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

July 22, 1985

Foster Nursery Co., Inc. 69 Orchard St. Fredonia, NY 14063

## Gentlemen:

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

Please take further notice that pursuant to Section(s) 1139 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.

truly yours,

Joseph Chyrywaty

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

In the Matter of the Petition

Foster Nursery Co., Inc.

of

DEFAULT ORDER

85-C-16

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Sales & Use Tax under :

Article 28 & 29 of the Tax Law.

Petitioner(s) Foster Nursery Co., Inc. 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. File No. 55765.

A pre-hearing conference on the petition was scheduled before James T. Gorton, at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Buffalo, New York 14202 on Friday, May 17, 1985 at 9:00 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 Foster Nursery Co., Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JULY 22, 1985

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## RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED NOT FOR INTERNATIONAL MAIL

(See Reverse)

1014	Sent to Poster nursery (a. 1		
U.S.G.P.O. 1984-446-01	Street and No.		
P.O. 18	P.O. State and ZIP Code	4063	
S.G.	Postage	\$	
<b>→</b>	Certified Fee		
	Special Delivery Fee		
	Restricted Delivery Fee		
	Return Receipt Showing to whom and Date Delivered		
1982	Return receipt showing to whom, Date, and Address of Delivery		
PS Form 3800, Feb. 1982	TOTAL Postage and Fees	\$	
800,	Postmark or Date		
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