

February 6, 1987

Coney Z Shell SS, Inc. and Philip Dubinsky as Officer c/o 2928 West 5th Street Brooklyn, NY 11224

Re: File No. 42806/42807

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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

22;

DANIEL J. RAWALLI SUPERVISING TAX HEARING OFFICER

cc: Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

| In the Matter of the Petition | : | |
|----------------------------------------------------|---|---------------|
| of | : | |
| Coney Z Shell SS, Inc. | : | DEFAULT ORDER |
| and Philip Dubinsky as Officer | : | 87-н-5 |
| 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 $3/1/80 - 5/31/82$. | : | |
| | | |

Petitioner(s) Coney Z Shell SS, Inc., and Philip Dubinsky as Officer 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 3/1/80 - 5/31/82. File No. 42806/42807.

A hearing on the petition was scheduled before Brian Friedman, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Monday, December 1, 1986 at 2:45 p.m. Notice of said hearing was given to petitioner(s). Petitioner(s) did not appear at the hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Coney Z Shell SS, Inc., and Philip Dubinsky as Officer be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK FEBRUARY 6, 1987