IN THE SUPREME COURT OF THE UNITED STATES

No.

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 June 24, 2019, three copies of the Petition for a Writ of Certiorari in the above-captioned case were sent, by third-party commercial carrier for delivery overnight and by electronic mail, to the following counsel:

Barbara Underwood, Esq.
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I further certify that all parties required to be served have been served.

Kannon K. Shanmugam