

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

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

March 6, 1987

Lorrys Book Co., Inc.  
and Alan Heyer, as Officer  
153 Harbor View North  
Lawrence, NY 11559

Re: File No. 63382

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

STATE OF NEW YORK  
STATE TAX COMMISSION

---

|  |   |                      |
|--|---|----------------------|
| In the Matter of the Petition                      | : |                      |
| of   | : |                      |
| Lorrays Book Co., Inc.                             | : | <u>DEFAULT ORDER</u> |
| and Alan Heyer, as Officer                         | : | 87-P-9               |
| for Redetermination of a Deficiency or Revision of | : |                      |
| a Determination or Refund of Sales and Use Tax     | : |                      |
| under Article(s) 28 & 29 of the Tax Law            | : |                      |
| for the Period 09/01/82 - 11/30/82.                | : |                      |

---

Petitioner(s) Lorrays Book Co., Inc., and Alan Heyer, as Officer filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales and Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 09/01/82 - 11/30/82. File No. 63382.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the last known address of the petitioner(s). 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 Lorrays Book Co., Inc., and Alan Heyer, as Officer be and the same is hereby denied.

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