

LAW OFFICES
INGERMAN SMITH, L.L.P.

MARY ANNE SADOWSKI
PARTNER

150 MOTOR PARKWAY, SUITE 400
HAUPPAUGE, NEW YORK 11788

550 MAMARONECK AVENUE, SUITE 209
HARRISON, NEW YORK 10528

TEL: (631) 261-8834
FAX: (631) 261-8851
msadowski@ingermansmith.com

via electronic transmission and regular mail

September 24, 2012

James J. Nolan
Superintendent of Schools
Sachem Central School District
51 School Street
Lake Ronkonkoma, New York 11779

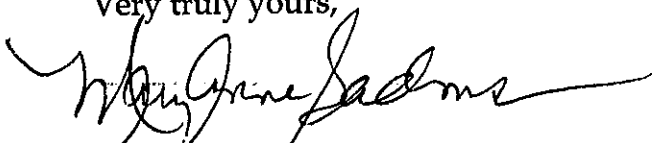
Re: Appeal of Gorman
Appeal No. 19391

Dear Jim:

As you know, Fred Gorman filed an appeal with the Commissioner of Education challenging the actions of the Board of Education relating to the district's budgeting practices.

I am pleased to enclose the decision from the Commissioner of Education in which he dismisses Mr. Gorman's appeal. The Commissioner held that Mr. Gorman failed to meet his burden of proof concerning his claim that the school district has engaged in improper budgeting practices. Kindly share this decision with the Board of Education. If you have any questions, please call.

Very truly yours,



MARY ANNE SADOWSKI

MAS/blb

enclosure

cc: Bruce H. Singer, Associate Superintendent for Business (w/enc.)