

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

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

March 7, 1986

Roberta M. Keszler  
d/b/a Koffee Kove Diner  
337 James Street  
Clayton, NY 13624

Re: File No. 51139

Dear Ms. Keszler:

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

Please take further notice that pursuant to Section(s) 1138/1139 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: Taxing Bureau's Representative

Petitioner's Representative:  
Lori M. K. Durand  
P.O. Box 386  
Alexandria Bay, NY 13607

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Roberta M. Keszler : DEFAULT ORDER  
d/b/a Koffee Kove Diner : 86-P-6  
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 9/1/80 - 8/31/83. :

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Petitioner(s) Roberta M. Keszler, d/b/a Koffee Kove Diner 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 9/1/80 - 8/31/83. File No. 51139

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 Roberta M. Keszler, d/b/a Koffee Kove Diner be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MARCH 7, 1986

P 319 372 574

**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL  
(See Reverse)

★ U.S.G.P.O. 1985-480-794

PS Form 3800, June 1985

Sent to <b>Roberta M. Keszler</b>	
Street and No. <b>337 James St.</b>	
P.O., State and ZIP Code <b>Clanton, NY 13624</b>	
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	

P 319 372 575

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Sent to <b>Lori M.K. Durand</b>	
Street and No. <b>P.O. Box 386</b>	
P.O., State and ZIP Code <b>Alexandria Bay, NY 13607</b>	
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	