

November 7, 1985

Lawrence Heller Rokral Grocery, Inc. 569 Dogwood Ave. W. Hempstead, NY 11552

Dear Mr. Heller:

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 undersigned at the above address.

Very truly yours,

ph Chyrywaty Supervisor of Lax Conferences

cc: Petitioner's Representative Larry Schwartz Goldwasser & Schwartz 855 Avenue of the Americas New York, NY 10001 Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Lawrence Heller	:	DEFAULT ORDER
Rokral Grocery, Inc.	:	85-C-27
	:	
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 3/1/81-8/31/82.	:	

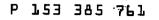
Petitioner(s) Lawrence Heller, Rokral Grocery, Inc., filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 3/1/81-8/31/82. File No. 46009.

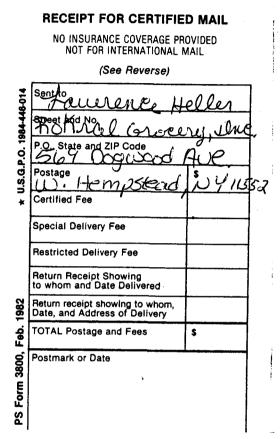
A pre-hearing conference on the petition was scheduled before Dennis A. Adelman, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Friday, September 13, 1985 at 3:30 p.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

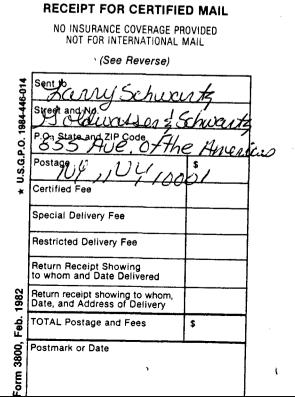
ORDERED that the petition of Lawrence Heller, Rokral Grocery, Inc., be and the same is hereby denied.

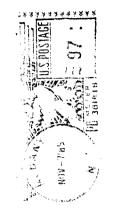
> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK NOVEMBER 7, 1985





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Larry Schwartz Goldwasser & Schwartz 855 Avenue of the Americas New York, NY 10001

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cc: Petitioner's Representative
Larry Schwartz
Goldwasser & Schwartz
855 Avenue of the Americas
New York, NY 10001
Taxing Bureau's Representative

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STATE TAX COMMISSION

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Now on motion of the State Tax Commission, it is

ORDERED that the petition of Lawrence Heller, Rokral Grocery, Inc., be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK NOVEMBER 7, 1985