In the Matter of the Petition

of

Radio Yestervear

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 9/1/67 - 5/31/75.

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 22nd day of June, 1979, he served the within Notice of Default Order by mail upon Radio Yesteryear, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Radio Yesteryear

P.O. Box H

Croton-on-Hudson, NY 10520 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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this 22nd day of June, 1979.

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

STATE TAX COMMISSION

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

June 22, 1979

Radio Yesteryear P.O. Box H Croton-on-Hudson, NY 10520

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 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 addresse to the undersigned. They will be referred to the proper party for reply.

Very Aruly yours,

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of RADIO YESTERYEAR

DIVISION OF KOS RECORDS, INC.

for Revision or for Refund of Sales and Use Taxes

under Article(%) 28 and 29 of the Tax Law for the

EXEXXXXX

Periods September 1, 1967 through May 31, 1975

DEFAULT ORDER

Petitioner(%) Radio Yesteryear - Division of KOS Records, Inc. P.O. Box H Croton-on-Hudson, New York, 10530 filed a petition for revision or for refund of Sales and Use taxes under Article(%) 28 and 29 of the Tax Law for the Tax Law for the Periods Sept. 1, 1967 through May 31, 1975. File No.(s) 21774

A Pre-Hearing Conference on the petition was scheduled before

Bruce M. Rauch, Hearing Officer , at the offices of the State

Tax Commission, White Plains District Office, 99 Church Street, White Plains, New York

on November 14, 1978 at 3:00 P.M. . Notice of said Pre-Hearing

♦ Conference was given to petitioner**xxxxxxxxxxxxxxxxxxxxxxxxxxxx**

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 RADIO YESTERYEAR - DIVISION OF KOS RECORDS, INC. be and the same is hereby denied.

DATED: Albany, New York
June 22, 1979

STATE TAX COMMISSION

PRES IDENT

COMMISSIONER

COMMISSIONER