



New York State Tax Commission
TAX APPEALS BUREAU

W.A. Harriman Campus
Albany, New York 12227

April 9, 1987

Pico Products Inc.
c/o Peter Smith
103 Commerce Blvd.
Liverpool, NY 13088

Re: File No. 61302

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(a) 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, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

DANIEL J. RANALLI
SUPERVISING TAX HEARING OFFICER

cc: Taxing Bureau's Representative

Petitioner's Representative:
J. Scott Finlay
Menter, Rudin & Trivelpiece, P.C.
333 East Onondaga St., Suite 404
Syracuse, NY 132022059

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Pico Products Inc. : DEFAULT ORDER
: 87-H-11
for Redetermination of a Deficiency or Revision :
of a Determination or Refund of :
Corporation Franchise Tax under Article 9A :
of the Tax Law for the Period 7/79 - 7/80. :

Petitioner(s) Pico Products Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Corporation Franchise Tax under Article 9A of the Tax Law for the Period 7/79 - 7/80. File No. 61302.

A hearing on the petition was scheduled before Arthur Johnson, at the offices of the State Tax Commission, 333 East Washington Street Syracuse, New York 13202 on Wednesday, January 28, 1987 at 2:45 p.m. Notice of said hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the 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 Pico Products Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
APRIL 9, 1987