STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

Manhattan Associates Joint Venture

AFFIDAVIT OF MAILING

for Revision of a Determination or for Refund of Tax on Gains Derived fron Certain Real Property Transfers under Article 31-B of the Tax Law.

State of New York:

ss.:

County of Albany :

David Parchuck/Janet M. Snay, being duly sworn, deposes and says that he/she is an employee of the State Tax Commission, that he/she is over 18 years of age, and that on the 8th day of July, 1987, he/she served the within notice of decision by certified mail upon Manhattan Associates Joint Venture the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Manhattan Associates Joint Venture c/o Martin Sanders 2801 Union Street Flushing, NY 11354

and by depositing same enclosed in a postpaid properly addressed wrapper in a post office 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 8th day of July, 1987.

Authorized to administer oaths pursuant to Tax Law section 174

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

of the leturn address

D-204 115 114

Manhattan Associates Joint Venture 77 West 55th Street c/o Martin Sanders New York, NY