**New York State Tax Commission**
**TAX APPEALS BUREAU**
State Campus,
Albany, New York 12227

JOHN J. SOLLECITO
DIRECTOR
Telephone: (518) 457-1723

STATE TAX COMMISSION
JAMES H. TULLY, JR., PRESIDENT
    FRANCIS R. KOENIG
    MARK FRIEDLANDER

December 30, 1981

Samuel Mizrahi, Officer of
Sim Jr., Inc. (Sim Discount Stores, Inc.)
310 E. 46th St.
New York, NY  10017

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 & 1243 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,

*John F. Konya*

cc:  Petitioner's Representative
     Robert I. Ruback
     225 Broadway
     New York, NY 10017
     Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

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In the Matter of the Petition               :

of                              :

Samuel Mizrahi, Officer of              :     DEFAULT ORDER

Sim Jr., Inc. (Sim Discount Stores, Inc.) :     81-C-40

for Revision or for Refund of Sales & Use Tax     :

under Article 28 & 29 of the Tax Law for the Period :

12/1/75-5/31/78.                  :

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Petitioner(s)   Samuel Mizrahi, Officer of, Sim Jr., Inc. (Sim Discount Stores, Inc.) filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 12/1/75-5/31/78.  File No. 28028.

A pre-hearing conference on the petition was scheduled before Robert Healey, at the offices of the State Tax Commission, 141 Livingston St., 8th Floor, Brooklyn, New York  11201 on Tuesday, September 15, 1981 at 10:30 a.m.  Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the pre-hearing conference.  A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of   Samuel Mizrahi, Officer of, Sim Jr., Inc. (Sim Discount Stores, Inc.) be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
December 30, 1981