

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
US FOODS, INC. FROM A DECISION BY) Docket No. **2015-44**
THE DEPARTMENT OF REVENUE)
(Audit 04/01/2011-03/31/2014))

DEFAULT ORDER

THIS MATTER came before the Board upon its Notice of Intent to Enter Default Order, dated September 25, 2015; and the Petitioner having failed to contest the motion by filing a written response as provided by Rules, Wyo. State Bd. of Equalization, ch. 2 § 12; and the Board having reviewed the file herein, and being otherwise advised in the premises, finds and concludes as follows:

1. The Board issued its Scheduling Conference Order in this matter on July 24, 2015. The order set a deadline for the parties to file Preliminary Statements, Petitioner's being due August 24, 2015;
2. The Petitioner failed to file a preliminary statement in this matter as required by the Board's Scheduling Conference Order;
3. The Department of Revenue filed a Preliminary Statement, pursuant to the Board's Scheduling Conference Order, on September 8, 2015;
4. The Scheduling Conference Order set a date of September 23, 2015, for the parties to appear before the hearing officer for a scheduling conference;
5. On September 23, 2015, at 9:00 a.m., the date and time set for the scheduling conference, the Board's appointed hearing officer, Gayle R. Stewart, Executive Secretary-Attorney, and Karl Anderson, counsel for the Department of Revenue, appeared for the conference;
6. Petitioner failed to appear for the September 23, 2015, scheduling conference set in the Board's Scheduling Conference Order;

7. As of the date of this Notice, Petitioner has failed to file a preliminary statement, has failed to appear for the scheduling conference, and has taken no further action in this matter;
8. Petitioner has failed to comply with a valid order of the Board and it is therefore subject to sanctions pursuant to Rules, Wyoming State Board of Equalization, Chapter 1 § 10 and Chapter 2 § 21;
9. The Petitioner has not met its burden of going forward pursuant to the Rules, Wyoming State Board of Equalization, Chapter 2 § 20.

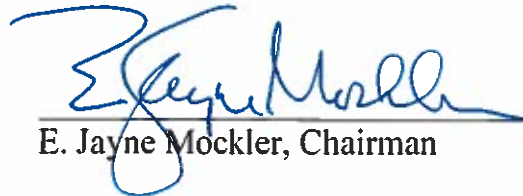
For the above reasons, this Board:

THEREFORE CONCLUDES that the Petitioner is in default for its failure to comply with this Board's orders, or for its failure to respond to the State Board's Notice of Intent to Enter Default Order, and

IT IS FURTHER ORDERED that as a sanction for Petitioner's default outlined above, this matter is hereby **dismissed**.

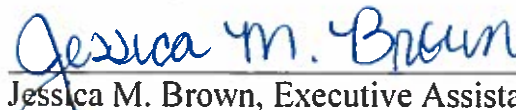
Dated this 16th day of October, 2015.

STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman

ATTEST:




Jessica M. Brown, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 11th day of October, 2015, I served the foregoing **DEFAULT ORDER** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

TJ Presley
Sr. Manager, Sales & Use Tax Compliance
US Foods, Inc.
P.O. Box 29291
Phoenix, AZ 85038

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State Board of Equalization
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cc: State Board of Equalization
Kim E. Lovett, Excise Tax Division, Department of Revenue
Department of Audit
ABA State and Local Tax Reporter