

IN THE SUPREME COURT OF THE UNITED STATES

---

No. 18-1569 & 18-1570

RICHARD CHAMBERLAIN AND MARTHA CRUM,  
PETITIONERS

v.

NEW YORK STATE DEPARTMENT OF TAXATION  
AND FINANCE, ET AL.

---

SAMUEL EDELMAN AND LOUISE EDELMAN,  
PETITIONERS

v.

NEW YORK STATE DEPARTMENT OF TAXATION  
AND FINANCE, ET AL.

---

CERTIFICATE OF SERVICE

---

I, Kannon K. Shanmugam, counsel for petitioners and a member of the Bar of this Court, certify that, on September 11, 2019, three copies of the Reply Brief for the Petitioners in the above-captioned cases were sent, by third-party commercial carrier for delivery overnight and by electronic mail, to the following counsel:

Jeffrey W. Lang, Esq.  
Deputy Solicitor General  
Office of the New York Attorney General  
The Capitol  
Albany, NY 12224  
jeffrey.lang@ag.ny.gov

I further certify that all parties required to be served have been served.

Kannon K. Shanmugam