



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus  
Albany, New York 12227

John J. Sollecito, Director  
(518) 457-1723

October 28, 1983

Boyd & Brown Construction & Development Corp.  
259 Guilford St.  
Buffalo, NY 14202

Gentlemen:

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

Please take further notice that pursuant to Section(s) 1090 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.

Very truly yours,

*Marsha Brunelle*

cc: Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Boyd & Brown Construction & Development Corp. : DEFAULT ORDER  
: 83-F-31  
for Redetermination of Deficiency or for Refund of :  
Corporation Franchise Tax under Article 9A :  
of the Tax Law for the Year 1978. :

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Petitioner(s) Boyd & Brown Construction & Development Corp. filed a petition for redetermination of deficiency or for refund of Corporation Franchise Tax under Article 9A of the Tax Law for the Year 1978. File No. 36497.

A formal hearing on the petition was scheduled before Dennis Galliher, at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Buffalo, New York 14202 on Monday, August 15, 1983 at 1:15 p.m. Notice of said formal hearing was given to petitioner(s). Petitioner(s) did not appear at the formal hearing. A default has been duly noted.

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

ORDERED that the petition of Boyd & Brown Construction & Development Corp. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
OCTOBER 28, 1983