

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
Meadowbrook Removal Corp. :
for Revision of a Determination or for Refund of :
Sales and Use Taxes under Articles 28 & 29 of the :
Tax Law for the Period 9/1/79 - 2/29/80. :

In the Matter of the Petition :
of :
Long Island Rubbish Removal Corp. :
for Revision of a Determination or for Refund of :
Sales and Use Taxes under Articles 28 & 29 of the :
Tax Law for the Period 9/1/79 - 2/29/80. :

AFFIDAVIT OF MAILING

In the Matter of the Petition :
of :
Jet Sanitation Service Corp. :
for Revision of a Determination or for Refund of :
Sales and Use Taxes under Articles 28 & 29 of the :
Tax Law for the Period 9/1/79 - 2/29/80. :

In the Matter of the Petition :
of :
Jamaica Ash & Rubbish Removal Co., Inc. :
for Revision of a Determination or for Refund of :
Sales and Use Taxes under Articles 28 & 29 of the :
Tax Law for the Period 9/1/79 - 2/29/80. :

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 17th day of December, 1984, he served the within notice of Decision by certified mail upon Jet Sanitation Service Corp., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Jet Sanitation Service Corp.
228 Blydenburgh Rd.
Central Islip, NY 11722

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Affidavit of Mailing

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
17th day of December, 1984.

David Paruch

Quinn R. Hagelund

Authorized to administer oaths
pursuant to Tax Law section 174

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
Meadowbrook Removal Corp. :
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of :
Jet Sanitation Service Corp. :
for Revision of a Determination or for Refund of :
Sales and Use Taxes under Articles 28 & 29 of the :
Tax Law for the Period 9/1/79 - 2/29/80. :

In the Matter of the Petition :
of :
Jamaica Ash & Rubbish Removal Co., Inc. :
for Revision of a Determination or for Refund of :
Sales and Use Taxes under Articles 28 & 29 of the :
Tax Law for the Period 9/1/79 - 2/29/80. :

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 17th day of December, 1984, he served the within notice of Decision by certified mail upon Milton Shaiman, the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Milton Shaiman
1 Rural Place
Commack, NY 11725

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Affidavit of Mailing

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
17th day of December, 1984.

David Parachuck

James P. Hagelmann
Authorized to administer oaths
pursuant to Tax Law section 174

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

MEADOWBROOK REMOVAL CORP.

for Revision of a Determination or for Refund
of Sales and Use Taxes under Articles 28 and 29
of the Tax Law for the Period September 1, 1979
through February 29, 1980.

In the Matter of the Petition

of

LONG ISLAND RUBBISH REMOVAL CORP.

for Revision of a Determination or for Refund
of Sales and Use Taxes under Articles 28 and 29
of the Tax Law for the Period September 1, 1979
through February 29, 1980.

DECISION

In the Matter of the Petition

of

JET SANITATION SERVICE CORP.

for Revision of a Determination or for Refund
of Sales and Use Taxes under Articles 28 and 29
of the Tax Law for the Period September 1, 1979
through February 29, 1980.

In the Matter of the Petition

of

JAMAICA ASH & RUBBISH REMOVAL CO., INC.

for Revision of a Determination or for Refund
of Sales and Use Taxes under Articles 28 and 29
of the Tax Law for the Period September 1, 1979
through February 29, 1980.

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

December 17, 1984

Long Island Rubbish Removal Corp.
410 Livingston Ave.
W. Babylon, NY 11704

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 of the Tax Law, a proceeding in court to review an adverse decision by the State Tax Commission may be instituted only under Article 78 of the Civil Practice Law 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
Building #9, State Campus
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Gilbert T. Perlman
One Merrick Ave.
Westbury, NY 11590
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
Meadowbrook Removal Corp. :
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Tax Law for the Period 9/1/79 - 2/29/80. :

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 17th day of December, 1984, he served the within notice of Decision by certified mail upon Meadowbrook Removal Corp., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Meadowbrook Removal Corp.
c/o Samuel Michelson
91 Murray Dr.
Oceanside, NY 11572

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Affidavit of Mailing

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
17th day of December, 1984.

David Parschuck

William P. Haglund
Authorized to administer oaths
pursuant to Tax Law section 174

STATE OF NEW YORK

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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 17th day of December, 1984, he served the within notice of Decision by certified mail upon Allen Michelson, the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Allen Michelson
91 Murray Dr.
Oceanside, NY 11572

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Affidavit of Mailing

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
17th day of December, 1984.

David Parchuck

William A. Haglund

Authorized to administer oaths
pursuant to Tax Law section 174

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

December 17, 1984

Meadowbrook Removal Corp.
c/o Samuel Michelson
91 Murray Dr.
Oceanside, NY 11572

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 of the Tax Law, a proceeding in court to review an adverse decision by the State Tax Commission may be instituted only under Article 78 of the Civil Practice Law 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
Building #9, State Campus
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Allen Michelson
91 Murray Dr.
Oceanside, NY 11572
Taxing Bureau's Representative

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

December 17, 1984

Jet Sanitation Service Corp.
228 Blydenburgh Rd.
Central Islip, NY 11722

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 of the Tax Law, a proceeding in court to review an adverse decision by the State Tax Commission may be instituted only under Article 78 of the Civil Practice Law 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.

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Building #9, State Campus
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Milton Shaiman
1 Rural Place
Commack, NY 11725
Taxing Bureau's Representative

STATE OF NEW YORK

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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 17th day of December, 1984, he served the within notice of Decision by certified mail upon Jamaica Ash & Rubbish Removal Co., Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Jamaica Ash & Rubbish Removal Co., Inc.
633 Dickens St.
Westbury, NY 11590

Page 2

Affidavit of Mailing

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.

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17th day of December, 1984.

David Parchuck

James R. Hagelund
Authorized to administer oaths
pursuant to Tax Law section 174

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Milton Shaiman
1 Rural Place
Commack, NY 11725

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17th day of December, 1984.

David Parachuck

Gumie A. Haglund

Authorized to administer oaths
pursuant to Tax Law section 174

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

December 17, 1984

Jamaica Ash & Rubbish Removal Co., Inc.
633 Dickens St.
Westbury, NY 11590

Gentlemen:

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

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Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Milton Shaiman
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Commack, NY 11725
Taxing Bureau's Representative

STATE OF NEW YORK

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State of New York :

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Long Island Rubbish Removal Corp.
410 Livingston Ave.
W. Babylon, NY 11704

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Sworn to before me this
17th day of December, 1984.

David Parchuck

Samuel R. Shepard

Authorized to administer oaths
pursuant to Tax Law section 174

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State of New York :

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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 17th day of December, 1984, he served the within notice of Decision by certified mail upon Gilbert T. Perlman, the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Gilbert T. Perlman
One Merrick Ave.
Westbury, NY 11590

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Sworn to before me this
17th day of December, 1984.

David Parshuck

Gunnar P. Haglund
Authorized to administer oaths
pursuant to Tax Law section 174

Petitioners, Meadowbrook Removal Corp., c/o Samuel Michelson, 91 Murray Drive, Oceanside, New York 11572, Long Island Rubbish Removal Corp., 410 Livingston Avenue, West Babylon, New York 11704, Jet Sanitation Service Corp., 228 Blydenburgh Road, Central Islip, New York 11722, and Jamaica Ash & Rubbish Removal Co., Inc., 633 Dickens Street, Westbury, New York 11590, filed petitions for revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the period September 1, 1979 through February 29, 1980 (File Nos. 32744, 32746, 32745 and 32747).

A consolidated formal hearing was scheduled to be held before Daniel J. Ranalli, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on May 24, 1983 at 9:15 A.M. The hearing was adjourned with respect to petitioners Jet Sanitation Service Corp. and Jamaica Ash & Rubbish Removal Co., Inc. until October 19, 1983 at 1:15 P.M., with provision for representatives of all parties to appear. All briefs were to be submitted by January 30, 1984. Petitioner Meadowbrook Removal Corp. appeared by Samuel Michelson and Allen Michelson, Esqs., petitioner Long Island Rubbish Removal Corp. appeared by Gilbert T. Perlman, Esq., petitioners Jet Sanitation Service Corp. and Jamaica Ash & Rubbish Removal Co., Inc. appeared by Milton Shaiman, Esq. and Michael J. Berger, C.P.A. The Audit Division appeared by John P. Dugan, Esq. (Irving Atkins, Esq., of counsel).

ISSUES

I. Whether the receipts from the sale of a series of covenants not to compete in connection with the sale of the assets of a trash removal company were subject to tax as the sale of tangible personal property.

II. Whether the receipts from such sale were subject to tax as the sale of an information service.

III. Whether each of six purchasers involved in the bulk sale of the assets of a single business is liable for payment of the sales tax due the state from the seller on the entire selling price to all six purchasers in the aggregate.

FINDINGS OF FACT

1. On October 20, 1980, as the result of a field audit, the Audit Division issued a Notice of Determination and Demand for Payment of Sales and Use Taxes Due against petitioner Meadowbrook Removal Corp. ("Meadowbrook") in the amount of \$76,919.36, plus interest of \$4,835.05, for a total amount due of \$81,754.41 for the period September 1, 1979 through February 29, 1980. On the same date, the Audit Division issued notices in the same amount and for the same period against petitioners Jamaica Ash & Rubbish Removal Co., Inc. ("Jamaica") and Jet Sanitation Corp. ("Jet"). On the same date, the Audit Division issued a notice for the same period against petitioner Long Island Rubbish Removal Corp. ("Long Island") in the amount of \$12,751.20, plus interest of \$905.34, for a total due of \$13,656.54.

2. Meadowbrook operated an industrial waste removal service. Petitioner employed various pieces of equipment in its operations, including trucks, trash compactors, and sanitary containers located at its customers' places of business. On October 25, 1979 and February 11, 1980, Meadowbrook entered into contracts for the sale of the business to six purchasers including petitioners Long Island, Jamaica and Jet. The purchase prices were \$227,700.00 with respect to Long Island, \$400,000.00 with respect to Jamaica, and \$400,000.00 with respect to Jet. The purchase prices were broken down as follows:

<u>Long Island</u>	
Equipment	\$ 45,540.00
Restrictive covenant not to compete	<u>182,160.00</u>
Total	\$227,700.00

<u>Jamaica</u>	
Equipment	\$160,000.00
Restrictive covenants not to compete	210,000.00
Good will	30,000.00
Total	<u>\$400,000.00</u>

<u>Jet</u>	
Equipment	\$160,000.00
Restrictive covenants not to compete	210,000.00
Good will	30,000.00
Total	<u>\$400,000.00</u>

3. Each of the contracts contained a restrictive covenant clause stating that:

"[a]t the closing of title, the seller will deliver to the purchaser a restrictive covenant to the effect that the seller will not service or solicit any of the customers on the list of customers annexed hereto..., directly or indirectly, in any manner whatsoever in connection with the business herein sold. This agreement shall last for a period of five (5) years from the contract date."

4. Each of the contracts also contained a guarantee clause under which Meadowbrook guaranteed the income from each of the customers on the list attached to the contract for a period of 90 days following closing of title. In the event any of the customers were to cease doing business with respective purchasers, Meadowbrook agreed to replace the amount of income so lost with like work or to refund a proportionate share of the purchase price. The contracts with Jet and Jamaica had annexed thereto actual lists enumerating customer names and monthly fees for each. The contract with Long Island had no customer list attached and, in fact, the covenant not to compete involved only one customer whose name was transferred to Long Island orally. Meadowbrook notified each of its customers that it was terminating business and that the purchasers would be assuming the trash removal business.

5. On June 19, 1980, Meadowbrook filed a certificate of dissolution of the corporation with the Secretary of State and the corporation was legally dissolved.

6. On August 27, 1980, Meadowbrook, Jamaica and Jet entered into another agreement stating that the income from the business had not lived up to expectations and, as a result, Meadowbrook agreed to pay Jamaica \$65,000.00 in full satisfaction of any claims Jamaica may have had against Meadowbrook. Jet agreed that it had no claims against Meadowbrook on account of the sale on February 11, 1980.

7. Neither the seller nor the purchasers timely notified the Department of Taxation and Finance of the bulk sale. On audit, the Audit Division determined that sales tax was due on the bulk transfer of the equipment and accordingly, a Notice of Determination and Demand for Payment of Sales and Use Taxes Due was issued against petitioner Meadowbrook on March 18, 1980.¹ These taxes were paid and are not at issue herein. On October 9, 1980, the Audit Division advised Meadowbrook that it had not considered the taxability of the covenants not to compete during the audit, but had subsequently determined that they were taxable as customer lists which were considered to be a taxable information service. The Audit Division deemed the contract valuation of the covenants not to compete to be the prices of the customer lists and taxable accordingly as part of the bulk sale and, as a result, the notices of determination herein were issued.

8. The Audit Division assessed Meadowbrook, Jamaica and Jet for the tax due on the total sales price of all six contracts. Long Island was assessed only for the sale price of the covenant not to compete contained in its own

¹ It is unclear whether such notices were also issued against the purchasers.

contract. At the hearing, the Audit Division asserted an increase in the assessment with respect to Long Island in the amount of \$64,168.16 to bring the Long Island assessment up to the level of the other assessments pursuant to the derivative liability incurred by a purchaser in bulk under section 1141(c) of the Tax Law. Long Island protested that it had its own contract with Meadowbrook for a certain amount of the assets and that it should not be held liable for the total assessment measured by the assets purchased by all the individual purchasers.

9. The Audit Division argues that, since the value of the covenants not to compete was based on the income received from removal of waste, there was actually a sale of a measurable quantity of tangible personal property in the form of industrial waste and, therefore, the receipts from the sale of the covenants are taxable as sales of tangible personal property under section 1105(a) of the Tax Law. Alternatively, the Audit Division maintains that the sale of the covenants with their attached customer lists was the sale of information within the meaning and intent of section 1105(c)(1) of the Tax Law.

10. Petitioners argue that the sale of the covenants not to compete was not a sale of tangible personal property because no tangible personal property was transferred. Petitioners further argue that the sale of the covenants was not the sale of an information service because the purchasers were, in fact, purchasing the opportunity to service the customers of the seller without fear of the seller's competition, rather than information. Petitioners argue that, even if the sale was to be deemed a sale of an information service, the customer lists were private and personal to each purchaser and, therefore, fall within the exclusion for such information provided for in section 1105(c)(1) of the Tax Law.

CONCLUSIONS OF LAW

A. That section 1105(a) of the Tax Law imposes a tax upon the "receipts from every retail sale of tangible personal property, except as otherwise provided in [Article 28]". Section 1105(c)(1) of the Tax Law imposes a tax on the receipts from every sale, except for resale, of the service of "furnishing of information by printed, mimeographed or multigraphed matter or by duplicating written or printed matter in any other manner, including the services of collecting, compiling or analyzing information of any kind or nature and furnishing reports thereof to other persons, but excluding the furnishing of information which is personal or individual in nature and which is not or may not be substantially incorporated in reports furnished to other persons..."

B. That a customer list is a business asset the sale of which constitutes "the sale of information and is, therefore, taxable under section 1105 [subd. (c)] of the Tax Law (citation omitted)" (Long Island Reliable Corp. v. Tax Commission, 72 A.D.2d 826, mot. for lv. to app. den. 49 N.Y.2d 707). Therefore, the Audit Division properly determined that the sales of the customer lists by Meadowbrook to Jamaica and Jet were subject to tax.

C. That the single customer name transmitted orally to Long Island did not constitute the sale of a customer list and was not, therefore, an information service within the meaning and intent of section 1105(c) of the Tax Law and thus not subject to tax.

D. That section 1141(c) of the Tax Law provides, in part, that a bulk sale purchaser must notify the Tax Commission of the sale ten days prior to taking possession or paying therefor. If the purchaser fails to so notify the Tax Commission, he will be personally liable for any sales taxes determined to be due from the seller to the extent of the amount of the purchase price or

fair market value of the assets purchased, whichever is higher. Inasmuch as no prior taxes due from the seller, petitioner Meadowbrook, were in issue in these matters and the only tax in issue was that due as a result of the individual sales of the customer lists, section 1141(c) of the Tax Law does not apply. Each purchaser is liable for the sales tax due on the sale of its respective customer list only. Petitioner Meadowbrook, as the seller, is liable for the total sales tax due on all the customer list sales.

E. That the petitions of Jet Sanitation Service Corp. and Jamaica Ash & Rubbish Removal Co., Inc. are granted to the extent indicated in Conclusion of Law "D"; that the Audit Division is directed to modify the notices of determination and demand for payment of sales and use taxes due issued October 20, 1980 accordingly; and that, except as so granted, the petitions are in all other respects denied.

F. That the petition of Meadowbrook Removal Corp. is granted to the extent indicated in Conclusion of Law "C"; that the Audit Division is directed to modify the Notice of Determination and Demand for Payment of Sales and Use Taxes Due issued October 20, 1980 accordingly; and that, except as so granted, the petition is in all other respects denied.

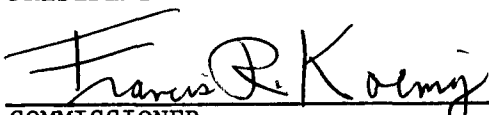
G. That the petition of Long Island Rubbish Removal Corp. is granted and the Notice of Determination and Demand for Payment of Sales and Use Taxes Due issued October 20, 1980 is cancelled.

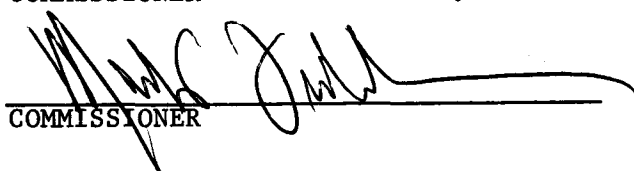
DATED: Albany, New York

DEC 17 1984

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

P 470 316 319

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <i>Long Island Robert K. M. Co.</i>	
Street and No. <i>410 Remington Ave.</i>	
P.O., State and ZIP Code <i>W. Babylon NY 11704</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982

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Sent to <i>Herbert T. Perlman</i>	
Street and No. <i>410 Remington Ave.</i>	
P.O., State and ZIP Code <i>Westbury NY 11590</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

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P 470 316 317
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Sent to <i>Michael Shapiro</i>	
Street and No. <i>4 Rural Place</i>	
P.O., State and ZIP Code <i>Commack NY 11735</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

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Sent to <i>Jet Sanitation Service Co.</i>	
Street and No. <i>228 Blydenburg Rd.</i>	
P.O., State and ZIP Code <i>Central Islip NY 11722</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
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Sent to <i>Ellen Michelson</i>	
Street and No. <i>91 Murray Ave.</i>	
P.O., State and ZIP Code <i>Brooklyn NY 11572</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

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P 470 316 314

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Sent to <i>Meacham Removal Co.</i>	
Street and No. <i>90 Summit Michelson</i>	
P.O., State and ZIP Code <i>91 Murray Ave.</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

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P 470 316 318

RECEIPT FOR CERTIFIED MAIL

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Sent to	
Street and No.	
P.O., State and ZIP Code	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

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