April 7, 1986

Jacob Sager, Estate of c/o Kenneth Habel 32 Court Street Brooklyn, NY 11201

Re: File No. 58998

Dear Mr. Habel:

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 TAX COMMISSION

In the Matter of the Petition

of

Jacob Sager, Estate of

DEFAULT ORDER

86-C-7

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of

NYS & NYC Income under Article 22 & 30

of the Tax Law for the Year 1981.

Petitioner(s) Jacob Sager, Estate of filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS & NYC Income under Article 22 & 30 of the Tax Law for the Year 1981. File No. 58998.

A pre-hearing conference on the petition was scheduled before John S. Juva, at the offices of the State Tax Commission, 141 Livingston Street - 8th Fl. Brooklyn, New York 11201 on Tuesday, January 21, 1986 at 11:00 a.m. Notice of said pre-hearing conference was given to 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 Jacob Sager, Estate of be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK APRIL 7, 1986