



**DEPUTY COMMISSIONER**  
Office of Higher Education  
Office of the Professions

September 26, 2006

George Shu, President  
Taylor Business Institute  
23 West 17<sup>th</sup> Street  
New York, NY 10011-5501

Dear President Shu:

On August 7-8, 2006, a peer review team visited Taylor Business Institute to assess its compliance with the laws, rules and regulations governing degree-granting institutions in New York State. This review was preceded by site visits in 2004 and 2005, and was conducted in accordance with the schedule set forth in the letter of agreement dated April 11, 2006, between Taylor Business Institute and the Department. The latest review report (enclosed), like the earlier ones, describes a broad range of non-compliant and deficient practices and attributes of the institution.

Based on extensive areas of non-compliance identified in 2004 and 2005 peer review reports, in October 2005, I ordered the termination of all degree-granting programs at Taylor Business Institute. In subsequent written submissions and meetings with you and your colleagues, Taylor Business Institute indicated that immediate and extraordinary measures were taking place to rectify all educational deficiencies and areas of non-compliance. Based on that assurance, I agreed to hold in abeyance the termination of all registered programs at Taylor Business Institute. Unfortunately, despite significant technical assistance provided to Taylor through the peer review process, little improvement has taken place since the previous site visit in 2005.

On the basis of findings from the most recent review visit, the Department has determined that Taylor Business Institute continues to not be in substantial compliance with the Commissioner's Regulations applicable to degree-granting institutions in New York State (8 NYCRR Part 52). Specifically, Taylor Business Institute is not in substantial compliance with the regulations in the six areas cited in my determination letter of October 4, 2005. Accordingly, my determination of October 4, 2005 is no longer held in abeyance and the registration of Taylor Business Institute's credit-bearing programs shall terminate at the end of Taylor's fall term, in January 2007. This letter and the enclosed review report constitute the Department's final report and attendant determination on the termination of Taylor's registered programs. Pursuant to the April 11, 2006 letter of agreement, the Institute has acknowledged that this determination is final and the Institute has waived any right to challenge or appeal this determination in any forum.

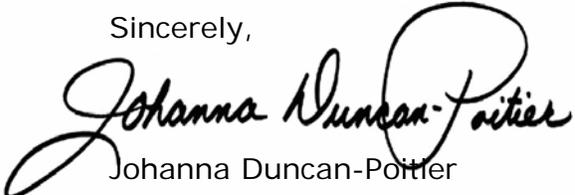
Taylor Business Institute is hereby directed to cease operations at the end of the fall term in January 2007. Therefore, Taylor Business Institute shall not allow any new students to begin their academic program in the Institute's October 2006 semester. All new students who had been planning to start in October shall be fully reimbursed for any money paid to the Institute. All remaining students may continue their studies through the fall term ending in January 2007. However, they must be given the option of withdrawing from Taylor any time up through October 20, 2006 with full refund of any payment or financial aid received by Taylor for that term. This will allow those who attend the October 18, 2006 College Transfer Fair (described below) to transfer seamlessly with no loss of student financial assistance.

The Department will conduct a College Transfer Fair on October 18, 2006 at the CUNY Graduate Center, 365 Fifth Avenue, from 2:00 to 7:00 p.m. for all interested Taylor students. At this fair, students will be able to meet with representatives of other educational institutions, as well as receive guidance from representatives of the Higher Education Services Corporation and the U.S. Department of Education concerning State and federal student financial aid.

By September 29, 2006, please provide me with an electronic file of the names and addresses of all current students, and a separate list of names and addresses of all new students planning to start in October. The Department will contact all students at Taylor directly to inform them about the determination, the transfer fair, and other information to facilitate their transition. In the interim, please direct your students to the Department's Web site at [www.highered.nysed.gov/ocue/taylorstudentinfo.htm](http://www.highered.nysed.gov/ocue/taylorstudentinfo.htm) which will provide them with updated information on the College Transfer Fair.

In separate correspondence, Assistant Commissioner Joseph Frey will provide you with the Department's Protocol for Institutional Closure, which describes the steps necessary to close the institution including securing student records for both active students and students who previously attended Taylor Business Institute.

I regret that this action must be taken; however, the Department's overriding concern is to ensure that the students attending Taylor Business Institute receive the quality educational program that they deserve. I ask that Taylor Business Institute work with the Department to ensure an orderly institutional closure and to assist in an effective transition of Taylor Business Institute's students to other educational programs.

Sincerely,  
  
Johanna Duncan-Poitler

Enclosure

cc: Joseph P. Frey