STATE OF NEW YORK

and 2003.

TAX APPEALS TRIBUNAL

In the Matter of the Petition :

of :

JOHN GAIED : ORDER

DTA NO. 821727

for Redetermination of a Deficiency or for Refund of New: York State and New York City Personal Income Taxes under Article 22 of the Tax Law and the Administrative: Code of the City of New York for the Years 2001, 2002

The New York State Society of Certified Public Accountants (Paul L. Sinegal, Esq., of counsel), filed a motion, dated April 19, 2011, before the Tax Appeals Tribunal for leave to appear and file a brief *amicus curiae* on reargument. Reargument in this matter was held on April 13, 2011. Commissioner Nesbitt took no part in the consideration of this matter.

ORDERED that the motion seeking to appear and file a brief as *amicus curiae* on reargument is hereby granted.

DATED: Troy, New York May 12, 2011

/s/ James H. Tully, Jr.
James H. Tully, Jr.
President

/s/ Carroll R. Jenkins
Carroll R. Jenkins
Commissioner