



New York State Tax Commission
TAX APPEALS BUREAU

State Campus
Albany, New York 12227

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

June 10, 1983

Arthur Treacher's Fish & Chips, Inc.
5501 Tabor Rd.
Philadelphia, PA 19120

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 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,

Kathy Pfaffenbach

cc: Petitioner's Representative
William H. Helferich
Harter, Secrest & Emery
700 Midtown Tower
Rochester, NY 14604
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Arthur Treacher's Fish & Chips, Inc.	:	<u>DEFAULT ORDER</u>
	:	83-F-16
for Revision or for Refund of Sales & Use Tax	:	
under Article 28 & 29 of the Tax Law for the Period	:	
2/28/73 - 12/19/76.	:	

Petitioner(s) Arthur Treacher's Fish & Chips, Inc. filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 2/28/73 - 12/19/76. File No. 28452.

A formal hearing on the petition was scheduled before Julius Braun, at the offices of the State Tax Commission, 1 Marine Midland Plaza, Room 1300, Rochester, New York 14604 on Tuesday, April 26, 1983 at 2:45 p.m. Notice of said formal hearing was given to petitioner(s). Petitioner(s) did not appear at the formal hearing. 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 Arthur Treacher's Fish & Chips, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 10, 1983

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RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to William H. Helfferich	
Street and No. Wacker, Seckert Emery - 700 Midtown Tower	
P.O., State and ZIP Code Rochester N.Y 14604	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982

P 481 207 542

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NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to Arthur Treacher's Fish & Chips INC	
Street and No. 5501 Tabor Rd	
P.O., State and ZIP Code Philadelphia PA 19120	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982