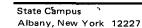
John J. Sollecito, Director (518) 457-1723

New York State Tax Commission TAX APPEALS BUREAU



April 6, 1984

Walter F. & Helen M. Lotz 664 Hunter Ave. Staten Island, NY 10306

Dear Mr. & Mrs. Lotz:

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 undersigned at the above address.

Very truly yours,

Joseph Chyrywaty Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Walter F. & Helen M. Lotz	:	DEFAULT ORDER
	:	84-C-9
for Redetermination of a Deficiency or Revision	:	
of a Determination or Refund of	:	
NYS & NYC Income Tax under Article 22 & 30	:	
of the Tax Law for the Year 1979.	:	

Petitioner(s) Walter F. & Helen M. Lotz filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS & NYC Income Tax under Article 22 & 30 of the Tax Law for the Year 1979. File No. 44463.

A pre-hearing conference on the petition was scheduled before Kathleen Beruard, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Friday, December 9, 1983 at 10:30 a.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of Walter F. & Helen M. Lotz be and the same is hereby denied.

DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK APRIL 6, 1984