In the Matter of the Petition

of

Estate of Lillian Rubenstein

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income Tax

under Article 22 of the Tax Law for the Years 1972 - 1974.

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 21st day of September, 1979, he served the within notice of Default by certified mail upon Estate of Lillian Rubenstein, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Estate of Lillian Rubenstein c/o Meyer Schwadel, Executor

No. Miami Beach, FL 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

21st day of September, 1979/

In the Matter of the Petition

of

Estate of Lillian Rubenstein

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision

of a Determination or a Refund of

Personal Income Tax

under Article 22 of the Tax Law

for the Years 1972 - 1974.

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 21st day of September, 1979, he served the within notice of Default by certified mail upon Michael H. Blatteis 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. Michael H. Blatteis Lepatin, Lewis, Green, Kitzes, P.C. 475 Fifth Ave. New York, NY 10017

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

21st day of September, 19/19.

Vatoria Sary

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

JOHN J. SOLLECITO DIRECTOR

Very truly yours, Vuloua Jam

Telephone: (518) 457-1723

September 21, 1979

Estate of Lillian Rubenstein c/o Meyer Schwadel, Executor 19390 Collins Ave. No. Miami Beach, FL

Dear Mr. Schwadel:

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

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

cc: Petitioner's Representative
 Michael H. Blatteis
 Lepatin, Lewis, Green, Kitzes, P.C.
 475 Fifth Ave.
 New York, NY 10017
 Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

LILLIAN RUBENSTEIN (Dec'd) c/o Meyer Schwadel, Executor

for Redetermination of Deficiency or for Refund of Personal Income

Taxes under Article(s) 22 of the Tax Law for the 1972, 1973 and 1974 Year(s)

DEFAULT ORDER

Petitioner(s) Lillian Rubenstein (Dec'd), c/o Meyer Schwadel, Executor, 19390 Collins Avenue, North Miami Beach, Florida filed a petition for redetermination of deficiency

or for refund of personal income taxes under Article(s)

of the Tax Law for the year(s) 1972, 1973 & 1974. File No.(s) 23982 22

A pre-hearing conference on the petition was scheduled before

John Juva, Conferee

, at the offices of the State

Tax Commission, Tax Appeals Bureau, Two World Trade Center, New York, New York . Notice of said pre-hearing June 26, 1979 at 2:45 P.M. on was given to petitioner(s) and petitioner(s) representative, Michael

. Petitioner(s) or petitioner(s) representative did Blatteis, Esq.

not appear at the pre-hearing conference . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

LILLIAN RUBENSTEIN (Dec'd) ORDERED that the petition of c/o Meyer Schwadel, Executor

be and the same is hereby denied.

DATED: Albany, New York

SEP 2 1 1979

TATE TAX COMMISSION

COMMISSIONER