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

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

September 17, 1986

Sae Automotive Services, Inc. Phillip & Rae Wells 109 Sound Ave. Riverhead, New York 11901

Re: File No. 56694/56695/56696

## Gentlemen:

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

Please take further notice that pursuant to Section(s) 1138/1139 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: Alfred D. Richards P.O. Box 850, Route 25 Aqueboque, NY 11931 In the Matter of the Petition

of

Sae Automotive Services, Inc. : DEFAULT ORDER

Phillip & Rae Wells : 86-P-22

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 9/1/78 - 11/30/81.

Petitioner(s) Sae Automotive Services, Inc., Phillip & Rae Wells 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 9/1/78 - 11/30/81. File No. 56694/56695/56696

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 Sae Automotive Services, Inc., Phillip & Rae

Wells be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
SEPTEMBER 17, 1986