

August 7, 1987

Ronald A. Stewart Officer of Unique Distributors 1920 Ditmas Ave. Brooklyn, NY 11226

Re: File No. 24526

Dear Mr. Stewart:

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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

DANIEL J. RANALLI

SUPERVISING TAX HEARING OFFICER

cc: Taxing Bureau's Representative

Petitioner's Representative: Herbert M. Levy 60 East 42nd St., Suite 4210 New York, NY 10165 In the Matter of the Petition

of

Ronald A. Stewart DEFAULT ORDER

Officer of Unique Distributors 87-H-23

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 6/1/74 - 3/25/77.

Petitioner(s) Ronald A. Stewart, Officer of Unique Distributors 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 6/1/74 - 3/25/77. File No. 24526.

A hearing on the petition was scheduled before Robert F. Mulligan, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Thursday, June 18, 1987 at 1:15 p.m. Notice of said hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Ronald A. Stewart, Officer of Unique Distributors be and the same is hereby denied.

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