STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

Harry Scheer

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 1969.

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AFFIDAVIT OF MAILING

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 Harry Scheer, the petitioner in the within proceeding, by enclosing a
true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Harry Scheer
5 Andrew Way #48
Tiburon, CA 94920

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

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Harry Scheer :

                                                  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 1969. :

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 Richard W. Kaplan the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

    Richard W. Kaplan
    Morris Radmin & Harold Perlow
    Box 292, 3 Bolinas Rd.
    Fairfax, CA 94930

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 Knapp

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

October 31, 1979

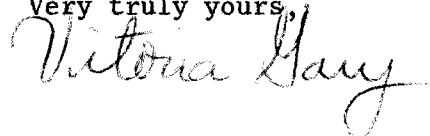Harry Scheer
5 Andrew Way #48
Tiburon, CA 94920

Dear Mr. Scheer:

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
     Richard W. Kaplan
     Morris Radmin & Harold Perlow
     Box 292, 3 Bolinas Rd.
     Fairfax, CA 94930
     Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition   :

of   :

Harry Scheer   :

                       :   DEFAULT ORDER

for Redetermination of Deficiency or for Refund of :

Unincorporated Business Tax Taxes under Article(s) 23 :

of the Tax Law for the Year 1969.   :

Petitioner(s) Harry Scheer, 5 Andrew Way #48, Tiburon, CA 94920 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 Year 1969 File No. 16465.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, Richard W. Kaplan, 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 Harry Scheer be and the same is hereby denied.

DATED: Albany, New York

OCT 3 1 1979

STATE TAX COMMISSION

_____
PRESIDENT

_____
COMMISSIONER

_____
COMMISSIONER

December 20, 1979

Harry Scheer
6 Janet Way #116
Tiburon, CA 94920

                         RE: HARRY SCHEER

Dear Mr. Scheer:

   This is to acknowledge receipt of your letter of
December 10, 1979 with reference to the above entitled
matter.

   Your motion to vacate the default order issued
October 31, 1979 for failure to file a perfected petition
is granted upon condition that you file a perfected
petition within 45 days from the date of this letter.

   Perfected Petition forms are enclosed for your
convenience.

                         Sincerely,

                         PAUL B. COBURN
                         Secretary to the State Tax Commission

PBC:mac
Enc.
cc: Tax Appeals Bureau
     Attn: John Sollecito, Director

re: default order 10/31/79
file no. 16465

December 10, 1979

Dear Mr. Coburn —

As per our phone conversation today, I would request that the default order be vacated because I would like to fill out a perfected petition which my accountant failed to do.

I apologize for my accountant's unreliability and will make sure you receive the necessary information as soon as I receive the papers.

Thank you and I appreciate your cooperation.

Very truly yours,

Harry Scheer

HARRY SCHEER
6 JANET WAY #116
TIBURON, CA 94920
415-383-6348