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

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

September 9, 1985

Prolock, Inc. Jack Reid, President 82 Lake Avenue Lockport, NY 14094

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 Eugene G. Colello Privitera & Company 3507 Union Road Buffalo, NY 14225 Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Prolock, Inc.	:	DEFAULT ORDER
Jack Reid, President	:	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	:	
5/31/79 - 2/28/82.	:	

Petitioner(s) Prolock, Inc., Jack Reid, President 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 5/31/79 - 2/28/82. File No. 47458/47459

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 Prolock, Inc., Jack Reid, President 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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P 042 704 761 RECEIPT FOR CERTIFIED MAIL NO INSURANCE COVERAGE PROVIDED NOT FOR INTERNATIONAL MAIL (See Reverse)			P 042 704 762 RECEIPT FOR CERTIFIED MAIL NO INSURANCE COVERAGE PROVIDED NOT FOR INTERNATIONAL MAIL (See Reverse)			
<pre> Solution Soluti</pre>			U.S.G.P.O. 1984-446-014	Louistical Fee	y 	
*	Certified Fee		+	Special Delivery Fee		
Ī	Special Delivery Fee			Restricted Delivery Fee		
	Restricted Delivery Fee					
	Return Receipt Showing to whom and Date Delivered			Return Receipt Showing to whom and Date Delivered		
1982	Return receipt showing to whom, Date, and Address of Delivery		1982			
Feb. 1	TOTAL Postage and Fees	\$	בי ס ע		\$	
PS Form 3800, F	Postmark or Date		PS Form 3800	Postmark or Date		