



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus  
Albany, New York 12227

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

March 1, 1985

J.C.F. Rest, Co., Inc.  
d/b/a Blue Cloud  
c/o Cary Finkelstein, V.P., Lesmouckes Rest.  
260 11th Ave.  
New York, NY

Gentlemen:

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,

Joseph Chyrywaty  
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
J.C.F. Rest, Co., Inc.	:	<u>DEFAULT ORDER</u>
d/b/a Blue Cloud	:	85-C-1
	:	
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	:	
12/1/77 - 11/30/81.	:	

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Petitioner(s) J.C.F. Rest, Co., Inc. d/b/a Blue Cloud 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 12/1/77 - 11/30/81. File No. 40960.

A pre-hearing conference on the petition was scheduled before Kathleen Beruard, at the offices of the State Tax Commission, State Office Bldg., Veterans Memorial Hwy., Rm. 1B7, Hauppauge, New York 11787, on Tuesday, December 4, 1984 at 11:00 a.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 State Tax Commission, it is

ORDERED that the petition of J.C.F. Rest, Co., Inc. d/b/a Blue Cloud be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MARCH 1, 1985

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RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

★ U.S.G.P.O. 1983-403-517

Sent to	J.C. Z Rest, Co., Inc.
Street and No.	dba Blue Cloud
P.O., State and ZIP Code	110 Gary R. Finkelstein,
Postage	Testimonials Rest. \$
Certified Fee	260 11th Ave.
Special Delivery Fee	NP, NP
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return receipt showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982