STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition of

Playmor Amusement Co., Inc. and Harold Kaufman, Individually and as Officer

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 3/1/72-5/31/72 & 12/1/72-5/31/76.

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 29th day of October, 1982, he served the within notice of Decision by certified mail upon Playmor Amusement Co., Inc., and Harold Kaufman, Individually and as Officer the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Playmor Amusement Co., Inc. and Harold Kaufman, Individually and as Officer c/o Jesse B. Hecht 299 Broadway New York, NY 10007

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 29th day of October, 1982.

OATHS PURSUANT TO TAX LAW

SECTION 174

STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

September 27, 1982

Playmor Amusement Co., Inc.

and Harold Kaufman, Individually and as Officer To Michael Coal
10 H & 40th St
New York, NY 10016

1161 Rogers Ave. Brooklyn, NY 11226

Gentlemen:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 1138 & 1243 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, 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:

> NYS Dept. Taxation and Finance Law Bureau - Litigation Unit Albany, New York 12227 Phone # (518) 457-2070

> > Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative Jesse B. Hecht 299 Broadway New York, NY 10007 and Harold Kaufman 189 Falmouth St. Brooklyn, NY Taxing Bureau's Representative

State Tax Commission STATE OF NEW YORK TA 26 (9.79)

TAX APPEALS BUREAU STATE CAMPUS

ALBANY, N. Y. 12227

Goved, not lurwardable

Taymor Amusement Co., Mgc. nd Harold Kaufman, Individually and as Officer Kol Robers Ave.