STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition
of
BOULEY CO., INC.
a Redetermination of a Deficiency or
evision of a Determination or a Refu

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or : a Revision of a Determination or a Refund of Sales and Use : Taxes under Article(s) 28 & 29 of the Tax Law for the XXXXXXPeriod(s) : 3/31/72 - 11/30/74

State of New York County of Albany

Jay Vredenburg , being duly sworn, deposes and says that Sche is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 22nd day of June , 19 79, Sche served the within Notice of Short Form Order by XXXXXXXXX mail upon DiFabio and Couch (representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: DiFabio and Couch, PC 4 Automation Lane - Computer Park Albany, New York 12205

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

22nd day of , 1979 June

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TA-3 (2/76)

June 22, 1979

DiFabio and Couch, PC 4 Automation Lane - Computer Park Albany, New York 12205

Gentlemen:

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

Very truly yours,

Buch Det.

Berthlynn J. Davis Secretary to the State Tax Commission

Enclosure

cc: Taxing Bureau's Representative

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In the Matter of the Petition

of

BOULEY CO., INC.

For application for refund under Articles 28 and 29 of the Tax Law for the taxable periods 3/31/72-: 11/30/74

SHORT FORM ORDER

Petitioner's Motion for summary judgment 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 since petitioner has not sufficiently established that there is no material and triable issue of fact, to warrant the Commission, as a matter of law, in directing a decision in favor of the petitioner. Further, no substantial prejudice, if any, has resulted by reason of the delay in the Law Bureau's service of an answer.

DATED: Albany, New York

June 22, 1979

STATE TAX COMMISSION RESTDE

COMMISSIONER

COMMISSIONER