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

PAUL B. COBURN SECRETARY

Telephone: (518) 457-6162

October 24, 1985

Gassman Coal Co. Brown Place & 132nd St. Bronx, NY 10454

Gentlemen:

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

Please take further notice that pursuant to Section(s) 722 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

Gassman Coal Co. : DEFAULT ORDER

85-P-26

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Unincorporated :

Business Tax under Article(s) 23 of the Tax Law :

for the Years 1967 - 1971.

Petitioner(s) Gassman Coal Co. filed a petition for redetermination of a deficiency or revision of a determination or refund of Unincorporated Business Tax under Article(s) 23 of the Tax Law for the Years 1967 - 1971. File No. 46855.

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 Gassman Coal Co. be and the same is hereby
denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
OCTOBER 24, 1985