August 12, 1986

D & M Farmland Stores, Inc. and Michael Dignelli, as Officer 279 Locust Ave. Peekskill, NY 10566

Re: File No. 66798

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.

Joseph Chyrywaty

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

D & M Farmland Stores, Inc. : DEFAULT ORDER

and Michael Dignelli, as Officer : 86-C-17

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 6/1/78-2/28/82.

Petitioner(s) D & M Farmland Stores, Inc., and Michael Dignelli, as Officer 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 6/1/78-2/28/82. File No. 66798.

A pre-hearing conference on the petition was scheduled before Michael A.

Mancini, at the offices of the State Tax Commission, 99 Church Street, Second

Floor White Plains, New York 10601 on Thursday, June 26, 1986 at 9:00 a.m.

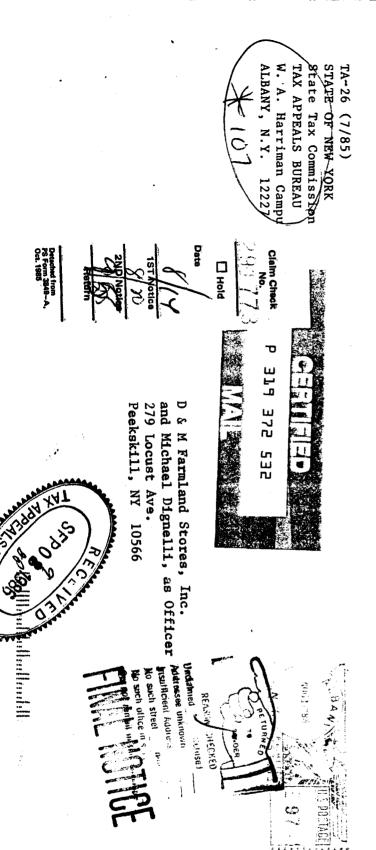
Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s)

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 D & M Farmland Stores, Inc., and Michael Dignelli, as Officer be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
AUGUST 12, 1986



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RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED

NOT FOR INTERNATIONAL MAIL

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1985	Return Receipt showing to whom. Date, and Address of Delivery			
June	TOTAL Postage and Fees	\$		
3800,	Postmark or Date			
S Form 3800, June 1985				

and Michael Dignelli, as Officer manages states D & M Farmland Stores, Inc. 279 Locust Ave. Peekskill, NY 10566 P. 319 372 532 State Tax Commission TAX APPEALS BUREAU W. A. Harriman Campu ALBANY, N.Y. 12227 STATE OF NEW YORK TA-26 (7/85)

State of New York - Department of Taxation and Finance
Tax Appeals Bureau

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REQUEST FOR BETTER ADDRESS

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Please find most recent address of taxpayer described below; return to person named above.					
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PERMANENT RECORD

FOR INSERTION IN TAXPAYER'S FOLDER