



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

STATE TAX COMMISSION

JAMES H. TULLY JR., PRESIDENT
THOMAS H. LYNCH
FRANCIS R. KOENIG

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

July 30, 1980

L & J Giordano, Inc.
c/o Gigi's Restaurant & Pizza
630 Ridge Rd. W.
Rochester, NY 14615

Gentlemen:

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

Please take further notice that pursuant to Section(s) 1139 & 1243 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,

A handwritten signature in cursive script, appearing to read "Dominic E. Sullivan".

cc: Petitioner's Representative

Cerulli & Massare, Esqs.
620 Executive Office Bldg.
Rochester, NY 14614
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
L & J Giordano, Inc. : DEFAULT ORDER
: 80-S-26
for Revision or for Refund of Sales & Use Tax :
under Article 28 & 29 of the :
Tax Law for the Period 12/1/71-5/31/74. :

Petitioner(s) L & J Giordano, Inc. filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 12/1/71-5/31/74. File No. 17205.

A small claims hearing on the petition was scheduled before Arthur Johnson, at the offices of the State Tax Commission, One Marine Midland Plaza, Rm. 1300, Rochester, New York 14604 on Wednesday, June 11, 1980 at 9:15 a.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 L & J Giordano, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JULY 30, 1980