STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

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

April 9, 1987

Morton & Rose Landowne 320 Central Park West New York, NY 10025

Re: File No. 63178

Dear Mr. & Mrs. Landowne:

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.

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: Robert B. Kresch 10 Columbus Circle New York, NY 10019

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Morton & Rose Landowne	:	DEFAULT ORDER
	:	87-P-12
for Redetermination of a Deficiency or Revision of	:	
a Determination or Refund of NYS & NYC Income Tax	:	
under Article(s) 22 & 30 of the Tax Law	:	
for the Year 1981. :		

Petitioner(s) Morton & Rose Landowne filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS & NYC Income Tax under Article(s) 22 & 30 of the Tax Law for the Year 1981. File No. 63178

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 Morton & Rose Landowne be and the same is hereby denied.

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