May 8, 1986

Alphonse Tandoi Officer of International Auto Painting, Inc. 12 Brewster Rd., West Massapequa, NY 11758

Re: File No. 63337

Dear Mr. Tandoi:

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,

Joseph Chyrywaty

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

Petitioner's Representative: Alvin L. Lesser 2070 Deer Park Avenue Deer Park, NY 11729

STATE TAX COMMISSION

In the Matter of the Petition

Alphonse Tandoi

of

DEFAULT ORDER

Officer of International Auto Painting, Inc.

86-C-9

for Redetermination of a Deficiency or Revision

of a Determination or Refund of

Sales and Use Tax under Article 28 & 29 of

the Tax Law for the Period 12/01/81 - 11/30/84.

Petitioner(s) Alphonse Tandoi, Officer of International Auto Painting, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales and Use Tax under Article 28 & 29 of the Tax Law for the Period 12/01/81 - 11/30/84. File No. 63337.

A pre-hearing conference on the petition was scheduled before Bruce M. Rauch, at the offices of the State Tax Commission, State Office Bldg., Veterans Memorial Hwy., Rm. 1B7 Hauppauge, New York 11787 on Tuesday, March 4, 1986 at 1:00 p.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of 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 Alphonse Tandoi, Officer of International Auto Painting, Inc. be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK MAY 8, 1986