



New York State Tax Commission
TAX APPEALS BUREAU

State Campus
Albany, New York 12227

John J. Sollecito, Director
(518) 457-1723

May 29, 1985

Top Value Enterprises, Inc.
3085 Woodman Dr.
P.O. Box 456
Dayton, OH 45401

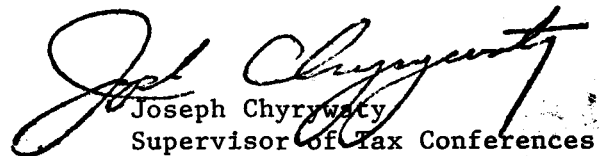
Gentlemen:

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 undersigned at the above address.

Very truly yours,


Joseph Chyrywaty
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Top Value Enterprises, Inc. : DEFAULT ORDER
: 85-C-10
for Redetermination of a Deficiency or Revision of :
a Determination or Refund of Corporation Franchise :
Tax under Article 9A of the Tax Law for the Period :
12/31/81. :

Petitioner(s) Top Value Enterprises, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Corporation Franchise Tax under Article 9A of the Tax Law for the Period 12/31/81. File No. 45978.

A pre-hearing conference on the petition was scheduled before Robert C. Farrelly, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107, Albany, New York 12227 on Wednesday, March 27, 1985 at 10:30 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 State Tax Commission, it is

ORDERED that the petition of Top Value Enterprises, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MAY 29, 1985