



Fairview Fire District
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August 4, 2011

Mr. Bill Rubin
18 Eagle Lane
Poughkeepsie, NY 12601

Re: FOIL Request

Dear Mr. Rubin:

With regard to the appeal of your request for the formulas behind the spreadsheets, we must again deny the request. The information you request is appropriately referred to as "Embedded Metadata". To date, the courts have not determined whether or not this information should be disclosed, and we have determined that it should not. You may refer to the matter of *Irwin v. Onondaga County Resource Recovery Agency, A.T.*, 72 A.D.3d 314 (4th Dept. 2010). We further opine that the formulas utilized may constitute a "trade secret" of the accounting firm used to produce the spreadsheets.

Sincerely,

Jill Line
Chair of the Board