STATE OF NEW YORK STATE TAX COMMISSION

R+S. Com.

In the Matter of the Petition

of

R & S CASUALS, INC.

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Sales & Use:
Taxes under Article(s) 28 & 29 of the
Tax Law for the (Year(s))/periods April: 25, 1966
to February 5, 1969

State of New York County of Albany

Martha Funaro, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 8th day of October, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon R & S Casuals, Inc.

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: R & S Casuals, Inc.

c/o Raymond Garcia 94-10 60th Avenue

Elmhurst, New York 11373 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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

8th, day of October , 1971.

malla Furar

of

R & S CASUALS, INC.

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Sales & Use :
Taxes under Article(s) 28 & 29 of the
Tax Law for the (Year(s)) periods April: 25, 1966
to February 5, 1969

State of New York County of Albany

Martha Funaro , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 8th day of October , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Perry Coburn, Esq.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Perry Coburn, Esq. 87-10 Queens Boulevard Elmhurst, New York 11373

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

8th day of October , 1971.

Kal Jummerman

mathe Finaro

of

TOBIN ASSOCIATES INC.

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Sales & Use:
Taxes under Article(s) 28 & 29 of the
Tax Law for the (Year(s) periods April: 25, 1966
to February 5, 1969

State of New York County of Albany

Martha Funaro , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 8thday of October , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Tobin
Associates Inc. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Tobin Associates Inc.
180 Madison Avenue
New York, New York

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

8th day of October , 1971.

math Fuxers

of

TOBIN ASSOCIATES INC.

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Sales & Use:
Taxes under Article(s) 28 & 29 of the
Tax Law for the (Year(s) periods April:25, 1966 to February 5, 1969

State of New York County of Albany

Martha Funaro , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 8th day of October , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Cecil A.

Citron, Esq. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Cecil A. Citron, Esq.
Sherman & Citron, Esqs.
1290 Avenue of the Americas
New York, New York 10019

New York, New York 10019 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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

8th day of October . 1971

Harlha Funato

of

BURNEY'S MEN'S SHOPS INC.

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Sales & Use:
Taxes under Article(s) 28 & 29 of the
Tax Law for the (1/4/1/2) periods May 18, 1968
to February 5, 1969

State of New York County of Albany

Martha Funaro , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 8th day of October , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Burney's Men's
Shops Inc. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Burney's Men's Shops Inc.
175 Fifth Avenue
New York, New York

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

8th day of October . 191.

march Furaro

of

BURNEY'S MEN'S SHOPS INC.

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Sales & Use:
Taxes under Article(s) 28 & 29 of the
Tax Law for the (19 of the periods May 18, 1968)
to February 5, 1969

State of New York County of Albany

Martha Funaro , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 8th day of October , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Barton
Nachamie, Esq. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Barton Nachamie, Esq.
11 West 42 Street
New York, New York 10036

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

ratha Flinas

Sworn to before me this

8th day of October , 1971

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STATE TAX COMMISSION

In the Matter of the Application	:
of	:
R & S CASUALS, INC.	:
for a Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the periods April 25, 1966 to February 5, 1969.	: : : : : : : : : : : : : : : : : : : :
In the Matter of the Application	- :
of	:
TOBIN ASSOCIATES, INC.	: DETERMINATION
for Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the periods April 25, 1966 to February 5, 1969.	: : :
	- -
In the Matter of the Application	:
of	:
BURNEY'S MEN'S SHOP, INC.	:
for Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the periods May 18, 1968 to February 5, 1969.	: : :

R & S Casuals, Inc., Tobin Associates, Inc., and Burney's Men's Shop, Inc., have each filed an application for revision or refund of sales and use taxes under Articles 28 and 29 of the Tax Law. A formal hearing was held before Lawrence A. Newman, Hearing Officer, in the offices of the State Tax Commission in the City of New York on September 25, 1970, and continued on February 22, 1971, and March 30, 1971.

APPEARANCES

The Sales Tax Bureau by Edward H. Best, Esq., (Solomon Sies, Esq., of Counsel); Burney's Men's Shop, Inc. by Arutt, Nachamie, Benjamin & Rubin, Esqs., (Barton Nachamie, Esq., and Abel J. Schwartz, Esq., of Counsel); Tobin Associates, Inc., by Sherman and Citron, Esqs., (Cecil A. Citron, Esq., and Arthur N. Oringer, Esq., of Counsel); R & S Casuals, Inc., by Perry Coburn, Esq.

ISSUE

Who, among the applicants, is liable as a vendor for sales taxes collected and/or due within the meaning and intent of Articles 28 and 29 of the Tax Law.

FINDINGS OF FACT

- 1. R & S Casuals, Inc. filed sales and use tax returns for the period April 25, 1966 through February 29, 1968, but did not file returns for the period March 1, 1968 through February 5, 1969.
- 2. On January 27, 1969, the Sales Tax Bureau issued a notice of determination and demand under jeopardy, numbered 90302415 against R & S Casuals, Inc. and/or Tobin Associates, Inc. and/or Burney's Men's Shops, Inc., in the amount of \$10,318.21, plus penalties and interest, for the period May 18, 1968 through February 5, 1969. Timely applications for redetermination were made.
- 3. On February 13, 1969, the Sales Tax Bureau issued a notice of determination and demand under jeopardy, numbered 90302414 against R & S Casuals, Inc. and/or Tobin Associates, Inc. as escrow agent, in the amount of \$3,185.26, plus penalties and interest, for the period April 25, 1966 through May 17, 1968. Timely applications for redetermination have been made.
- 4. R & S Casuals, Inc., (R & S), owned and operated a retail clothing store beginning April 25, 1966. Sometime after the inception of its business, R & S experienced financial difficulty.

- 5. A creditors' committee was formed headed by Tobin Associates, Inc., (Tobin). R & S funds in the amount of \$10,500.00 were paid to Tobin for distribution to R & S creditors. A notice of determination and demand under jeopardy was issued by the Sales Tax Bureau, which action prevented any distribution of these funds to the creditors.
- 6. On April 26, 1968, an agreement was entered into, between R & S and a clothing supplier, Burney's Men's Shops, Inc., (Burney's). This agreement provided that Burney's was to conduct a promotional sale on the premises of R & S, which sale actually began on May 18, 1968. Burney's was to supply all additional merchandise required for the operation of the sale, on a consignment basis, and assume complete charge of the sale. Burney's would be credited with 60% of the sales price representing the cost of merchandise, and in addition, 10% of gross receipts, as commission for its promotional efforts.
- 7. During the period of the sale, R & S could incur the normal and usual expenses of the operation of the business including such items as rent, wages and utilities, but R & S agreed to limit the compensation of its active officer to a specified amount, and to employ a sales manager designated by Burney's to manage the operation of the store and act as a salesman.
- 8. All monies, including payments and disbursements were to be handled by Burney's. R & S was to have the right to examine the sales slips, register tapes, books and records kept by Burney's with relation to the operation of the sale.
 - 9. Sales operations on the premises ceased on February 5, 1969.
- 10. The applicants have conceded the accuracy of the computations of taxable sales and sales taxes thereon, as determined by the Sales Tax Bureau.

DETERMINATION

- A. R & S Casuals, Inc., was a vendor and liable for sales taxes collected and/or due on sales transacted in its retail store for the period April 25, 1966 through February 5, 1969.
- B. Burney's Men's Shops, Inc., was a vendor and liable for sales taxes collected and/or due on sales transacted on the store premises of R & S Casuals, Inc., for the period May 18, 1968 through February 5, 1969.
- C. Tobin Associates, Inc., was not a vendor and not liable for sales taxes collected and/or due on sales transacted on the store premises of R & S Casuals, Inc., for the period April 25, 1966 through February 5, 1969.
- D. The application of Tobin Associates, Inc., is granted and its name is hereby deleted from the determinations in issue.
- E. The applications of R & S Casuals, Inc., and Burney's Men's Shop, Inc., are denied and the determinations are sustained, except as modified in item "D" above.

DATED: Albany, New York October 8, 1971

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOFRNER

STATE CAMPUS ALBANY, N. Y. 12227

AREA CODE 518 457-2655, 6, 7

Albany, New York

October 8, 1971

R & S Casuals, Inc. c/o Raymond Garcia 94-10 60th Avenue Elmhurst, New York

11373

Dear Sirs:

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

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Please take further notice that pursuant to section(s)

1138 & 1250 of the Tax Law any proceeding
in court to review an adverse decision must be commenced
within 4 Months after the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relating hereto may be addressed to the undersigned. These will be referred to the proper party for reply.

Very truly yours,

Lawrence A. Newman Hearing Officer

cc Petitioner's Representative Law Bureau

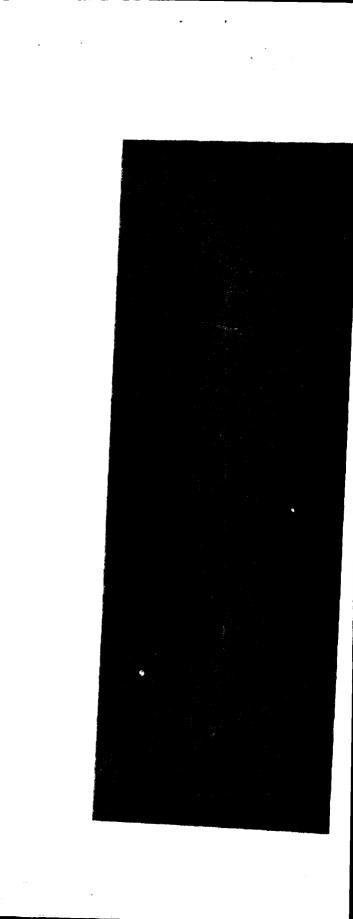
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Department of Taxation and Finance AD 32 (2-70) 50M STATE OF NEW YORK

ALBANY, N. Y. 12226

STATE CAMPUS

R & S Casuals, Inc. c/o Raymond Garcia 94-10 60th Avenue Elmhurst, New York



STATE TAX COMMISSION

In the Matter of the Application

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R & S CASUALS, INC.

for a Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Lew for the periods April 25, 1966 to February 5, 1969.

In the Matter of the Application

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TOBIN ASSOCIATES, INC.

for Revision of a Determination or for Refund of Sales and Use Taxes under Articles : 28 and 29 of the Tax Lew for the periods : April 25, 1966 to February 5, 1969.

In the Matter of the Application

of

BURNEY'S MEM'S SHOP, INC.

for Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the periods May: 18, 1968 to February 5, 1969.

R & 8 Casuals, Inc., Tobin Associates, Inc., and Burney's Men's Shop, Inc., have each filed an application for revision or refund of sales and use taxes under Articles 28 and 29 of the Tax Law. A formal hearing was held before Lawrence A. Meman, Edering Officer, in the offices of the State Tax Commission in the City of New York on September 25, 1970, and continued on February 22, 1971, and March 30, 1971.

DETERMINATION

STATE OF NIW YOUR

STATE TER COMMISSION

In the Matter of the Application

lo.

a s casuals, inc.

for a Revision of a Jeterminetion or for Refund of Eales and Une Taxos under Articles 28 and 29 of the Tax Lew for the periods April 25, 1966 to Jebruary 5, 1869.

In the Matter of the Application

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TODIN ASSOCIATES, INC.

DECAMMINATION

for Revision of a Datemination or for Refund of Sales and Una Taxer under Articles: 28 and 29 of the Tax Law for the periods : April 25, 1956 to Debruary 5, 1959.

In the Matter of the Application

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BURNEY'S MAN'S SHOP, INC.

for Revision of a Determination or for Refund of Salen and Use Taxes under Articles 28 and 29 of the Tax Lew for the periods Mamil8, 1963 to February 5, 1969.

R & S Capuals, Inc., Tobin Associates, Inc., and Burney's Men's Shou, Inc., have sach filled an application for revision or refund of sales and use taxes under Articles 30 and 29 of the Tax Law. A formal hearing was held before lawrands A. Nawman, Tharing Officer, in the offices of the State Tax Commission in the City of New York on September 15, 1970, and which 30, 30, 30, 1971, and which 30, 3071.

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ADPLACEMENT

The Sales Tax Bureau by Bheard H. Best, Esq., (Solomon Sies, Esq., of Counsel); Burney's Men's Shop, Inc. by Arutt, Machamie, Benjamin & Rubin, Esqs., (Barton Machamie, Esq., and Abel J. Schwartz, Esq., of Counsel); Tobin Associates, Inc., by Sherman and Citros, Esqu., (Cecil A. Citron, Esq., and Arthur N. Oringer, Esq., of Counsel); R & S Casuals, Inc., by Perry Coburn, Esq.

ISSUE

Who, among the applicants, is lighte as a vendor for sales taxes collected and/or whise within the meaning and intent of Apricles to sade 29 of the Tax Law.

PINDINGS OF PACT

- 1. R & S Casuals, Inc., filed sales and use tax returns for the period April 25, 1966 through February 29, 1968, but did not file returns for the period March 1, 1968 through February 5, 1968
- 2. On January 27, 1969, the Sales Tax Bureau issued & Sattle of determination and demand under jeopardy, numbered 90302415 against R & S Casuals, Inc. and/or Tobin Associates, Inc. and/or Burney's Men's Shops, Inc., in the amount of \$10,318.21, plus panalties and interest, for the period May 18, 1968 through February 5, 1989. Timely applications for redetermination were made.
- 3. On February 13, 1969; the Sales Tax Bureau issued a notice of determination and demand under jeopardy, numbered 90302414 against R & S Casuals, Inc. and/or Tobin Associates, Inc. as ascrew agenty in the amount of \$3,185,26, plus penalties and interest, for the period April 25, 1966 through May 17, 1968. Timely applications for redetermination have been made.
- 4. R & S Casuals, Inc.; (R & S), symed and operated & retail clothing store beginning April 25, 1966; Sometime after the incoption of its business, R & S experienced financial difficulty.

"BECHARALIGAS"

The Sales Par Nursen by Edward H. Beet, Esq., (Solonon Sies, Esq. of Counsel); Entmey's Map's Sarp, Inc. by Arutt, Fachamie, Benjamin & Rubin, Eege., (Barton Machamia, Esq., and Noel J. Schwarts, Ysq., of Counsel); Tohin Associates, Inc., by Sherman and Citron, Esqs., (Cacil M. Citron, Esq., and Arthur W. Cringer, Esq., of Counsel); R. & Cashalo, Inc., by Perry Coouns, Esq.,

SURBI

Who, among the applicants, is libble as a vendor for sales taxes collected and/or due within the meaning and intent of Atticles 23 and 29 of the Tar Law.

LINDINGS OF PACT

- 1. R & S Casuals, Inc. 1 filed sales and use tax returns for the parted April 25, 1966 through Sebruary 25, 1968, but did not file returns for the period March 1, 1958 through February 3, 1969.
- 2. On January 27, 1969, the Sales Tox Bureau issued a notige of determination and demand under jeopardy, numbered 90302015 against R & C Casuals, Inc. and/or Toxin Associates, Inc. and/or Burney's Men's Shops, Inc., in the amount of \$10,318.21, plus penalties and interest, tor the period May 18, 1968 through Tehruary 5, 1969.

 Timaly amplications for redetermination were made.
- 3. On Pebruary 13, 1969, the Sales Tax Bureau issued a notice of determination and demand under jeopardy, numbered 90272116 acainst R & S Casmals, Inc. and/or Tohin Associates, Inc. as escrow agent, in the amount of \$5,135,25, plus penalties and interest, for the period april 23, 1966 through May 17, 1966. Timely applications for redetermination have been made.
 - 4. R & Scannis, Ins. (R & S), owned and operated a retail.
 clothing atom beginning April 257 1966. Sequetime after the inception of its business, R & S axperienced financial difficulty.

- 5. A greditors' committee was formed headed by Tobin Associates, Inc., (Tobin). R & S funds in the amount of \$10,500.00 were paid to Tobin for distribution to R & S creditors. A notice of determination and demand under jeopardy was issued by the Sales for Sureau, which action prevented any distribution of these funds to the creditors.
- 6. On April 26, 1968, an agreement was intered into, between R & S and a clothing supplier, Burney's Man's Shops, Inc., (hereay's), this agreement provided that Burney's was to conduct a prosectional sale on the premises of R & S, which sale estually began on May 18, 1968. Burney's was to supply all additional merchandise required for the operation of the sale, on a consignment basis, and assume complete charge of the sale. Burney's would be credited with 60% of the sales price septementing the opat of merchandise, and in addition, 10% of gross receipts, as commission for its prometiment efforts.
- 7. During the period of the sale, N & S sould incur the mental and usual expenses of the operation of the business impluding qualities as rent, wages and utilities, but N & S agreed to limit the compensation of its active officer to a specified enount, and the employ a sales manager designated by Rusney's to manage the operation of the store and act as a salesman.
- 8. All monies, including payments and disbursements were to be handled by Burney's. R & 8 was to have the right to examine the sales slips, register tapes, books man resords kept by Sursey's with relation to the operation of the sale.
 - 9. Sales operations on the premises ceased on Pebruary 5, 1969.
- 10. The applicants have conseded the accuracy of the admirant beater alone of taxable sales and sales taxes thereon, as determined by the Sales Tax Bureau.

- Inc. (Tobin). R & S funds in the amount of \$10,500.00 were paid to Tobin for distribution to R & S creditors. A notice of determination and demand under jeopardy was issued by the Sales Tax Bureau, which action prevented any distribution of these funds to the creditors.

 § . (In April 26, 1988, an agreement was entered into, between R & S and a clothing supplier, numey's Man's Shops, inc., (Burnay's). This agreement oxcorded that Burney's was to conduct a promotional sale on the premises of R & S, which said actually began on May 18, 265 . Burnay's was to supply all additional merchandise required for the operation of the cale, on a consignment basis, and assume for the charge of the sale, Burney's would be credited with 60% complete charge of the sales. Burney's would be credited with 60% considered price representing the cost of merchandise, and assume of the sales price representing the cost of merchandise, and in
- To During the period of the sale. R & S could incur the normal and usual expenses of the operation of the pusiness including such from as cent, wades and utilities, but R & G arroad to limit the compensation of its active officer to a specified amount, and to employ a sales manager designated by burney's to manage the operation of the store and act as a salesman.

addition: 10% of gross receipts, as commission for its promotional

efforts,

- 3. Ali monies, including payments and dishursements were to the handled by Burney's. R & S was to have the might to examine the said sept by Enracy's with relation to the operation of the said remorts and the operation of the said.
- Fales operations of the arentses traced on February 5, 1968.

 [0. The Arelicante-have beneaded the acutement of the chore-tetions of caxable sales and cales tares thereon, as determined by the Sales was Bureau.

ESTERMINATION

- A. R & S Casuals, Inc., was a vendor and liable for sales transacted in its retail exore for the period april 25, 1966 through February 3, 1969.
- B. Burney's Men's Shope, The, was a vendor and liable for sales taxes collected And/or due on Seles transacted on the store presides of R & S Casuals. Inc., for the period May 18, 1968 through February 5, 1969.
- C. Thin Associates, Inc., was not a ventor and not limite
 for sales taxes collected and/or due on sales transmitted on the
 store premises of R & S Casuals, Inc., for the period Maril 25, 1966,
 through Pebruary 5, 1969.
- D. The application of Robin Associates, Inc., is granted and its name is hereby deleted from the determinations in issue.
- S. The applications of R & S Casuals; Inc., and Burney's Man's Shop, Inc., are denied and the determinations are sustained, enterties as modified in item "B" above.

DATED: Albany, New York
October 8,197/

STATE THE COURSESSION

COMPANIENCE

CONTRACT

Milto Krenn

DETERMINATION

- A. A & S Casuals, Inc., was a vander and Hable for eales tames collected to the rate of etore for the period april 25, 1966 through February 3, 1969.
- Burney's Men's Shops, Ind., was a vendor and Mable for sales taxes oullected and and on the same grantums of R & S Casuala, Ind., for the partical May 18, 1966 through Peormary 3, 1969.
- C. Toplation of the courte to the large and a sent or and noted able for a seles transacted on the store promises of it is a Casuala, inc., for the period heri! 25, 1965, through rebruary 2, 1966.
 - D. The application of Tobin Associates, Inc., is granted and its name is hereby deleted from the determinations in table.
- . W. The applications of R & R (asuals) inc., and Burney's den's Shop, inc., are denied, and the determinations are sustained, except as modsfied in item "D" shove.

DATES, Albany, Mew York

STATE PAX COMMISSION

HOWNIEHTIMOO

NAMISSIONER

GRIMOSONTMICO