



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

STATE TAX COMMISSION

JAMES H. TULLY JR., PRESIDENT  
THOMAS H. LYNCH  
FRANCIS R. KOENIG

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

June 11, 1980

Niagara Machine & Tool Works  
683 Northland Ave.  
Buffalo, NY 14211

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,

A handwritten signature in black ink, reading "John F. Koegel".

cc: Petitioner's Representative  
John C. Sanborn  
Percival G. Bixby & Co.  
434 Delaware Ave.  
Buffalo, NY 14202  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Niagara Machine & Tool Works : DEFAULT ORDER  
: 80-C-16  
for Revision or for Refund of Sales & Use Tax :  
under Article 28 & 29 of the :  
Tax Law for the Period 6/1/75-5/31/78. :

Petitioner(s) Niagara Machine & Tool Works filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 6/1/75-5/31/78. File No. 26246.

A pre-hearing conference on the petition was scheduled before Robert Pilatzke, at the offices of the State Tax Commission, 65 Court Street, Part III, Buffalo, New York 14202 on Wednesday, March 26, 1980 at 1:00 p.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 Niagara Machine & Tool Works be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JUNE 11, 1980