August 7, 1987

Regal Service Station, Inc. Sunrise Highway & Milburn Ave. Baldwin, NY 11510

Re: File No. 72594

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 undersigned at the above address.

Very truly yours,

Joseph Chyrywaty Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

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Regal Service Station, Inc.

DEFAULT ORDER

87-C-22

for Redetermination of a Deficiency or Revision of

a Determination or Refund of

Sales & Use Tax under Article 28 & 29

of the Tax Law for the Period 12/1/80 - 8/31/82.

Petitioner(s) Regal Service Station, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 12/1/80 - 8/31/82. File No. 72594.

A pre-hearing conference on the petition was scheduled before James

Domanico, at the offices of the State Tax Commission, 175 Fulton Avenue - 4th

Floor Hempstead, New York 11550 on Monday, June 8, 1987 at 2:45 p.m. Notice of
said pre-hearing conference was given to petitioner(s). Petitioner(s) did not
appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of Regal Service Station, Inc. be and the same is hereby denied.

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