STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

March 6, 1987

Regional Petroleum Corp. 40 Sintsink Drive East Port Washington, NY 11050

Re: File No. 58513

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.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Taxing Bureau's Representative

Petitioner's Representative: Robert Edelman Needleman, Edelman & Schacter 2001 Marcus Avenue Lake Success, NY 11042 In the Matter of the Petition

of

Regional Petroleum Corp.

DEFAULT ORDER

87-P-9

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Corporation Tax

under Article(s) 9 Sec 182a of the Tax Law :

for the Years 1981, 1982, 1983.

Petitioner(s) Regional Petroleum Corp. filed a petition for redetermination of a deficiency or revision of a determination or refund of Corporation Tax under Article(s) 9 Sec 182a of the Tax Law for the Years 1981, 1982, 1983. File No. 58513

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Regional Petroleum Corp. be and the same is
hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MARCH 6, 1987

W. A. Harriman Campus ALBANY, N.Y. 12227

State Tax Commission TAX APPEALS BUREAU

STATE OF NEW YORK TA-26 (7/85)

Regional Petroleum Corp. Colin

40 Sintsink Drive East Port Washington, NY

STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

March 6, 1987

Regional Petroleum Corp. 40 Sintsink Drive East Port Washington, NY 11050

Re: File No. 58513

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.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Taxing Bureau's Representative

Petitioner's Representative: Robert Edelman Needleman, Edelman & Schacter 2001 Marcus Avenue Lake Success, NY 11042 In the Matter of the Petition

of

Regional Petroleum Corp.

DEFAULT ORDER

87-P-9

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Corporation Tax :

under Article(s) 9 Sec 182a of the Tax Law :

for the Years 1981, 1982, 1983.

Petitioner(s) Regional Petroleum Corp. filed a petition for redetermination of a deficiency or revision of a determination or refund of Corporation Tax under Article(s) 9 Sec 182a of the Tax Law for the Years 1981, 1982, 1983. File No. 58513

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Regional Petroleum Corp. be and the same is
hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MARCH 6, 1987