



New York State Tax Commission
TAX APPEALS BUREAU
W.A. Harriman Campus
Albany, New York 12227

June 5, 1987

Polar Transport, Inc.
176 King Street
Hanover, MA 023390936

Re: File No. 71988

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	:	
Polar Transport, Inc.	:	<u>DEFAULT ORDER</u>
	:	87-C-16

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 Years 1981 - 1985. :

Petitioner(s) Polar Transport, 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 Years 1981 - 1985. File No. 71988.

A pre-hearing conference on the petition was scheduled before Robert C. Farrelly, at the offices of the State Tax Commission, Bldg. #9, W.A. Harriman Campus, Rm. 107 Albany, New York 12227 on Friday, April 10, 1987 at 1:00 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 Polar Transport, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 5, 1987