

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
JEROME NATHAN d/b/a BUFFALO FESTIVAL, INC.
(now Festival East Concerts, Inc.)
For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Sales :
Taxes under Article 28 of the :
Tax Law for the ~~XXXXXX~~ Period ~~XX~~ :
ending May 31, 1971.

AFFIDAVIT OF MAILING

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 4th day of October , 19 78, ~~she~~ served the within
Short Form Order by ~~xxxxxx~~ mail upon Jerome Nathan d/b/a
Buffalo Festival (representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Jerome Nathan d/b/a Buffalo Festival, Inc.
c/o Neil J. Katz, Saperston, Day & Radler
1500 Liberty Bank Building
Buffalo, New York 14202
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

4th day of October , 19 78

Walker

John Huhn

October 4, 1978

Neil J. Katz
Saperston, Day & Radler
1500 Liberty Bank Building
Buffalo, New York 14202

Re: Jerome Nathan
d/b/a Buffalo Festival, Inc.

Dear Mr. Katz:

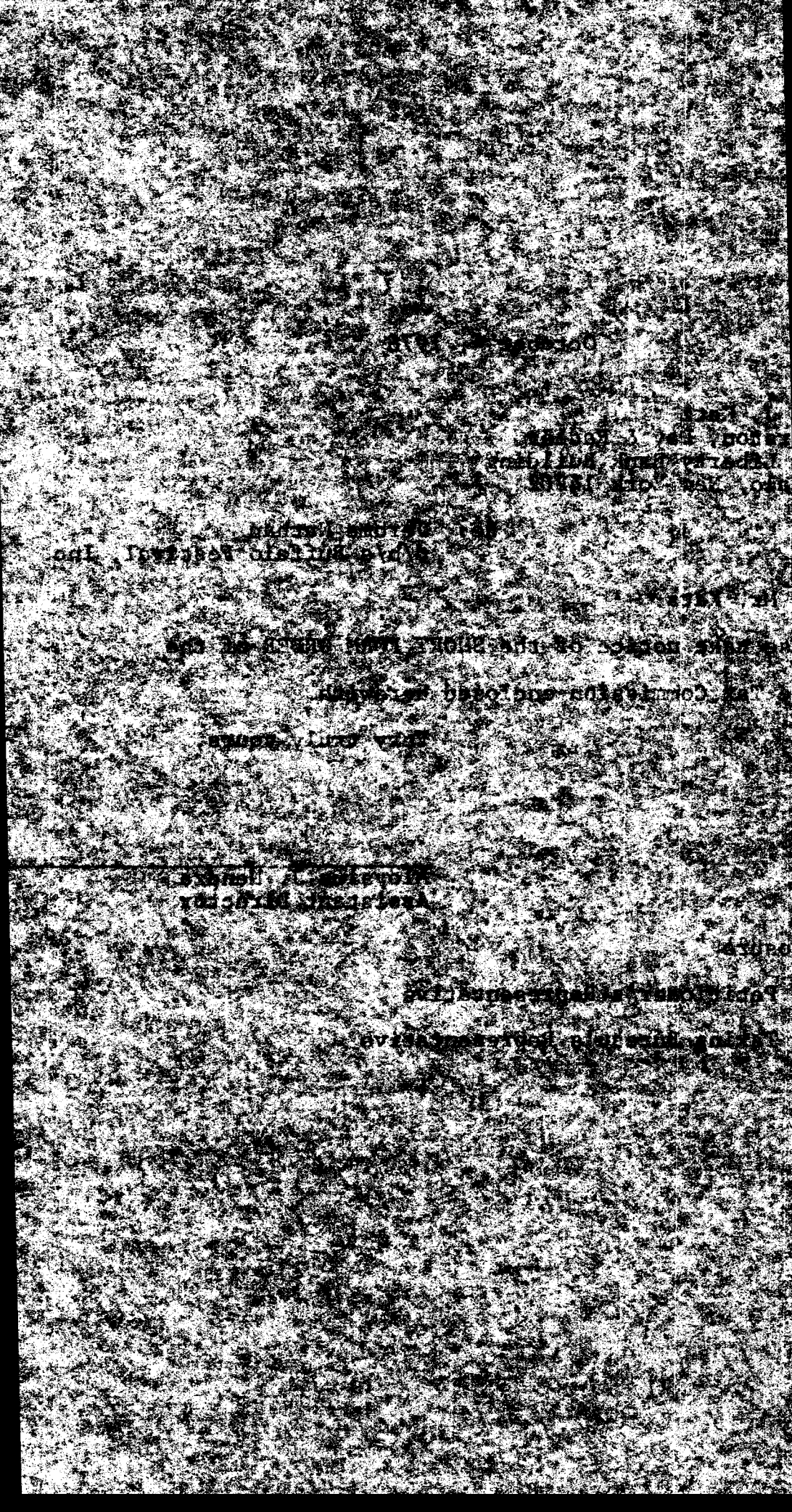
Please take notice of the SHORT FORM ORDER of the
State Tax Commission enclosed herewith.

Very truly yours,

Aloysius J. Nendza
Assistant Director

Enclosure

cc: Petitioner's Representative
Taxing Bureau's Representative



State of New York
State Tax Commission

In the Matter of the Petition :

of :

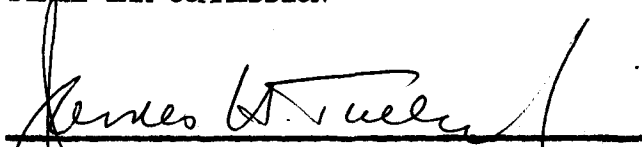
JEROME NATHAN d/b/a
BUFFALO FESTIVAL, INC.,
(now Festival East Concerts, Inc.) :

SHORT FORM ORDER

For Review of a Determination of Tax Due for Refund :
of Sales Tax under Article 28 of the Tax Law for the :
period ending May 31, 1971 :

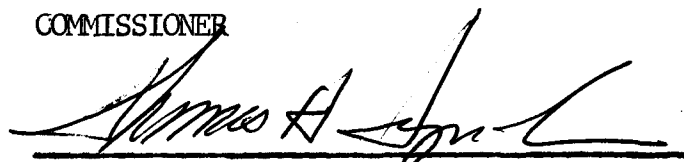
Petitioner's motion for a default decision upon the grounds that the Law Bureau failed to file an answer within 60 days pursuant to Section 601.6(a) of the Rules of Practice is denied in view of the fact that petitioner waited until service of the answer before moving, thereby waiving the 60 day period within which the Law Bureau had to serve an answer.

STATE TAX COMMISSION



PRESIDENT

COMMISSIONER



COMMISSIONER

Dated: Albany, New York
October 4, 1978