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

January 29, 1982

Zev Wachtell
c/o Chaya \& Mordechai Zev
81-20 Chevy Chase St.
Jamaica, NY 11432
Dear Mr. Wachtell:
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
Taxing Bureau's Representative

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In the Matter of the Petition :
    of :
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    Zev Wachtel1 : DEFAULT ORDER
    c/o Chaya \& Mordechai Zev : 81-P-45
    for Revision or for Refund of Sales \& Use Tax :
under Article(s) 28 \& 29 of the Tax Law for the :
Period 9/1/74-11/30/76.

Petitioner(s) Zev Wachtell, c/o Chaya \& Mordechai Zev filed a petition for revision or for refund of Sales \& Use Tax under Article(s) $28 \& 29$ of the Tax Law for the Period 9/1/74-11/30/76. File No. 27317.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(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 Zev Wachtell, c/o Chaya \& Mordechai Zev be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK January 29, 1982


