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No. 24-332

INTERNATIONAL BUSINESS MACHINES
CORPORATION & COMBINED AFFILIATES,

Petitioner,

v.

NEW YORK TAX APPEALS TRIBUNAL, and NEW YORK
STATE COMMISSIONER OF TAXATION AND FINANCE,

Respondents.

AFFIDAVIT OF SERVICE

I HEREBY CERTIFY that on December 16, 2024, three (3) copies of the BRIEF IN OPPOSITION FOR COMMISSIONER OF TAXATION AND FINANCE in the above-captioned case were served, as required by U.S. Supreme Court Rule 29.5(c), on the following:

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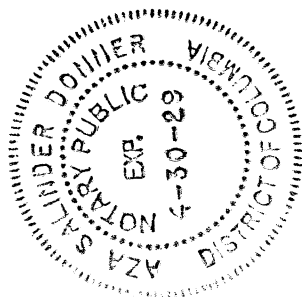
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Sworn to and subscribed before me this 16th day of December 2024.



AZA SALINDER DONNER
NOTARY PUBLIC
District of Columbia

My commission expires April 30, 2029.