

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Irwin & Gesine Herling :
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax & UBT :
under Article 22 & 23 of the Tax Law
for the Years 1974-1976. :

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 2nd day of November, 1979, he served the within notice of Default by certified mail upon Irwin & Gesine Herling, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Irwin & Gesine Herling
196 Engle St.
Tenafly, NJ 07670

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
2nd day of November, 1979.

Joanne Knapp

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of

Irwin & Gesine Herling :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax & UBT :
under Article 22 & 23 of the Tax Law
for the Years 1974-1976. :

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 2nd day of November, 1979, he served the within notice of Default by certified mail upon Edward P. Bond 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. Edward P. Bond
Bederson, Parness & Bond
470 Prospect Ave.
W. Orange, NJ 07052

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
2nd day of November, 1979.

Joanne Knapp

J. Vredenburg

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

PAUL B. COBURN
SECRETARY

Telephone: (518) 457-6162

November 2, 1979

Irwin & Gesine Herling
196 Engle St.
Tenafly, NJ 07670

Dear Mr. & Mrs. Herling:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 & 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 undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Edward P. Bond
Bederson, Parness & Bond
470 Prospect Ave.
W. Orange, NJ 07052
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Irwin & Gesine Herling :
: DEFAULT ORDER
for Redetermination of Deficiency or for Refund of :
Personal Income Tax & UBT under Article(s) 22 & 23 :
of the Tax Law for the Years 1974-1976. :

Petitioner(s) Irwin & Gesine Herling, 196 Engle St., Tenafly, NJ 07670
filed a petition for redetermination of deficiency or for refund of Personal
Income Tax & UBT taxes under Article(s) 22 & 23 of the Tax Law for the Years
1974-1976 File No. 23149.

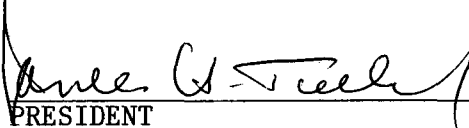
Under Section 601.5 of the State Tax Commission Rules of Practice and
Procedure, a notice was served on the petitioner(s) representative, Edward P.
Bond, to file a perfected petition. Notice to file the perfected petition was
sent to the representative's last known address. Petitioner(s) representative
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 Irwin & Gesine Herling be and the same is
hereby denied.

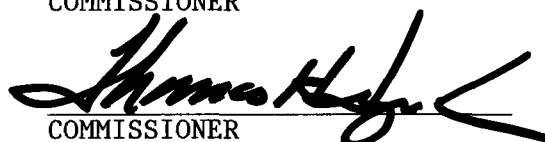
DATED: Albany, New York

NOV 2 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER