

that the postal service reported to him such tender and refusal. Such statement shall be equivalent for the purposes of said Section 107 to the return receipt therein provided for, and the time within which the defendant must plead, answer or otherwise reply shall be counted from the date of such refusal; provided, however, that in no such case shall judgment or decree by default be entered against the defendant corporation until the plaintiff shall by competent testimony have established such tender and refusal.

(2) If service of process is made upon any corporation of this State by leaving a copy thereof in the office of the State Tax Commission pursuant to the provisions of said Section 107, and such corporation cannot be reached by registered mail either at its principal office or at its mailing address as shown on its last report, if any, filed with the State Tax Commission, and the plaintiff or his attorney has been unable, after diligent inquiry, to locate the office of the corporation or any officer, director or agent upon whom process may be served within this State, the State Tax Commission shall, upon affidavit by the plaintiff or his attorney as to the foregoing facts, mail a copy of the notice required by said Section 107 to the corporation at its said last mailing address and also mail a copy to the last known address of at least one officer or director, and the time within which the defendant must plead, answer or otherwise reply shall be counted from the date on which such notices were mailed.

(3) If service of process is made upon any foreign corporation by leaving a copy thereof with the State Tax Commission pursuant to the provisions of said Section 107, and such corporation cannot be reached by registered mail at its principal office in this State or at the address of its resident agent in this State according to the records of the State Tax Commission or at its mailing address as shown on its last report filed with the State Tax Commission or at its principal office in the State of incorporation, and the plaintiff has been unable, after diligent inquiry, to locate any officer, director or agent on whom process may be served within this State, the State Tax Commission shall, upon affidavit by the plaintiff or his attorney as to the foregoing facts, mail a copy of the notice required by said Section 107 to the corporation at its last mailing address according to the records of the State Tax Commission and also mail a copy to the last known address of at least one officer or director, and the time within which the defendant must plead, answer or