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

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

August 7, 1987

Progressive Air Products Corp. James Wells, as Officer P.O. Box 12725 Albany, NY 12212

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#### Re: File No. 60858/60859

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

In the Matter of the Petition	:	
of	:	
Progressive Air Products Corp.	:	DEFAULT ORDER
James Wells, as Officer	:	87-P-24
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 12/01/81 - 11/30/84.	:	

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Petitioner(s) Progressive Air Products Corp., James Wells, 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 12/01/81 - 11/30/84. File No. 60858/60859.

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 Progressive Air Products Corp., James Wells, as Officer be and the same is hereby denied.

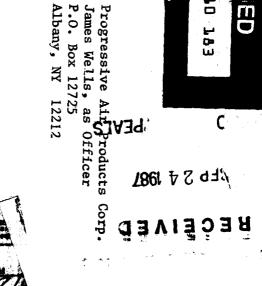
> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK AUGUST 7, 1987

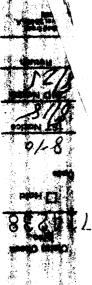
TA-26 (7/85) STATE OF NEW YORK State Tax Commission TAX APPEALS BUREAU W. A. Harriman Campu ALBANY, N.Y. 12227

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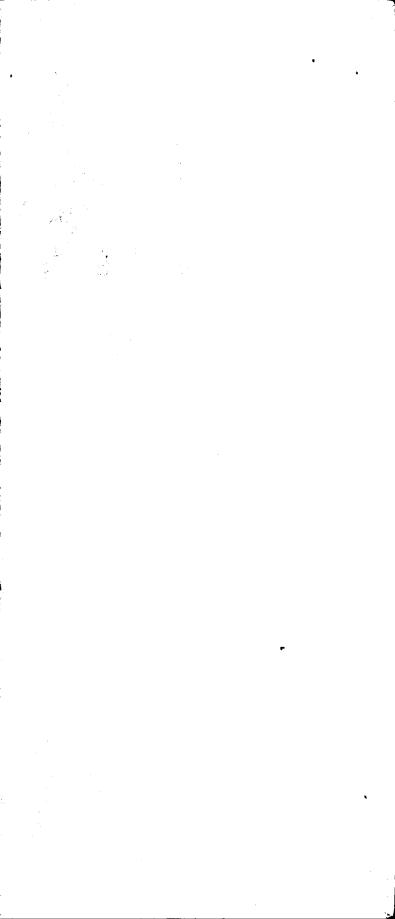
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# STATE OF NEW YORK STATE TAX ÇOMMISSION

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of	:	
Progressive Air Products Corp.	:	DEFAULT ORDER
James Wells, as Officer	:	87-P-24
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