In the Matter of the Petition

of

JAMES DEGAETANO

AFFIDAVIT OF MAILING

State of New York County of Albany

(representative xxf) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

Mr. James Degaetano
7009 Ft. Hamilton Parkway
Brooklyn, New York

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative window) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative matrix) petitioner.

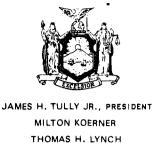
John Huhn

Sworn to before me this

27th day of July

, 1978

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## STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

ADDRESS YOUR REPLY TO

July 27, 1978

TELEPHONE: (518) 457-1723

Mr. James Degaetano 7009 Ft. Hamilton Parkway Brooklyn, New York

Dear Mr. Degaetano:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(x) 478 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

Enc.

Aloyskus J. Nendza Assistant Director

cc: Ankhannenenenenenderaket

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES DEGAETANO

DEFAULT ORDER

for **Redeternion to Review a Determination Raws** under Article(s) 20 of the Tax Law for the Year(s) 1977.

Petitioner(x), James Degaetano, 7009 Ft. Hamilton Parkway, Brooklyn,

New York, filed a petition for redetermination of deficiency

or for refund of cigarette taxes under Article(x)

of the Tax Law for the year (%) 1977

. File No.(x) 19388

not appear at the formal hearing . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of JAMES DEGAETANO be and the same is hereby denied.

DATED: Albany, New York July 27, 1978

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER