December 11, 1985

Biagio Cantisani
Armonk Road
Mt. Kisco, NY 10549

Dear Mr. Cantisani:

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,

ROBERT F. MULLIGAN
SUPERVISING TAX HEARING OFFICER

cc: Petitioner's Representative
Joel Paul Berger
42-08 Bell Blvd.
Bayside, NY 11361
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition   :

           of   :

    Biagio Cantisani   :   DEFAULT ORDER

                :   85-H-30

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 Period 1/1/80 - 12/31/80.   :

Petitioner(s) Biagio Cantisani 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 Period 1/1/80 - 12/31/80. File No. 40956.

A hearing on the petition was scheduled before Allen Caplowaith, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Wednesday, October 23, 1985 at 9:15 a.m. Notice of said hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the 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 Biagio Cantisani be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
DECEMBER 11, 1985