

IN THE  
**Supreme Court of the United States**

ESTATE OF ANDREW J. MCKELVEY, DECEASED, BRADFORD G. PETERS, EXECUTOR,

*Petitioner,*

v.

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

**AFFIDAVIT OF SERVICE**

I HEREBY CERTIFY that all parties required to be served, have been served, on this 23<sup>rd</sup> day of May, 2019, in accordance with U.S. Supreme Court Rule 29.3, three (3) copies of the foregoing **REPLY TO BRIEF IN OPPOSITION** by placing said copies in the U.S. mail, first class postage prepaid, addressed as listed below. I further certify that in accordance with Supreme Court of the United States Rule 29.3, an electronic version of the foregoing was also served.

Noel J. Francisco  
Solicitor General of the United States  
United States Department of Justice  
950 Pennsylvania Avenue, NW  
Washington, DC 20530-0001  
(202) 514-2217  
SupremeCtBriefs@USDOJ.gov

Clint A. Carpenter  
United States Department of Justice  
Tax Division, Appellate Section  
P.O. Box 502  
Washington, DC 20044  
(202) 514-4346  
clint.a.carpenter@usdoj.gov

  
RAYMOND CHARLES CLARK  
BYRON S. ADAMS, LEGAL & COMMERCIAL PRINTERS  
1615 L Street, NW, Suite 100  
Washington, DC 20036  
(202) 347-8203

District of Columbia: SS

Subscribed and Sworn to before me this 23<sup>rd</sup> day of May, 2019.



  
KAREN PIERANGELI  
NOTARY PUBLIC, DISTRICT OF COLUMBIA  
My Commission Expires June 14, 2020.