

JAMES H. TULLY JR., PRESIDENT
THOMAS H. LYNCH
FRANCIS R. KOENIG

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

November 7, 1980

Carl Pasqualini
c/o Casey Coal Corporation
106 W. 10th St.
London, KY 40741

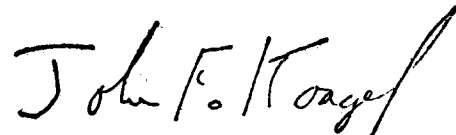
Dear Mr. Pasqualini:

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,



cc: Petitioner's Representative
Dominick J. Porto
110 E. 42nd St.
New York, NY 10017
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Carl Pasqualini : DEFAULT ORDER
c/o Casey Coal Corporation : 80-C-32
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) Carl Pasqualini, c/o Casey Coal Corporation 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. 26540.

A pre-hearing conference on the petition was scheduled before Robert Healey, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Wednesday, May 14, 1980 at 11:15 a.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 Carl Pasqualini, c/o Casey Coal Corporation be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
NOVEMBER 7, 1980