May 8, 1986

Gerardo Ruggia d/b/a Lisa Pizza World 23-01 31 Street Astoria, New York 11105

Re: File No. 59217

Dear Mr. Ruggia:

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

Petitioner's Representative: Dante C Senise 21-01 Steinway Street Astoria, NY 11105 STATE TAX COMMISSION

In the Matter of the Petition

of

Gerardo Ruggia DEFAULT ORDER :

d/b/a Lisa Pizza World 86-C-9

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 12/1/81 - 5/31/84. :

Petitioner(s) Gerardo Ruggia, d/b/a Lisa Pizza World 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 12/1/81 -5/31/84. File No. 59217.

A pre-hearing conference on the petition was scheduled before John S. Juva, at the offices of the State Tax Commission, 97-77 Queens Blvd., 3rd Floor Rego Park, New York 11374 on Tuesday, March 11, 1986 at 9:00 a.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 Gerardo Ruggia, d/b/a Lisa Pizza World be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK MAY 8, 1986