



CERTIFICATE OF SERVICE

I, Julie A. Kershner, hereby certify that 1 unbound and 40 bound copies of the foregoing Brief of Professor Donald T. Williamson, the Kogod Tax Policy Center, and the National Society of Tax Professionals as Amici Curiae in Support of Petitioners in 18-1570, *Samuel Edelman, et ux. v. New York State Department of Taxation and Finance, et al.*, were sent via Two Day Service to the U.S. Supreme Court, and 3 copies were sent via Two Day Service and e-mail to the following parties listed below, this 24th day of July, 2019:

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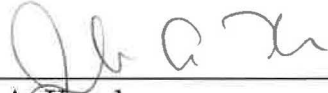
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All parties required to be served have been served.

I further declare under penalty of perjury that the foregoing is true and correct. This Certificate is executed on July 24, 2019.



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Subscribed and sworn to before me by the said Affiant on the date below designated.

Date: July 24, 2019
John D. Gallagher
Notary Public

[seal]



JOHN D. GALLAGHER
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My Commission Expires
February 14, 2023