No.

IN THE

SUPREME COURT OF THE UNITED STATES

HENRY J. LANGER and PATRICIA K.. LANGER, Petitioners

vs.

COMMISSIONER OF INTERNAL REVENUE, Respondent

PROOF OF SERVICE

I, Henry J. Langer, do swear or declare that on this date, February 25, 2019, required by Supreme Court Rule 29 I have served three copies of the enclosed PETITION FOR A WRIT OF CERTIORARI on each party to the above proceeding or that party's counsel, and on every other person required to be served, by depositing an envelope containing the above documents in the United States mail properly addressed to each of them and with first-class postage prepaid.

The name and address of the person served is as follows:

Randolph L. Hutter Tax Division Appellate Section P. O. Box 504 Washington, D.C. 20044

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

Executed on February 25, 2019

Henr