STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

Long Life Products Distributors, Inc.

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or Revision : of a Determination or Refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period: 9/1/78 - 8/31/80.

State of New York }

ss.:

County of Albany }

David Parchuck, being duly sworn, deposes and says that he is an employee of the State Tax Commission, that he is over 18 years of age, and that on the 11th day of January, 1984, he served the within notice of Default Order by certified mail upon Long Life Products Distributors, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Long Life Products Distributors, Inc. 19 5th St. Brooklyn, NY 11231

and by depositing same enclosed in a postpaid properly addressed wrapper in a post office 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 11th day of January, 1984.

Authorized to administer oaths

pursuant to Tay Law section 17/

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

Long Life Products Distributors, Inc.

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or Revision of a Determination or Refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 9/1/78 - 8/31/80.

David Parchuck, being duly sworn, deposes and says that he is an employee of the State Tax Commission, that he is over 18 years of age, and that on the 11th day of January, 1984, he served the within notice of Default Order by certified mail upon Philip S. Schlesinger, the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Philip S. Schlesinger Apicella & Schlesinger 571 West 181st St. New York, NY 10033

and by depositing same enclosed in a postpaid properly addressed wrapper in a post office 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 11th day of January, 1984.

Authorized to administer oaths

pursuant to Tax Law section 174

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

January 11, 1984

Long Life Products Distributors, Inc. 19 5th St. Brooklyn, NY 11231

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Philip S. Schlesinger
Apicella & Schlesinger
571 West 181st St.
New York, NY 10033
Taxing Bureau's Representative

In the Matter of the Petition

of

Long Life Products Distributors, Inc.

DEFAULT ORDER

for Redetermination of a Deficiency or Revision of a Determination or Refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 9/1/78 - 8/31/80.

Petitioner(s) Long Life Products Distributors, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 9/1/78 - 8/31/80. File No. 33231.

A formal hearing on the petition was scheduled before Daniel Ranalli, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Thursday, December 8, 1983 at 10:45 a.m. Notice of said formal hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the formal hearing. 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 Long Life Products Distributors, Inc. be and the same is hereby denied.

DATED: Albany, New York

JAN 111984

STATE TAX COMMISSION

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COMMISSIONER

COMMISSIONER

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P 230 844 475 RECEIPT FOR CERTIFIED MAIL

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