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

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

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August 28, 1987

L. Giatos & E. Tsomis d/b/a Tip Top Restaurant 90 Lake Ave. Rochester, NY 14608

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Re: File No. 68893

Gentlemen:

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

Please take further notice that pursuant to Section(s) 1138/1139 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

Petitioner's Representative: Carl A. Nanni 1425 Mt. Read Blvd., Chemical Bank Bldg. Rochester, NY 14606

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	*
of	:	
L. Giatos & E. Tsomis	:	DEFAULT ORDER
d/b/a Tip Top Restaurant	:	87-P-30
	:	
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 5/31/83 - 2/28/86.	:	

Petitioner(s) L. Giatos & E. Tsomis, d/b/a Tip Top Restaurant 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 5/31/83 - 2/28/86. File No. 68893

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. 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 L. Giatos & E. Tsomis, d/b/a Tip Top Restaurant be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK AUGUST 28, 1987