STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

Bob's Rocky Point Service Station

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or Revision: of a Determination or Refund of Unincorporated Business Tax under Article(s) 23 of the Tax Law: for the Years 1979 & 1980.

State of New York:

ss.:

County of Albany :

David Parchuck/Janet M. Snay, being duly sworn, deposes and says that he/she is an employee of the State Tax Commission, that he/she is over 18 years of age, and that on the 6th day of April, 1987, he/she served the within notice of Decision by certified mail upon Bob's Rocky Point Service Station the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Bob's Rocky Point Service Station c/o Peter R. Newman 350 Veterans Memorial Highway Commack, NY 11725

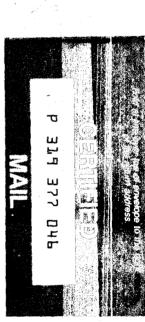
and by depositing same enclosed in a postpaid properly addressed wrapper in a post office under the exclusive care and custody of the United States Postal Service within the State of New York.

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 6th day of April, 1987.

Authorized to administer oaths pursuant to Tax Law section 174

TA-26 (7/85)
STATE OF NEW YORK
State Tax Commission
TAX APPEALS BUREAU
W. A. Harriman Campus
ALBANY, N.Y. 12227



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