In the Matter of the Petition

of

LOUIS FEFER (Deceased) and RACHEL FEFER

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that

Make is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 14th day of February , 1979, Make served the within

Notice of Default Order by (certified) mail upon Louis (Deceased) & Rachel

Fefer

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Louis (Deceased) & Rachel Fefer 5701 15th Avenue Brooklyn, New York 11219

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.

golm Hu

Sworn to before me this

14th day of February

, 1979.



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

ADDRESS YOUR REPLY TO

MES H. TULLY JR., PRESIDENT

MILTON KOERNER

THOMAS H. LYNCH

February 14, 1979

TELEPHONE: (518) 457-1723

Louis (Deceased) & Rachel Fefer 5701 15th Avenue Brooklyn, New York 11219

Dear Mrs. Fefer:

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

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 4 Months 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,

Enc.

JOHN F. KOAGEL

SUPERVISOR OF TAX CONFERENCES

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

LOUIS FEFER (Deceased) and RACHEL FEFER

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income
Taxes under Article(x) 22 of the Tax Law for the Year(x) 1971.

Petitioner(s), Louis Fefer (Deceased) and Rachel Fefer, 5701 15th Avenue, Brooklyn, New York 11219, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article(x)

of the Tax Law for the year (x) 1971 . I

. File No.(x) 19420

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of LOUIS FEFER (Deceased) and RACHEL FEFER be and the same is hereby denied.

DATED: Albany, New York

February 14, 1979

STATE TAX COMMISSION

COMMISSIONE

COMMISSIONER