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 Attorneys for Petitioners

**IN THE COMMONWEALTH COURT OF PENNSYLVANIA**

THE PENNSYLVANIA SCHOOL BOARDS :  
 ASSOCIATION, INC., the EASTERN :  
 LANCASTER COUNTY SCHOOL DISTRICT, :  
 and the PHOENIXVILLE AREA SCHOOL :  
 DISTRICT, :  
 Petitioners :

No. 503 MD. 2015

vs. :

PEDRO A. RIVERA, SECRETARY OF :  
 EDUCATION OF THE COMMONWEALTH :  
 OF PENNSYLVANIA, the PENNSYLVANIA :  
 DEPARTMENT OF EDUCATION, and :  
 TIMOTHY A. REESE, TREASURER OF THE :  
 COMMONWEALTH OF PENNSYLVANIA, :  
 Respondents :

RECEIVED & FILED  
 COMMONWEALTH COURT  
 OF PENNSYLVANIA  
 21 OCT 2015 14 56

**NOTICE TO DEFEND**

You have been sued in court. If you wish to defend against the claims set forth in the following pages, you must take action within thirty (30) days after this complaint and notice are served, by entering a written appearance personally or by attorney and filing in writing with the court your defenses or objections to the claims set forth against you. You are warned that if you fail to do so the case may proceed without you and a judgment may be entered against you by the court without further notice for any money claimed in the complaint or for any other claim or relief requested by the plaintiff. You may lose money or property or other rights important you.

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW. THIS OFFICE CAN PROVIDE YOU WITH INFORMATION ABOUT HIRING A LAWYER.

IF YOU CANNOT AFFORD TO HIRE A LAWYER, THIS OFFICE MAYBE BE ABLE TO PROVIDE YOU WITH INFORMATION ABOUT AGENCIES THAT MAY OFFER LEGAL SERVICES TO ELIGIBLE PERSONS AT A REDUCED FEE OR NO FEE.

Pennsylvania Bar Association  
Lawyer Referral Service  
100 South Street  
PA Box 166  
Harrisburg, PA 17108  
1-800-692-7375

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LANCASTER COUNTY SCHOOL DISTRICT,	:	
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DISTRICT,	:	
Petitioners	:	No. _____ C.D. 2015
	:	
vs.	:	
	:	
PEDRO A. RIVERA, SECRETARY OF	:	
EDUCATION OF THE COMMONWEALTH	:	
OF PENNSYLVANIA, the PENNSYLVANIA	:	
DEPARTMENT OF EDUCATION, and	:	
TIMOTHY A. REESE, TREASURER OF THE	:	
COMMONWEALTH OF PENNSYLVANIA,	:	
Respondents	:	
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**Petition for Review**

Petitioners, the Pennsylvania School Boards Association, Inc., the Eastern Lancaster County School District, and the Phoenixville Area School District, by and through its undersigned counsel, the LEVIN LEGAL GROUP, P.C., hereby files this Petition for Review in the Nature of an Appeal under the Administrative Agency Law and a Complaint in the Court’s Original Jurisdiction for Declaratory, Mandamus and Injunctive Relief against Respondents, the Treasurer of the Commonwealth, Timothy A. Reese (“Reese”), the Pennsylvania Department of Education

(“PDE”) and Pennsylvania Secretary of Education, Pedro A. Rivera (“Rivera”)(collectively “Respondents”), and in support thereof state the following:

### **Jurisdiction**

1. The Court has original jurisdiction pursuant to 42 Pa.C.S.A. § 761(a)(1), which provides that the Court “shall have original jurisdiction of all civil actions or proceedings...against the Commonwealth government, including any officer thereof, acting in his official capacity.” None of the exceptions enumerated in 42 Pa.C.S.A. § 761(a)(1) apply.
2. The Court has appellate jurisdiction pursuant to 42 Pa.C.S.A. § 763(a), which provides that the Court “shall have exclusive jurisdiction of appeals from final orders of government agencies.” None of the exceptions enumerated in 42 Pa.C.S.A. § 763(a) apply.
3. This Court has appellate jurisdiction under Administrative Agency Law pursuant to 2 Pa.C.S.A. § 702, which provides that “any person aggrieved by an adjudication of a Commonwealth agency who has a direct interest in such adjudication shall have the right to appeal therefrom to the court vested with jurisdiction of such appeals by or pursuant to Title 42 (relating to judiciary and judicial procedure).”
4. This is an appeal and an action for declaratory relief, mandamus and injunctive relief, for the purpose of determining questions of actual controversy between the Petitioners and the Respondents concerning the Respondents’ threatened withholding of funds and allocations due to public school districts under the Pennsylvania Race Horse Development and Gaming Act (“the Gaming Act”), 4 Pa.C.S.A. §1101 et. seq., and the Taxpayer Relief Act (“the TRA”), 53 P.S. §6926.101 et seq.

### **Parties**

5. The Petitioner, the Pennsylvania School Boards Association, Inc., (“PSBA”) is a nonprofit corporation of the Commonwealth of Pennsylvania with its principal offices located at 400 Bent Creek Blvd., Mechanicsburg, PA 17050.
6. PSBA is a membership organization representing the interests of public school districts and their boards of school directors.
7. PSBA is a voluntary non-profit association whose membership includes nearly all of the 500 local school districts and 29 intermediate units of this Commonwealth, numerous area vocational and technical schools and community colleges and the members of the boards of those public school entities.
8. PSBA has as its function the rendering of assistance to public school entities in Pennsylvania and the representation of the general public interest in the field of public education.
9. The Bylaws of the PSBA provide that PSBA’s purposes include:

SECTION 1. To provide a medium for school boards, school directors, school board secretaries and business managers, and other related groups to come together and exchange information and views concerning the administration of the commonwealth’s public schools, including postsecondary schools when such institutions are operated as a part of the public school system.

SECTION 2. To secure united cooperation in handling school board problems and to endeavor to bring about improvement of the public schools at all levels by cooperation with other educational and professional agencies, including, but not limited to, other state associations of school boards and the National School Boards Association.

SECTION 3. To consider and, whenever deemed advisable, take such action as seems most desirable on matters relating to education and school administration, whether initiated by this Association, by the General Assembly, by state agencies, or by private individuals, associations or groups.

SECTION 4. To promote greater activity and higher efficiency on the part of all school boards in order to secure the best results in the progressive advancement, control and conduct of the public schools of the commonwealth.

SECTION 5. To render assistance and advice to school boards and to members of school boards on school matters affecting them.

10. PSBA files this action as the representative of member public school districts which are subject to and enjoy the benefits of the TRA and the Gaming Act.
11. The filing of this action by the PSBA is in accordance with its purposes to take action on matters related to education and school administration and to render assistance to members of the Association.
12. The Petitioner, the Eastern Lancaster County School District (“ELCSD”), is a public school district in the Commonwealth of Pennsylvania whose principal offices are located at 669 East Main Street, New Holland, PA 17557.
13. The Petitioner, the Phoenixville Area School District (“PASD”), is a public school district in the Commonwealth of Pennsylvania whose principal offices are located at 386 City Line Avenue, Phoenixville, PA 19460.
14. The Respondent, Timothy A. Reese (“Reese”), is the Treasurer of the Commonwealth of Pennsylvania. As Treasurer, Reese serves as Chief Executive of the Treasury Department and oversees an operating budget of \$40 million and a staff of approximately 325 employees. His powers and duties involve the receipt and disbursement of funds, as well as the deposit, investment, and safekeeping of monies and securities belonging to the Commonwealth. Reese is named in his official capacity only.
15. Reese serves as custodian of the funds of virtually all State agencies, including the funds at issue in the case.
16. The Respondent, Pedro A. Rivera (“Rivera”), is the Secretary of Education of the Commonwealth of Pennsylvania with his principal offices located at 333 Market Street, Harrisburg, PA, 17126. He is being named in this action in his official capacity.

17. Rivera is the highest ranking employee of the Pennsylvania Department of Education and has certain statutory, regulatory and other duties to ensure that the Pennsylvania Department of Education acts in accordance with applicable law.
18. The Respondent, Pennsylvania Department of Education, (“PDE”) is an administrative department of the Commonwealth of Pennsylvania with its principal offices located at 333 Market Street, Harrisburg, PA, 17126.

### **Background**

19. On or about October 15, 2015, PDE sent the following email to school districts and members of PSBA, including to the ELCSD and PASD:

**From:** "ED, Charter School Funding" <[RA-CSFunding@pa.gov](mailto:RA-CSFunding@pa.gov)>  
**Date:** October 15, 2015 at 10:02:52 AM EDT  
**To:** "ED, Charter School Funding" <[RA-CSFunding@pa.gov](mailto:RA-CSFunding@pa.gov)>

**Subject: Notification of Charter School Deduction**

To: School District Superintendents and Business Managers

*This e-mail is to notify you that one or more charter schools have requested that the Department deduct funds from State payments made to your school district, indicating that the school district did not pay the proper amount as required by the Charter School Law. Section 1725-A of the Charter School Law provides that if “a school district fails to make a payment to a charter school as prescribed in this clause, the secretary shall deduct the estimated amount, as documented by the charter school, from any and all State payments made to the district after receipt of documentation from the charter school.”*

The charter school(s) provided the required documentation to the Department, and one or more deductions have been made from available *subsidies in the October 2015 State Property Tax Reduction Allocation [“PTRA”] payment and made payable to the requesting charter school(s)*. If a charter school did not provide the school district with a copy of its request (i.e., invoices corresponding to deductions), please contact the Department at [ra-CSFunding@pa.gov](mailto:ra-CSFunding@pa.gov).

An itemized list of the deductions, including the name of the charter school and months for which the request was made, can be found in the Financial

Accounting Information application (FAI). After logging in to FAI, click on Payment Details and select the payment date. Subsidy payments from which deductions have been made will have a link labeled “View” to the right of the net payment amount. Please note that deductions for the current school year are estimated and can be adjusted between the school district and the charter school based on average daily membership during the reconciliation process following the end of the school year.

If you believe a charter school deduction is inaccurate, you must send a letter within 30 days of the deduction to:

Benjamin T. Hanft, Chief  
Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street, Fourth Floor  
Harrisburg, PA 17126-0333

The letter must be signed by the superintendent and accompanied by detailed information regarding the school district’s objection. For objections to more than one charter school deduction, a separate letter must be received for each charter school. A copy of the letter should also be sent to the charter school chief executive officer. Upon receipt of an objection, the Department will initiate the administrative hearing process to resolve the dispute. Failure to timely submit a letter may result in the school district being prevented from objecting to the deduction.

Questions regarding the deduction should be directed to Heather DiMeo at [ra-CSFunding@pa.gov](mailto:ra-CSFunding@pa.gov).

Questions related to concerns with cyber charter schools should be directed to [ra-CharterSchools@pa.gov](mailto:ra-CharterSchools@pa.gov).

**Benjamin T. Hanft** | Division Chief  
Division of Subsidy Data and Administration  
Department of Education | Bureau of Budget and Fiscal Management  
333 Market Street | Hbg PA 17126  
Phone: 717.787.5423 | Fax: 717.772.4106 (emphasis added)

20. Upon information and belief, all school district superintendents and business managers in the Commonwealth received the aforesaid email.
21. The superintendent and business manager of the ELCSO received the aforesaid email.
22. The superintendent and business manager of the PASD received the aforesaid email.

23. After receiving the aforesaid email, ELCSO checked PDE's website as directed and learned that the Respondents were going to deduct \$138,492 from ELCSO's PTRR Payment due on October 22, 2015.
24. After receiving the aforesaid email, PASD checked PDE's website as directed and learned that the Respondents were going to deduct \$64,943.09 from PASD's PTRR Payment due on October 22, 2015.
25. PASD did not receive any invoices or bills from any of the charter schools for whom the Respondents will be withholding funds.
26. It is believed and therefore averred that the Respondents' acts of deducting funds from PSBA's members' PTRR Payment entitlements, including the entitlement of the ELCSO and PASD, to the October 2015 State PTRR payment and made payable to requesting charter school(s) is illegal and without authority, as more thoroughly described hereinafter.
27. Other school districts across the Commonwealth are being denied the PTRR Payments that they are due on October 22, 2015. For example, upon information and belief, school districts in Chester County alone have been informed that they will lose approximately \$4.2 million.
28. The money that Respondents Rivera and PDE are withholding from the PTRR Payment due to school districts, including to ELCSO and PASD, are referred to hereinafter as the "Disputed Amounts" This action does not apply to the funds that the Respondents agree are to be paid to the school districts.
29. Money to be paid to PSBA's member school districts, including ELCSO and PASD, is held in a "special fund" by Reese as Treasurer under the Pennsylvania Race Horse Development and Gaming Act ("the Gaming Act"), 4 Pa.C.S.A. §1101 *et. seq.*

30. Section 1409 of the Gaming Act established the special fund (the “Special Fund”) and sets forth the use of the money in the Special Fund as follows:

**(a) Establishment.**--There is hereby established in the State Treasury *a special fund* to be known as the Property Tax Relief Fund, which shall receive money from the State Gaming Fund and any other money from any source designated for deposit in the Property Tax Relief Fund.

**(b) Use of money.**--Money in the Property Tax Relief Fund *shall be used for local property and wage tax relief* as specified by law and is hereby appropriated.

4 Pa.C.S.A. § 1409 (emphasis added).

31. The Taxpayer Relief Act (“the TRA”), 53 P.S. §6926.101 *et seq.*, specifies how the available funds in the Special Fund is to be paid and used.

- a. Section 6926.503(d) of the TRA mandates that the Secretary of Budget notify PDE by April 20 of each year of the aggregate amount PDE may pay to school districts from the Special Fund;
- b. Section 6926.505(a)(1),(2) and (3) of the TRA direct PDE on how it shall allocate the aggregate amount to individual school districts;
- c. Section 6926.505(a)(4) of the TRA mandates that PDE pay each school district its “property tax reduction allocation in two equal installments, one on the fourth Thursday in August, and the other on the fourth Thursday in October.”
- d. Section 6926.344(c)(1) of the TRA mandates that each school district that receives a “property tax reduction allocation” “shall use the property tax reduction allocation to fund exclusions for homestead and farmstead property. . .;”
- e. Section 6926.342 of the TRA mandates that each school district calculate and establish by resolution by June 30 of each year the homestead and farmstead

exclusion available to homestead and farmstead owners for July 1 property tax bills; and

- f. In accordance with and in reliance upon the foregoing processes, school districts, including ELCSO and PASD, sent property tax bills on or shortly after July 1 that include, pursuant to section 6926.343 of the TRA, a tax reduction based on the allocation to be received from PDE in August and October.
32. Notwithstanding the clear legislative mandates that the money in the Special Fund “shall be used for local property and wage tax relief as specified in law,” 4 Pa.C.S.A. §1409(a), and that school districts “shall use the property tax reduction allocation to fund exclusions for homestead and farmstead property,” 53 P.S. §6926.334(c)(1), the Respondents Rivera and PDE have announced and provided notice to school districts, including ELCSO and PASD, that they will use a portion of the money in the Special Fund, i.e., the Disputed Amounts, to pay charter schools.
33. In accordance with the October 15, 2015, email from the PDE quoted above, the basis of the Respondents’ actions appears to be section 1725-A of the Charter School Law (“the CSL”). That section provides, in relevant part that if “a school district fails to make a payment to a charter school as prescribed in this clause, the secretary shall deduct the estimated amount, as documented by the charter school, from any and all *State payments* made to the district after receipt of documentation from the charter school.” 24 P.S. §17-1725-A (emphasis added).
34. It is believed and therefore averred that the Respondents’ reliance on section 1725-A of the CSL is misplaced and unlawful for reasons including but not limited to the following:

- a. Section 1409 of the Gaming Act and section 6926.334(c)(1) of the TRA clearly state that the gambling funds in the Special Fund are restricted funds authorized to be used only for property tax reduction, not for the use of charter school tuition.
- b. It is believed and therefore averred that tax relief payments to School Districts from the Special Fund are not “State payments made to the district” for purposes of Section 1725-A (a)(5) of the Charter School Law, because they are neither state payments nor payments being made to districts for their discretionary use in educating children—they are instead payments of gaming revenues being made for the benefit of taxpayers, for which no other use is permitted.
- c. Because payments from the Special Fund are not “State payments” for purposes of the CSL, there is no conflict between the CSL on the one hand and the Gaming Act and TRA on the other hand. However, in the event that it were to be concluded that the laws conflict, the conflict must be resolved in favor of not diverting money from the Special Fund to charter schools for the following reasons.
- d. Section 1936 of the Statutory Construction Act (“SCA”), 1 Pa.C.S.A. §1936, provides that whenever the provisions of two or more statutes enacted by different General Assemblies are irreconcilable, the statute latest in date of enactment shall prevail.
  - i. In this instance, section 1725-A of the CSL was first enacted in 1997 and amended in 2001 and 2002.
  - ii. The Gaming Act and the TRA after section 1725-A of the CSL, being enacted in 2004 and 2006 respectively.

- e. Section 1933 of the SCA provides that whenever a general provision in a statute is in conflict with a special provision in another statute, the special provision shall prevail and be deemed an exception to the general provision, unless the general provision was enacted later and the manifest intention of the General Assembly was that the general provision prevail. In this instance, the special provision restricting the payments from the Special Fund to compensate school districts fully for the amount of real estate tax reduction overcomes any general rules pertaining to charter schools.

35. The aforesaid email from the Respondent PDE provided that the money withheld from school districts would be “made payable to the requesting charter school(s).”

36. It is believed and therefore averred that paying the money to the charter schools is unlawful for the following reasons:

- a. PDE is announcing it is making payments to the charter schools before any notice or hearing process is provided to the school districts, including PASD.
- b. There is no statutory authority that money from the Special Fund can be paid to charter schools.
- c. Use of money from the Special Fund for anything but payments to school districts to fund homestead and farmstead exemptions is unlawful.

37. Upon information and belief, the Respondent PDE is making the deductions knowing that even if the CSL applied, the proper processes were not followed by charter schools. For example, the aforementioned email from the Respondent PDE states: “If a charter school did not provide the school district with a copy of its request (i.e., invoices corresponding to deductions), please contact the Department at [ra-CSFunding@pa.gov](mailto:ra-CSFunding@pa.gov).” In other words, it

appears that the Respondent PDE is acting arbitrarily and capriciously by making deductions with money to be paid to school districts without having the necessary documentation that the charter schools complied with the required procedures—assuming *arguendo*, that the CSL applies with respect to the Special Fund.

38. It is believed and therefore averred that your Petitioners have no adequate remedy at law no any adequate administrative remedy for reason including the following:

- a. It is believed and therefore averred that the remedies in the CSL do not apply to disputes as to the entitlement of school districts to PTRAs Payments.
- b. The CSL does not provide any procedures for the resolution of a school district's entitlement to PTRAs Payments. On the contrary, the limited administrative remedy available to school districts is stated as follows:

(6) Within thirty (30) days after the secretary makes the deduction described in clause (5), a school district may notify the secretary that the deduction made from State payments to the district under this subsection is *inaccurate*. The secretary shall provide the school district with an opportunity to be heard ***concerning whether the charter school documented that its students were enrolled in the charter school, the period of time during which each student was enrolled, the school district of residence of each student and whether the amounts deducted from the school district were accurate.***

24 P.S. § 17-1725-A (emphasis added).

- c. The dispute in this action does not concern concerning whether the charter school documented that its students were enrolled in the charter school, the period of time during which each student was enrolled, the school district of residence of each student and whether the amounts deducted from the school district were accurate. Instead, it concerns whether the Respondents have the power and authority to deduct the Disputed Funds and pay them to charter schools.

**Count 1**  
**Equity—Injunction**

39. All prior paragraphs hereof are incorporated herein by this reference as if fully set forth herein.

40. It is believed and therefore averred that the withholding of the PTRAs Payment from School Districts and the payment of same to charter schools is unlawful and should be enjoined.

WHEREFORE, Petitioners requests your Honorable Court:

- a) To enter judgment in favor of the Petitioners and against the Respondents;
- b) To enter preliminary and permanent injunctions enjoining the Respondents from withholding or deducting any PTRAs due and owing to school districts on October 22, 2015 and/or from paying any such deductions to charter schools;
- c) To award costs against the Respondents; and
- d) To grant such further relief as may be just under the circumstances.

**Count II**  
**Mandamus**

41. All prior paragraphs hereof are incorporated herein by this reference as if fully set forth herein.

42. It is believed and therefore averred that the Respondents have a ministerial duty to pay to school districts in accordance with section 6926.505(a)(4) of the TRA “in two equal installments, one on the fourth Thursday in August, and the other on the fourth Thursday in October.”

WHEREFORE, Petitioners respectfully requests that the Court enter judgment in mandamus in their favor and against the Respondents and issue an Order(s) compelling the Respondents to

make payment on October 22, 2015, under the Gaming Act and the TRA without any deductions and to grant such other relief as may be just under the circumstances.

**Count III  
Declaratory Judgment**

43. All preceding paragraphs hereof are incorporated herein by this reference as if set forth fully.

44. The Declaratory Judgments Act, 42 Pa. C.S.A. §7531, *et seq.*, permits adjudication of an actual controversy between parties that is manifest or that is unavoidable in the immediate future.

45. At bar, an actual, ripe controversy exists between the Petitioners and Respondents.

46. This actual, ripe controversy arises from the announced intention of the Respondents to withhold funds that are due to PASD and to PSBA's members under the Gaming Act and the TRA and to pay to those funds to charter schools.

47. Given all of this, an Order providing declaratory relief for the Petitioners is necessary and appropriate because Respondents' calculation of the Index is unlawful, violates the TRA and causes harm to Petitioners as set forth in this Petition for Review.

WHEREFORE, Petitioners respectfully requests that the Court grant judgment in their favor and against the Respondents, with costs of suit, and issue an Order declaring that Respondents' withholding of charter school payments violates the Gaming Act and the TRA and that the PTRAs can only be used to pay school districts the amounts due for property tax relief and for no other purpose.

**Count IV  
Appeal**

48. All preceding paragraphs hereof are incorporated herein by this reference as if set forth fully.

49. The Respondents' decision to withhold the TPRA from school districts constitutes an adjudication pursuant to the Administrative Agency Law, 2 Pa.C.S.A. §§ 501 *et seq.*
50. The Respondents' decision, among other things, affects the PSBA's members' ability to carry out their duties as public school districts.
51. The Respondents' decision takes money that rightfully belongs to the PASD for tax relief and diverts it to charter schools, all before any hearing or opportunity to be heard has been provided by the Respondents to the PASD.
52. The Petitioners are seeking relief from this Court by appealing the Respondents' adjudication pursuant to 2 Pa.C.S.A. § 702.
53. Petitioners are appealing to have Respondents' adjudication invalidated and a decision issued commanding the Respondents to make full payment of the TPRA to school districts, including the PASD, without deductions for any purpose, including payments to charter schools.
54. It is believed and therefore averred that the Court should conduct a *de novo* hearing so as to ensure that the Petitioners' right to a fair and impartial hearing is preserved.

WHEREFORE, Petitioners respectfully request this Court to enter an Order(s) that: (a) Respondents' withholding of school districts' TPRA is unlawful; (b) Respondents must pay the full TPRA to each school district, including PASD, without deductions for any purpose, including charter school payments.

LEVIN LEGAL GROUP, P.C.

Date: 10-21-15



Michael I. Levin, Esquire  
1301 Masons Mill Business Park

1800 Byberry Road  
Huntingdon Valley, PA 19006  
215-938-6378  
Counsel for Petitioners

VERIFICATION

I, Nathan Mains, Executive Director of the Pennsylvania School Boards Association, have read the foregoing Petition for Review and verify that the contents thereof are true and correct to the best of my knowledge, information and belief. I understand that any false statements herein are made subject to the penalties of 18 Pa. C.S. §4904 relating to unsworn falsification to authorities.



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Nathan Mains

Dated: Oct 21, 2015

CERTIFICATE OF SERVICE

I, the undersigned counsel, hereby certify that I served the foregoing Petition for Review on the following certified first class mail on the date indicated below:

Pennsylvania Department of Education  
c/o Office of Chief Counsel  
333 Market Street  
Harrisburg, PA 17126

The Honorable Pedro A. Rivera, Secretary of Education  
Pennsylvania Department of Education  
333 Market Street  
Harrisburg, PA 17126

The Honorable Timothy A. Reese, Treasurer  
613 North Street  
Finance Building  
Harrisburg, PA 17120

The Honorable Kathleen Kane  
Attorney General of the  
Commonwealth of Pennsylvania  
11 N 3rd St  
16th Floor, Strawberry Square  
Harrisburg, PA 17101

Date: 10-21-15

  
Michael J. Levin, Esquire