

May 8, 1986

W. J. Coyle Enterprises 60 University Place New York, NY 10003

Re: File No. 62975

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 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: Basil Vasilakos Gisser & Vasilakos 25 W. 43rd Street New York, NY 10036

## STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
W. J. Coyle Enterprises	:	DEFAULT ORDER
	:	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 09/01/81 - 08/31/8	4.:	

Petitioner(s) W. J. Coyle Enterprises 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 09/01/81 - 08/31/84. File No. 62975.

A pre-hearing conference on the petition was scheduled before E. A. Williams, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Wednesday, March 12, 1986 at 11:00 a.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 W. J. Coyle Enterprises be and the same is hereby denied.

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