June 30, 1986

Joel & Pearl Rubin 301 E. 79th St. New York, NY 10021

Re: File No. 48498

Dear Mr. & Mrs. Rubin:

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

Please take further notice that pursuant to Section(s) 1312 & 690 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,

Goseph Chyrywaty

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

In the Matter of the Petition

of

Joel & Pearl Rubin

DEFAULT ORDER

: 86-C-14

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of :

NYS & NYC Income Tax under Article 22 & 30

of the Tax Law for the Year 1980.

Petitioner(s) Joel & Pearl Rubin filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS & NYC Income Tax under Article 22 & 30 of the Tax Law for the Year 1980. File No. 48498.

A pre-hearing conference on the petition was scheduled before Robert A.

Healey, at the offices of the State Tax Commission, Two World Trade Center, Room
65-51 New York, New York 10047 on Tuesday, May 13, 1986 at 1:15 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 Joel & Pearl Rubin be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 30, 1986