



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus  
Albany, New York 12227

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

January 11, 1984

Francis Leonard  
67 Holmes Ct.  
Albany, NY 12209

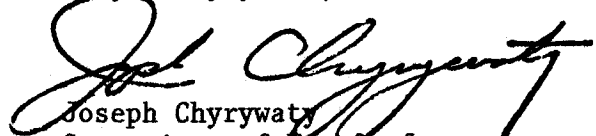
Dear Mr. Leonard:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1138 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 Chyrywat  
Supervisor of Tax Conferences

cc: Petitioner's Representative  
Robert P. Roche  
Roche & Wolkenbreit, P.C.  
36 South Pearl St.  
Albany, NY 12207  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
Francis Leonard : DEFAULT ORDER  
: 83-C-36  
for Redetermination of a Deficiency or Revision :  
of a Determination or Refund of :  
Sales & Use Tax under Article 28 & 29 :  
of the Tax Law for the Period 3/1/77-5/31/77. :

---

Petitioner(s) Francis Leonard filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 3/1/77-5/31/77. File No. 39588.

A pre-hearing conference on the petition was scheduled before David Baker, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107, Albany, New York 12227 on Thursday, October 6, 1983 at 9:00 a.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of 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 Francis Leonard be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JANUARY 11, 1984

P 440 976 561

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <i>Frances Leonard</i>	
Street and No. <i>67 Holmes Ct</i>	
P.O., State and ZIP Code <i>Albany NY 12209</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982

P 440 976 562

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <i>Robert P Roche</i>	
Street and No. <i>36 S Pearl St</i>	
P.O., State and ZIP Code <i>Albany NY 12207</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982