

SECURITIES AND EXCHANGE COMMISSION

FORM SC 13G/A

Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities by passive investors and certain institutions [amend]

Filing Date: **1994-02-10**
SEC Accession No. **0000064782-94-000093**

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SUBJECT COMPANY

DIME SAVINGS BANK OF NEW YORK FSB

CIK: **839085** | IRS No.: **110685740** | State of Incorporation: **NY** | Fiscal Year End: **1231**
Type: **SC 13G/A** | Act: **34** | File No.: **005-42679** | Film No.: **94505818**
SIC: **6035** Savings institution, federally chartered

Business Address
*1225 FRANKLIN AVE
GARDEN CITY NY 11530*

FILED BY

MELLON BANK CORP

CIK: **64782** | IRS No.: **251233834** | State of Incorporation: **PA** | Fiscal Year End: **1231**
Type: **SC 13G/A**
SIC: **6021** National commercial banks

Business Address
*ONE MELLON BANK CENTER
500 GRANT ST
PITTSBURGH PA 15258-0001
4122345000*

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20059

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 2)

NAME OF ISSUER: Dime Savings Bank of New York FSB

TITLE OF CLASS OF SECURITIES: Common Stock

CUSIP NUMBER: 25432R-105

Check the following box if a fee is being paid with this statement: []

CUSIP NO. 25432R-105

(1) Names of Reporting Persons MELLON BANK CORPORATION
SS or IRS Identification Nos. IRS No. 25-1233834

of Above Persons

(2) Check the Appropriate Box (a)
if a Member of a Group
(See Instructions) (b)

(3) SEC Use Only

(4) Citizenship or Place of Organization United States

Number of Shares (5) Sole Voting 210,000
Beneficially Power
Owned by Each
Reporting Person
With (6) Shared Voting 0
Power

(7) Sole
Dispositive 210,000
Power

(8) Shared
Dispositive 297,000
Power

(9) Aggregate Amount Beneficially
Owned by Each Reporting Person 507,000

(10) Check if the Aggregate Amount
in Row (9) Excludes Certain
Shares (See Instructions)

(11) Percent of Class Represented 0.89
by Amount in Row (9)

(12) Type of Reporting Person HC
(See Instructions)

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G
(Under the Securities and Exchange Act of 1934)

- Item 1(a) Name of Issuer:
Dime Savings Bank
- Item 1(b) Address of Issuer's Principal Executive Offices:
589 Fifth Avenue
New York, NY 10017
- Item 2 (a) Name of Person Filing:
Mellon Bank Corporation and Subsidiaries
(including but not limited to the
Subsidiaries of The Boston Company, Inc.) as
listed on Exhibit I
- Item 2(b) Address of Principal Business Office, or if None,
Residence:
Mellon Bank Corporation
One Mellon Bank Center
Pittsburgh, Pennsylvania 15258
- Item 2(c) Citizenship:
United States
- Item 2(d) Title of Class of Securities:
Common Stock
- Item 2(e) CUSIP Number:
25432R-105
- Item 3 If this statement is filed pursuant to Rules
13d-1(b), or 13d-2(b), check whether the person
filing is a:

(a) Broker or Dealer registered under

Section 15 of the Act.

- (b) [] Bank as defined in Section 3(a)(6) of the Act.

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SCHEDULE 13G (Continued)

- (c) [] Insurance Company as defined in Section 3(a)(19) of the Act.
- (d) [] Investment Company registered under Section 8 of the Investment Company Act.
- (e) [] Investment Advisor registered under Section 203 of the Investment Advisers Act of 1940.
- (f) [] Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see Section 240.13d-1(b)(1)(ii)(F).
- (g) [x] Parent Holding Company, in accordance with Section 240.13-d(1)(b)(ii)(G).
(Note: See Item 7)
- (h) [] Group, in accordance with Section 240.13d(1)(b)(ii)(H).

Item 4 Ownership:

- (a) Amount beneficially owned: 507,000*
* See Exhibit II (C)
- (b) Percent of class: 0.89
- (c) Number of shares as to which person has:
- (i) Sole power to vote or to direct the vote: 210,000
- (ii) Shared power to vote or to direct the vote: 0

- (iii) Sole power to dispose
or to direct the
disposition of shares: 210,000
- (iv) Shared power to dispose
or to direct the
disposition of shares: 297,000

Item 5 Ownership of Five Percent or Less of a Class:

This statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities.

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SCHEDULE 13G (Continued)

Item 6 Ownership of More than Five Percent on Behalf of Another Person:

N/A

Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported by the Parent Holding Company:

This Schedule is filed on behalf of Mellon Bank Corporation and Subsidiaries (including but not limited to the Subsidiaries of The Boston Company, Inc.) as noted on Exhibit I.

Item 8 Identification and Classification of Members of the Group:

N/A

Item 9 Notice of Dissolution of Group:

N/A

Item 10 Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 10, 1994

MELLON BANK CORPORATION

By /s/ Michael E. Bleier
Michael E. Bleier
General Counsel

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EXHIBIT I

The shares reported on the attached Form 13G are held by the following Subsidiaries of Mellon Bank Corporation (including but not limited to the Subsidiaries of The Boston Company, Inc.) as marked (X):

- (A) (X) Boston Safe Deposit and Trust Company
- Boston Safe Deposit and Trust Company of California
- Boston Safe Deposit and Trust Company of New York
- (X) Mellon Bank, N.A.
- Mellon Bank (Delaware) National Association
- Mellon Bank (MD)

- (B) (X) Franklin Portfolio
Laurel Capital Advisors
(X) Mellon Capital Management Corporation
Mellon Equity Associates
The Boston Company Advisors, Inc.
The Boston Company Financial Strategies, Inc.
The Boston Company Institutional Investors, Inc.

The Item 3 classification of each of the subsidiaries listed under (A) above is "Item 3(b) Bank as defined in Section 3(a)(6) of the Act."

The Item 3 classification of each of the subsidiaries listed under (B) above is "Item 3 (e) Investment Advisor registered under Section 203 of the Investment Advisers Act of 1940."

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EXHIBIT II

(A) Mellon Bank, N.A. is the trustee of the issuer's employee benefit plan (the "Plan") which is subject to ERISA. The securities reported include all shares held of record by Mellon Bank, N.A. as trustee of the Plan. The reporting person, however, disclaims beneficial ownership of all shares that have been allocated to the individual accounts of employee

participants in the Plan for which directions have been received and followed.

(B) This number includes securities not outstanding which are subject to options, warrants, rights or conversion privileges that are exercisable within 60 days.

(C) The filing of this Schedule 13G shall not be construed as an admission that Mellon Bank Corporation, or its subsidiaries and affiliates, including Mellon Bank, N.A., are, for the purposes of this Section 13(d) or 13(g) of the Act, the beneficial owners of any securities covered by this Schedule 13G.