STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN SECRETARY Telephone: (518) 457-6162

February 6, 1987

Rose Bivetto
Officer of Carousel Ice Cream Hold, Inc.
258 River Rd.
Smithtown, NY 11787

Re: File No. 58136

Dear Ms. Bivetto:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1138/1139 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Taxing Bureau's Representative

In the Matter of the Petition

of

Rose Bivetto : DEFAULT ORDER

87-P-6 Officer of Carousel Ice Cream Hold, Inc. :

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Sales & Use Tax :

under Article(s) 28 & 29 of the Tax Law

for the Period 6/1/80-5/31/83.

Petitioner(s) Rose Bivetto, Officer of Carousel Ice Cream Hold, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 6/1/80-5/31/83. File No. 58136.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the last known address of the petitioner(s). Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is ORDERED that the petition of Rose Bivetto, Officer of Carousel Ice Cream Hold, Inc. be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK FEBRUARY 6, 1987