JAMES H. TULLY JR., PRESIDENTTHOMAS H. LYNCH
FRANCIS R. KOENIG
JOHN J. SOLLECITO DIRECTOR
Telephone: (518) 457-1723
November 7, 1980
Manuel Tore
176 Lincoln Ave.
Mineola, NY 11501
Dear Mr. Tore:
Please take notice of the Default Order of the State Tax Commission enclosed herewith.
Please take further notice that pursuant to Section (s) 1138 \& 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,

cc: Petitioner's Representative Linda Pucci
176 Lincoln Ave. Mineola, NY 11501
Taxing Bureau's Representative
In the Matter of the Petition
of
Manuel Torre
for Revision or for Refund of Sales \& Use Tax
under Article $28 \& 29$ of the
Tax Law for the Period $9 / 1 / 75-8 / 31 / 78$.

Petitioner(s) Manuel Torre filed a petition for revision or for refund of Sales \& Use Tax under Article $28 \& 29$ of the Tax Law for the Period 9/1/75 $-8 / 31 / 78$. File No. 25386.

A pre-hearing conference on the petition was scheduled before Eugene Welch, at the offices of the State Tax Commission, 114 Old Country Rd., 2nd F1., Mineola, New York 11501 on Thursday, July 24,1980 at $2: 45$ 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 attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Manuel Torre be and the same is hereby denied.

