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

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MICHAEL ALEXANDER SECRETARY Telephone: (518) 457-6162

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September 17, 1982

Hugh Simmers County Refrigeration Services, Inc. 110 Haven Ave. Mt. Vernon, NY

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Dear Mr. Simmers:

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.

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

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Hugh Simmers	:	DEFAULT ORDER
County Refrigeration Services, Inc.	:	82-P-23
	:	
for Redetermination of Deficiency or for Refund of	:	
Personal Income Tax under Article(s) 22 of the Tax	:	
Law for the Years 1976 - 1978.	:	

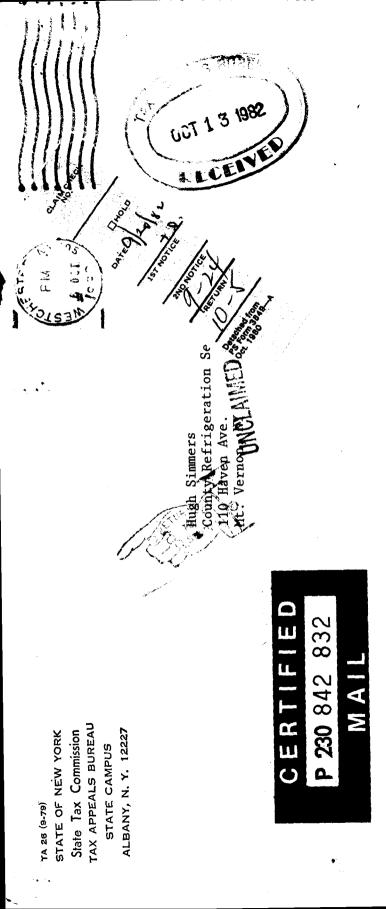
Petitioner(s) Hugh Simmers, County Refrigeration Services, Inc. filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article(s) 22 of the Tax Law for the Years 1976 - 1978. File No. 28616.

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 Hugh Simmers, County Refrigeration Services, Inc. be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK SEPTEMBER 17, 1982



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