



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 19, 1981

First National Bank of Rochester  
35 State St.  
Rochester, NY 14614

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 undersigned at the above address.

Very truly yours,

A handwritten signature in dark ink, appearing to read "John F. Koenig". The signature is written in a cursive style with a large, sweeping "J" and a long, horizontal stroke at the end.

cc: Petitioner's Representative  
Richard A. Calabrese  
Elliott, Stern & Calabrese  
One East Main St.  
Rochester, NY 14614  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
First National Bank of Rochester : DEFAULT ORDER  
: 81-C-19  
for Revision or for Refund of Sales & Use Tax :  
under Article 28 & 29 of the Tax Law for the Period :  
6/1/76-11/30/79. :

---

Petitioner(s) First National Bank of Rochester, filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 6/1/76-11/30/79. File No. 30474.

A pre-hearing conference on the petition was scheduled before Frank Fleury, at the offices of the State Tax Commission, 1 Marine Midland Plaza, Rm. 1300, Rochester, New York 14604 on Monday, April 20, 1981 at 2:45 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 First National Bank of Rochester, be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
June 19, 1981