May 11, 1987

MCA Distributing Corporation 100 Universal City Plaza Universal City, CA 91608

Re: File No. 72550

## 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

of

MCA Distributing Corporation : DEFAULT ORDER

87-C-13

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 6/1/81-8/31/85.

Petitioner(s) MCA Distributing Corporation 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 6/1/81-8/31/85.

File No. 72550.

A pre-hearing conference on the petition was scheduled before John M. Jones, at the offices of the State Tax Commission, Bldg. #9, W.A. Harriman Campus, Rm. 107 Albany, New York 12227 on Monday, March 16, 1987 at 1:00 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 MCA Distributing Corporation be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MAY 11, 1987