

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Paradise Boardwalk Co. :

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 Years 1973 - 1975. :

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 31st day of October, 1979, he served the within notice of Default by certified mail upon Paradise Boardwalk Co., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Paradise Boardwalk Co.
c/o Louis Hodes
Long Beach, NY

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
31st day of October, 1979.

Joanne Knapp

J. J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Paradise Boardwalk Co. :

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 Years 1973 - 1975. :

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 31st day of October, 1979, he served the within notice of Default by certified mail upon Harold Gobstein the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Harold Gobstein
45-06 Little Neck Pkwy.
Little Neck, NY 11363

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
31st day of October, 1979.

Joanne Krapp

J. J. Vredenburg

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

October 31, 1979

Paradise Boardwalk Co.
c/o Louis Hodes
336 E. Penn St.
Long Beach, NY

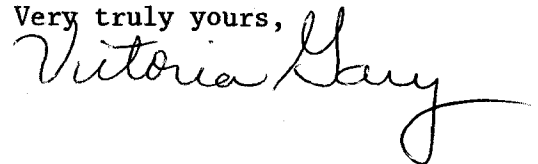
Gentlemen:

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,



cc: Petitioner's Representative
Harold Gobstein
45-06 Little Neck Pkwy.
Little Neck, NY 11363
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Paradise Boardwalk Co. :
: DEFAULT ORDER
for Redetermination of Deficiency or for Refund of :
Unincorporated Business Tax Taxes under Article(s) 23 :
of the Tax Law for the Years 1973 - 1975. :

Petitioner(s) Paradise Boardwalk Co., c/o Louis Hodes, 336 E. Penn St., Long Beach, NY filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax taxes under Article(s) 23 of the Tax Law for the Years 1973 - 1975 File No. 18628.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, Harold Gobstein, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) representative failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

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

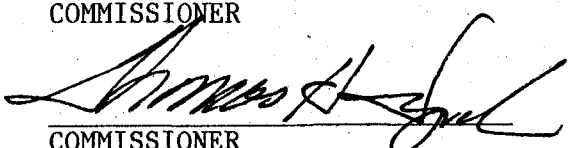
DATED: Albany, New York

OCT 31 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER