In the Matter of the Petition

of

Allied Chemical Corp.

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 Year 1977.

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 26th day of October, 1979, he served the within notice of Default by mail upon Allied Chemical Corp., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Allied Chemical Corp.

P.O. Box 1057R

Morristown, NJ 07960

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 26th day of October, 1979.

Joanne Knapp

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

October 26, 1979

Allied Chemical Corp. P.O. Box 1057R Morristown, NJ 07960

Dear Mr. Levering:

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 this 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 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.

Very truly yours, Yours Hary

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

Allied Chemical Corp.

DEFAULT ORDER

for Revision or for Refund of Sales & Use Tax

Taxes under Article(s) 28 & 29 of the Tax Law

for the Year 1977.

Petitioner(s) Allied Chemical Corp., P.O. Box 1057R, Morristown, NJ 07960 filed a petition for revision or for refund of Sales & Use Tax taxes under Article(s) 28 & 29 of the Tax Law for the Year 1977 File No. 25495.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(s) last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Allied Chemical Corp. be and the same is
hereby denied.

DATED: Albany, New York

OCT 26 1979

STATE TAX COMMISSION

COMMISSIONED

COMMISSIONER