MICHAEL ALEXANDER SECRETARY Telephone: (518) 457-6162

September 24, 1982

Eleanor Leonard d/b/a Eleanor Leonard Interiors 12 Garden St. Great Neck, NY 11020

Dear Ms. Leonard:

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,

MICHAEL ALEXANDER SECRETARY TO THE STATE TAX COMMISSION

cc: Petitioner's Representative Arthur Rothenberg c/o Max Rothenberg & Co. 60 E. 42nd St. New York, NY 10017 Taxing Bureau's Representative

In the Matter of the Petition	:	
of	:	
Eleanor Leonard	:	DEFAULT ORDER
d/b/a Eleanor Leonard Interiors	:	82-P-27
	:	
for Revision or for Refund of Sales & Use Tax	:	
under Article(s) 28 & 29 of the Tax Law for the	:	
Period 6/1/75-11/30/78.	:	

Petitioner(s) Eleanor Leonard, d/b/a Eleanor Leonard Interiors filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 6/1/75-11/30/78. File No. 28665.

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 Eleanor Leonard, d/b/a Eleanor Leonard Interiors be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK SEPTEMBER 24, 1982