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

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

March 7, 1986

Ronald & Frank Usenza Individually & Co-Partners of Ronald's Service Station 641 North Wellwood Avenue Lindenhurst, NY 11704

Re: File No. 49399

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: Daniel Devita Nekos & Kilduff One Cottage Place New Rochelle, NY 10801

In the Matter of the Petition	:	
of	:	
Ronald & Frank Usenza	:	DEFAULT ORDER
Individually & Co-Prtnrs of Ronald's Service Statio	n:	86-P-C
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 Ended 8/31/79 - 11/30/82.	:	

Petitioner(s) Ronald & Frank Usenza, Individually & Co-Partners of Ronald's Service Station 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 Ended 8/31/79 - 11/30/82. File No. 49399

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 Ronald & Frank Usenza, Individually & Co-Partners of Ronald's Service Station be and the same is hereby denied.

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