

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
Little Acorn Bar, Inc. :

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:  
6/1/75 - 5/31/78.

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 20th day of November, 1981, he served the within notice of Default Order by certified mail upon Little Acorn Bar, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Little Acorn Bar, Inc.  
c/o Willie Ellison, Pres.  
101 Nostrand Ave.  
Brooklyn, NY 11206

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  
20th day of November, 1981.

*Annice A. Hagelund*

*J. Vredenburg*

STATE OF NEW YORK  
STATE TAX COMMISSION  
ALBANY, NEW YORK 12227

November 20, 1981

Little Acorn Bar, Inc.  
c/o Willie Ellison, Pres.  
101 Nostrand Ave.  
Brooklyn, NY 11206

Gentlemen:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 1138 & 1243 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, 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:

NYS Dept. Taxation and Finance  
Deputy Commissioner and Counsel  
Albany, New York 12227  
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

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

LITTLE ACORN BAR, INC.

for Revision of a Determination or for Refund  
of Sales and Use Taxes under Articles 28 and  
29 of the Tax Law for the Period June 1, 1975  
through May 31, 1978.

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DEFAULT ORDER

Petitioner, Little Acorn Bar, Inc., c/o Willie Ellison, President, 101 Nostrand Avenue, Brooklyn, New York 11206, filed a petition for revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the period June 1, 1975 through May 31, 1978 (File No. 25257).

A small claims hearing was scheduled before Judy Clark, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York 10047 on September 21, 1981 at 2:45 P.M.

Notice of the small claims hearing was given to the petitioner. Said hearing was the petitioner's second scheduled hearing; an initial hearing was adjourned per the petitioner's request. Petitioner appeared by Willie Ellison, President, who, on the petitioner's behalf, requested an adjournment on the grounds that petitioner was without representation. Petitioner was given an opportunity to submit a properly executed Power of Attorney evidencing that it had representation pursuant to 20 NYCRR 601.2. Petitioner failed to submit a Power of Attorney. Therefore, a default has been duly noted in accordance with section 601.8(e)(1) of the State Tax Commission Rules of Practice and Procedures as authorized by section 171 of the Tax Law.

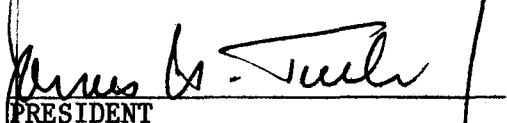
Now on motion of the attorney for the Department of Taxation and Finance,  
it is

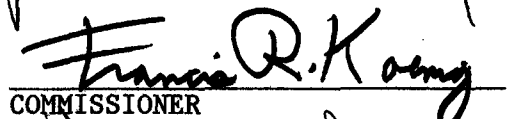
ORDERED that the petition of Little Acorn Bar, Inc. be and the same is  
hereby denied.

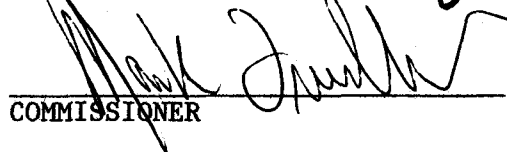
DATED: Albany, New York

NOV 20 1981

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER