

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

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

January 25, 1980

Dr. Heinz Martin  
34 Katzenbruch  
433 Muelheim Ruhr, West Germany

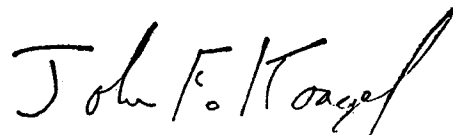
Dear Dr. Martin:

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

Please take further notice that pursuant to Section(s) 1139 & 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  
Arnold Sprung  
Sprung, Felfe, Horn & Kramer, Esqs.  
600 Third Ave.  
New York, NY 10016  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Dr. Heinz Martin : DEFAULT ORDER  
: 80-C-1  
for Revision or for Refund of Sales & Use Tax :  
under Article 28 & 29 of the :  
Tax Law for the Year 1976. :

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Petitioner(s) Dr. Heinz Martin filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Year 1976. File No. 24725.

A pre-hearing conference on the petition was scheduled before Bruce M. Rauch, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Friday, November 30, 1979 at 10:00 a.m. Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. 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 Dr. Heinz Martin be and the same is hereby denied.

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