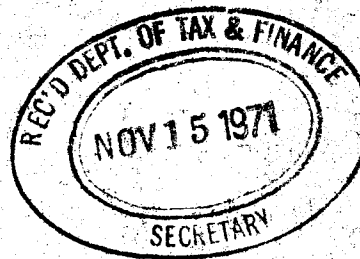


CC: Mr. Rook



November 12, 1971

Paul V. Wolfe, Esq.  
420 Lexington Avenue  
Room 2400  
New York, New York

Re: "In the Matter of the Instrument  
Executed by Sally Madel with  
Sheraton Ambassador Corp."

Dear Mr. Wolfe:

This is in reply to your letter of October 20, 1971, regarding the above. Upon receipt of your letter, work on the case was expedited and an order of determination has been placed before the Tax Commission. The matter will be reviewed by each of the three tax commissioners and a final order should issue within a few weeks.

Sincerely,

*Signed*

Norman Gallman  
Commissioner

ER/jvp



U.S. DEPARTMENT OF AGRICULTURE

OFFICE OF THE SECRETARY  
WASHINGTON, D.C.  
JAN 10 1934

TO THE SECRETARY OF AGRICULTURE  
WASHINGTON, D.C.

FROM THE SECRETARY OF AGRICULTURE

RE: [Illegible text]

[Illegible text]

[Illegible text]

[Illegible text]

10/20/71

From **JOSEPH H. MURPHY** Commissioner

Name of Correspondent

Paul V. Wolfe, Esq.

Forward original and duplicate of this form with attachments

Address 420 Lexington Avenue, Room 2400

TO: Mr. Rook

New York, New York

BUREAU  
OR OFFICE

## FOR:

1. ☐ Your Information
2. ☐ Written Comments  
N. G.
3. ☒ Reply for ~~J.H.M.~~ signature
4. ☐ Your Attention And Reply Direct  
To Correspondent
5. ☐ Discussion With J.H.M.

## Material From The Governor's Office:

6. ☐ Reply for J.H.M. signature  
and forward original and 4 copies  
to Commissioner's Office
7. ☐ Suggested reply for use by the  
Governor's Office and forward original  
and 3 copies to Commissioner's Office

request for  
RE: final disposition by Commission onIn the Matter of the Instrument Executed  
by Sally Nadel with Sheraton DATE: 10/22/71

Ambassador Corp.

Please prepare an original and 3 copies of all written material forwarded to this office except as otherwise noted. Also, kindly return original copy of this memo with any material forwarded in regard to the matter in upper right box.

## OTHER INFORMATION:

Joseph H. Murphy

PAUL V. WOLFE  
ATTORNEY AT LAW  
420 LEXINGTON AVENUE - Room 2400  
NEW YORK

OREGON 9-2220

October 20, 1971

Mr. Norman Gallman, President  
State Tax Commission  
State Campus  
Albany, New York 12226

Re: "In the Matter of the Instrument Executed by  
Sally Nadel with Sheraton Ambassador Corp."

Dear Mr. Gallman:

I am writing you this note with the hope that you may initiate a final disposition by your commission of the above stated matter which has been pending before your office for several years.

On the date of February 25, 1971 (per enclosed copy) I wrote to Arthur Maxwell regarding the matter and on the date of March 2, 1971 I received a reply which is attached hereto. Not having received a word from the Hearings Unit in connection with the matter I again wrote to Mr. Maxwell on the date of July 14, 1971 (per enclosed copy). Not having heard from Mr. Maxwell in the matter I called him on the telephone about three weeks ago and reminded him that I had not received any word as to the department's progress in the matter. He informed me that he would then take the matter up with the Hearings Unit and if I did not receive a reply in two or three weeks I should write to you, which I am doing. Will you please use your good offices to obtain a final determination in this matter at the earliest, practical date. Otherwise, I feel that I would have to take a undesired course of applying to the court for assistance.

I believe that I have been extremely patient and I think that you will concur in this feeling. Your cooperation is earnestly solicited.

Respectfully yours,

*Paul V. Wolfe*  
Paul V. Wolfe

PVW/jph

Encls.

February 25, 1971

The Department of Taxation & Finance  
Miscellaneous Tax Division  
State Campus  
Albany, New York 12226

Attn: Mortgage and Land Tax Division

Re: "In the Matter of the Instrument executed by  
Sally Nadel with Sheraton Ambassador Corp."

Dear Sirs:

Two hearings were held at 80 Centre Street, New York relative to the above matter under dates of March 3, 1966 and June 9, 1967 with Samuel Lorvan being the Hearing Officer concerning a Claim for Refund of Mortgage Recording Tax. In connection therewith, under date of August 23, 1967, I forwarded to Mr. Lorvan a legal brief.

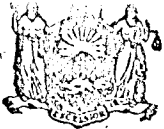
I have never received any notice of determination by the State Tax Commission in connection with said hearing and ask when it is anticipated I might do so.

In view of the fact that this matter has been pending for a very long period of time, I hope that I will be able to receive a decision soon.

Respectfully yours,

PVW:rg

Paul V. Wolfe



# DEPARTMENT OF TAXATION AND FINANCE

MISCELLANEOUS TAX BUREAU  
STATE CAMPUS  
ALBANY, N. Y. 12226  
TELEPHONE 474-2121

JOHN J. PURCELL  
DIRECTOR

## STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

ADDRESS YOUR REPLY TO

March 2, 1971

Paul V. Wolfe, Esq.  
420 Lexington Avenue  
New York, New York

Dear Mr. Wolfe:

I have your letter of February 25, 1971, regarding the instrument dated March 1, 1963, executed by Sally Nadel with Sheraton Ambassador Corp. Mr. Samuel Lorvan, before whom the hearings were held, retired before completing this matter.

Mr. Lorvan was in charge of the Mortgage and Land Tax Section, in addition to being hearing officer. He did not notify me or the office of the Counsel for the State Tax Commission that this case was still pending. Upon receipt of your letter a search of our files was made, disclosing that a partial report and recommendation had been drafted by Mr. Lorvan.

We now have a separate Hearing Unit and I have forwarded this matter to that Unit with explanation, urging them to render their determination as soon as possible. When determination is made and signed by the Commission I assure you you will be immediately advised.

Very truly yours,

STATE TAX COMMISSION

By *Arthur Maxwell*

ARTHUR MAXWELL  
Associate Mortgage & Land  
Tax Examiner

AM:MWS

TAXES ADMINISTERED

Alcoholic Beverage, Mortgage and Real Estate Transfer, Motor Fuel, Pari-Mutuel  
and Racing, Stock Transfer, Cigarette, Transfer and Estate, Truck Mileage

PAUL V. WOLFE

ATTORNEY AT LAW

420 LEXINGTON AVENUE - Room 2400

NEW YORK

OREGON 9-2220

July 14, 1971

Dept. of Taxation and Finance  
Miscellaneous Tax Bureau  
State Campus  
Albany, New York 12226

Attention Arthur Maxwell  
Associate Mortgage & Land Tax Examiner

Dear Mr. Maxwell:

On the date of March 2 I received from you a letter, a copy which is attached. Up to the present time there has been no determination reached in the matter. In view of the fact that a substantial period of time has again elapsed since March 2, I would appreciate your calling this matter to the attention of the Hearing Unit requesting their action in the matter.

Please accept my thanks for your efforts in this matter.

I remain

Sincerely yours,

Paul V. Wolfe

PVW/jp

PAUL V. WOLFE .

ATTORNEY AT LAW

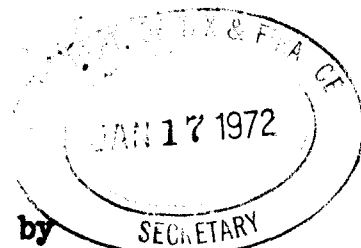
420 LEXINGTON AVENUE - Room 2400

NEW YORK

Mr. Norman Gallman, President  
State Tax Commission  
State Campus  
Albany, New York 12226



STATE OF NEW YORK  
STATE TAX COMMISSION



-----  
an Instrument Executed by  
IN THE MATTER OF THE ~~XXXXXXXXXXXXXX~~ :  
SALLY NADEL :  
to :  
SHERATON AMBASSADOR CORPORATION :  
-----

AFFIDAVIT OF  
MAILING

State of New York ) ss.  
City and County of Albany)

Linda Csontos  
says: , being duly sworn, deposes and

That your deponent is over the age of eighteen and an employee in the Office of the State Tax Commission, Department of Taxation and Finance, Mortgage & Real Estate Transfer Tax Section.

That on the 14th day of January 1972, your deponent deposited in a letter box exclusively maintained and controlled by the United States Government at 1651 Central Avenue in the City and County of Albany, New York, a copy of the determination of the State Tax Commission in this proceeding, copy of which is hereto annexed, contained in a securely closed, postpaid cover, directed to the herein below named parties in this proceeding, their representatives and the recording officer of County at the addresses set forth below:

Linda Csontos

Sworn to before me this 17th day  
of January 1972.

Arthur J. Russell

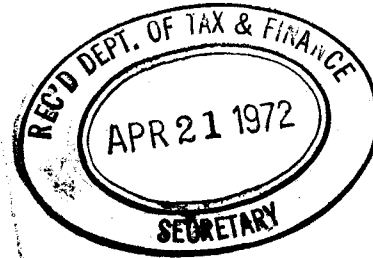
Miss Sally Nadel  
1067 Eastern Parkway  
Brooklyn, New York

Sheraton Ambassador Corporation  
345 Park Avenue  
New York, New York

Mr. Victor M. Rivera  
Register - New York County  
31 Chambers Street  
New York, New York 10007

Paul V. Wolfe, Esq.  
420 Lexington Avenue  
New York, New York

April 21, 1972



The Honorable Louis J. Lefkowitz  
Attorney General  
State Capitol  
Albany, New York 12224

Re: ITT Sheraton Corporation of America  
as Successor in Interest to Sheraton  
Ambassador Corporation vs. State Tax  
Commission

Dear Mr. Lefkowitz:

Enclosed herein please find Notice of Motion and  
Petition of the taxpayer scheduling the matter at a  
Special Term of the Supreme Court for the County of Albany  
on May 19, 1972.

The entire file in the above matter will be for-  
warded under separate cover as expeditiously as possible.

Sincerely yours,

SAUL HECKELMAN  
Director

JS:lk  
Enc.