STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of		
Tehan Wholesale Co.	:	
		AFFIDAVIT OF MAILING
for Redetermination of a Deficiency or a Revision	:	
of a Determination or a Refund of		
Sales & Use Tax	:	
under Article 28 & 29 of the Tax Law		
for the Period 12/1/74 - 11/30/77.	_ :	

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 26th day of October, 1979, he served the within notice of Default by mail upon Tehan Wholesale Co., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Tehan Wholesale Co. 1154 Mohawk St. Utica, NY 13501

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this 26th day of October, 1979.

Joanne Knopp

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of		
Tehan Wholesale Co.	:	
		AFFIDAVIT OF MAILING
for Redetermination of a Deficiency or a Revision	:	
of a Determination or a Refund of		
Sales & Use Tax	:	
under Article 28 & 29 of the Tax Law		
for the Period 12/1/74 - 11/30/77.	:	
	-	

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 26th day of October, 1979, he served the within notice of Default by mail upon Robert E. Remmell the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Robert E. Remmell 185 Genesee St. Utica, NY 13502

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the representative of the petitioner herein and that the address set forth on said wrapper is the last known address of the representative of the petitioner.

Sworn to before me this 26th day of October, 1979.

oanne Knapp

JAMES H. TULLY JR., PRESIDENT MILTON KOERNER THOMAS H. LYNCH

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JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

October 26, 1979

Tehan Wholesale Co. 1154 Mohawk St. Utica, NY 13501

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 & 1243 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.

Verbitruly yours

cc: Petitioner's Representative
Robert E. Remmell
185 Genesee St.
Utica, NY 13502
Taxing Bureau's Representative

In the Matter of the Petition	:	
of	:	
Tehan Wholesale Co.	:	
	:	DEFAULT ORDER
for Revision or for Refund of Sales & Use Tax	:	
Taxes under Article(s) 28 & 29 of the Tax Law	:	
for the Period 12/1/74 - 11/30/77.	:	

Petitioner(s) Tehan Wholesale Co., 1154 Mohawk St., Utica, NY 13501 filed a petition for revision or for refund of Sales & Use Tax taxes under Article(s) 28 & 29 of the Tax Law for the Period 12/1/74 - 11/30/77 File No. 22376.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, Robert E. Remmell, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) representative failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Tehan Wholesale Co. be and the same is hereby denied.

DATED: Albany, New York
OCT 26 1979

STATE TAX COMMISSION

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