

No. 17-419

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.

CERTIFICATE OF SERVICE

As required by Supreme Court Rule 29.5, I certify that three copies of the Reply Brief for the Petitioners in *Dawson v. Steager*, No. 17-419, were served via overnight mail on all parties required:

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I declare under penalty of perjury that the foregoing is true and correct.



Mark C. Savignac

Date: November 15, 2018