March 7, 1986

Pop Shoppes of America, Inc. 11 Coburg Street Stratford, Ontario,, CANADA N5A3E4

Re: File No. 52708

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 Chyrywaty

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

•

Pop Shoppes of America, Inc.

DEFAULT ORDER

86-C-5

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 3/1/78-11/30/79.

Petitioner(s) Pop Shoppes of America, 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 for the Period 3/1/78-11/30/79. File No. 52708.

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

Proefrock, at the offices of the State Tax Commission, State Office Bldg., 65

Court Street, Part Buffalo, New York 14202 on Monday, January 6, 1986 at 3:00

p.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 Pop Shoppes of America, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MARCH 7, 1986

TA-36 (9/76) State of New York - Department of Taxation and Finance Tax Appeals Bureau

55.

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

W. A. Harriman Campus ALBANY, N.Y. 12227 State Tax Commission STATE OF NEW YORK TAX APPEALS BUREAU TA-26 (7/85)

Stratford, Ontario,, CANADA N5A3E4 Pop Shoppes of America, Inc. ll Coburg Street

For English Discourse

March 7, 1986

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> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK MARCH 7, 1986