In the Matter of the Petition

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Sydney & Sarah Paul

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1974.

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 2nd day of November, 1979, he served the within notice of Default by certified mail upon Sydney & Sarah Paul, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Sydney & Sarah Paul

1 Strawberry Hill, Apt. 15-B

Stamford, CT 06902

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

Sworn to before me this 2nd day of November, 1979.

Joanne Knapp

In the Matter of the Petition

of

Sydney & Sarah Paul

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision : of a Determination or a Refund of Personal Income Tax : under Article 22 of the Tax Law for the Year 1974. :

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 2nd day of November, 1979, he served the within notice of Default by certified mail upon Barnet M. Putterman the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Barnet M. Putterman Koch & Putterman & Greenberg 132 W. 31st St. New York, NY 10001

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 2nd day of November, 1979.

Joanne Knapp

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

November 2, 1979

Sydney & Sarah Paul 1 Strawberry Hill, Apt. 15-B Stamford, CT 06902

Dear Mr. & Mrs. Paul:

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 this 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 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.

Very truly yours, Huy

cc: Petitioner's Representative
 Barnet M. Putterman
 Koch & Putterman & Greenberg
 132 W. 31st St.
 New York, NY 10001
 Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

Sydney & Sarah Paul

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of :

Personal Income Tax under Article 22 of

the Tax Law for the Year 1974.

Petitioner Sydney & Sarah Paul, 1 Strawberry Hill, Apt. 15-B, Stamford, CT 06902 filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1974. File No. 15919.

A small claims hearing on the petition was scheduled before Arthur Johnson, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Thursday, September 20, 1979 at 9:15 a.m.. Notice of said small claims hearing was given to petitioner and petitioner's representative, Barnet M. Putterman. Petitioner or petitioner's representative did not appear at the small claims 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 petition of Sydney & Sarah Paul be and the same is hereby denied.

DATED: Albany, New York

NOV 2 1979

STATE TAX COMMISSION

PRESIDENT

COMMUSIONER

COMMISSIONED