JAMES H. TULLY JR., PRESIDENT THOMAS H. LYNCH FRANCIS R. KOENIG JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

April 3, 1981

Gel-Al Operating Co., Inc. and Aldo Martire as Officer 2086 Broadway New York, NY 10023

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.

Yathy Pfaffenback

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

Gel-Al Operating Co., Inc. DEFAULT ORDER

and Aldo Martire as Officer 81-F-9

for Revision or for Refund of Sales & Use Tax

under Article 28 & 29 of the

Tax Law for the Period 3/1/71-2/28/75.

Petitioner(s) Gel-Al Operating Co., Inc., and Aldo Martire as Officer filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 3/1/71-2/28/75. File No. 20246 &.

A formal hearing on the petition was scheduled before Nigel Wright, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Wednesday, February 25, 1981 at 9:15 a.m. Notice of said formal hearing was given to petitioner(s). Petitioner(s) did not appear at the formal hearing. 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 Gel-Al Operating Co., Inc., and Aldo Martire as Officer be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK **APRIL 3, 1981**