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

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

January 30, 1981

Moon Brook Country Club, Inc. P.O. Box 663 Jamestown, NY 14701

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 Charles M. Culhane Seidman & Seidman P.O. Box 849 Jamestown, NY 14701 Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Moon Brook Country Club, Inc.	:	DEFAULT ORDER
	:	81-P-2
for Revision or for Refund of Sales & Use Tax	:	
under Article(s) 28 & 29 of the Tax Law	:	
for the Period 6/1/75-5/31/78.	:	

Petitioner(s) Moon Brook Country Club, 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 6/1/75-5/31/78. File No. 28135.

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 Moon Brook Country Club, Inc. be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK JANUARY 30, 1981