May 8, 1986

Sandow Ruby Officer of Tech Hi-Fi, Inc. 48 Teed Drive Randolph, MA 02386

Re: File No. 59466

Dear Mr. Ruby:

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 Chyrywaty

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

Petitioner's Representative: Karen 1. Bisaccio Looney & Grossman 50 Congress Street Boston, MA 02109 In the Matter of the Petition

of

Sandow Ruby

DEFAULT ORDER

Officer of Tech Hi-Fi, Inc.

86-C-9

:

for Redetermination of a Deficiency or Revision

of a Determination or Refund of

Sales and Use Tax under Article 28 & 29 of

the Tax Law for the Period 12/01/82 - -2/29/84.

Petitioner(s) Sandow Ruby, Officer of Tech Hi-Fi, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales and Use Tax under Article 28 & 29 of the Tax Law for the Period 12/01/82 - 2/29/84. File No. 59466.

A pre-hearing conference on the petition was scheduled before James T. Gorton, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107 Albany, New York 12227 on Tuesday, March 25, 1986 at 2:45 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 Sandow Ruby, Officer of Tech Hi-Fi, Inc. be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK MAY 8, 1986