



STATE OF NEW YORK  
OFFICE OF THE ATTORNEY GENERAL

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SOLICITOR GENERAL  
DIVISION OF APPEALS & OPINIONS

October 2, 2024

Hon. Scott S. Harris  
Clerk of the Court  
Supreme Court of the United States  
1 First Street, N.E.  
Washington, DC 20543-0001

Re: *International Business Machines Corp. v. New York Tax Appeals Tribunal*, No. 24-332

*The Walt Disney Co. v. New York Tax Appeals Tribunal*, No. 24-333

Request for extension of time (with consent)

Dear Mr. Harris:

This Office represents the respondent Commissioner of Taxation and Finance<sup>1</sup> in the above matters. I write to request an extension of time to oppose the petition for a writ of certiorari in each matter.

The current deadline for both briefs in opposition is October 24, 2024. Respondent respectfully seeks an extension of 53 days in each case to **Monday, December 16**.

Opposing counsel in each case have graciously consented to the requested extensions, which were negotiated and reflect accommodations to the schedules of counsel on both sides.

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<sup>1</sup> Under New York Tax Law § 2016(4), the Tax Appeals Tribunal is a nominal party and does not participate in proceedings challenging its rulings.

Thank you for your consideration.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Barbara D. Underwood".

Barbara D. Underwood  
Solicitor General

cc:

Yaakov M. Roth, Esq. (counsel of record in No. 24-332)

Paul D. Clement, Esq. (counsel of record in No. 24-333)