In the Matter of the Petition

of

Scotch 'n' Sirloin - Otifco, Inc.

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 9/1/75-8/31/78.

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 14th day of December, 1979, he served the within notice of Default by mail upon Scotch 'n' Sirloin - Otifco, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Scotch 'n' Sirloin - Otifco, Inc.

200 Hamilton Ave.

White Plains, NY 10601

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 14th day of December, 1979.

Joanne Knapp



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

December 14, 1979

Scotch 'n' Sirloin - Otifco, Inc. 200 Hamilton Ave. White Plains, NY 10601

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.

Very truly yours, Victoria Lary

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

Scotch 'n' Sirloin - Otifco, Inc. :

DEFAULT ORDER

:

for Revision or for Refund of Sales & Use Tax

under Article 28 & 29 of the

Tax Law for the Period 9/1/75-8/31/78.

Petitioner Scotch 'n' Sirloin - Otifco, Inc., 200 Hamilton Ave., White Plains, NY 10601 filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 9/1/75-8/31/78. File No. 25504.

A pre-hearing conference on the petition was scheduled before Robert Pilatzke, at the offices of the State Tax Commission, 99 Church St., 2nd Floor, White Plains, New York 10601 on Tuesday, October 2, 1979 at 3:00 p.m.. Notice of said pre-hearing conference was given to petitioner. Petitioner did 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 Scotch 'n' Sirloin - Otifco, Inc. be and the same is hereby denied.

DATED: Albany, New York

DEC 1 4 1979

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONED