

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

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

March 6, 1987

Efim Nezhinski
Officer of C. D. Longfellow Products, Inc.
98-50 63rd Dr.
Rego Park, NY 11374

Re: File No. 56378

Dear Mr. Nezhinski:

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:
Robert A. Eisenberg
68 N. Village Ave.
Rockville Centre, NY 11572

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Efim Nezhinski : DEFAULT ORDER
Officer of C. D. Longfellow Products, Inc. : 87-P-9
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 12/1/80-8/31/81. :

Petitioner(s) Efim Nezhinski, Officer of C. D. Longfellow Products, 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 12/1/80-8/31/81. File No. 56378

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 Efim Nezhinski, Officer of C. D. Longfellow
Products, Inc. be and the same is hereby denied.

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