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

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

May 18, 1984

Dell's House of Kitchens 1658 Portland Ave. Rochester, NY 14621

#### 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.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Donald L. Summer
One Niagara Square
Buffalo, NY 14202
Taxing Bureau's Representative

In the Matter of the Petition

of

Dell's House of Kitchens

DEFAULT ORDER

84-P-16

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Sales & Use Tax

under Article(s) 28 & 29 of the Tax Law

for the Period 9/1/77-8/31/80.

Petitioner(s) Dell's House of Kitchens, filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 9/1/77-8/31/80. File No. 35811

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) 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 Dell's House of Kitchens, be and the same
is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MAY 18, 1984

# P 470 316 272

## RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED— NOT FOR INTERNATIONAL MAIL

|   | (See Reverse)                           |      |     |
|---|---|------|-----|
| i Von                                   | ald L. Su                               | nin  | er  |
| Street and                              | 1 vagara                                | Squ  | re  |
| P.O., Stat                              | Lalo, 174                               | 1420 | X   |
| Postage                                 |   | \$   |     |
| Certified Fee                           |   |      |     |
| Special Delivery Fee                    |   |      |     |
| Restricted Delivery Fee                 |   |      |     |
| l to who                                | Receipt Showing<br>n and Date Delivered |      | 4   |
| Return F                                | Receipt Showing to whom,                |      |     |
| Date, ar                                | nd Address of Delivery                  | \$   | 1   |
| TOTAL Postage and Fees Postmark or Date |   |      | 4   |
| Postma                                  | rk or Date                              |      | 1   |
| g                                       | •                                       |      |     |
| <u>~~</u>                               |   |      |     |
| Ori                                     |   |      | 1   |
| S                                       |   |      | - 1 |

## P 470 316 271

### RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED— NOT FOR INTERNATIONAL MAIL

|                         | (See Revenery )                                   | chex  | S    |
|-------------------------|---|-------|------|
|                         | Som to US Hous                                    | 20/   |      |
|                         | Street and No. 1658 FOUTLAN                       | dar   | μ    |
|                         | P.O., State and ZIP Code                          | 11400 | ત્રે |
|                         | Postage   | \$    |      |
|                         | Certified Fee                                     |       |      |
|                         | Special Delivery Fee                              | i     |      |
|                         | Restricted Delivery Fee                           |       |      |
|                         | Return Receipt Showing to whom and Date Delivered |       |      |
|                         | Return Receipt Showing to whom,                   |       |      |
| ~                       | Date, and Address of Delivery                     |       |      |
| PS Form 3800, Feb. 1982 | TOTAL Postage and Fees                            | \$    |      |
| Fel                     | Postmark or Date                                  |       |      |
| S,                      |   |       |      |
| 38                      |   |       |      |
| E                       |   |       |      |
| 윤                       |   |       |      |
| 23                      |   |       |      |
|                         | 1   |       | •    |