August 7, 1987

Charles Armel 24000 Johnson Avenue Bronx, NY 10463

Re: File No. 70571

Dear Mr. Armel:

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

STATE TAX COMMISSION

In the Matter of the Petition

of

Charles Armel : DEFAULT ORDER

: 87-C-22

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 9/1/84 - 8/31/85.

Petitioner(s) Charles Armel 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 9/1/84 - 8/31/85. File No. 70571.

A pre-hearing conference on the petition was scheduled before Bruce M.

Rauch, at the offices of the State Tax Commission, Two World Trade Center, Room
65-51 New York, New York 10047 on Monday, June 8, 1987 at 3:30 p.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 Charles Armel be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
AUGUST 7, 1987