In the Matter of the Petition

of

William & Catherine Bernagozzi

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Year 1973.

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 8th day of August, 1979, he served the within Notice of Default by certified mail upon William & Catherine Bernagozzi, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

William & Catherine Bernagozzi

125 E. Madison St.

E. Islip, NY 11730

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 8th day of August, 1979. JAMES H. TULLY JR., PRESIDENT MILTON KOERNER THOMAS H. LYNCH

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

August 8, 1979

William & Catherine Bernagozzi 125 E. Madison St. E. Islip, NY 11730

Dear Mr. & Mrs. Bernagozzi;

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

Please take further notice that pursuant to Section(s) 722 of the Tax Law, any proceeding in court to review this decision must be commenced 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 the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

John F. Kongel

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM & CATHERINE BERNAGOZZI

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Unincorporated Business
Taxes under Article(s) 23 of the Tax Law for the Year(s) 1973

Petitioner(s) William & Catherine Bernagozzi, 125 East Madison St.,

E. Islip, NY 11730 filed a petition for redetermination of deficiency or for refund of Unincorporated Business taxes under Article(s)

23 of the Tax Law for the year(s) 1973 . File No.(s) 21821

Now on motion of the attorney for the Department of Taxation and Finance, it is

not appear at the pre-hearing conference. A default has been duly noted.

ORDERED that the petition of be and the same is hereby denied.

DATED: Albany, New York August 8, 1979 William & Catherine Bernagozzi

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER