

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

December 15, 1986

A.R.A. Services
c/o Alan Zipperstein
P.O. Box 8066
Stamford, CT 06905

Re: File No. 58649

Gentlemen:

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

Please take further notice that pursuant to Section(s) 1138/1139 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Taxing Bureau's Representative

Petitioner's Representative:
Alan J. Zipperstein
Standard Rate Review
99 Fawnfield Rd., Box 8066
Stamford, CT 06905

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
A.R.A. Services : DEFAULT ORDER
: 86-P-31
for Redetermination of a Deficiency or Revision of :
a Determination or Refund of Sales & Use Tax :
under Article(s) 28 & 29 of the Tax Law :
for the Period 11/31 - 3/84. :

Petitioner(s) A.R.A. Services filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 11/31 - 3/84. File No. 58649

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of A.R.A. Services be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
DECEMBER 15, 1986

P 319 120 291

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL
(See Reverse)

★ U.S.G.P.O. 1985-480-794

PS Form 3800, June 1985

Sent to <i>Alan J. Zipstein</i>	
Street and No. <i>Standard Rate Review</i>	
P.O., State and ZIP Code <i>99 Fawnfield Rd., Bx</i>	
Postage <i>Stamford, CT 06905</i>	
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	
TOTAL Postage and Fees	\$
Postmark or Date	

P 319 120 290

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Street and No. <i>C/O Alan Zipstein</i>	
P.O., State and ZIP Code <i>P.O. Box 8066</i>	
Postage <i>Stamford, CT 06905</i>	
Certified Fee	
Special Delivery Fee	
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Return Receipt showing to whom and Date Delivered	
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