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PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition

of

DONALD SMITH

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or  
a Refund of Personal Income (withholding)  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1967 and 1968:

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State of New York  
County of Albany

MARTHA FUNARO, 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 27th day of March, 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon DONALD SMITH (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Donald Smith  
163 Lincoln Blvd.  
Long Beach, 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 Post Office Department within the State of New York.

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

Sworn to before me this

27th day of March, 1973.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**DATED:** Albany, New York  
**March 27, 1973**

**Donald Smith**  
**163 Lincoln Blvd.**  
**Long Beach, New York**

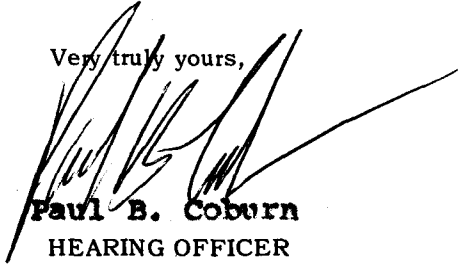
**Dear Mr. Smith:**

Please take notice of the **DEFAULT ORDER** of  
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 690** of  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within **4 months** after  
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed  
in accordance with this decision or concerning any other matter relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

  
**Paul B. Coburn**  
HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petitions :  
of :  
NATHAN MALKIN and :  
DONALD SMITH : DEFAULT ORDER  
for Redetermination of Deficiency or :  
for Refund of Personal Income Taxes :  
under Article 22 of the Tax Law for :  
the Years 1967 and 1968. :

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Petitioners, Nathan Malkin and Donald Smith, filed petitions for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1967 and 1968. (File No. 13-2579858).

A formal hearing on the petitions was scheduled before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on February 26, 1973, at 1:30 P.M. Notice of said formal hearing was given to petitioners. Petitioners did 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

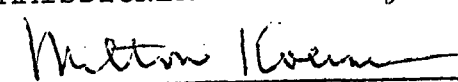
ORDERED that the petitions of Nathan Malkin and Donald Smith be and the same is hereby denied.

DATED: Albany, New York  
March 27, 1973

STATE TAX COMMISSION

COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER