STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition of

William R. von Schmid

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 1972 & 1973.

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 14th day of December, 1982, he served the within notice of Decision by certified mail upon William R. von Schmid, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

William R. von Schmid 40 March Lane Westbury, NY 11590

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 14th day of December, 1982.

AUTHORIZED TO ADMINISTER OATHS PURSUANT TO TAX LAW

SECTION 174

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

December 14, 1982

William R. von Schmid 40 March Lane Westbury, NY 11590

Dear Mr. von Schmid:

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

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative