John J. Sollecito, Director (518) 457-1723

August 12, 1983

Clarence K. Steward Atlantic Divers World, Inc. 498 Avenue of the Americas New York, NY 10011

Dear Mr. Steward:

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,

Joseph Chyrywayy Supervisor of Tax Conferences

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

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Clarence K. Steward : DEFAULT ORDER

Atlantic Divers World, Inc. :

83-C-23

for Revision or for Refund of Sales & Use Tax : under Article 28 & 29 of the Tax Law for the Period : 11/30/78-2/28/79.

Petitioner(s) Clarence K. Steward Atlantic Divers World, Inc. filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 11/30/78-2/28/79. File No. 40221.

A pre-hearing conference on the petition was scheduled before Bruce M. Rauch, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Thursday, June 9, 1983 at 1:15 p.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 Clarence K. Steward Atlantic Divers World, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
AUGUST 12, 1983

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ALBANY, NEW YORK
AUGUST 12, 1983

208 153 P 481

RECEIPT FOR CERTIFIED MAIL

110 INSURANCE COVERAGE PROVIDED— NOT FOR INTERNATIONAL MAIL

(See Reverse)		
Street and No. 498 Avenue of P.O., State and ZIP Code New York, NY	world, I the Ama	þς,
Postage	\$	1
Certified Fee		
Special Delivery Fee		
Restricted Delivery Fee		
Return Receipt Showing to whom and Date Delivered		
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TOTAL Postage and Fees	\$	
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	Sent to Clarence K. A HANT: Pivers Street and No. 498 Avenue of P.O., State and ZIP Code Wew York, Ny Postage Certified Fee Special Delivery Fee Restricted Delivery Fee Return Receipt Showing to whom and Date Delivery Date, and Address of Delivery	Sent to Clarence K. Heward A Hantic Pivers world I Street and No. 498 Avenue of the Amer P.O., State and ZIP Code Wew York NY 10011 Postage Certified Fee Special Delivery Fee Restricted Delivery Fee Return Receipt Showing to whom and Date Delivery Total Postage and Fees \$

STATE OF NEW YORK TA 26 (9-79)

TAX APPEALS BUREAU ALBANY, N. Y. 12227 State Tax Commission STATE CAMPUS

Clarence K. Steward Atlantic Divers World, Inc. 498 Avenue of the Americas New York, NY 10011 2 d38

New York

p 481 208 153 CERTIFIED MAIL