

JAMES H. TULLY JR., PRESIDENT  
THOMAS H. LYNCH  
FRANCIS R. KOENIG

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

February 20, 1981

Merchants Refrigerating Company  
P.O. Box 392  
St. Louis, MO 63166

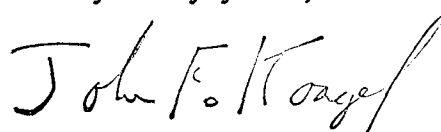
Gentlemen:

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

Please take further notice that pursuant to Section(s) 1090(a) 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, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,



cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Merchants Refrigerating Company : DEFAULT ORDER  
: 81-C-4  
for Redetermination of Deficiency or for Refund of :  
Corporate Tax Procedure under Article 27 :  
of the Tax Law for the Years ending 3/31/72 & 3/31/73.

Petitioner(s) Merchants Refrigerating Company filed a petition for redetermination of deficiency or for refund of Corporate Tax Procedure under Article 27 of the Tax Law for the Years ending 3/31/72 & 3/31/73. File No. 29304.

A pre-hearing conference on the petition was scheduled before Earl Womer, at the offices of the State Tax Commission, 65 Court St., Part VI, Buffalo, New York 14202 on Friday, December 19, 1980 at 10:45 a.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 attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Merchants Refrigerating Company be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
FEBRUARY 20, 1981