In the Matter of the Petition

of

FERRO CORPORATION

AFFIDAVIT OF MAILING

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 5th day of April , 1978, The served the within Notice of Default Order by (certified) mail upon Ferro Corporation

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

(xepresextextivexxf) the petitioner in the within proceeding,

as follows:

Ferro Corporation One Erieview Plaza Cleveland, Ohio 44144

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

Sworn to before me this

5th day of April 1978



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

April 5, 1978

TELEPHONE: (518) 457-1723

Ferro Corporation One Erieview Plaza Cleveland, Ohio 44144

Gentlemen:

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

Enc.

Aloys Mus J. Nendza

stant Director

cc: Rediktsporksploorssortsticus

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

FERRO CORPORATION

DEFAULT ORDER

for Revision or for Refund of Sales & Use Taxes under Article(s) 28 & 29 of the Tax Law for the Year(s) 6/1/72 - 5/31/75

Petitioner(s) Ferro Corporation, One Erieview Plaza, Cleveland, Ohio 44144

filed a petition for revision or for refund of

Sales & Use

taxes under Article(s) 28 & 29

of the Tax Law for the

year(s) 6/1/72 - 5/31/75

• File No.(s) 10454

A formal hearing on the petition was scheduled before

Solomon Sies, Hearing Officer , at the offices of the State

Tax Commission, Building #9, Room 107, State Campus, Albany, New York

on Thursday, September 8, 1977 at 9:15 A.M. . Notice of said formal

hearing was given to petitioner(s)

. Petitioner(s) or petitioner(s) representative 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 Ferro Corporation be and the same is hereby denied.

DATED: Albany, New York April 5, 1978 STATE TAX COMMISSION

COMMISSIONER

COMMISSIONED