In the Matter of the Petition

of

Diane E. LeRoy

d/b/a J & M Deli

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 Years 1974 - 1975.

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 8th day of August, 1979, he served the within Notice of Default by mail upon Diane E. LeRoy, d/b/a J & M Deli, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Diane E. LeRoy d/b/a J & M Deli 243 Rt. 17K

Newburgh, NY 12550

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 8th day of August, 1979.

Tutoria Sa

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

August 8, 1979

Diane E. LeRoy d/b/a J & M Deli 243 Rt. 17K Newburgh, NY 12550

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 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.

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

DIANE E. LEROY D/B/A J & M DELI

DEFAULT ORDER

for Revision or for Refund of Sales & Use Taxes under Article(s) 28 & 29 of the Tax Law for the YENXXXX Period - 9/1/74 - 11/30/75.

Now on motion of the attorney for the Department of Taxation and Finance,

ORDERED that the petition of DIANE E. LEROY D/B/A J & M DELI be and the same is hereby denied.

DATED: Albany, New York August 8, 1979

it is

STATE TAX COMMISSION

RES IDENT

COMMISSIONER

COMMISSIONER