

SUPREME COURT OF LOUISIANA

No. 98-C-0548

STATE OF LOUISIANA, DEPARTMENT OF LABOR,
OFFICE OF EMPLOYMENT SECURITY ET AL.

Versus

S/J TRAVEL EXECUTIVES NEW ORLEANS, INC.

PER CURIAM*

After the trial court made executory an assessment of \$709 for unemployment compensation contributions due by defendant, the court of appeal on defendant's appeal reversed the judgment, holding that the record did not contain any notice of assessment. 97-0734 (La.App. 4th Cir. 11/26/97); 704 So. 2d 819.

The record contains an affidavit by the Department that it complied with all of the requirements of the Louisiana Employment Security Law. While the defendant is entitled to some forum for testing the Department's compliance with the requirements, including the notice requirement, the defendant should have challenged the trial court's judgment making the assessment executory by filing a motion to arrest the execution of the assessment by injunction under La. Rev. Stat. 23:1731.

Accordingly, the judgment of the court of appeal is reversed, and the matter is remanded to the trial court. The defendant is given ten days from the date of this order within which to file appropriate proceedings and to furnish security.

*Traylor, J., not on panel. Rule IV, Part 2, §3.