

**New York State Office of the State Comptroller  
Single/Sole Source Award**

Pursuant to New York State Finance Law §163.10(b), the New York State Office of the State Comptroller (OSC) is presenting the following summary of relevant circumstances and substantial reasons why a competitive procurement was not feasible.

<b>Category:</b>	Legal and Investigative Services	<b>Contract/Purchase Order Number:</b>	C001127
<b>Title of Services:</b>	Tax Advisory Legal Services		
<b>Description:</b>	Consistent with Section 144(2)(a) of the New York Economic Development Law (EDL), the NYS Office of State Comptroller (OSC) requested an exemption from publishing this procurement contract opportunity in the procurement opportunities newsletter (the NYS Contract Reporter). In accordance with Section 144(2)(b) of the EDL, the OSC Bureau of Contracts has granted the exemption.		
The Bureau of Contracts on 10/20/2021 approved a request for exemption from giving notice in the New York State Contract Reporter for the purchase of tax advisory legal services from Groom Law Group.			
Due to the specific circumstances of this procurement and the unique qualifications of the selected firm, a competitive procurement was not feasible in this instance.			
<b>Minority Sub-Contracting Goal:</b>	0%	<b>Women Owned Sub-Contracting Goal:</b>	0%
<b>Contract Term:</b>	12/14/2021 – 12/13/2023	<b>Out-of-State/Foreign Vendor: (Y/N)</b>	N
<b>Location:</b>	110 State Street	<b>Amount:</b>	\$150,000.00