



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

JOHN J. SOLLECITO  
DIRECTOR  
Telephone; (518) 457-1723

January 14, 1983

U & D Food Services, Inc.  
4167 Susan Dr.  
Williamsville, NY 14221

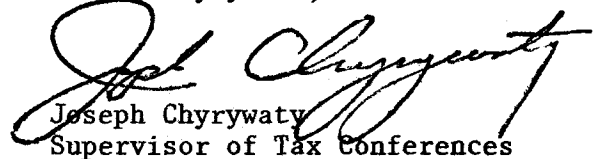
Gentlemen:

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 undersigned at the above address.

Very truly yours,

  
Joseph Chyrywat  
Supervisor of Tax Conferences

cc: Petitioner's Representative  
Thomas A. Ceglia  
Ceglia & DiVita Associates  
8880 Sheridan Dr.  
Williamsville, NY 14221  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
U & D Food Services, Inc. : DEFAULT ORDER  
: 82-C-40  
for Revision or for Refund of Sales & Use Tax :  
under Article 28 & 29 of the Tax Law for the Period :  
9/1/78-2/28/81. :

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Petitioner(s) U & D Food Services, Inc. filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 9/1/78-2/28/81. File No. 38410.

A pre-hearing conference on the petition was scheduled before Bruce M. Rauch, at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Buffalo, New York 14202 on Wednesday, November 17, 1982 at 3:00 p.m. Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. 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 U & D Food Services, Inc. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JANUARY 14, 1983

**P 278 401 650**  
**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED—  
 NOT FOR INTERNATIONAL MAIL  
 (See Reverse)

SENT TO		L&D Food Services Inc	
STREET AND NO.		4167 Susan Dr	
P.O., STATE AND ZIP CODE		Williamsville Ky. 40221	
POSTAGE		\$	
CONSULT POSTMASTER FOR FEES	OPTIONAL SERVICES	CERTIFIED FEE	¢
		SPECIAL DELIVERY	¢
		RESTRICTED DELIVERY	¢
	RETURN RECEIPT SERVICE	SHOW TO WHOM AND DATE DELIVERED	¢
		SHOW TO WHOM, DATE, AND ADDRESS OF DELIVERY	¢
		SHOW TO WHOM AND DATE DELIVERED WITH RESTRICTED DELIVERY	¢
		SHOW TO WHOM, DATE AND ADDRESS OF DELIVERY WITH RESTRICTED DELIVERY	¢
TOTAL POSTAGE AND FEES		\$	
POSTMARK OR DATE			

PS Form 3800, Apr. 1976

**P 278 401 651**  
**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED—  
 NOT FOR INTERNATIONAL MAIL  
 (See Reverse)

SENT TO		Thomas A. Caglia	
STREET AND NO.		Caglia + DeWitt Associates	
P.O., STATE AND ZIP CODE		8880 Sheridan Dr Williamsville Ky. 40221	
POSTAGE		\$	
CONSULT POSTMASTER FOR FEES	OPTIONAL SERVICES	CERTIFIED FEE	¢
		SPECIAL DELIVERY	¢
		RESTRICTED DELIVERY	¢
	RETURN RECEIPT SERVICE	SHOW TO WHOM AND DATE DELIVERED	¢
		SHOW TO WHOM, DATE, AND ADDRESS OF DELIVERY	¢
		SHOW TO WHOM AND DATE DELIVERED WITH RESTRICTED DELIVERY	¢
		SHOW TO WHOM, DATE AND ADDRESS OF DELIVERY WITH RESTRICTED DELIVERY	¢
TOTAL POSTAGE AND FEES		\$	
POSTMARK OR DATE			

PS Form 3800, Apr. 1976