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

January 11, 1984

Jerome M. & Elsie C. Pustilnik Institute Network Corp. 122 E. 42nd St., Suite 1014 New York, NY 10168

Dear Mr. & Mrs. Pustilnik:

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, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

cc: Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

Jerome M. & Elsie C. Pustilnik

DEFAULT ORDER

83-F-37

for Redetermination of a Deficiency or Revision of

a Determination or Refund of

Personal Income Tax under Article 22

of the Tax Law for the Year 1975.

Petitioner(s) Jerome M. & Elsie C. Pustilnik filed a petition for redetermination of a deficiency or revision of a determination or refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1975. File No. 33578.

A formal hearing on the petition was scheduled before Daniel Ranalli, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Wednesday, October 19, 1983 at 9:15 a.m. Notice of said formal hearing was given to petitioner(s). Petitioner(s) did not appear at the formal hearing. 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 Jerome M. & Elsie C. Pustilnik be and the same is hereby denied.

DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK JANUARY 11, 1984