



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus  
Albany, New York 12227

John J. Sollecito, Director  
(518) 457-1723

May 18, 1984

Lube-A-Rama  
1185 W. Broadway  
Hewlett, NY 11557

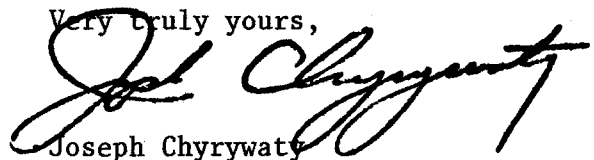
Gentlemen:

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  
Leon J. Barbabel  
Moe D. Karesh, Leon J. Barbanel, Stuart A. Forman  
150 Broadway  
New York, NY 10038  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Lube-A-Rama : DEFAULT ORDER  
: 84-C-13  
for Redetermination of a Deficiency or Revision :  
of a Determination or Refund of :  
Sales & Use Tax under Article 28 & 29 :  
of the Tax Law for the Period 11/30/79-8/31/82. :

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Petitioner(s) Lube-A-Rama filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 11/30/79-8/31/82. File No. 41760.

A pre-hearing conference on the petition was scheduled before Carolyn Mitchell, at the offices of the State Tax Commission, 114 Old Country Road - 2nd Fl., Mineola, New York 11501 on Wednesday, March 28, 1984 at 1:15 p.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of 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 Lube-A-Rama be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MAY 18, 1984

P 470 316 242  
**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED—  
 NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <i>Simon J. Barbanel</i>	
Street and No. <i>150 Broadway</i>	
P.O., State and ZIP Code <i>NY, NY 10038</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
<b>TOTAL Postage and Fees</b>	<b>\$</b>
Postmark or Date	

PS Form 3800, Feb. 1982

P 470 316 241  
**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED—  
 NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <i>Libe-A-Prima</i>	
Street and No. <i>185 W. Broadway</i>	
P.O., State and ZIP Code <i>New York, NY 10557</i>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
<b>TOTAL Postage and Fees</b>	<b>\$</b>
Postmark or Date	

PS Form 3800, Feb. 1982