August 7, 1987

The Estate of Arley Cano Formerly d/b/a Arcar Steel Gate Co. 2204 Dutch Broadway Elmont, NY 11003

Re: File No. 69544

To the Estate of A. Cano:

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.

Joseph Chyrywaty

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

The Estate of Arley Cano : DEFAULT ORDER

Formerly d/b/a Arcar Steel Gate Co. : 87-C-22

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 9/1/82 - 8/31/85.

Petitioner(s) The Estate of Arley Cano, Formerly d/b/a Arcar Steel Gate Co. 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 9/1/82 - 8/31/85. File No. 69544.

A pre-hearing conference on the petition was scheduled before Lance J. Sonners, at the offices of the State Tax Commission, 97-77 Queens Blvd., 3rd Floor Rego Park, New York 11374 on Thursday, June 11, 1987 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 The Estate of Arley Cano, Formerly d/b/a Arcar Steel Gate Co. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
AUGUST 7, 1987