In the Matter of the Petition

of

ROBERT FREDDY

AFFIDAVIT OF MAILING

, 19 78, Khe served the within

John Huhn

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income : Taxes under Article(%) 22 of the Tax Law for the Year(%) or Period(%) 1974:

age, and that on the 13th day of December

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that Whe is an employee of the Department of Taxation and Finance, over 18 years of

Notice of Default Order by (certified) mail upon Robert Freddy

(XEDXENERALINEXEE) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows:

Mr. Robert Freddy 39 Gramercy Park,

New York, New York 10010

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 wixxing) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative volve) petitioner.

Sworn to before me this

13th day of December

1978

TA-3 (2/76)

In the Matter of the Petition

of

ROBERT FREDDY

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or : a Revision of a Determination or a Refund of Personal Income : Taxes under Article(s) 22 of the Tax Law for the Year(s) or Period(s) 1974:

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that

Whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of December , 19 78, whe served the within Notice of Default Order by (certified) mail upon Menachem David. CPA

(representative of) the petitioner in the within proceeding,

John Huhn

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows:

Menachem David, CPA 337 Merrick Road Lynbrook, NY 11563

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 of the) 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

13th day of December

. 1978



THOMAS H. LYNCH

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

December 13, 1978

Mr. Robert Freddy 39 Gramercy Park New York, New York 10010

Dear Mr. Freddy:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **S 690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

John F. Koagel

Supervisor of Tax Conferences

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT FREDDY

DEFAULT ORDER

. File No.(%) 20668

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article(x) 22 of the Tax Law for the Year (x) 1974.

Petitioner(x), Robert Freddy, 39 Gramercy Park, New York, New York 10010. filed a petition for redetermination of deficiency or for refund of personal income taxes under Article(x) 22 of the Tax Law for the year (x) 1974

A pre-hearing conference on the petition was scheduled before Robert C. Robertaccio, Conferee , at the offices of the State Department of Taxation and Finance, Tax Appeals Bureau Tax Commission, Two World Trade Center, 65th Floor, New York, New York on June 22, 1978 at 9:00 A.M. . Notice of said pre-hearing conference was given to petitioner(x) and petitioner(x) representative, Menachem David, CPA . Petitioner(x) or petitioner(x) representative did not appear at the pre-hearing conference . A default has been duly noted. Now on motion of the attorney for the Department of Taxation and Finance,

ORDERED that the petition of ROBERT FREDDY be and the same is hereby denied.

Albany, New York December 13, 1978 DATED:

it is

STATE TAX COMMISSION

COMMISSIONER