In the Matter of the Petition

of

R.J. REYNOLDS TOBACCO CO.

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that

She is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 16 day of January , 19 78, she served the within

Notice of Default Order by (certified) mail upon R.J. Reynolds
Tobacco Co.

(representative ref) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: R.J. Reynolds Tobacco Co.

Winston-Salem, North Carolina

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 (XEXPERENTIALE)

SENEX.) petitioner herein and that the address set forth on said wrapper is the

last known address of the (XEXPERENTIALE) petitioner.

Sworn to before me this

16 day of January , 1

and mach

John Huhn

TA-3 (2/76)



JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

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

January 16, 1978

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-1723

R.J. Reynolds Tobacco Co. Winston-Salem, North Carolina

Gentlemen:

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

Please take further notice that pursuant to Section(of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 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,

Armando Montano.

Supervising Tax Bearing Offices

Enc.

cc:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

R. J. REYNOLDS TOBACCO CO.

DEFAULT ORDER

forxRevisionxorxforxRefundxof

for a Hearing to Review a Determination

under Article(s) 20

of the Tax Law for the

Year(s) 1975.

Petitioner(x) R. J. Reynolds Tobacco Co., Winston-Salem, North Carolina

27102

filed a petition for revision or for refund of

Cigarette

taxes under Article(x) 20

of the Tax Law for the

year(x) 1975

• File No. (x) 13877

A Formal Hearing

on the petition was scheduled before

Solomon Sies, Hearing Officer

, at the offices of the State

Tax Commission, Building #9, Room 107, State Campus, Albany, New York

on Thursday, September 29, 1977 at 1:15 P.M

. Notice of said Formal

Hearing was given to petitioner (sx) x and x parkintin max (sx) x max parkint in max parkint in max (sx) x max parkint in max par

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 R. J. Reynolds Tobacco Co.

be and the same is hereby denied.

DATED: Albany, New York

January 16, 1978

STATE TAX COMMISSION

Vh. Xla

COMMISS NONER

COMMISSIONER