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

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

April 9, 1987

Pent Restaurant Corp. d/b/a Sevill Restaurant 4307 18th Avenue Brooklyn, NY 11218

Re: File No. 61972

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: Burton C. Beal Beal Kagan Lentz & Romash 12 W. 31st Street New York, NY 10001 In the Matter of the Petition

of

Pent Restaurant Corp.

DEFAULT ORDER

d/b/a Sevill Restaurant

87-P-12

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Sales and Use Tax

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

for the Period 09/01/82 - 05/31/84.

Petitioner(s) Pent Restaurant Corp., d/b/a Sevill Restaurant filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales and Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 09/01/82 - 05/31/84. File No. 61972

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 Pent Restaurant Corp., d/b/a Sevill Restaurant be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
APRIL 9, 1987