In the Matter of the Petition

of

AFFIDAVIT OF MAILING

State of New York County of

Donna Scranton , 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 2nd day of July , 19 76 , she served the within

Nudelberg **representative*** the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Stanley Nudelberg, as Officer

Sid & Mac Shoes of Seaview, Inc.

930 Cherry Wood Drive

Baldwin, 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 Postal Service within the State of New York.

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

, 1976

Lenna Seconton

In the Matter of the Petition

of

STANLEY NUDELBERG as Officer SID & MAC SHOES OF SEAVIEW, INC. For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Sales and Use : Taxes under Article(s) 28 & 29 of the Tax Law for the **Ea*(**) or Period(s) : 8/31/73 - 2/19/74.

AFFIDAVIT OF MAILING

State of New York County of

Donna Scranton , 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 2nd day of July , 1976, she served the within Notice of Default Order by (CARRENTIAN) mail upon Sherman & Citron, Esqs. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Sherman & Citron, Esqs.

1290 Avenue of Americas
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 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 July

, 1976.

Donna Santon

STATE TAX COMMISSION

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STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS ALBANY, N.Y. 12227 ADDRESS YOUR REPLY TO

July 2, 1976

TELEPHONE: (518) 457-3850

Stanley Nudelberg, as Officer Sid & Mac Shoes of Seaview, Inc. 930 Cherry Wood Drive Baldwin, New York

Dear Mr. Nudelberg:

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

Please take further notice that pursuant to Section(s) 1138 & 1243 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

ACTING SUPERVISOR of

TAX CONFERENCES

Enc.

cc:

Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

STANLEY NUDELBERG as Officer SID & MAC SHOES OF SEAVIEW, INC.

DEFAULT ORDER

for Revision or for Refund of Sales & Use Taxes under Article(x) 28 & 29 of the Tax Law for the YMAK(S) Periods 8/31/73-2/19/74

Petitioner(s) Stanley Nudelberg as Officer of Sid & Mac Shoes of Seaview, 930 Cherry Wood Drive
Inc., Baldwin, New York, filed a petition for revision or for refund of
Sales & Use taxes under Article(s) 28 of the Tax Law for the

XPRING: Periods 8/31/73-2/19/74 * Files No. (8) ID # 132651397.

A Conference on the petition was scheduled before

Eugene Welch, Conferee , at the offices of the State

Tax Commission, Two World Trade Center, Rm. 6531, New York, New York,

on March 5, 1976, at 10:30 a.m. Notice of said Conference

was given to petitioner(s) and petitioner(s) representative, Sherman & Citron, Esqs.

Petitioner(s) or petitioner(s) representative did not appear at the Conference.

A default has been duly noted.

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

it is

Sid & Mac Shoes of Seaview

ORDERED that the petition of Stanley Nudelberg as Officer of Inc.,

be and the same is hereby denied.

DATED: Albany, New York
July 2, 1976

STATE TAX COMMISSION

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COMMISS, IONER

COMMISSIONER