UNITED STATES DISTRICT COURT WESTERN DISTRICT OF NEW YORK

SENECA NATION OF INDIANS

Plaintiff,

Civil Action No. 10-cv-00687-RJA

v.

following documents:

DAVID PATERSON, Governor of the State of New York, JAMIE WOODWARD, Acting Commissioner, New York State Department of Taxation and Finance, WILLIAM COMISKEY, Deputy Commissioner, Office of Tax Enforcement, New York State Department of Taxation and Finance, JOHN MELVILLE, Acting Superintendent, New York State Police, each in his or her official capacity,

Defendants.

DECLARATION OF JAMES DRISCOLL-MACEACHRON

IN SUPPORT OF PLAINTIFF'S MOTION FOR A PRELIMINARY INJUNCTION

James Driscoll-MacEachron declares that the attached are true and correct copies of the

- 1) Attached as Exhibit A, Affirmation of Jamie Woodward, Acting Commissioner,
 Department of Taxation and Finance, filed in *Day Wholesale, Inc. v. State*, No. 06-7668 (N.Y. Sup. Ct. Erie Cty. filed Aug. 10, 2006), dated August 5, 2010 (exhibits omitted).
- 2) Attached as Exhibit B, 1988 Department of Tax and Finance Regulations pertaining to the Cigarette Tax.

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3) Attached as Exhibit C, Comments of the Seneca Nation of Indians on Proposed Rule

Making I.D. Tag No. 10-10-0004-P, Certification by Cigarette Stamping Agents (NYS

Register/March 10, 2010), dated April 23, 2010.

4) Attached as Exhibit D, Letter from Michael H. Urbach, Commissioner, Department of

Taxation and Finance, to Hon. William R. Sears and Hon. Jess J. Present, New York State

Senators (Mar. 27, 1995).

I DECLARE UNDER PENALTY OF PERJURY that the foregoing statements are true

and correct.

Respectfully submitted this 20th day of August, 2010.

By: <u>/s/ James Driscoll-MacEachron</u>
James Driscoll-MacEachron