

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Marine Midland Bank, Inc. :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of :
Franchise Tax :
under Article 9-C of the Tax Law :
for the Years 1969 - 1973. :

State of New York
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 10th day of October, 1979, he served the within notice of by certified mail upon Marine Midland Bank, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Marine Midland Bank, Inc.
1 Marine Midland Ctr.
Buffalo, NY

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
10th day of October, 1979.

Victoria Gary

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Marine Midland Bank, Inc. :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of :
Franchise Tax :
under Article 9-C of the Tax Law :
for the Years 1969 - 1973. :

State of New York
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 10th day of October, 1979, he served the within notice of by certified mail upon Edward M. Griffith, Jr. the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Edward M. Griffith, Jr.
Phillips, Lytle, Hitchcock, Blaine & Hubber, Esqs.
3400 Marine Midland Ctr.
Buffalo, NY 14203

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the representative of the petitioner herein and that the address set forth on said wrapper is the last known address of the representative of the petitioner.

Sworn to before me this
10th day of October, 1979.

Victoria Gary

J. Vredenburg



STATE OF NEW YORK
DEPARTMENT OF
TAXATION AND FINANCE
ALBANY, NEW YORK 12227

Paul B. Coburn

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SECRETARY TO THE
STATE TAX COMMISSION

OCT 10 1979

Marine Midland Banks, Inc.
One Marine Midland Center
Buffalo, NY 14203

Gentlemen:

Please take notice of the SHORT FORM ORDER
of the State Tax Commission enclosed herewith.

Very truly yours,

PAUL B. COBURN
Secretary to the State Tax
Commission

Enclosure

cc: Edward M. Griffith, Jr., Esq.
c/o Phillips, Lytle, Hitchcock,
Blaine & Huber, Esqs.
3400 Marine Midland Center
Buffalo, NY 14203

Department of Taxation & Finance
Law Bureau

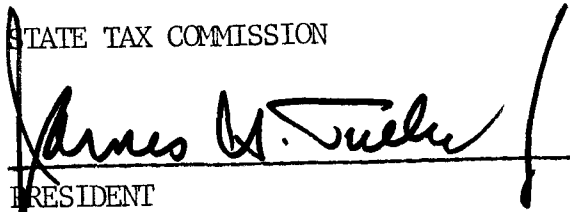
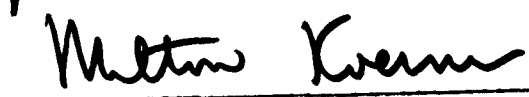
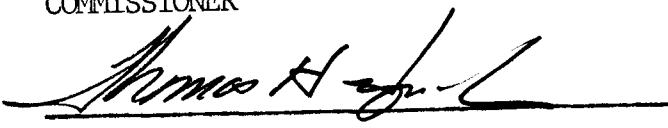
STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition of :
MARINE MIDLAND BANKS, INC. :
For a Redetermination of Deficiency in :
Corporation Franchise Tax Under Article 9-B :
of the Tax Law for the years 1971, 1972 and :
1973. :

SHORT FORM ORDER

Petitioner's Motion for a Determination of Default pursuant to Section 601.6(a)(4) of the Rules of Practice of the State Tax Commission on the ground that no answer has been served upon the petitioner by the Law Bureau is denied. Petitioner has never filed a Perfected Petition nor made inquiry of the State Tax Commission as to whether its original petition would be considered to be a Perfected Petition, nor made inquiry as to why a hearing had not been scheduled until the institution of this motion. Furthermore, petitioner has not demonstrated that there has been any undue or prejudicial delay upon the part of the Department of Taxation and Finance with respect to the petition. An answer was filed by the Law Bureau on or about July 6, 1979. The Tax Appeals Bureau is directed to schedule a formal hearing on this matter within 90 days from the date of this order.

DATED: Albany, New York
OCT 10 1979

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER