Dear Mr. \& Mrs. Progno:
Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Sections) 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 undersigned at the above address.

Very truly yours,
cc: Petitioner's Representative
John $/ c_{0} / 7$
Taxing Bureau's Representative

```
In the Matter of the Petition :
    of :
John \& Dale Progno : DEFAULT ORDER
81-C-32
```

for Redetermination of Deficiency or for Refund of :
Personal Income \& UBT under Article 22 \& 23 : of the Tax Law for the Year 1975.

Petitioner(s) John \& Dale Progno, filed a petition for redetermination of deficiency or for refund of Personal Income \& UBT under Article $22 \& 23$ of the Tax Law for the Year 1975. File No. 31891 \& 32174.

A pre-hearing conference on the petition was scheduled before Robert $C$. Robertaccio, at the offices of the State Tax Commission, 1 Marine Midland Plaza, Room 1300, Rochester, New York 14604 on Thursday, June 11, 1981 at 10:30 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 John \& Dale Progno, be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
October 16, 1981

