



STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
POLICE AND FIREMEN'S  
RETIREMENT SYSTEM OF NEW  
JERSEY  
(T) (609) 649-5004 (F) (609) 341-4849

PHILIP D. MURPHY  
*Governor*

TAHESHA WAY  
*Lt. Governor*

**Mailing Address:**  
PO Box 297  
Trenton, NJ 08625-0295  
Location:  
50 West State Street  
Trenton, New Jersey

ELIZABETH MAHER  
MUOIO  
*State Treasurer*

June 20, 2024

**VIA eCOURTS**

Heather Joy Baker, Clerk  
Supreme Court of New Jersey  
R.J. Hughes Justice Complex  
P.O. Box 970  
Trenton, New Jersey, 08625

Re: Keith Isaac v. Board of Trustees, Police and Firemen's  
Retirement System of New Jersey  
Docket Number: 089370

On Petition for Certification from the Superior Court,  
Appellate Division  
Docket Number: A-003489-21

Sat Below:  
Hon. Jack M. Sabatino, P.J.A.D.  
Hon. Joseph L. Marczyk, J.A.D.  
Hon. Mark K. Chase, J.A.D., t/a

Letter on behalf of Respondent, Board of Trustees,  
Police and Firemen's Retirement System of New  
Jersey, in Opposition to Petition for Certification

Dear Ms. Baker,

Please accept this letter brief on behalf of Respondent, Board of  
Trustees, Police and Firemen's Retirement System of New Jersey, in opposition  
to the Petition for Certification by Petitioner, the Estate of Keith Isaac. The

Board relies primarily on its Appellate Division brief, four copies of which accompany this letter, and the Appellate Division’s opinion, Pa3-13.<sup>1</sup>

Rule 2:12-4 sets forth the grounds upon which this Court may grant certification to review a final decision of the Appellate Division.

Certification will be granted only if the appeal presents a question of general public importance which has not been but should be settled by the Supreme Court or is similar to a question presented on another appeal to the Supreme Court; if the decision under review is in conflict with any other decision of the same or a higher court or calls for an exercise of the Supreme Court’s supervision and in other matters if the interest of justice requires. Certification will not be allowed on final judgments of the Appellate Division except for special reasons.

[Ibid.]

Nothing here rises to the level required for certification by this Court.

The sole issue before the Appellate Division was whether Isaac’s special retirement application - identifying Roxanne as his spouse/survivor - constitutes “a duly executed” nomination of Roxanne as the beneficiary of his Retro Funds. See N.J.S.A. 43:16A-12.2. The Appellate Division found that Isaac’s “identification of this spouse’s name on the [special retirement application] should not be over-read to signify that he was choosing her to receive any unpaid pension benefits [;] [h]er receipt of the so-called ‘widow’s pension’ was automatic under the

---

<sup>1</sup> “P” refers to the Petition for Certification; “Pa” refers to the Petition appendix.

PFRS statute.” Pa11. Accordingly, the Appellate Division vacated the Board’s finding that Isaac’s identification of Roxanne as his spouse in his special retirement application constituted a “duly executed” nomination of Roxanne as the beneficiary of his Retro Funds but remanded the matter back to the Office of Administrative Law “for a supplemental hearing . . . to explore the probable intent of [Isaac], or whether he had any intent at all concerning the disposition of any unpaid funds.”

Pa12. The Appellate Division determined that a remand is necessary here because “[t]here is presently not substantial credible evidence in the stipulated record to support the inference made by the . . . Board” and, as such, the Administrative Law Judge on remand “shall make a factual determination as to whether decedent likely would have intended his identification of his estranged spouse on the retirement form to convey a desire that she receive any unpaid retirement funds due to him upon his death.” Pa11-12.

In its petition, the Estate of Isaac improperly asks this Court to conduct the “supplemental hearing” contemplated by the Appellate Division and make findings of fact regarding Isaac’s intent. P10-20. The Estate goes so far as to claim that Isaac “clearly manifested is intentions in his duly executed and probated Last Will and Testament,” P10, and attaches the Last Will and Testament (for the first time) to its petition for this Court to review. Pa14-22. To be clear, the Last Will and Testament was not part of the record before the trial court. The Estate’s reliance

on and inclusion of the Last Will and Testament at this stage of the litigation supports the Appellate Division's determination that further fact-finding and development of the record are needed on remand to the trial court. See Balducci v. Cige, 240 N.J. 574, 580 (2020) (holding that "[t]he supreme court may not overturn the trial court's factfindings unless the court conclude that those findings are manifestly unsupported by the reasonably credible evidence in the record").

Given the foregoing, it is clear that the Estate's petition fails to articulate a "special reason[]" or question of law sufficient for this Court to grant review of the Appellate Division's decision. Indeed, there is no conflict with another court decision which this Court needs to resolve and the interest of justice does not require review by this Court. The Appellate Division correctly remanded the matter back to the trial court for additional fact-finding.

For these reasons, the Estate's petition for certification should be denied.

Respectfully submitted,

By: /s/ Juliana C. DeAngelis  
Juliana C. DeAngelis, Esq.  
Legal Counsel - PFRSNJ

cc: Eric A. Carosia, Esq.