Opinion Number

OPINION UNDER SECTION 74A

Patent	GB 2453898 B
Proprietor(s)	ROLLS-ROYCE MARINE
Exclusive Licensee	
Requester	ZACCO UK LTD
Observer(s)	DEHNS for ROLLS-ROYCE MARINE
Date Opinion issued	22 July 2019

The request

- 1. The comptroller has been requested by Zacco UK Ltd ("the Requester") to issue an opinion as to whether patent GB 2453898 B ("the Patent") is valid in the light of a similar product that they assert was in public use prior to the priority date of the patent. An opinion is also sought regarding whether amendments made to the claims during prosecution of the Patent have resulted in matter disclosed in the Patent extending beyond that disclosed in the application for the Patent as filed and whether further amendments constitute a non-allowable intermediate generalisation.
- The Patent entitled "Device for a shark jaw" was granted on 27 April 2011 and is still in force. The Patent is a UK national phase application based on International (PCT) Application No. PCT/NO2007/000282 filed on 16 August 2007 and published as WO2008/020761 on 21 February 2008. The Patent claims priority from Norwegian Patent Application No. NO20063699 with a filing date of 17 August 2006.
- 3. The request was received on 18 April 2019 and was accompanied by a statement explaining the request along with a number of prior documents and supplementary materials as detailed below:

Copy of patent document WO98/40306

Copy of patent document US3859946

Annex 1: Karmøy Winch AS engineering drawing entitled "Proposal for bow mooring and Karm Fork for 280t release" dated 2 February 1988.

Annex 2: Karmøy Winch engineering drawing entitled "Karm Fork construkted for bow mooring" dated 18 March 1988.

Annex 3: Copy of facsimile correspondence between Force Measurement Systems and Karmøy Winch AS dated 5 December 1988.

4. The request further references patent documents US 3803942, EP 0831053 and US 3352152 but no copies of these documents were supplied.

Observations and observations in reply

- 5. Observations were received on 24 May 2019 from Dehn's on behalf of the proprietor, Rolls-Royce Marine AS ("the Observer"). The observations included arguments refuting the allegations of lack of validity, added matter and intermediate generalisation.
- 6. Observations in reply were received from the Requester on 7 June 2019 which included further supplementary materials as detailed below:

Annex 4: Copy of Karmøy Winch AS Website homepage from 2000 accessed using <u>www.archive.org</u>

Annex 5: Copies of three Karmøy Winch AS sales invoices for the sale of three Karm Forks to Hamilton Brothers Oil and Gas Ltd. dated 14 July 1988, 1 September 1988 and 12 September 1988.

Annex 6: Copies of facsimile correspondence between Karmøy Winch AS and Pro-Flo Singapore Pte Ltd dated 24 September 1992.

Whether inclusion of the supplied patent citations should be refused

- 7. WO98/40306, US3859946, US 3803942, EP 0831053 and US 3352152 were cited by the International Search Authority as X category citations and were used in the International Preliminary Report on Patentability (IPRP) and the official report dated 7 October 2010 to dispute the novelty and inventiveness of the invention as defined by the claims as filed. Therefore, in line with Section 3.4 of the Opinions Manual¹ and the decision in *Automation Conveyors Ltd²*. I am not required to consider these documents as part of this Opinion. However, if I should find that the supplementary material filed by the Requester falls within the state of the art I may consider these documents as part of a combined inventive step argument.
- 8. For completeness I will also address a point raised by the Requester with respect to these documents. The Requester states that according to the information available on the IPO database (IPSUM), amendments filed in response to the initial examination report were not supplied with accompanying arguments. The reason for this is that only correspondence sent by the IPO after 1 November 2010 or received by the IPO after 1 March 2011 are available for viewing on the IPSUM database. In this case the arguments relating to the amended claims were filed 7 February 2011 and so are not available online.

¹ <u>https://www.gov.uk/government/publications/opinions-manual/opinions-manual</u>

² Automation Conveyors Ltd BL O/370/07

Analysis of the Annexes

9. In order for matter to form part of the state of the art under Section 2(2) it must have been publicly available before the priority date of the Patent whether by written or oral description or by use or in any other way. MOPP 2.27 states:

The only matter which becomes part of the state of the art as the result of the use of an invention is that which is thereby made available to the public. Prior secret use does not therefore invalidate a patent...

- 10. In their initial request the Requester provided copies of engineering drawings showing a chain stopper (Karm Fork) design (Annexes 1 and 2), along with a facsimile describing how two such Karm Forks had been installed and were operating on vessels in the North Sea (Annex 3). The requester contended that this provided evidence that the contents of the drawings were made available to the public before the priority date of the patent in suit.
- 11. In response, the Observer was keen to clarify that the drawings and facsimile themselves were not publicly available at the priority date of the invention and highlighted various reasons why the information in the facsimile did not demonstrate prior use of the designed device. The Observers arguments can be summarised as follows: there is nothing to linking the drawings to the vessels in the North Sea other than the name Karm Fork, the amount of time that had passed between the dates on the designs and the installation of the Karm Forks on the North Sea vessel meaning that further design iterations could have taken place, and how, as ships are private vessels, even if the devices were those shown in the figures, no public disclosure would have taken place due to codes of confidentiality.
- 12. To refute these arguments the Requester provided further evidence of the validity of their claim including a discussion of private vessels and confidentiality agreements.
- 13. I therefore need to decide whether an apparatus corresponding to the engineering drawings of Annexes 1 and 2 forms part of the state of the art. There is no argument that the engineering drawings themselves were not publicly available, but are the supplementary materials enough to prove that an device based on these drawings was in use before the priority date of the present application? I have decided the most logical way to ascertain this is to work backwards from Annex 6.
- 14. Annex 6 details how in September 1992 Pro-Flo Singapore Pte Ltd were provided with a quote via facsimile from Karmøy Winch AS for the supply of a Karm Fork chain stopper. The quotation details the specification of the Karm Fork and further states that it is possible to install a mooring load monitoring system by fitting a strain cell onto the stopper unit. The quotation details how three such identical Karm Forks were delivered to Hamilton Brothers Oil and Gas Ltd. and were fitted on three vessels (St. Venture, St. Spiros and St. Ylad). The quotation also details how said Karm Forks were instrumented by an outside company.
- 15. In acknowledging receipt of said quote, Pro-Flo Singapore Pte Ltd state that they became aware of the availability of the Karm Forks through Hamilton Brothers Oil and Gas Ltd.

- 16. Annex 5 confirms that in September 1988 Hamilton Brother Oil and Gas Ltd bought three Karm Forks from Karmøy Winch AS.
- 17. Annex 3 is a facsimile dated December 1988 from Force Measurement Systems to Karmøy Winch AS entitled "Hamilton Bros, mooring load monitoring system using the 'Karm Fork'". The facsimile details how Force Measurement Systems instrumented three Karm Forks at the Karmøy Winch AS factory and that said Karm Forks were subsequently fitted to the St. Venture, St. Spiros and St. Ylad. It further details how the fork strain cells on the St. Venture and St. Spiros were connected to the existing onboard bridge load "Indicator/Recorder" instrument and subsequently calibrated. The facsimile states that an instrumented Karm Fork has been operating successfully on the St. Venture since 23 September 1988.
- 18. Annex 2 is an engineering drawing from March 1988 with the reference Hamilton and entitled "Karm Fork construkted for bow mooring". The inclusion of the Hamilton reference suggests that the designs and any resulting products are linked to a specific customer. The drawing shows a chain stopper with strain gauges welded to an internal surface thereof. Annex 1 is another engineering drawing entitled "Proposal for bow mooring and Karm Fork for 280t release". This drawing shows the suggested positioning of a Karm Fork on the deck of a vessel. Both drawings were drawn by the same draftsman P.H.H.
- 19. Annex 1 and 2 are numbered 330147 and 330150 respectively and were produced within weeks of each in February and March 1988. Annex 3 is dated September 1988. This seems to me to be a reasonable amount of time to move through the design process from design, to prototype, to final saleable/installable product.
- 20. On balance, based on the information provided in the request and the observations in reply, I am of the opinion that the chain stopper shown in the engineering drawings of Annexes 1 and 2 is the one that was sold to Hamilton Brother Oil and Gas Ltd, instrumented by Force Measurement Systems and fitted to the St. Venture, St. Spiros and St. Ylad.
- 21. Both the Requester and Observer have put forward detailed arguments with respect to whether use on the St. Venture, St. Spiros and St. Ylad would be considered a public disclosure. These arguments primarily focus on whether use on a private vessel could still be considered public use or whether confidentially agreements and the like surrounding the instrumentation, installation and use of the Karm Forks would make their use private. I do not feel that an in-depth analysis of these issues is necessary due to the contents of Annex 6. Annex 6 clearly states that Hamilton Brother Oil and Gas Ltd discussed the instrumented Karm Forks with a third party, Pro-Flo Singapore Pte Ltd, and thus in my mind the Karm Forks were made available to the public.
- 22. Therefore, on balance I am further of the opinion that as the chain stopper shown in Annexes 1 and 2 was operating successfully on the St. Venture in 1988 and as a third party was aware of this in 1992 the contents of Annexes 1 and 2 form part of the state of the art under Section 2(2).

The Patent

- 23. The patent relates to a device for monitoring loads applied to a shark jaw situated on board a marine vessel or offshore platform. Shark jaws are a form of maritime chain stopper for securing anchor lines, cables, chains or the like and are usually used in combination with a tow pin.
- 24. The embodied invention is shown in figures 1-3, which are reproduced below for reference. Figure 1 shows a shark jaw 10 and a tow pin 12. The shark jaw is arranged to be raised and lowered in the deck of a vessel. Figures 2 and 3 show that the shark jaw comprises a main body 14 and load readers 16. The load readers are connected to a coupling box 24 via a cable pipe internal to the main body. Further wiring connects the cable box to an electric cabinet 30. From the cabinet signals can be sent that display the load on the shark jaw. The load readers are located in pockets 18 on the outside of the main body. The pockets may be closed by a cover 20.

Figure 1: Figure 2:



Figure 3:



- 25. There are 7 claims in the granted patent, claim 1 being the only independent claim. As issues relating to the entire claim set are covered by this Opinion I have reproduced them in their entirety below:
 - 1) Shark jaw (10) onboard a vessel, where the shark jaw is arranged to secure and lead an anchor line, a cable or a chain, comprising a vertically arranged main body (14) adapted to be raised and lowered in the deck of the vessel, wherein the shark jaw comprises measuring equipment in the form of one or more load readers (16) arranged in a pocket (18) on an outside of the shark jaw, arranged to read the strains which arise during load effects in said anchor, cable or chain and to send signals to a display unit for displaying the load on the shark jaw.
 - Shark jaw (10) as claimed in claim 1, wherein said one or more load readers (16) are arranged at a 45 degree angle in relation to the main body (14) of the shark jaw.
 - 3) Shark jaw (10) as claimed in claim 2, wherein two load readers (16) are arranged in a pair.
 - 4) Shark jaw (10) as claimed in claim 2 or 3, wherein said load readers (16) are made up of a number of load cells or strain gauges.
 - 5) Shark jaw (10) as claimed in any preceding claim, wherein the signals for displaying the load on the shark jaw, and thus the anchoring line, cable or chain, are sent from one or more load readers (16) to a display unit on the bridge of the vessel.
 - 6) Shark jaw (10) as claimed in any preceding claim, wherein a cable pipe (22) extends on the inside of the shark jaw, from the pocket (18) with the load readers (16) and down to an underside of the shark jaw (10).

- 7) Shark jaw (10) as claimed in claim 6, wherein cables from each load reader (16) run in said cable pipe (22) to a coupling box (24) fastened to the underside, wherefrom two wires (26,28) run to an electric cabinet (30), which sends signal that display the load on the shark jaw, and thus the anchoring line, cable or chain on a display unit on the bridge of the vessel.
- 26. I will consider the novelty and inventiveness of the dependant claims should that become necessary after my assessment of claim 1.

Claim construction

- 27. Before considering the documents put forward in the request firstly I need to construe claim 1 of the Patent, that is to say I must interpret it in the light of the description and drawings as instructed by Section 125(1). In doing so I must interpret the claims in context through the eyes of the person skilled in the art. Ultimately the question is what the person skilled in the art would have understood the patentee to be using the language of the claims to mean.
- 28. I happy to accept the Requesters definition of the person skilled in the art. The invention is concerned with anchoring apparatus for marine vessels or offshore structures and as such the skilled person would be directly involved in producing the product in question, i.e. a marine engineer, ship builder or ship fitter.
- 29. Claim 1 is generally straightforward to construe. Of particular interest are the terms "shark jaw" and "pocket".
- 30. The claim refers to a shark jaw 10 on board a vessel. Figure 1 shows an arrangement of a shark jaw 10 and a tow pin 12 on board a vessel. The shark jaw labelled as 10 in figure 1 is then shown in more detail in figures 2 and 3. The description (page 2 lines 24-31) details the different components that make up the shark jaw, namely a main body 14 and load readers 16. The person skilled in the art would therefore construe the term shark jaw to mean the device as a whole and not the individual parts thereof.
- 31. Page 2 lines 28-30 states that the load readers of arranged in a cavity or pocket 18 in the body 14. The load readers can be seen located within said pockets in figures 3a-3c. The pockets are appropriately sized for holding the load readers i.e. they are a close fit, and may be provided with a cover 20.
- 32. In the context of the application as a whole, the person skilled in the art would therefore construe the term pocket to mean a small enclosure capable of being closed or covered.

Does the matter of claim 1 extend beyond what was disclosed in the application as filed?

33. Section 76(2) of the Act disallows amendment of an application which results in it disclosing matter extending beyond that which it disclosed when filed. When considering in Bonzel and Schneider (Europe) AG v Intervention Ltd [1991] RPC 553 whether an amendment to the description had the result that a patent as granted disclosed matter which extended beyond that disclosed in the application, Aldous J

described his task as:

- (1) to ascertain through the eyes of the skilled addressee what is disclosed, both explicitly and implicitly in the application;
- (2) to do the same in respect of the patent as granted;
- (3) to compare the two disclosures and decide whether any subject matter relevant to the invention has been added whether by deletion or addition. The comparison is strict in the sense that subject matter will be added unless such matter is clearly and unambiguously disclosed in the application either explicitly or implicitly.
- 34. As summarised by Jacob J. in Richardson-Vicks Inc.'s Patent [1995] RPC 568, "the test of added matter is whether a skilled man would, upon looking at the amended specification, learn anything about the invention which he could not learn from the unamended specification.".
- 35. The Requester has asserted that amendments made during the prosecution of the application have resulted in granted claim 1 containing matter which was not contained in the application as filed. The matter in question is the phrase "arranged in a pocket (18) on an outside of the shark jaw" in relation to the location of the load readers 16. The Requester states that figure 3c shows the pocket arranged in an outside wall of the main body 14 and that the description states that the pocket is "in said body 14". They contend that as the main body is a component of the shark jaw the use of the term shark jaw in claim 1 in relation to the location of the pockets is broader than the term body and implies that the pockets can be located elsewhere on the shark jaw.
- 36. The Observer contends that the application as filed includes numerous references to the load cells being located on the shark jaw, or shark jaw sides with no reference to the main body itself. They also acknowledge that none of these references specifically mention a pocket but are of the opinion that this does restrict the placement of said pockets, as the advantages of the pocket are not tied to being located in the main body.
- 37. As discussed above, I have construed the term shark jaw as relating to the shark jaw as a whole and not the individual components thereof. I must therefore ascertain whether there is support in the originally filed specification for the positioning of pockets on the outside of the shark jaw as a whole or whether there are limitations on their positioning.
- 38. Although throughout the description the load readers are said to be on the shark jaw, on or more sides of the shark jaw etc., the only referces to pockets is in relation to the main body 14. Figure 3 clearly shows the pockets as being in the main body 14 of the shark jaw. Page 2 lines 28-29 states that the load readers are preferably arranged in a cavity or pocket in said body. There are no further references to the location of the pockets within the specification.
- 39. I am therefore of the opinion that the amendment made to claim 1 is wider in scope that the original disclosure and therefore adds matter.

Intermediate generalisation

- 40. The Requester is also of the opinion that the same amendment to claim 1 discussed above is an intermediate generalisation as the pocket 18 is technically and functionally linked to the cover 20 and thus they are of the opinion that claim 1 should also include reference to the cover. The Observer disputes this and highlights that page 2 line 26-31 states that "...the pocket 18...**can be** protected by a cover 20...".
- 41. I agree with the Observer that the above passage provides support for an optional cover and therefore I am of the opinion that the amendment made to claim 1 is not an intermediate generalisation.

Novelty and Inventive step – the law

42. Section 1(1)(a) and (b) of the Patents Act (henceforth 'the Act') reads:

1(1) A patent may be granted only for an invention in respect of which the following conditions are satisfied, that is to say –

(a) the invention is new;

(b) it involves an inventive step;

43. The relevant provisions in relation to novelty are found in section 2(1) and section 2(2) which read:

2(1) An invention shall be taken to be new if it does not form part of the state of the art.

2(2) The state of the art in the case of an invention shall be taken to comprise all matter (whether a product, a process, information about either, or anything else) which has at any time before the priority date of that invention been made available to the public (whether in the United Kingdom or elsewhere) by written or oral description, by use or in any other way.

2(3) The state of the art in the case of an invention to which an application for a patent or a patent relates shall be taken also to comprise matter contained in an application for another patent which was published on or after the priority date of that invention, if the following conditions are satisfied, that is to say -

- (a) that matter was contained in the application for that other patent both as filed and as published; and
- (b) the priority date of that matter is earlier than that of the invention.
- 44. The provisions in relation to inventive step are found in section 3 which states:

3. An invention shall be taken to involve an inventive step if it is not obvious to a person skilled in the art, having regard to any matter which forms part of the state of the art by virtue only of section 2(2) above (and disregarding section 2(3) above).

45. The Court of Appeal in Windsurfing³ formulated a four-step approach for assessing whether an invention is obvious to a person skilled in the art. This approach was restated and elaborated upon by the Court of Appeal in Pozzoli⁴. Here, Jacob LJ reformulated the Windsurfing approach as follows:

(1)(a) Identify the notional "person skilled in the art"

(1)(b) Identify the common general knowledge of that person;

(2) Identify the inventive concept of the claim in question or if that cannot be readily done, construe it;

(3) Identify what, if any, differences exist between the matter cited as forming part of the "state of the art" and the inventive concept of the claim or the claim as construed.

(4) Viewed without any knowledge of the alleged invention as claimed, do those differences constitute steps that would have been obvious to the person skilled in the art or do they require any degree of invention?

46. I will begin by considering the validity of the invention as defined by claim 1. Only if I find it to be invalid will I consider the dependent claims.

Novelty: Karm Fork as shown in Annexes 1 and 2

- 47. Annex 2 shows a shark jaw type chain stopper having a vertically arranged main body provided with a slot for receiving a chain or cable. Annex 1 shows the positioning of this device on the deck of a vessel and its use with anchoring chain. Annex 2 shows how the main body is connected to pistons which facilitate raising and lowering of the device with respect to the deck of the vessel on which the device is fitted. The shark jaw is provided with two load readers "strainselles" which are welded to the wall of an internal cavity within the device. Annex 3 discusses how the load readers are connected to an onboard bridges load 'Indicator/Recorder' instrument.
- 48. The device discloses all the features of claim 1 except that the load readers are located in a pocket on the outside of the device.
- 49. The Requester is of the opinion that the internal cavity falls within the definition of a pocket and that this "pocket" fulfils the requirement of being on the outside of the device as it extends from the outside of the main body via an opening on the underside thereof.
- 50. The internal cavity does not fall within the bounds of a pocket in terms of how it has been construed above and thus the device shown in Annexes 1 and 2 does not disclose all the features of claim 1 and therefore I am of the opinion that it does not

³ Windsurfing International Inc. v Tabur Marine (Great Britain) Ltd, [1985] RPC 59

⁴ Pozzoli SPA v BDMO SA [2007] EWCA Civ 588

dispute the novelty of the claimed invention.

Inventive step

- 51. The Requester has put forward a number of arguments addressing the inventiveness of the granted claims. In each case the man skilled in the art and his common general knowledge are considered to be the same. As the man skilled in the art was defined as part of my discussion of claim construction I see no need to repeat that definition here.
- 52. I agree in the main with the Requesters synopsis of the common general knowledge of said skilled person provided in the original request, that is that they would have knowledge of the cited prior art and the Karm Fork disclosure, knowledge of how shark jaws are made and function and that load cells can be used in combination with shark jaws to monitor the loads applied thereto.
- 53. In my mind, the skilled man would be aware of the "common sense" placement of load cells i.e. where to position them to get the best reading possible whilst minimising the possibility of damage.
- 54. The Requester and the Observe disagree on whether the main body of a shark jaw would have a "tight fit" relationship with respect to the deck of the vessel it moves up and down in and whether this would be considered part of the common general knowledge. I agree with the Requester that the tight fit relationship would form part of this knowledge as it is shown in the Karm Fork drawing and is integral to the function of the shark jaw as it enables it to withstand the major forces that the jaw would be subjected to in use.
- 55. The person skilled in the art would also be aware of the delicate nature of load cells, hence the "common sense" placement of the load cells within the internal cavity of the Karm Fork and away from moving parts in the cited prior art documents.

Inventive Step: Karm Fork and Common General Knowledge

- 56. The inventive concept of claim 1 is that the load readers are arranged in a pocket on the outside of the shark jaw. The difference between this and what is disclosed by Karm Fork is that in the Karm Fork design the load readers are welded on a wall within an internal cavity formed inside the main body of the shark jaw.
- 57. Would moving the load cells used on the Karm Fork to a pocket in the external surface thereof be an obvious adaptation to a person skilled in the art? I think there are two factors that need to be considered here; positioning the load cells on an external surface of the Karm Fork and the use a pocket. Common sense would dictate that moving the load readers directly to the outside of the main body of the Karm Fork would not be advisable due to the tight fit of the main body as it moves up and down with respect to the deck. Therefore, a change in placement to this location would necessitate the use of a pocket or the like. In other words, not only would you have to change the position of the load cells you would also have to alter the way in which they are associated with the Karm Fork. To create pocket on the outside of the Karm Fork you would have to physically change its construction. As rightly pointed out by the Requester, devices of this type are subject to high magnitude

forces. In my mind, creation of a pocket whilst seeming simplistic could have catastrophic impact on the integrity of the main body; it would be more than a simple design change. Further the person skilled in the art would also have to consider how the load cells would be connected to the associated monitoring equipment. Placement of the load cells in the internal cavity as in the Karm Fork, allows the cells to be easily connected by wiring to the necessary load monitoring equipment. Movement of the load cells to an external surface would involve further consideration of the wiring, as due to the tight fit on the main body with respect to the deck the wiring would most likely have to go through the wall of the main body.

- 58. The internal position of the load cells on the Karm Fork is such that they are protected from external damage i.e. they do not get bashed by the anchor components or other ship equipment. Further, they do not get knocked as the shark jaw moves up and down with respect to the deck and they are easily accessible in terms of wiring. Additionally, according to Annex 3 this set up is operating successfully. I see no motivation why the person skilled in the art would want to move the load readers to a more precarious position and factoring in the engineering requirements that would be required to form a pocket I do not think this would be an obvious adaptation.
- 59. I therefore of the opinion that an adaptation of this manner would not be obvious and claim 1 is thus inventive over the Karm Fork disclosure.
- 60. As I have found claim 1 to be inventive there is no need for me to consider the dependant claims.

Inventive Step: Prior art citations and Karm Fork

- 61. The documents cited in the original search was assessed for obviousness with respect to the common general knowledge as part of the examination process. As the Karm Fork disclosure has been added to the state of the art/common general knowledge I will briefly discuss whether this impacts on the relevance of these documents.
- 62. The cited prior art documents all disclose pawl type chain stoppers rather than shark jaws. As an example, WO 98/40306 discloses an underwater fairlead latch device which utilises an extensiometer on an external surface thereof. The difference between this and the claimed invention is primarily that it is not a shark jaw and secondarily the extensiometer is not located in a pocket.
- 63. The extensiometer in WO 98/40306 is located on the external surface so that it does not interfere with or get damaged by the anchor chain. In Karm Fork the load cells are positioned in an internal cavity and thus protected in a similar way. I can see no motivation why the skilled person would want to combine these disclosures as they both appear to teach the most logical positioning of the load cells for their specific application.
- 64. I therefore of the opinion that claim 1 is inventive over the disclosed prior art (using WO 98/40306 as an example) in combination with the Karm Fork disclosure.

Conclusion

- 65. I am of the opinion that claim 1 includes subject matter which extends beyond what was disclosed in the application as filed.
- 66. I am also of the opinion that claim 1 does not include an intermediate generalisation.
- 67. I am further of the opinion that granted claims 1-7 of the Patent are novel and inventive in the light of documents supplied.

Application for review

68. Under section 74B and rule 98, the proprietor may, within three months of the date of issue of this opinion, apply to the comptroller for a review of the opinion.

Nicola Payne Examiner

NOTE

This opinion is not based on the outcome of fully litigated proceedings. Rather, it is based on whatever material the persons requesting the opinion and filing observations have chosen to put before the Office.