



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

State Campus  
Albany, New York 12227

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

May 1, 1985

Animal Garden Toys, Inc. (Shoppingtown)  
340 W. Marshall St.  
Norristown, PA 19401

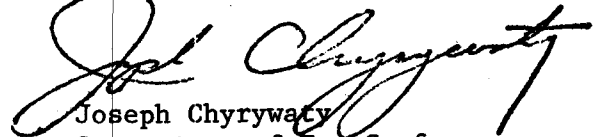
Gentlemen:

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: Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
Animal Garden Toys, Inc. (Shoppingtown) : DEFAULT ORDER  
: 85-C-7  
for Redetermination of a Deficiency or Revision of :  
a Determination or Refund of Sales & Use Tax under :  
Article 28 & 29 of the Tax Law for the Period :  
12/1/82-5/31/83. :

---

Petitioner(s) Animal Garden Toys, Inc. (Shoppingtown) filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 12/1/82-5/31/83. File No. 51377.

A pre-hearing conference on the petition was scheduled before Robert C. Farrelly, at the offices of the State Tax Commission, 333 East Washington Street, Syracuse, New York 13202 on Wednesday, February 13, 1985 at 11:30 a.m. Notice of said pre-hearing conference was given to petitioner(s). 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 Animal Garden Toys, Inc. (Shoppingtown) be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MAY 1, 1985

P 693 166 362

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

*Shipping town*

★ U.S.G.P.O. 1983-403-517

Sent to <i>Chemical Garden Toys Inc.</i>	
Street and No. <i>340 W. Marshall St</i>	
P.O., State and ZIP Code <i>Robustown, PA 19401</i>	
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