

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
James M. & Genevieve M. Quigley :  
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 1971. :

AFFIDAVIT OF MAILING

State of New York  
County of Albany

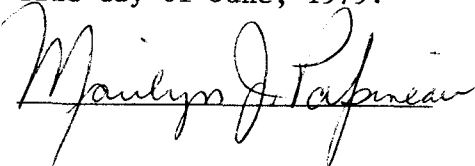
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 22nd day of June, 1979, he served the within Notice of Default Order by certified mail upon James M. & Genevieve M. Quigley, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

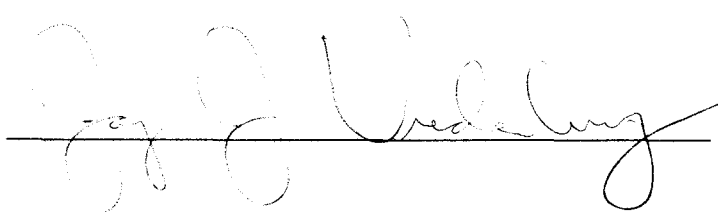
James M. & Genevieve M. Quigley  
4952 Sentinel Dr.  
Sumner, MD 20016

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  
22nd day of June, 1979.

  
Marilyn J. Papineau

  
Jay Vredenburg



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

STATE TAX COMMISSION

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

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

June 22, 1979

James M. & Genevieve M. Quigley  
4952 Sentinel Dr.  
Sumner, MD 20016

Dear Mr. & Mrs. Quigley:

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,

A handwritten signature in cursive script, appearing to read 'Joseph Chynoweth', written in black ink.

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES M. QUIGLEY and GENEVIEVE M. QUIGLEY

DEFAULT ORDER

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

Petitioner(s), James M. Quigley and Genevieve M. Quigley, 4952 Sentinel  
Drive, Sumner, MD 20016, filed a petition for redetermination of deficiency  
or for refund of personal income taxes under Article ~~(ss)~~ 22  
of the Tax Law for the year ~~(x)~~ 1971. File No. ~~(x)~~ 13360.

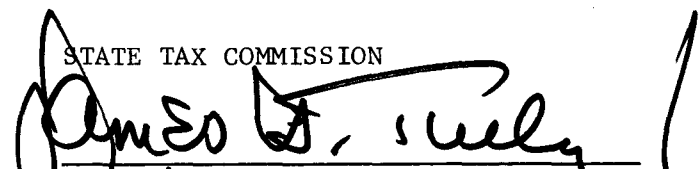

A small claims hearing on the petition was scheduled before Carl P.  
Wright, Hearing Officer, at the offices of the State  
Tax Commission, Building #9, State Campus, Room 107, Albany, New York,  
on Friday, Dec. 22, 1978, at 10:45 A.M. Notice of said small claims  
hearing was given to petitioner(s) ~~and petitioner(s) hereinafter,~~

. Petitioner(s) ~~or petitioner(s) hereinafter~~ did  
not appear at the scheduled 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 James M. Quigley and Genevieve M. Quigley  
be and the same is hereby denied.

DATED: Albany, New York  
June 22, 1979

STATE TAX COMMISSION  
  
PRESIDENT  
  
COMMISSIONER

COMMISSIONER