

**New England Institute of HVAC, Inc**

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August 28, 2015

To: rachael.pauze@state.ma.us

Subject: Proposed Regulation 230 CMR 12.00-17.00

Regarding newly proposed regulation 230 CMR 12.00 - 17.00: I question the need for Sales Associates to be bonded. I do agree that their compensation should NOT involve commissions or bonuses; that should be sufficient to remove impropriety.

I am also at odds with the method of determining Surety Bond level. Our specific issue is the amount of time required by our CPA during tax season. She has threatened to drop us as a client because of this. The end result is an insurance payment of ~\$200 to cover Surety. Can't the Auditor take the estimated number of students and multiply by the tuition? Or can't they refer to prior enrollment history?

Can some of these proposals be waived if the School is as small as ours?

Can the Surety procedure be streamlined, or simplified for small Schools like ours?

We are a small school, typically enrolling fewer than 60 students per year. We do not have administrators (whose pay is an added cost that does not directly contribute to education). Our enrollment is small, and this correlates directly with our successful graduation and job acquisition rates.

If you'd like to discuss the success that we've achieved please feel to contact us!

John P. Burkhardt, Owner

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