PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

April 9, 1987

Richard & Rhoda Patterson
203 Regency Road
Edgewater Park, New Jersey 08010

Re: File No. 65964

Dear Mr. & Mrs. Patterson:

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.

Inquires concerning the computation of tax due or refund allowed in accordance
with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Taxing Bureau's Representative

Petitioner's Representative:
Jasper Garagozzo
Garagozzo, Vandergrift & Ryan
310 A-B W. Cuthbert Blvd.
Westmont, NJ 08108

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition   :

of   :

Richard & Rhoda Patterson   :   DEFAULT ORDER

:   87-P-12

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Personal Income Tax   :

under Article(s) 22 of the Tax Law   :

for the Years 1981 - 1983.   :

Petitioner(s) Richard & Rhoda Patterson filed a petition for redetermination of a deficiency or revision of a determination or refund of Personal Income Tax under Article(s) 22 of the Tax Law for the Years 1981 - 1983. File No. 65964

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Richard & Rhoda Patterson be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
APRIL 9, 1987