STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition of Illinois Range Co.

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: 12/1/73 - 2/28/75.

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 18th day of January, 1982, he served the within notice of by certified mail upon Illinois Range Co., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Illinois Range Co. 708 W. Central Rd. Mt. Prospect, IL 60058

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 18th day of January, 1982.

Consid a Hapline

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition of Illinois Range Co.

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 12/1/73 - 2/28 75.

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 18th day of January, 1982, he served the within notice of Short Form Order by certified mail upon Blank, Rome, Klaus & Co. the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Blank, Rome, Klaus & Company Four Penn Ctr. Plz. Philadelphia, PA 19103

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 18th day of January, 1982.

Carrie a. Wageline

Ronald H. Surkin, Esq. Blank, Rome, Comisky & McCanley Four Penn Center Plaza Philadepphia, PA 19103

RE: ILLINOIS RANGE COMPANY

Dear Mr. Surkin:

Please take notice of the SHORT FORM ORDER of the State Tax Commission enclosed herewith.

Sincerely,

MICHAEL ALEXANDER Secretary to the State Tax Commission

MA/lar

Enclosure

cc: Department of Taxation and Finance Law Bureau

The state of the state of

In the Matter of the Petition

of

ILLINOIS RANGE COMPANY

For Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the periods 12/1/73 to 2/28/75.

SHORT FORM ORDER TAB #18993

Petitioner's motion to compel a default decision pursuant to Section 601.9 (b) of the Rules of Practice and Procedure of the State Tax Commission is denied. While the brief of the Department has been filed well beyond the period fixed, the delay is neither deliberate nor prejudicial.

The Tax Appeals Bureau is, however, directed to arrange for a viewing of the video tape evidence which is a part of the record. Such arrangements are to be made at the convenience of the Commission's designee within 90 days.

DATED: Albany, New York

JAN 18 1982

STATE TAX COMMISSION

PRESTDENT

COMMISSIONER

COMMISS YOUER