

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

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

January 25, 1980

Forest Oil Co.  
1816 Forest Ave.  
Staten Island, NY 10303

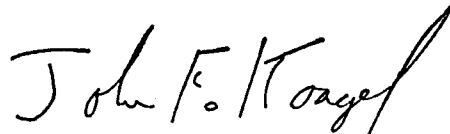
Gentlemen:

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 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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,



cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Forest Oil Co. : DEFAULT ORDER  
: 80-C-1  
for Revision or for Refund of Sales & Use Tax :  
under Article 28 & 29 of the :  
Tax Law for the Period 8/1/65-8/31/69. :

Petitioner(s) Forest Oil Co. filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 8/1/65-8/31/69. File No. 25689.

A Pre-hearing conference on the petition was scheduled before Michael A. Mancini, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Wednesday, December 5, 1979 at 3:00 p.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 attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Forest Oil Co. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JANUARY 16, 1980