John J. Sollecito, Director (518) 457-1723

August 12, 1983

Elias Adler 4 June Court White Plains, NY 10605

Dear Mr. Adler:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 722 & 690 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, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

Kathy Pfaffenback

cc: Petitioner's Representative
 George V. Hindy
 Adler, Hindy, Turner & Glasser
 150 E. 58th St.
 New York, NY 101550071

Taxing Bureau's Representative

In the Matter of the Petition

of

Elias Adler : DEFAULT ORDER

83-S-26

for Redetermination of Deficiency or for Refund of:

Unincorporated Business Tax under Article 23 :

of the Tax Law for the Year 1974.

Petitioner(s) Elias Adler filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Year 1974. File No. 26453.

A small claims hearing on the petition was scheduled before Allen Caplowaith, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Wednesday, June 22, 1983 at 1:15 p.m. Notice of said small claims hearing was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the small claims 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 Elias Adler be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
AUGUST 12, 1983