June 11, 1986

Nigel Reed 20 Lincoln Plaza / Becker & London New York, NY 10023

Re: File No. 53974

Dear Mr. Reed:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1312 & 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

Petitioner's Representative: Herbert Kramer Becker & London 30 Lincoln Plaza New York, NY 10023

STATE TAX COMMISSION

In the Matter of the Petition :

of

Nigel Reed : DEFAULT ORDER

86-C-11

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 1980.

Petitioner(s) Nigel Reed 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 1980. File No. 53974.

A pre-hearing conference on the petition was scheduled before Robert Healey, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Friday, April 4, 1986 at 2:00 p.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 Nigel Reed be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 11, 1986