STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

Professional Acoustics, Ltd.

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 3/1/70-8/31/78.

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 17th day of June, 1981, he served the within notice of Default by mail upon Professional Acoustics, Ltd., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Professional Acoustics, Ltd. 1862 Muliner Ave. Bronx, NY 10462

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 17th day of June, 1981.

Crusie O. Gagelund

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

Professional Acoustics, Ltd.

DEFAULT ORDER

for Revision or for Refund of Sales & Use Tax

under Article(s) 28 & 29 of the Tax Law

for the Period 3/1/70-8/31/78.

Petitioner Professional Acoustics, Ltd., filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 3/1/70-8/31/78. File No. 28431.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner to file a perfected petition. Notice to file the perfected petition was sent to the petitioner's last known address. Petitioner failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Professional Acoustics, Ltd., be and the same is hereby denied.

DATED: Albany, New York

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER

September 28, 1981

David Schiller Certified Public Accountant 160 Broadway New York, New York 10038

RE: PROFESSIONAL ACOUSTICS, LTD.

Dear Mr. Schiller:

This is to acknowledge receipt of the power of attorney.

Your motion to vacate the default order issued June 17, 1981 for failure to file a perfected petition is granted upon condition that you file a perfected petition within 45 days from the date of this letter.

Perfected petition forms are enclosed for your convenience.

Sincerely,

PAUL B. COBURN Secretary to the State Tex Commission

PBC: mac

cc: Aloysius Nendza, Assistant Director Tax Appeals Bureau