Kenneth Christensen
as Officer of Quality Air Conditioning, Inc.
16 Elmsford Road
Rochester, NY 14606

Dear Mr. Christensen:
Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1138 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,

cc: Petitioner's Representative

Taxing Bureau's Representative

## STATE OF NEW YORK <br> STATE TAX COMMISSION

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            In the Matter of the Petition :
            of
                Kenneth Christensen
                                    DEFAULT ORDER
as Officer of Quality Air Conditioning, Inc.
for Revision or for Refund of Sales \& Use Tax :
under Article \(28 \& 29\) of the Tax Law for the :
Period 12/1/79-2/28/81
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Petitioner(s) Kenneth Christensen as Officer of Quality Air Conditioning, Inc. filed a petition for revision or for refund of Sales \& Use Tax under Article $28 \& 29$ of the Tax Law for the Period 12/1/79-2/28/81. File No. 39324.

A pre-hearing conference on the petition was scheduled before Bruce M. Rauch, at the offices of the State Tax Commission, 1 Marine Midland Plaza, Room 1300, Rochester, New York 14604 on Friday, May 13, 1983 at 9:00 a.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is
ORDERED that the petition of Kenneth Christensen as Officer of Quality Air Conditioning, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 24, 1983



