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

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

August 7, 1987

Seymour Lyew Vice Pres. of 2 Roads Mobil Service Station, Inc. 125 E. 32nd St. Patterson, NJ 07514

Re: File No. 56840

Dear Mr. Lyew:

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: Joseph Cospano c/o Two Roads Mobil 30 Sandy Court Lake Grove, NY 11755 In the Matter of the Petition

of

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Seymour Lyew

DEFAULT ORDER

Vice Pres. of 2 Roads Mobil Service Station, Inc.:

87-P-24

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 12/1/80-2/28/82.

Petitioner(s) Seymour Lyew, Vice Pres. of 2 Roads Mobil Service Station,
Inc. 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 12/1/80-2/28/82. File No. 56840

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 Seymour Lyew, Vice Pres. of 2 Roads Mobil

Service Station, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
AUGUST 7, 1987