

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

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

September 9, 1985

Coney Z Shell SS, Inc.  
and Philip Dubinsky as Officer  
2800 Coney Island Ave.  
Brooklyn, NY 11235

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 and/or 1139 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  
Norman Stumacher  
149 W. Merrick Rd.  
Freeport, NJ 11520  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Coney Z Shell SS, Inc.	:	<u>DEFAULT ORDER</u>
and Philip Dubinsky as Officer	:	85-P-23
	:	
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	:	
3/1/80-5/31/82.	:	

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Petitioner(s) Coney Z Shell SS, Inc., and Philip Dubinsky 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 3/1/80-5/31/82. File No. 42806/42807

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 Coney Z Shell SS, Inc., and Philip Dubinsky as Officer be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
SEPTEMBER 9, 1985

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**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Coney Z Shell SS, Inc.  
& Philip Dubinsky as Off.  
2800 Coney Island Ave.  
Brooklyn, NY 11235

★ U.S.	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	\$
PS Form 3800, Feb. 1982	Postmark or Date	

P 042 704 744

**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Norman Stumacher  
149 W. Merrick Rd.  
Freeport, NJ 11520

★ U.S.G.P.O. 1984-446-014	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	\$
PS Form 3800, Feb. 1982	Postmark or Date	