

## **PROFESSIONAL SERVICES AGREEMENT FOR THE MUNICIPAL PROSECUTOR**

THIS AGREEMENT ("Agreement" or "agreement") is by and between PRINCETON, a municipal corporation of the state of New Jersey, 400 Witherspoon Street, Princeton, New Jersey, 08540 (hereinafter referred to as "PRINCETON") and KG LAW GROUP, LLC, 520 Stokes Road, Suite B-11, Medford, New Jersey 08055 (hereinafter referred to as "CONSULTANT").

### **WITNESS**

WHEREAS, PRINCETON desires to obtain the services of a Municipal Prosecutor; and

WHEREAS, on December 15, 2025, CONSULTANT provided a written proposal to PRINCETON for purposes of performing the sought-after professional services to PRINCETON, a copy of which is attached as Exhibit B hereto; and

WHEREAS, by resolution, the Council awarded an agreement for professional services to CONSULTANT without public bidding as authorized by law, in accordance with the provisions of the Local Public Contracts Law, N.J.S.A. 40A:11-1 et seq.

NOW THEREFORE, IT IS AGREED by and between PRINCETON and CONSULTANT as follows:

1. **Scope of Services.**

- a. In consideration for payment of the cost set forth in Section 3 below, CONSULTANT shall use its best efforts to perform professional services and other related duties as set forth in the CONSULTANT'S proposal, a copy of which is attached hereto as Exhibit B and incorporated herein as if fully restated. Should there be any conflict between the terms of CONSULTANT'S proposal and this Agreement, the terms of this Agreement shall control.

2. **Contract Term.**

- a. This Agreement shall become effective as of **January 1, 2026**, and shall terminate on **December 31, 2026**, unless terminated sooner pursuant to the termination provisions set forth in subsection 2b. below.
- b. The Agreement may be terminated by either party, by giving thirty (30) days advanced written notice to the other, to the address as set forth on page 1 above.

3. **Compensation; Manner of Payment.**

- a. The anticipated cost of CONSULTANT'S services as described herein shall not exceed seventy-eight thousand dollars and zero cents (\$78,000.00), subject to annual budgetary appropriations, at the rate set forth in CONSULTANT'S proposal.
- b. CONSULTANT shall bill PRINCETON monthly on municipal vouchers for services rendered and reimbursement for such expenses incurred during the prior month, based on the hourly rates and fees set forth in Exhibit B. CONSULTANT shall give written notice to PRINCETON when the CONSULTANT has billed eighty percent (80%) of the

compensation set forth in paragraph 3a.

- c. PRINCETON agrees to pay CONSULTANT within thirty (30) days of receipt of invoice and an audited and approved signed voucher.

4. Terms and Conditions.

- a. CONSULTANT shall take note of and comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 regarding Affirmative Action/ Equal Employment Opportunity and the Americans with Disabilities Act. The parties hereby incorporate into this Agreement the Affirmative Action/Non-Discrimination addendum per the attached Exhibit A.
- b. CONSULTANT shall take note of and comply with the requirements of P.L. 2004, c.57 (N.J.S.A. 52:32-44 et seq.) regarding Business Registration and Sales and Use Tax. The parties hereby incorporate into this Agreement the Business Registration and Sales and Use Tax addendum per the attached Exhibit C.
- c. The Terms and Conditions printed on the purchase order issued by PRINCETON to CONSULTANT shall be incorporated into this agreement per the attached Exhibit D.

5. Political Contributions.

- a. This Agreement has been awarded to CONSULTANT based on the merits and abilities of CONSULTANT to provide the services as described herein. This Agreement was not awarded through a "fair and open process" as that phrase is defined in N.J.S.A. 19:44A-20.7. As such, CONSULTANT hereby certifies that CONSULTANT (including persons and other business entities having an interest in CONSULTANT, as defined by N.J.S.A. 19:44A-20.7) has neither made a contribution that is reportable by the recipient under P.L. 1973, c.83, N.J.S.A. 19:44A-1 et seq. (i.e., in excess of \$200.00), in the one (1) year period preceding the award of this Agreement nor will it make a reportable contribution during the term of this Agreement to any municipal committee of a political party if a member of that political party is serving in an elective public office of the municipality of PRINCETON when the Agreement is awarded, or to any candidate committee of any person serving in an elective public office of the municipality of PRINCETON when the Agreement is awarded.
- b. CONSULTANT is advised of the responsibility to file an annual disclosure statement on political contributions with the New Jersey Election Law Enforcement Commission (ELEC) pursuant to N.J.S.A. 19:44A-20.27 if CONSULTANT receives in a calendar year \$50,000 or more in the aggregate through agreements or contracts with a public entity. It is CONSULTANT'S responsibility to determine if filing is necessary. Additional information on this requirement is available from ELEC at (888) 313-3532 or [www.elec.state.nj.us](http://www.elec.state.nj.us).

6. Insurance; Hold Harmless.

- a. Prior to commencing work, CONSULTANT shall furnish PRINCETON with a Certificate of Insurance as evidence that it has procured such commercial, automobile, workers'

compensation, employer's and professional liability insurance coverage as is customary for the type and scope of services to be rendered under this Agreement. PRINCETON, and its officers, employees, agents and consultants, shall be listed as additional insured and as the certificate holder on such policies.

- b. CONSULTANT shall defend, indemnify and hold harmless PRINCETON, its officers, employees, agents and consultants from any and all claims, suits, actions, damages or costs, of any nature whatsoever, whether for personal injury, property damage or other liability, arising out of or in any way connected with the CONSULTANT'S acts or omissions, or those of its officers, employees, agents and consultants, in connection with this Agreement.
- c. It is also agreed that the acceptance of the final payment by the CONSULTANT shall be considered as a release in full of all claims against PRINCETON arising out of or by reason of performance or non-performance of the CONSULTANT'S obligations under this contract.

7. Complete Agreement.

- a. This Agreement and any attachments hereto or incorporated by reference represents the entire contract between the parties and shall take precedence over all other prior or existing understandings or agreements, if any, whether oral or written.

**IN WITNESS WHEREOF**, the parties have set their hand and seal the day and date first written above.

**ATTEST:**

**PRINCETON, a municipal corporation of  
the State of New Jersey**

By: \_\_\_\_\_  
Dawn M. Mount, Municipal Clerk

By: \_\_\_\_\_  
Mark Freda, Mayor

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**WITNESS:**

**KG LAW GROUP, LLC**

By: \_\_\_\_\_

By: \_\_\_\_\_  
Authorized Representative

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## **EXHIBIT A**

### **MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE**

**N.J.S.A. 10:5-31 et seq.** (P.L. 1975, c. 127)

**N.J.A.C. 17:27 et seq.**

### **GOODS, GENERAL SERVICE AND PROFESSIONAL SERVICES CONTRACTS**

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval;

Certificate of Employee Information Report; or

Employee Information Report Form AA302 (electronically provided by the Division and distributed to the public agency through the Division's website at [http://www.state.nj.us/treasury/contract\\_compliance](http://www.state.nj.us/treasury/contract_compliance)).

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase and Property, CCAU, EEO Monitoring Program as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Purchase and Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to **N.J.A.C. 17:27-1 et seq.**

## EXHIBIT B

# KG LAW GROUP LLC



**KG LAW GROUP**  
JUSTICE IS OUR MISSION

520 STOKES ROAD, SUITE B-11

TELE: 609-955-5222

December 15, 2025

Christopher K. Koutsouris, Esq. ∞Ω  
Katherine T. Gomolson, Esq. π

∞Admitted to Practice in NJ & NY  
π Admitted to Practice in NJ, PA & CO  
Ω Certified by the Supreme Court of NJ  
as a Municipal Court Law Attorney

Sarah Ocicki, QPA  
Finance Department  
Municipality of Princeton  
400 Witherspoon Street  
Princeton, NJ 08540

**RE: Proposal for Service as Municipal Prosecutor for 2026 Calendar Year**

Dear Ms. Ocicki:

I am pleased to provide my proposal in support of my request to be considered by the Municipality of Princeton for reappointment as Municipal Prosecutor for the for the 2026 calendar year. I have enclosed my personal curriculum vitae as well as those of members of our firm. If I am selected to continue to serve as the Municipal Prosecutor, I would serve as the primary contact person for all issues relating to service in that position. I would be assisted in servicing the Municipality by my partner, Katherine T. Gomolson, Esquire and our associates Eugene Racz, Esquire, Kevin Holleran, Esquire, Joanna Perilli, Esquire & Carol Gold, Esquire.

I am pleased to announce a history of demonstrated success in serving as municipal court prosecutor in various municipalities throughout the region. In addition to my past and present service to the Municipality of Princeton, I also currently serve as the Municipal Prosecutor for the Municipalities of Tabernacle, Woodland, Medford, North Hanover, New Hanover, Bordentown, Hamilton Township, Robbinsville, Hightstown, Cherry Hill and Washington Township (Gloucester County). I also serve as Conflict Municipal Prosecutor in Ewing Township, Moorestown, Haddon Township and the Mantua Joint Municipal Court. In the past, I proudly served the Municipalities of Riverside, Manchester, Southampton, Lumberton, Bass River, Lakehurst & Beach Haven. I have also served as the Alternate and/or Conflict Municipal Prosecutor for the Borough of Seaside Park, Township of Berkeley, Medford Lakes, Borough of Pemberton, Township of Pemberton, Trenton, East Windsor, West Windsor and Plainsboro. In each of the municipalities that I have served I feel that I have built a great rapport with both the Municipal Court Staff and the staff of the local Police Department. In fact, when serving as municipal prosecutor I make it a point to provide the members of the police departments I serve with my cell phone number and email address so that each officer can contact me on off-hours — including weekends — to discuss any issues that may arise.

My municipal court practice extends beyond prosecution. It should be noted that, as is permitted by law, outside of those counties in which I prosecute I do maintain a municipal court defense practice. In the past, I served in the position of municipal public defender in the Township of Lacey, Township of Upper Freehold,

Sarah Ocicki, Qualified Purchasing Agent

RE: Proposal for Service as Municipal Prosecutor for 2025 Calendar Year

December 15, 2025

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Borough of Englishtown, Borough of Harvey Cedars Borough of Allentown, Township of Manchester, Township of Wall, Borough of Matawan, Township of Marlboro, Borough of Seaside Heights and Township of Brick. I also maintain private defense cases to which I attend on a regular basis. I find that representation of parties on both sides, albeit in different counties, allows me to see issues from a unique perspective which has proven very helpful in resolving cases in a fair and just manner. It also means that I have had ample opportunity to hone my trial skills.

I am very pleased to inform the governing body that I am a member of the New Jersey Municipal Prosecutors Association. I am also very proud to be from among a small handful of attorneys who have the distinction of being recognized by the Supreme Court of the State of New Jersey as a Certified Municipal Court Law Attorney. I am even more honored to have been selected to serve among the very-first group of attorneys in the State of New Jersey ever to be given the honor and distinction to declare themselves certified in this field of practice as a trial attorney. I am of course available to accommodate any required meetings and court sessions if I am honored to be selected to continued to provide service as Municipal Prosecutor.

I have attached hereto for your review evidence of compliance with the New Jersey affirmative action requirements, a copy of my New Jersey Business Registration Certificate and a Certificate of Insurance which complies with those requirements set forth in the RFP.

I do not have any immediate relatives who are municipal employees or elected officials in the Municipality of Princeton. I am pleased to inform you that my firm has never been involved in any bankruptcy or re-organization proceedings at any time during its pendency.

In the event that we are selected to continue to serve as Municipal Prosecutor, I would request that my compensation continue at the currently established rate of \$600.00 per attended Court Session. For out of pocket expenditures, we would seek reimbursement for actual costs, noting that we do not seek reimbursement for reproduction costs beyond those permitted by the Open Public Records Act. I do request that the governing body take note that my firm does not request compensation for the enormous amount of time expended for administrative activities related to my representation as Municipal Prosecutor, nor do I seek reimbursement for the time expended by our administrative staff in case preparation.

Although I believe that my long history of demonstrated success, commitment and service to the people residing in municipalities throughout the region speaks for itself, I believe it is important that the Governing Body speak with persons who are familiar with the quality of service that this firm consistently provides. I therefore request that the Governing Body consider speaking with the following individuals:

Sheriff Michael Mastronardy

Address: 120 Hooper Avenue, Toms River, New Jersey 08754

Phone: (732) 929-2044

Director Martin Masseroni (Mercer County Police Academy; Ret. Chief of Police)

Address: 1200 Old Trenton Road, West Windsor, New Jersey 08550

Phone: (609) 584-2301

John Hartmann, Esquire

Address: 50 Princeton Hightstown Rd, Princeton Junction, New Jersey 08550

Phone: (609) 577-7541

Sarah Ocicki, Qualified Purchasing Agent

RE: Proposal for Service as Municipal Prosecutor for 2026 Calendar Year  
December 15, 2025

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Richard Kelly, Esquire

Address: 489 Yardville Hamilton Square Rd, Trenton, New Jersey 08691

Phone: (609) 585-0100

I would be happy to meet with you or the Governing Body to discuss our request at greater length. In the event that you have any questions or we can be of additional assistance, please do not hesitate to contact our office.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'Christopher K. Koutsouris', with a long, sweeping horizontal stroke extending to the right.

CHRISTOPHER K. KOUTSOURIS

Enclosures



## **EXHIBIT C**

### **BUSINESS REGISTRATION AND SALES AND USE TAX REQUIREMENTS**

#### **A. Business Registration**

P.L. 2004, c.57, as amended by P.L. 2009, C.315 (N.J.S.A. 52:32-44) requires VENDOR (also "CONTRACTOR") to provide PRINCETON with its business registration and that of any named subcontractors prior to the time this Agreement is awarded. In addition:

1. A Subcontractor named in the proposal made by CONTRACTOR shall provide a copy of its business registration to CONTRACTOR who shall provide it to PRINCETON as provided above. No Contract with a subcontractor shall be entered into by CONTRACTOR under this Agreement with PRINCETON unless the subcontractor first provides CONTRACTOR with proof of a valid business registration.
2. PRINCETON will retain the proof of business registration in an alphabetical file.
3. CONTRACTOR shall maintain and submit to PRINCETON a list of subcontractors and their addresses that may be updated from time to time during the course of the contract performance. A complete and accurate list shall be submitted before final payment is made for goods provided or services rendered under the Agreement.

#### **B. Sales and Use Tax**

1. For the term of this Agreement, CONTRACTOR and each of its affiliates shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.) on all their sales of tangible personal property delivered into this State.
2. CONTRACTOR shall include within its subcontracts the requirement that, for the term of this Agreement, the subcontractor and each of its affiliates shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.) on all their sales of tangible personal property delivered into this State.

Information on the law and its requirements is available by calling (609) 292-9292.

**TERMS & CONDITIONS****EXEMPTION**

Princeton is exempted by statute from payment of all Federal, State, and Municipal excise, sales and other taxes.  
FEDERAL I.D. 30-0746654

**LEGAL REQUIREMENTS**

The vendor agrees to comply with all statutes, rules and regulations and orders set forth by the State of New Jersey, Federal Government, and ordinances of Princeton.

**STATE REQUIREMENT (BUSINESS REGISTRATION REQUIREMENT)**

N.J.S.A. 52:32-44 imposes the following requirements on contractors and all subcontractors that knowingly provide goods or perform services for a contractor fulfilling this contract:

- 1) the contractor shall provide written notice to its subcontractors to submit proof of business registration to the contractor;
- 2) prior to receipt of final payment from a contracting agency, a contractor must submit to the contracting agency an accurate list of all subcontractors or attest that none was used;
- 3) during the term of this contract, the contractor and its affiliates shall collect and remit, and shall notify all subcontractors and their affiliates that they must collect and remit to the Director, New Jersey Division of Taxation, the use tax due pursuant to the Sales and Use Tax Act, (N.J.S.A. 54:32B-1 et seq.) on all sales of tangible personal property delivered into this State. A contractor, subcontractor or supplier who fails to provide proof of business registration or provides false business registration information shall be liable to a penalty of \$25.00 for each day of violation, not to exceed \$50,000 for each business registration not properly provided or maintained under a contract with a contracting agency. Information on the law and its requirements is available by calling (609)292-9292

**AUTHORIZATION TO PROCEED**

Princeton shall not be responsible for materials delivered or services performed delivered without authority of its written order and properly signed and executed by authorized Princeton official (s).

**QUALITY & QUANTITY**

All materials or services furnished on this order must be as specified, and subject to Princeton officials' inspection and approval within a reasonable time after delivery at destination. Materials other than specified will be returned at the order must not be substituted without the review and approval of authorized Princeton official(s). Materials rejected will be returned at the vendor's risk and expense. Quantities and unit prices specified must be adhered to. In case of a change, it first requires Princeton approval or it will be paid at the quoted price and quantity.

**ASSIGNMENT**

Neither party shall assign or transfer this order or any interest therein or monies payable thereunder without the written consent of the other party and any assignment made without such consent shall be null and void, except that Princeton may assign this order and its interest therein to any affiliated corporation or to any corporation succeeding to Princeton's business without consent of vendor.

**MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE**

**N.J.S.A. 10:5-31 et seq., N.J.A.C. 17:27**

**GOODS, PROFESSIONAL SERVICES AND GENERAL SERVICE CONTRACTS**

During the performance of this contract the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such action shall include, but not limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor, where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to **N.J.S.A. 10:5-31 et seq.** as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to employ minority and women workers consistent with the applicable county employment goals established in accordance with **N.J.A.C. 17:27-5.2** or a binding determination of the applicable county employment goals determined by the Division, pursuant to **N.J.A.C. 17:27-5.2**.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personal testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the applicable employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

- Letter of Federal Affirmative Action Plan Approval
- Certificate of Employee Information Report
- Employee Information Report Form AA302

The contractor and its subcontractor shall furnish such reports or other documents to the Division of Contract Compliance & EEO as may be requested by the Division from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Contract Compliance & EEO for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C.17:27**.