

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
Gallagher Service Corp. :  
and Thomas F. Gallagher, Jr. : 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 3/1/70-2/29/73. :

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 4th day of April, 1980, he served the within notice of Default by mail upon Gallagher Service Corp., and Thomas F. Gallagher, Jr., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Gallagher Service Corp.  
and Thomas F. Gallagher, Jr.  
Comsewoque Rd.  
E. Setauket, NY 11790

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  
4th day of April, 1980.

Joanne Knapp

J. Vredenburg

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
Gallagher Service Corp. :  
and Thomas F. Gallagher, Jr. : 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 3/1/70-2/29/73. :

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 4th day of April, 1980, he served the within notice of Default by mail upon Michael P. Goodman 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. Michael P. Goodman  
Richard Janover & Co.  
1 Penn Plaza  
New York, NY 10001

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  
4th day of April, 1980.

Joanne Knapp

J. Vredenburg

JAMES H. TULLY JR., PRESIDENT  
THOMAS H. LYNCH  
FRANCIS R. KOENIG

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

April 4, 1980

Gallagher Service Corp.  
and Thomas F. Gallagher, Jr.  
Comsewoque Rd.  
E. Setauket, NY 11790

Dear Mr. Gallagher:

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  
Michael P. Goodman  
Richard Janover & Co.  
1 Penn Plaza  
New York, NY 10001  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
GALLAGHER SERVICE CORP. AND :  
THOMAS F. GALLAGHER, JR. :  
: DEFAULT ORDER  
for Revision or for Refund of Sales & Use :  
Tax under Articles 28 & 29 of the Tax Law :  
for the period 3/1/70-2/29/73. :

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Whereas petitioners Gallagher Service Corp., and Thomas F. Gallagher, Jr. filed a petition for revision or for refund of Sales & Use Tax under Articles 28 & 29 of the Tax Law for the period 3/1/70-2/29/73. (File No. 16395), and,

Whereas on October 26, 1978 the State Tax Commission scheduled a hearing in the above entitled matter for November 30, 1978, which hearing was adjourned at the request of the petitioners, and

Whereas on November 29, 1978 the State Tax Commission rescheduled a hearing in the above entitled matter for December 12, 1978 which hearing was adjourned at the request of the petitioners, and

Whereas on February 16, 1979 the State Tax Commission rescheduled a hearing in the above entitled matter for March 22, 1979, which hearing was adjourned at the request of the petitioners, and

Whereas on April 27, 1979 a hearing was commenced in the above entitled matter at which time the hearing was continued at the request of the petitioners, and

Whereas on May 18, 1979 the State Tax Commission rescheduled a continued hearing in the above entitled matter for June 21, 1979, at which continued hearing the petitioners failed to appear, and

Whereas on August 21, 1979 a continued hearing was commenced in the above entitled matter, at which time the hearing was continued at the request of the petitioners, and

Whereas on November 16, 1979 the State Tax Commission rescheduled a continued hearing in the above entitled matter for January 17, 1980, and

Whereas on January 11, 1980 the attorneys for the petitioners requested an adjournment of the continued hearing in the above entitled matter scheduled for January 17, 1980, and

Whereas on January 16, 1980 the Tax Appeals Bureau denied the aforesaid request for an adjournment of the continued hearing scheduled for January 17, 1980, and

Whereas on January 17, 1980 the continued hearing in the above entitled matter was commenced at which time the attorneys for the petitioners requested that the hearing be adjourned, and

Whereas hearing officer, James T. Prendergast, denied the aforesaid request for an adjournment, and

Whereas the petitioners refused to proceed with the aforesaid continued hearing, and

Whereas the petitioners' default in proceeding with the aforesaid hearing was duly noted.

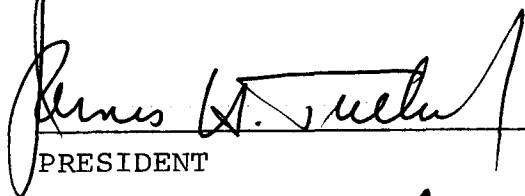
Now on motion of the attorney for the Department of Taxation and Finance, it is


ORDERED that the petition of Gallagher Service Corp., and Thomas F. Gallagher, Jr. be and the same is hereby denied.

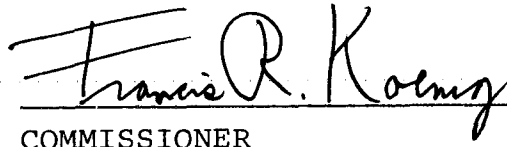
DATED: ALBANY, NEW YORK

APR 4 1980

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER