STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition of BECKTOFT ASSOCIATES, INC. : c/o PHILLIP BECKTOFT 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 YEARTSON Period (s) : 6/1/72 - 8/31/73.

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that The is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 29th day of September , 1978, The served the within Notice of Default Order by (cerrificient) mail upon Becktoft Associates, Inc. c/o Phillip Becktoft (representation sector) the petitioner in the within proceeding,

AFFIDAVIT OF MAILING

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed Becktoft Associates, Inc. as follows: C/O Phillip Becktoft 17 Warren Street Saratoga Springs, New York 12866

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

Sworn to before me this 29th day of September , 1978.

John He

Mualker

TA-3 (2/76)

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition of BECKTOFT ASSOCIATES, INC. c/o PHILLIP BECKTOFT 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 XXXXXXX Period (x) 6/1/72 - 8/31/73.

State of New York County of Albany

, being duly sworn, deposes and says that John Huhn she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 29th day of September, 1978, she served the within Notice of Default Order by (crexitioned) mail upon King, Murphy & (representative of) the petitioner in the within proceeding, Fitzsimmons by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed King, Murphy & Fitzsimmons as follows: 27 Division Street Saratoga Springs, New York 12866

AFFIDAVIT OF MAILING

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 29th day of September

John Hul , 1978. Malke.

TA-3 (2/76)



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

TELEPHONE: (518) 457-1723

September 29, 1978

Becktoft Associates, Inc. e/o Phillip Becktoft 17 Warren Street Baratoga Springs, New York 12866

Dear Mr. Becktoft:

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

Please take further notice that pursuant to Section(s) 1139 and 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, John F. Han

Enc.

John T. Koagel Petitioner's Representative:

cc:

Taxing Bureau's Representative:

TA-19 (7/77)

TA-18.2 (3/76)

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition of BECKTOFT ASSOCIATES, INC. c/o PHILLIP BECKTOFT DEFAULT ORDER for Revision or for Refund of Sales & Use Taxes under Article(s) 28 & 29 of the Tax Law for the XRAK(a) Period 6/1/72 - 8/31/73 Petitioner (s) Becktoft Associates, Inc., c/o Phillip Becktoft, 17 Warren Street, Saratoga Springs, NY 12866 filed a petition for revision or for refund of taxes under Article(s) 28 & 29 of the Tax Law for the sales & use **xxxxx** (period 6/1/72 - 8/31/73 • File No.(g) 17335 Α pre-hearing conference on the petition was scheduled before Frank Fleury, Conferee , at the offices of the State Tax Commission, Tax Appeals Bureau, Bldg. 9, Rm. 107, State Campus, Albany, NY 12227 on May 8, 1978 at 10:45 A.M. . Notice of said pre-hearing conference was given to petitioner (x) and petitioner (x) representative, King, Murphy & Fitzsimmons • Petitioner(s) or petitioner(s) representative 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 Becktoft Associates, Inc. c/o Phillip Becktoft be and the same is hereby denied. STATE TAX COMMISSION

DATED: Albany, New York September 29, 1978

COMMISSIONER