

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

January 4, 1980

John Friona
5101 Dana Dr.
Lewiston, NY 14902

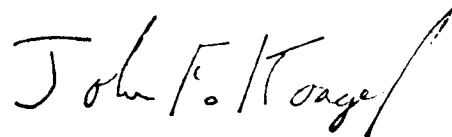
Dear Mr. Friona:

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

Please take further notice that pursuant to Section(s) 690 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, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

A handwritten signature in dark ink, appearing to read "John J. Sollecito", with a long, sweeping flourish extending from the end of the name.

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
John Friona : DEFAULT ORDER
: 79-C-4
for Redetermination of Deficiency or for Refund of :
Personal Income Tax under Article 22 of the :
Tax Law for the Years 1976 & 1977. :

Petitioner(s) John Friona filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Years 1976 & 1977. File No. 24360.

A Pre-hearing conference on the petition was scheduled before James Hoefer, at the offices of the State Tax Commission, 65 Court St., Part IV, Buffalo, New York 14202 on Tuesday, October 23, 1979 at 1:00 p.m. Notice of said Pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the Pre-hearing conference. 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 John Friona be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 4, 1980