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No. 17-419

JAMES DAWSON AND ELAINE DAWSON,
Petitioners,
v.
DALE W. STEAGER, STATE TAX COMMISSIONER
OF WEST VIRGINIA,
Respondent.

AFFIDAVIT OF SERVICE

I, Patricia Billotte, of lawful age, being duly sworn, upon my oath state that I did, on the 16th day of October, 2018, send out from Omaha, NE 3 package(s) containing 3 copies of the BRIEF FOR RESPONDENT in the above entitled case. All parties required to be served have been served by third-party commercial carrier for delivery within 3 calendar days. Packages were plainly addressed to the following:

SEE ATTACHED

To be filed for:

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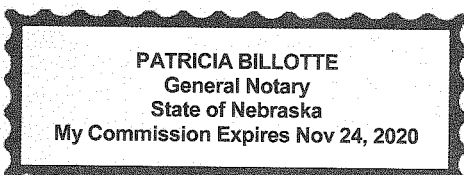
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Counsel for Respondent

Subscribed and sworn to before me this 16th day of October, 2018.
I am duly authorized under the laws of the State of Nebraska to administer oaths.



Patricia C. Billotte
Notary Public

Andrew H. Cockle
Affiant

In the Supreme Court of the United States

JAMES DAWSON AND ELAINE DAWSON,

Petitioners,

v.

DALE W. STEAGER, AS STATE TAX COMMISSIONER OF
WEST VIRGINIA,

Respondent.

ON PETITION FOR A WRIT OF CERTIORARI TO THE SUPREME
COURT OF APPEALS OF WEST VIRGINIA

BRIEF FOR RESPONDENT
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