

**BUREAU OF LAW
MEMORANDUM**

**TO: Victor Hedling
FROM: Stock Transfer Tax
Miscellaneous Tax Bureau
SUBJECT: James Scott**

Transfer of Files

Harold E. Kaplan

**The taxpayer in the foregoing matter has failed to
institute an Article 78 proceeding within the statutory period
of time.**

**Said file is herewith returned for further administrative
disposition.**

Associate Attorney

**JMS
Enc.
June 28, 1972**

**cc: Edward Rook, Sec.
State Tax Commission**