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

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

August 28, 1987

Western Carloading Co., Inc. 960 E. Third St. Los Angeles, CA 90013

Re: File No. 57536

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: Stanislaus S. Mroczkowski Transway International Corporation 81 Main St. White Plains, NY 10601 In the Matter of the Petition

of

Western Carloading Co., Inc.

DEFAULT ORDER

87-P-30

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Corporation Franchise :

Tax under Article(s) 9 Sec. 184 of the Tax Law :

for the Period 12/31/81 & 12/31/82.

Petitioner(s) Western Carloading Co., Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Corporation Franchise Tax under Article(s) 9 Sec. 184 of the Tax Law for the Period 12/31/81 & 12/31/82. File No. 57536

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 Western Carloading Co., Inc. be and the same
is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
AUGUST 28, 1987