

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

MICHAEL ALEXANDER  
SECRETARY  
Telephone: (518) 457-6162

June 4, 1982

Richard Manor Associates  
c/o L. Andrew Levine  
271 Madison Ave., Suite 1405  
New York, NY 10016

Gentlemen:

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

Please take further notice that pursuant to Section(s) 251 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,

MICHAEL ALEXANDER  
SECRETARY TO THE  
STATE TAX COMMISSION

cc: Petitioner's Representative  
L. Andrew Levine  
271 Madison Ave., Suite 1405  
New York, NY 10016  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Richard Manor Associates : DEFAULT ORDER  
: 82-P-15

for Revision or for Refund of Mortgage Recording Tax:  
under Article(s) 11 of the Tax Law for the Mortgage :  
Recorded on 9/10/81.

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Petitioner(s) Richard Manor Associates, filed a petition for revision or  
for refund of Mortgage Recording Tax under Article(s) 11 of the Tax Law for the  
Mortgage Recorded on 9/10/81. File No. 35239.

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 petitioner(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 Richard Manor Associates, be and the same  
is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JUNE 4, 1982