March 6, 1987

Riley Gear Corp. 61 Felton St. N. Tonawanda, NY 14120

Re: File No. 69537

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 :

ne hacter of the retition

of

Riley Gear Corp. : DEFAULT ORDER

87-C-7

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 3/1/83 - 11/30/85.

Petitioner(s) Riley Gear Corp. 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 3/1/83 - 11/30/85. File No. 69537.

A pre-hearing conference on the petition was scheduled before William J.

Proefrock, at the offices of the State Tax Commission, State Office Bldg., 65

Court Street, Buffalo, New York 14202 on Thursday, December 18, 1986 at

2:30 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 Riley Gear Corp. be and the same is hereby denied.

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