New York State Tax Commission
TAX APPEALS BUREAU
W.A. Harriman Campus

全lbany, New York 12227

Juan Herero \& Raul Sarcal d/b/a Laconcha Rest.
293 Broadway
Brooklyn, NY 11211

Re: File No. 59180

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,

cc: Taxing Bureau's Representative
In the Matter of the Petition :
of :
Juan Merrero \& Raul Sarcal : DEFAULT ORDER
d/b/a Laconcha Rest. :
86-C-7
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 $12 / 1 / 81-8 / 31 / 84$.

Petitioner (s) Juan Merrero \& Raul Sarcal, d/b/a Laconcha Rest. 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 12/1/81-8/31/84. File No. 59180.

A pre-hearing conference on the petition was scheduled before Lance $J$. Sonners, at the offices of the State Tax Commission, 141 Livingston Street - 8th Fl. Brooklyn, New York 11201 on Tuesday, February 11, 1986 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 State Tax Commission, it is
ORDERED that the petition of Juan Merrero \& Raul Sarcal, d/b/a Laconcha Rest. be and the same is hereby denied.

DEFAULT ORDER<br>ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK<br>APRIL 7, 1986

