidential. If the person fails to make such filing or fails to cure the deficiency within the specified time period, said Board shall send a notice of delinquency to the reporting individual.
- (1) If a reporting individual has filed a statement which reveals a possible violation of this section, or said Board receives a sworn complaint alleging such a violation, or if said Board determines on its own initiative to investigate a possible violation, said Board shall notify the reporting individual in writing, describe the possible or alleged violation of such law, and provide the person with a fifteen-day period in which to submit a written response setting forth information relating to the activities cited as a possible or alleged violation of law. If said Board thereafter makes a determination that further inquiry is justified, it shall give the reporting individual a copy of its rules regarding the conduct of adjudicatory proceedings and appeals and the due process procedural mechanisms available to such individual. If said Board determines at any state of the proceeding that there is no violation or that any potential violation has been rectified, it shall so advise the reporting individual and the complainant, if any. All of the foregoing proceedings shall be confidential.
 - (2) If the Board determines that a violation has occurred, it shall send a notice of reasonable cause:
 - (a) To the reporting individual.
 - (b) To the complainant if any.

- K. A copy of any notice of delinquency or notice of reasonable cause shall be included in the reporting individual's file and be available for public inspection.
- L. Upon written request from any person who is subject to the jurisdiction of the Board of Ethics, said Board shall render advisory opinions on the requirements of said provisions. An opinion rendered by the Board in any subsequent proceeding concerning the person who requested the opinion and who acted in good faith, unless material facts were omitted or misstated by the person in the request for an opinion. Such opinion may also be relied upon by such person and may be introduced and shall be a defense in any criminal or civil action. Such requests shall be confidential, but the Board may publish such opinions provided that the name of the requesting individual and other identifying details shall not be included in the publication.
- M. In addition to any other powers and duties specified by law, the Board of Ethics shall have the further power and duty to:
- (1) Administer and enforce all the provisions of this section.
 - (2) Conduct any investigation necessary to carry out the provisions of this section. Pursuant to this power and duty, the Board may administer oaths or affirmations, subpoena witnesses, compel their attendance and require the production of any books or records which it may deem relevant or material.

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Annual Statement of Financial Disclosure

for Glen Cove, New York

Calendar Year _____

1. Name _____
2. (a) Title of position _____
(b) Department, agency or other governmental entity _____
(c) Address of present office _____
(d) Office telephone number _____
3. (a) Marital status _____. If married, please give spouse's full name, including maiden name where applicable.

(b) List the names of all unemancipated children.

Answer each of the following questions completely, with respect to calendar year _____, unless another period or date is otherwise specified. If additional space is needed, attach additional pages.

Whenever a value or amount is required to be reported herein, such value or amount shall be reported as being within one of the following categories:

Category A – under \$5,000; Category B – \$5,000 to under \$20,000; Category C – \$20,000 to under \$60,000; Category D – \$60,000 to under \$100,000; Category E – \$100,000 to under \$250,000; Category F – \$250,000 or over. A reporting individual shall indicate the category by letter only.

For the purposes of this statement, anywhere the term “local agency” shall appear such term shall mean a local agency, as defined in § 810 of the General Municipal Law, of the political subdivision for which this financial disclosure statement has been filed.

4. (a) List any office, trusteeship, directorship, partnership or position of any nature, including honorary positions, if known, and excluding membership positions, whether compensated or not, held by the reporting individual with any firm, corporation, association, partnership or other organization other than the State of New York or Glen Cove. If said entity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with or had matters other than ministerial matters before any state or local agency, list the name of any such agency.

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Position	Organization	State or Local Agency

(b) List any office, trusteeship, directorship, partnership or position of any nature, including honorary positions, if known, and excluding membership positions, whether compensated or not, held by the spouse or unemancipated child with any firm, corporation, association, partnership or other organization other than the State of New York. If said entity was licensed by any state or local agency, or, as a regular and significant part of the business or activity of said entity, did business with or had matters other than ministerial matters before any state or local agency, list the name of any such agency.

Position	Organization	State or Local Agency

5. (a) List the name, address and description of any occupation, employment, trade, business or profession engaged in by the reporting individual. If such activity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with or had matters other than ministerial matters before any state or local agency, list the name of any such agency.

Position	Name and Address of Organization	Description	State or Local Agency

(b) If the spouse or unemancipated child of the reporting individual was engaged in any occupation, employment, trade, business or profession, which activity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency or as a regular and significant part of the matters other than ministerial matters before any state or local agency, list the names, address and description of such occupation, employment, trade, business or profession and the name of any such agency.

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Position	Name and Address of Organization	Description	State or Local Agency

6. List any interest, in excess of \$1,000, excluding bonds and notes, held by the reporting individual, such individual's spouse or unemancipated child, or partnership of which any such person is a member, or corporation, ten per centum or more of the stock of which is owned or controlled by any such person, whether vested or contingent, in any contract made or executed by a state or local agency and include the name of the entity which holds such interest and the relationship of the reporting individual or such individual's spouse or such child to such entity and the interest of such contract. Do not list any interest in any such contract on which final payment has been made and all obligations under the contract except from guarantees and warranties have been performed; provided, however, that such an interest must be listed if there has been an ongoing dispute during the calendar year for which this statement is filed with respect to any such guarantees or warranties.

Do not list any interest in a contract made or executed by a state agency after public notice and pursuant to a process of competitive bidding or a process for competitive requests for proposals.

Self, Spouse or Child	Entity Which Held Interest	Relationship to Entity and Interest	Contracting State or Local Agency	Category of Value of Contract

7. List any position the reporting individual held as an officer of any political party or political organization, as a member of any political party or as a political party district leader. The term "party" shall have the same meaning as "party" in the Election Law. The term "political organization" means any party or independent body as defined in the election law or any organization that is affiliated with or a subsidiary or a party or independent body.

8. (a) If the reporting individual practices law, is licensed by the Department of State as a real estate broker or agent or practices a profession licensed by the Department of

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Education, give a general description of the principal subject areas of matters undertaken by such individual. Additionally, if such an individual practices with a firm or corporation and is a partner or shareholder of the firm or corporation, give a general description of principal subject areas of matters undertaken by such firm or corporation. Do not list the name of the individual clients, customers or patients.

- (b) List the name, principal address and general description or the nature of the business activity of any entity in which the reporting individual or such individual's spouse had an investment in excess of \$1,000, excluding investments in securities and interests in real property.

9. List each source of gifts, excluding campaign contributions, in excess of \$1,000 received during the reporting period for which this statement is filed by the reporting individual or such individual's spouse or unemancipated child from the same donor, excluding gifts from a relative. Include the name and address of the donor. The term "gifts" does not include reimbursements, which term is defined in item 10. Indicate the value and nature of each such gift.

Self, Spouse or Child	Name of Donor	Address	Nature of Gift	Category of Value of Gift

10. Identify and briefly describe the source of any reimbursements for expenditures, excluding campaign expenditures and expenditures in connection with official duties reimbursed by the political subdivision for which this statement has been filed, in excess of \$1,000, from each such source. For purposes of this item, the term "reimbursements" shall mean any travel-related expenses provided by nongovernmental sources and for activities related to the reporting individual's official duties, such as speaking engagements, conferences or fact finding events. The term "reimbursements" does not include gifts reported under item 9.

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Source

Description

11. List the identity and value, if reasonably ascertainable, of each interest in a trust, estate or other beneficial interest, including retirement plans of the State of New York or the City of New York, and deferred compensation plans established in accordance with the internal revenue code, in which the reporting individual held a beneficial interest in excess of \$1,000 at any time during the preceding year. Do not report interests in a trust, estate or other beneficial interest established by or for, or the estate of, a relative.

Identity

Category of Value*

*The value of such interest shall be reported only if reasonably ascertainable.

12. (a) Describe the terms of, and the parties to, any contract, promise or other agreement between the reporting individual and any person, firm or corporation with respect to the employment of such individual after leaving office or position (other than a leave of absence).
- (b) Describe the parties to and the terms of any agreement providing for continuation of payments or benefits to the reporting individual in excess of \$1,000 from a prior employer other than the political subdivision for which this statement is filed. (This includes interest in or contributions to a pension fund, profit sharing plan or life or health insurance; buyout agreements; severance payments; etc.)

13. List below the nature and amount of any income in excess of \$1,000 from each source for the reporting individual and such individual's spouse for the taxable year last occurring prior to the date of filing. Nature of income includes, but is not limited to, salary for government employment, income from other compensated employment whether public or private, directorships and other fiduciary positions, contractual arrangements, teaching income, partnerships, honorariums, lecture fees, consultant fees, bank and bond interest, dividends, income derived from a trust, real estate rents and recognized gains from the sale or exchange of real or other property. Income from a business or profession and real estate

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rents shall be reported with the source identified by the building address in the case of real estate rents and otherwise by the name of the entity and not by the name of the individual customers, clients or tenants, with the aggregate net income before taxes for each building address or entity. The receipt of maintenance received in connection with a matrimonial action, alimony and child support payments shall not be listed.

Self/ Spouse	Source	Nature	Category of Amount

14. List of sources of any deferred income in excess of \$1,000 from each source to be paid to the reporting individual following the close of the calendar year for which this disclosure statement is filed, other than deferred compensation reported in item 11 hereinabove. Deferred income derived from the practice of a profession shall be listed in the aggregate and shall identify as the source the name of the firm, corporation, partnership or association through which the income was derived, but shall not identify individual clients.

Source	Category of Amount

15. List each assignment of income in excess of \$1,000, and each transfer other than to a relative during the reporting period for which this statement is filed for less than fair consideration of an interest in a trust, estate or other beneficial interest, securities or real property by the reporting individual, in excess of \$1,000, which would otherwise be required to be reported herein and is not or has not been so reported.

Item Assigned or Transferred	Assigned or Transferred to	Category of Amount

16. List below the type and market value of securities held by the reporting individual or such individual's spouse from each issuing entity in excess of \$1,000 at the close of the taxable year last occurring prior to the date of filing, including the name of the issuing entity exclusive of securities held by the reporting individual issued by a professional corporation. Whenever an interest in securities exists through a beneficial interest in a trust,

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the securities held in such trust shall be listed only if the reporting individual has knowledge thereof except where the reporting individual or the reporting individual's spouse has transferred assets to such trust for his or her benefit in which event such securities shall be listed unless they are not ascertainable by the reporting individual because the trustee is under an obligation or has been instructed in writing not to disclose the contents of the trust to the reporting individual. Securities of which the reporting individual or the reporting individual's spouse is the owner of record but in which such individual or the reporting individual's spouse has no beneficial interest shall not be listed. Indicate percentage of ownership if the reporting person or the reporting person's spouse holds more than 5% of the stock of a corporation in which the stock is publicly traded or more than 10% of the stock of a corporation in which the stock is not publicly traded. Also list securities owned for investment purposes by a corporation more than fifty percent of the stock of which is owned or controlled by the reporting individual or such individual's spouse. For the purposes of this item the term "securities" shall mean bonds, mortgages, notes, obligations, warrants and stock of any class, investment interests in limited or general partnerships and certificates of deposits and such other evidences of indebtedness and certificates of interest as are usually referred to as securities. The market value for such securities shall be reported only if reasonably ascertainable and shall not be reported if the security is an interest in a general partnership that was listed in item 8(a) or if the security is corporate stock, not publicly traded, in a trade or business of a reporting individual or a reporting individual's spouse.

Self/ Spouse	Issuing Entity	Type of Security	Category of Market Value as of close of taxable year last occurring prior to the filing of this statement	Percentage of stock owned or controlled

17. List below the location, size, general nature, acquisition date, market value and percentage of ownership of any real property in which any vested or contingent interest in excess of \$1,000 is held by the reporting individual or the reporting individual's spouse. Also list real property owned for investment purposes by a corporation, more than 50% of the stock of which is owned or controlled by the reporting individual or such individual's spouse. Do not list any real property which is the primary or secondary personal residence of the reporting individual or the reporting individual's spouse, except where there is a co-owner who is other than a relative.

Self/ Spouse/ Other Party	Location	Size	General Nature	Acquisition Date	Category of Market Value	Percentage of Ownership

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18. List below all notes and accounts receivable, other than from goods or services sold, held by the reporting individual at the close of the taxable year last occurring prior to the date of filing in excess of \$1,000, including the name of the debtor, type of obligation, date due and the nature of the collateral securing payment of each, if any, excluding securities reporting in item 16 hereinabove. Debts, notes and accounts receivable owed to the individual by a relative shall not be reported.

Name of Debtor	Type of Obligation, Date Due, and Nature of Collateral, if any	Category of Amount
<hr/>	<hr/>	<hr/>

19. List below all liabilities of the reporting individual and such individual's spouse in excess of \$5,000 as of the date of filing of this statement, other than liabilities to a relative. Do not list liabilities incurred by, or guarantees made by, the reporting individual or such individual's spouse or by any proprietorship, partnership or corporation in which the reporting individual or such individual's spouse has an interest, when incurred or made in the ordinary course of the trade, business or professional practice of the reporting individual or such individual's spouse. Include the name of the creditor and any collateral pledged by such individual to secure payment of any such liability. A reporting individual shall not list any obligation to pay maintenance in connection with a matrimonial action, alimony or child support payments. Revolving charge account information shall only be set forth if liability thereon is in excess of \$5,000 at the time of filing. Any loan issued in the ordinary course of business by a financial institution to finance educational costs, the cost of home purchase or improvements for a primary or secondary residence, or purchase of a personally owned motor vehicle, household furniture or appliances shall be excluded. If any such reportable liability has been guaranteed by a third person, list the liability and name the guarantor.

Name of Creditor or Guarantor	Type of Liability and Collateral, if any	Category of Amount
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ETHICS

The requirements of law relating to the reporting of financial interests are in the public interest and no adverse inference of unethical or illegal conduct or behavior will be drawn merely from compliance with these requirements.

(Signature of reporting individual)

Date (month/day/year)

