#### STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

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

September 28, 1984

Vestal Enterprises, Ltd. d/b/a The Red Caboose and David H. Cohen, Indiv. & as Officer 3321 Vestal Parkway East Vestal, NY 13850

#### Gentlemen:

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.

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 David H. Cohen 3321 Vestal Parkway East Vestal, NY 13850 Taxing Bureau's Representative In the Matter of the Petition

of

Vestal Enterprises, Ltd.

DEFAULT ORDER

d/b/a The Red Caboose and David H. Cohen,

84-P-31

Indiv. & as Officer

for Redetermination of a Deficiency or Revision of

a Determination or Refund of Sales & Use Tax

under Article(s) 28 & 29 of the Tax Law

for the Period 12/1/80-8/31/81.

Petitioner(s) Vestal Enterprises, Ltd., d/b/a The Red Caboose and David H. Cohen, Indiv. & as Officer filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 12/1/80-8/31/81. File No. 45160/45161

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) 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 Vestal Enterprises, Ltd., d/b/a The Red Caboose and David H. Cohen, Indiv. & as Officer be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
SEPTEMBER 28, 1984

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# RECEIPT FOR CERTIFIED MAIL

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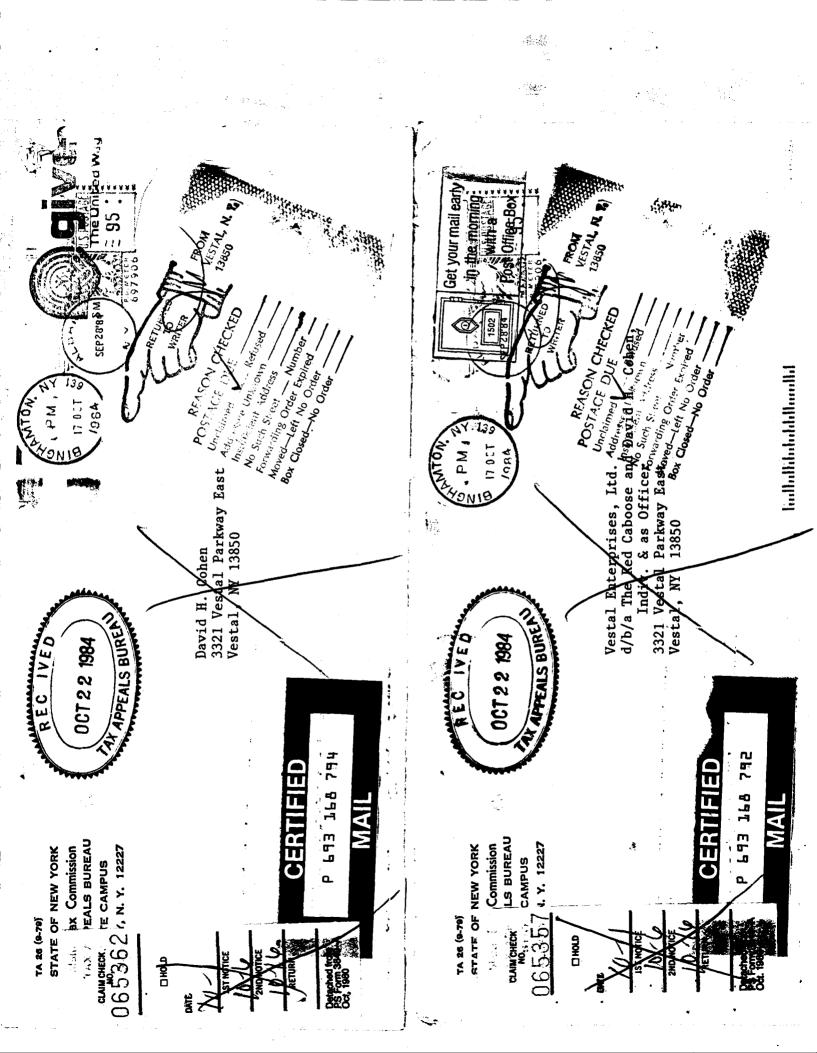
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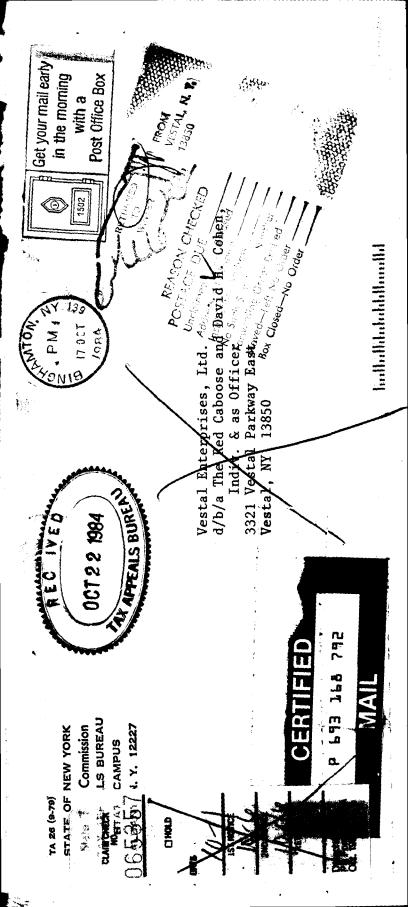
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NO INSURANCE COVERAGE PROVIDED NOT FOR INTERNATIONAL MAIL

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