March 7, 1986

Youngs Wines & Liquors, Inc. 205-17 Hillside Avenue Hollis, NY 11423

Re: File No. 55151

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 TAX COMMISSION

In the Matter of the Petition

Youngs Wines & Liquors, Inc.

DEFAULT ORDER

86-C-5

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Sales & Use Tax under :

of

Article 28 & 29 of the Tax Law for the Period :

Ended 2/28/79 - 2/29/84. :

Petitioner(s) Youngs Wines & Liquors, 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 Ended 2/28/79 - 2/29/84. File No. 55151.

A pre-hearing conference on the petition was scheduled before Dennis

Adelman, at the offices of the State Tax Commission, 97-77 Queens Blvd., 3rd

Floor Rego Park, New York 11374 on Tuesday, January 21, 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 Youngs Wines & Liquors, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MARCH 7, 1986