February 6, 1987

First Earth Restaurant Corp. 70-28 Austin Street Forest Hills, NY 11375

Re: File No. 64391

Gentlemen:

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

Please take further notice that pursuant to Section(s) 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.

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 bruly yours,

Joseph Chyrywaty

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

Petitioner's Representative: Alan Feinsilber 98 Cuttermill Rd. Great Neck, NY 11021

STATE TAX COMMISSION

In the Matter of the Petition

of

First Earth Restaurant Corp.

DEFAULT ORDER

87-C-4

for Redetermination of a Deficiency or Revision

of a Determination or Refund of

Sales & Use Tax under Article 28 & 29

of the Tax Law.

Petitioner(s) First Earth Restaurant Corp. 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. File No. 64391.

A pre-hearing conference on the petition was scheduled before Dennis A. Adelman, at the offices of the State Tax Commission, 97-77 Queens Blvd., 3rd Floor Rego Park, New York 11374 on Thursday, December 18, 1986 at 1:00 p.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 First Earth Restaurant Corp. be and the same is hereby denied.

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