

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Cooper Bregstein Realty Co. :
c/o J. Bregstein : AFFIDAVIT OF MAILING
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of :
Sales & Use Tax :
under Article 28 of the Tax Law :
for the Year 1971. :

State of New York
County of Albany

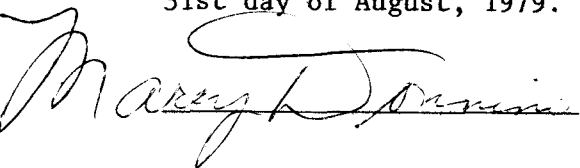
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 31st day of August, 1979, he served the within notice of Default by mail upon Cooper Bregstein Realty Co., c/o J. Bregstein, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

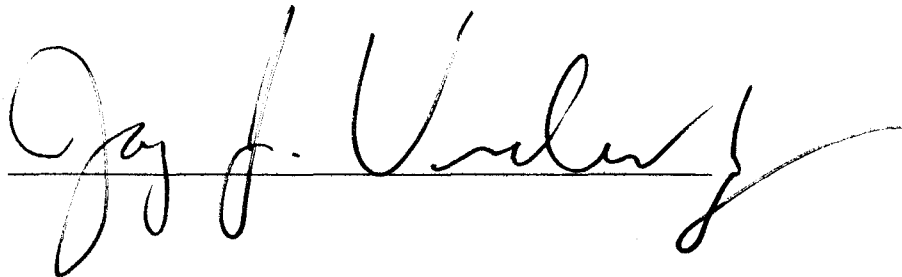
Cooper Bregstein Realty Co.
c/o J. Bregstein
1212 Ave. of the Americas
New York, NY 10036

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
31st day of August, 1979.


Mary L. Dominici


Jay Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

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of
Cooper Bregstein Realty Co. :
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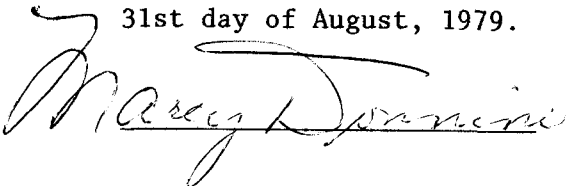
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 31st day of August, 1979, he served the within notice of Default by mail upon Harry Rogoff the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

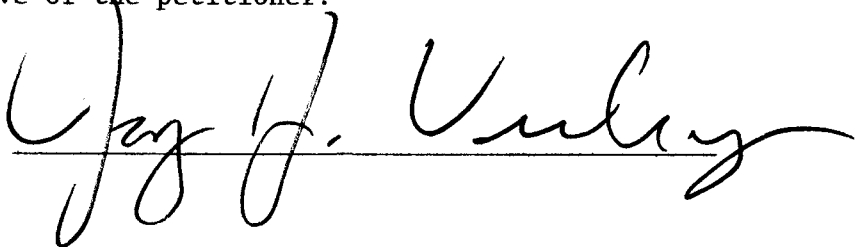
Mr. Harry Rogoff
522 Fifth Ave.
New York, NY 10036

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
31st day of August, 1979.


Mary J. Daneri


Jay H. Vredenburg



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

August 31, 1979

Cooper Bregstein Realty Co.
c/o J. Bregstein
1212 Ave. of the Americas
New York, NY 10036

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 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,

Victoria Gary

cc: Petitioner's Representative
Harry Rogoff
522 Fifth Ave.
New York, NY 10036
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
COOPER BREGSTEIN REALTY CO.
for Revision or for Refund of Sales & Use Taxes
under Article(s) 28 and 29 of the Tax Law for the
Year(§) 1971

DEFAULT ORDER

Petitioner(s) Cooper Bregstein Realty Co., c/o Mr. Jerry Bregstein, 1212 Avenue
of the Americas, N.Y., NY filed a petition for revision or for refund of
Sales and Use taxes under Article(s) 28 and 29 of the Tax Law for the
year(X) 1971 . File No.(§) 11583

A Small Claims Hearing on the petition was scheduled before
Judith Clark, Hearing Officer , at the offices of the State
Tax Commission, Two World Trade Center, 65th Floor, Room 65-51, New York, New York
on April 24, 1979 at 9:15 A.M. . Notice of said Small Claims
Hearing was given to petitioner(s) and petitioner(s) representative, Harvey
Rogoff, CPA . Petitioner(s) or petitioner(s) representative did
not appear at the Small Claims 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 COOPER BREGSTEIN REALTY COMPANY
be and the same is hereby denied.

DATED: Albany, New York
AUG 31 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

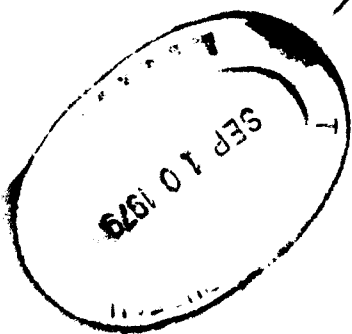
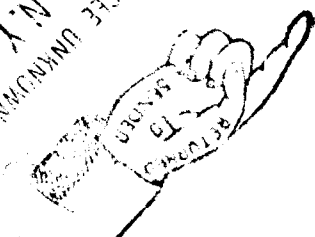
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STATE OF NEW YORK
Department of Taxation and Finance
TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N. Y. 12227

Harry Rogoff
522 Fifth Ave.
New York, NY 10036

ADDRESS SEE UNKNOWN
NEW YORK, N.Y. 10036

Small Office



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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

August 31, 1979

Cooper Bregstein Realty Co.
c/o J. Bregstein
1212 Ave. of the Americas
New York, NY 10036

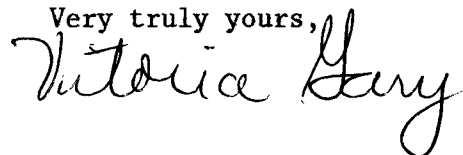
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Very truly yours,



cc: Petitioner's Representative
Harry Rogoff
522 Fifth Ave.
New York, NY 10036
Taxing Bureau's Representative

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STATE TAX COMMISSION

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DATED: Albany, New York
AUG 31 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER