In the Matter of the Petition

of

JOHN R. and AUDREY E. LEIGH

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 7th day of February , 1979, Make served the within

Notice of Default Order by (certified) mail upon John R. & Audrey E. Leigh

Exercises the peritioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: John R. & Audrey E. Leigh 70 Brookwood Drive Hamburg, New York 14075

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

Sworn to before me this

7th day of February

, 1979.

John Huhn



JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

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

ADDRESS YOUR REPLY TO

February 7, 1979

TELEPHONE: (518) 457-1723

John R. & Audrey E. Leigh 70 Brookwood Drive Hamburg, New York 14075

Dear Mr. & Mrs. Leigh:

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

Please take further notice that pursuant to Section(X) 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,

JOHN F. KOAGEL SUPERVISOR OF TAX CONFERENCES

Enc.

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN R. and AUDREY E. LEIGH

DEFAULT ORDER

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

Petitioner(s), John R. and Audrey E. Leigh, 70 Brookwood Drive, Hamburg,

New York 14075, filed a petition for redetermination of deficiency

or for refund of personal income taxes under Article(x)

of the Tax Law for the year (s) 1974

. File No.(x) 19451

A pre-hearing conference on the petition was scheduled before

Rodney E. Priddle, Conferee , at the offices of the State

Department of Taxation and Finance, Buffalo District Office,

65 Court Street, Buffalo, New York 14202

on June 21, 1978 at 2:30 P.M. . Notice of said pre-hearing

. Petitioner(s) unquentramen(s)xunpresentation 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, it is

ORDERED that the petition of JOHN R. and AUDREY E. LEIGH be and the same is hereby denied.

DATED: Albany, New York February 7, 1979

TATE TAX COMMISSION

PRES IDENT

COMMISS ONER

COMMISSIONER