In the Matter of the Petition

of

AFFIDAVIT OF MAILING

IRVING LAPIDUS

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that

she is an employee of the Department of Taxation and Finance, over 18 years of

age, and that on the 14 day of February , 1979 , she served the within

SHORT FORM ORDER by **servified** mail upon Roberta A. Meyerson

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Roberta A. Meyerson

Urbach, Kahn & Werlin, P.C.

66 State Street

Albany, New York 12207

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

14 day of February , 1979

John Huhn

Roberta A. Meyerson Urbach, Kahn & Werlin, P.C. 66 State Street Albany, New York 12207

Dear Ms. Meyerson:

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

Very truly yours,

Berthlynn J. Davis Secretary To The State Tax Commission

Enclosure

cc: Taxing Bureau's Representative

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In the Matter of the Petition

of

IRVING LAPIDUS

For a Redetermination of a Deficiency of Unincorporated Business Taxes under Article 23 of the Tax Law for the years 1970-1971

SHORT FORM ORDER

Petitioner's Motion for a Default Decision upon the grounds that the Law Bureau failed to file an answer within 60 days pursuant to Section 601.6(a) of the Rules of Practice is denied in view of the fact that at the time the petition was filed, the applicable Rules of Practice were 20 NYCRR Part 601 (filed July 30, 1963 with amendments and new sections added in 1965 and 1968) and said Rules did not require that a petition be answered by the Law Bureau. Further, a formal hearing was scheduled for September 18, 1978, and adjourned at the request of the petitioner.

DATED: Albany, New York February 14, 179

STATE TAX COMMISSION

PRESTDENT

COMMISSIONER

COMMISSIONER