

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EMPIRE STATE FUEL, INC.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Sales :
Taxes under Article(s) 28 and 29 of the :
Tax Law for the ~~Year(s)~~ or Period(s) :
November 30, 1976.

State of New York
County of Albany

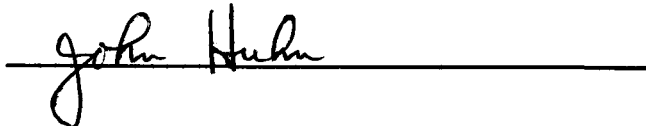

John Huhn , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 13th day of December , 1978, she served the within
Notice of Default Order by (~~certified~~) mail upon Empire State Fuel,
Inc. (~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Empire State Fuel, Inc.
244-11th Street,
Brooklyn, New York 11215

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

Sworn to before me this

13th day of December , 1978.



STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

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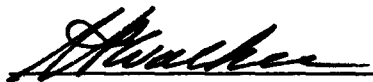
John Huhn, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 13 day of December, 19 78, she served the within
Notice of Default Order by (~~certified~~) mail upon Bernstein &
Berstein, CPA's (representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Bernstein & Bernstein, CPA's
10 East 40th Street
New York, New York 10016

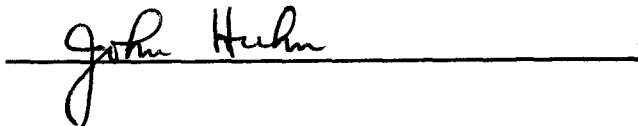
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

13th day of December, 1978.







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

December 13, 1978

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

Empire State Fuel, Inc.
244-11 Street,
Brooklyn, New York 11215

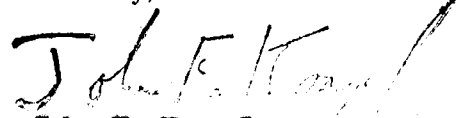
Dear Sirs,

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) ~~81138 and 1243~~ of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, 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.

Sincerely,


John F. Keagel
Supervisor of Tax
Conferences

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EMPIRE STATE FUEL, INC.

DEFAULT ORDER

for Revision or for Refund of Sales Taxes

under Article(s) 28 and 29 of the Tax Law for the
~~Year(s)~~ Period November 30, 1976.

Petitioner(s), Empire State Fuel, Inc., 244-11th Street, Brooklyn,
New York 11215, filed a petition for revision or for refund of
sales taxes under Article(s) 28 and 29 of the Tax Law for the
~~Year(s)~~ Period November 30, 1976 . File No. (s) 20520

A pre-hearing conference on the petition was scheduled before
Robert A. Healey, Conferee, at the offices of the State
Department of Taxation and Finance, Brooklyn District Office,
Tax Commission, 141 Livingston Street, Brooklyn, New York
on June 22, 1978 at 2:45 P.M. . Notice of said pre-hearing
conference was given to petitioner(s) and petitioner(s) representative, Bernstein &
Bernstein, CPA's . 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 EMPIRE STATE FUEL, INC.
be and the same is hereby denied.

DATED: Albany, New York
December 13, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER