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

June 18, 1985

Benjamin F. Underwood Officer of Cheektowaga Truck & Auto, Inc. 177 Kieffer Avenue Depew, NY 14043

Dear Mr. Underwood:

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,

Supervisor of

c: Taxing Bureau's Representative

In the Matter of the Petition

of

Benjamin F. Underwood

85-C-13

Officer of Cheektowaga Truck & Auto, Inc.

DEFAULT ORDER

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

6/1/82-11/30/82.

Petitioner(s) Benjamin F. Underwood, Officer of Cheektowaga Truck & Auto, Inc. 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 6/1/82-11/30/82. File No. 54729.

A pre-hearing conference on the petition was scheduled before Thomas E. Drake, at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Buffalo, New York 14202 on Tuesday, April 16, 1985 at 1:30 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 Benjamin F. Underwood, Officer of Cheektowaga Truck & Auto, Inc. be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK JUNE 18, 1985