In the Matter of the Petition

of

INDUSTRIAL REFINING CORP.

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that

The is an employee of the Department of Taxation and Finance, over 18 years of

age, and that on the 31st day of January , 19 79, the served the within

Notice of Default Order by (CONTRIBUTED) mail upon Industrial Refining Corp.

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Industrial Refining Corp.
600 Babcock Street
Buffalo, New York 14206

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

Sworn to before me this

31st day of January

, 19 79

TA-3 (2/76)



## STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-1723

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

January 31, 1979

Industrial Refining Corp. 600 Babcock Street Buffalo, New York 14206

## Gentlemen:

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

Please take further notice that pursuant to Section(s) 1138 & 1243 of the Tax Law, any proceeding in court to review an adverse 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 or concerning any other matter relative hereto may be addressed to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

Enc.

JOSEPH CHYRYWATY HEARING EXAMINER

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

οf

INDUSTRIAL REFINING CORP.

DEFAULT ORDER

for Revision or for Refund of Sales and Use Taxes under Article(s) 28 and 29 of the Tax Law for the Xero(x) Periods June 1, 1971 through May 31, 1975

Petitioner(x), Industrial Refining Corp., 600 Babcock Street,

Buffalo, New York 14206, filed a petition for revision or for refund of

sales and use taxes under Article(s) 28 and 29 of the Tax Law for the

periods June 1, 1971 through
May 31, 1975

Petitioner(x), Industrial Refining Corp., 600 Babcock Street,

File No. (x) 14903

ORDERED that the petition of INDUSTRIAL REFINING CORP. be and the same is hereby denied.

DATED: Albany, New York
January 31, 1979

it is

STATE TAX COMMISSION

CONTRACTONIED

COMMISSIONER