



New York State Tax Commission

TAX APPEALS BUREAU

State Campus,
Albany, New York 12227

JOHN J. SOLLECITO

DIRECTOR

Telephone: (518) 457-1723

December 24, 1982

L & M Auto Parts Co.
c/o Loenard R. Herman
1069 Hartman Lane
Far Rockaway, NY 11691

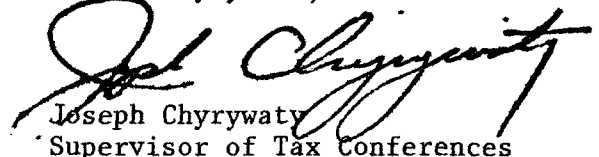
Gentlemen:

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 Chyrywat
Supervisor of Tax Conferences

cc: Petitioner's Representative
Henry Rosenberg
50 East 42nd St.
New York, NY 10017
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
L & M Auto Parts Co. : DEFAULT ORDER
: 82-C-37
for Revision or for Refund of Sales & Use Tax :
under Article 28 & 29 of the Tax Law for the Period :
12/1/76 - 2/28/78 :

Petitioner(s) L & M Auto Parts Co. filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 12/1/76 - 2/28/78. File No. 24018.

A pre-hearing conference on the petition was scheduled before Robert Healey, at the offices of the State Tax Commission, 97-77 Queens Blvd., Rego Park, New York 11374 on Monday, September 27, 1982 at 9:00 a.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 L & M Auto Parts Co. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
DECEMBER 24, 1982