

SECURITIES AND EXCHANGE COMMISSION

FORM 24F-2NT

Registration of securities by certain investment companies. Declaration of election Rule 24f-2 notice.

Filing Date: **1994-02-10** | Period of Report: **1993-12-31**
SEC Accession No. **0000763062-94-000001**

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FILER

WITTER DEAN NEW YORK TAX FREE INCOME FUND

CIK: **763062** | State of Incorporation: **MD** | Fiscal Year End: **1231**
Type: **24F-2NT** | Act: **33** | File No.: **002-95664** | Film No.: **94505728**

Mailing Address
*TWO TRADE CENTER
NEW YORK NY 10048*

Business Address
*TWO WORLD TRADE CENTER
NEW YORK NY 10048
2123922550*

RULE 24f-2 NOTICE

For

Dean Witter New York Tax-Free Income Fund

(File No. 811-4222)

Fiscal Year for Which Notice is filed	12/31/93
Unsold balance at beginning of fiscal year of shares of beneficial interest previously registered under Securities Act of 1933	
Number of shares registered during fiscal year	0
Number of shares sold during fiscal year pursuant to indefinite registration	3,452,052

*Calculation of filing fee:

(1) Sale price of shares sold during fiscal year pursuant to indefinite registration	\$ 43,018,205
(2) Purchase price of shares redeemed during fiscal year	\$ 24,312,650
(3) Purchase price of shares previously applied pursuant to Section 24e-2(a)	\$ 0
(4) Item (2) less item (3)	\$ 24,312,650
(5) Item (1) less item (4)	\$ 18,705,555
(6) Amount of filing fee	\$ 6,450.24

By /s/Sheldon Curtis
Sheldon Curtis
Vice President and General Counsel

Dated: February 10, 1994

DEAN WITTER INTERCAPITAL INC.
Two World Trade Center
New York, NY 10048

February 10, 1994

Dean Witter New York Tax-Free Income Fund
Two World Trade Center
72nd Floor
New York, NY 10048

Dear Sirs:

In connection with the public offering of shares of beneficial interest, \$.01 par value, of Dean Witter New York Tax-Free Income Fund (the "Trust"), I have examined such corporate records and documents and have made such further investigation and examination as I have deemed necessary for the purpose of this opinion.

It is my opinion, as Legal Counsel for the Trust, that the Trust is an unincorporated business trust duly organized and validly existing under the laws of the State of Massachusetts and that the shares of beneficial interest covered by the Rule 24f-2 Notice, February 9, 1994 (File No. 2-95664 and 811-4222), were issued and paid for in accordance with the terms of the offering, as set forth in the prospectus filed as part of the Registration Statement, as amended, of the Trust and were legally issued, fully paid and non-assessable by the Trust.

I hereby consent to the filing of this opinion as an exhibit to the Notice pursuant to Rule 24f-2. In giving this consent, I do not thereby admit that I am within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and requisitions of the Securities and Exchange Commission thereunder.

Very truly yours,

/s/ Sheldon Curtis

Sheldon Curtis
General Counsel

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