

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

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

November 21, 1980

Quorum Associates, Inc.
420 Lexington Avenue
New York, NY 10017

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.

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: Petitioner's Representative
Hirsch Kaplan
405 Lexington Ave.
New York, NY 10017
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Quorum Associates, Inc. : DEFAULT ORDER
 : 80-P-36
for Revision or for Refund of Sales & Use Tax :
under Article(s) 28 & 29 of the Tax Law :
for the Period 3/1/75-2/28/78. :

Petitioner(s) Quorum Associates, Inc. filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 3/1/75-2/28/78. File No. 24847.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, 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 Quorum Associates, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
NOVEMBER 21, 1980

January 7, 1981

Hirsch Kaplan, CPA
405 Lexington Avenue
New York, NY 10174

RE: QUORUM ASSOCIATES, INC.

Dear Mr. Kaplan:

This is to acknowledge receipt of your letter of December 29, 1980.

Your motion to vacate the default order issued November 21, 1980 for failure to file a perfected petition is granted upon condition that you file a perfected petition within 45 days from the date of this letter.

Perfected Petition forms are enclosed for your convenience.

Sincerely,

PAUL B. COBURN
Secretary to the State Tax Commission

PBC:mac

Enc.

cc: John Sollecito, Director
Tax Appeals Bureau

HIRSCH KAPLAN

CERTIFIED PUBLIC ACCOUNTANT

405 LEXINGTON AVENUE

NEW YORK, N.Y. 10174

TN 7-0830

December 29, 1980

Mr. Paul B. Coburn
Secretary to the State Tax Commission
Albany, New York 12227

Re: Quorum Associates, Inc.

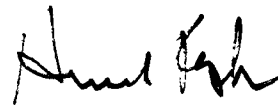
Dear Mr. Coburn:

Somewhere between the State's office and mine, the requests to file a Perfected Petition were never received.

I spoke to a gentlemen in Albany and informed him of this apparent mix-up. He informed me that, after rechecking the records he found that originally a notice had been sent to my prior office but that subsequent notices were sent to my new office. I informed him that I had not received the requests. He suggested I write to you to inform you of the situation and request that the case be re-opened.

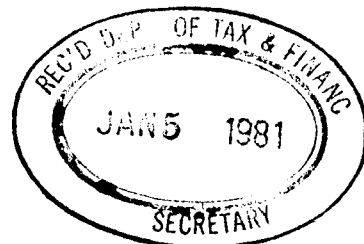
Your consideration in this matter would be greatly appreciated.

Very truly yours,



HIRSCH KAPLAN

HK/lfv



HIRSCH KAPLAN
CERTIFIED PUBLIC ACCOUNTANT
405 LEXINGTON AVENUE
NEW YORK, N.Y. 10174

Mr. Paul B. Coburn
Secretary to the State Tax Commission
~~State Tax Commission~~
Albany, New York ~~12247~~

