January 13, 1987

8-12 Superette, Inc.
111-40 Springfield Blvd.
Queens Village, NY 11429

                                        Re: File No. 57546

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 Deputy Commissioner and Counsel to
the New York State Department of Taxation and Finance, Building 9, State
Campus, Albany, New York 12227. Said inquiries will be referred to the proper
authority for reply.

                              Very truly yours,

                              DANIEL J. RANALLI
                              SUPERVISING TAX HEARING OFFICER

cc: Taxing Bureau's Representative

     Petitioner's Representative:
     Warren M. Burd
     475 Front St.
     Hempstead, NY 11550

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition   :

of   :

8-12 Superette, Inc.   :   DEFAULT ORDER

    :   87-H-2

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 6/1/78-8/31/81.   :

Petitioner(s) 8-12 Superette, Inc. 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 6/1/78-8/31/81. File No. 57546.

A hearing on the petition was scheduled before Frank Landers, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Tuesday, October 21, 1986 at 2:45 p.m. Notice of said hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of 8-12 Superette, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 13, 1987