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

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

January 13, 1987

Fred Steiner 2727 Ocean Pkwy. Brooklyn, NY 11235

Re: File No. 69620

Dear Mr. Steiner:

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

Please take further notice that pursuant to Section(s) 478 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

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Fred Steiner	:	DEFAULT ORDER
	:	87-P-3
for Redetermination of a Deficiency or Revision of	:	
a Determination or Refund of Cigarette Tax	:	
under Article(s) 20 of the Tax Law	:	
for the Period 10/21/85. :		

Petitioner(s) Fred Steiner filed a petition for redetermination of a deficiency or revision of a determination or refund of Cigarette Tax under Article(s) 20 of the Tax Law for the Period 10/21/85. File No. 69620.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the last known address of the petitioner(s). 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 Fred Steiner be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK JANUARY 13, 1987