NOTICE TO BAR

TAX COURT OF NEW JERSEY – POLICY ON FILINGS

Effective immediately, the Management Office of the Tax Court, located at the Hughes Justice

Complex in Trenton, will receive documents for filing between the hours of 8:30 a.m. to 4:30 p.m.

Monday through Friday, except on State holidays. Documents delivered to the office after 4:30 p.m.

will be marked as filed on the following business day.

/s/ Cheryl A. Ryan

Tax Court Clerk/Administrator

Dated: October 22, 2010