Ahmed Tigani
Commissioner

Deborah R. Glikin
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September 17, 2026

Jacob van Winkle
Treasurer, West 50s Neighborhood Association
200 West 54th Street, Apt 3B
New York, NY 10019

Via email: jacobnyc54@gmail.com

Re: **FOIL Appeal – 230 West 54th St., M**
FOIL # 2026-810-03848

Dear Mr. van Winkle:

The New York City Department of Buildings ("the Department") is in receipt of your September 2, 2026 Freedom of Information Law ("FOIL") appeal seeking the 2024 SET audit files and any correspondence related to a sign at the above address.

Your appeal is granted. Three audit documents and related correspondence are attached. Two internal emails were withheld as intra-agency materials that are not
i. statistical or factual tabulations or data;
ii. instructions to staff that affect the public;
iii. final agency policy or determinations;
iv. external audits, including but not limited to audits performed by the comptroller and the federal government
in accordance with section 87(2)(g) of the New York State Public Officers Law.

This letter constitutes the Department's final determination.

Sincerely,

Deborah R. Glikin

Deborah R. Glikin
Senior Assistant General Counsel/Records Appeals Officer

c: Juliet Neisser, Esq., Associate General Counsel
Terria Ray, Records Access Officer
Committee on Open Government, Dept. of State

att.