

new york state society of

NYSSCPA

certified public accountants

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www.nysscpa.org

December 20, 2002

Kenneth I. Moore, Esq.
Hutton & Solomon LLP
475 Fifth Avenue
New York, New York 10017

Dear Mr. Moore:

The New York State Society of Certified Public Accountants is the oldest state accounting association, representing 30,000 CPAs.

The NYSSCPA New York State, Municipal and Local Taxation Committee has read the November 19, 2002 decision of the Appellate Division, First Department, in Bankers Trust Corporation v. New York City Department of Finance and Andrew Eristoff, Commissioner of Finance and believes that it could have far reaching effects on the construction of the statute of limitations in similar cases. In light of its potential effect on many taxpayers in New York State, the committee hopes that the Court of Appeals grants the motion for leave to appeal so that the highest court in New York State can rule on this matter of widespread importance.

If you would like additional discussion with the committee, please contact Mark Levin, chair of the New York State, Municipal and Local Taxation Committee, at (212) 684-4200 x 222, or Dennis O'Leary, NYSSCPA staff, at (212) 719-8418.

Sincerely,

Jo Ann Golden
President

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