

CERTIFICATE OF SERVICE

I, Julie A. Kershner, hereby certify that 1 unbound and 40 copies of the foregoing Petition for Writ of Certiorari in *Peter Janangelo v. Treasury Inspector General for Tax Administration, an agency of the United States*, 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 12th day of September, 2018:

James P. Kemp, Esq.
Counsel of Record
Kemp & Kemp
7435 W. Azure Drive, Ste. 110
Las Vegas, NV 89130
(702) 258-1183
JP@kemp-attorneys.com

Attorney for Petitioner Peter Janangelo

Noel Francisco
Solicitor General of the United States
Room 5616
DEPARTMENT OF JUSTICE
950 Pennsylvania Ave., N.W.
Washington, DC 20530-0001
(202) 514-2217
SupremeCtBriefs@USDOJ.gov

Marion E.M. Erickson [U.S. Mail]
Travis A. Greaves
Francesca Ugolini
DOJ - U.S. DEPARTMENT OF JUSTICE
Tax Division/Appellate Section
P.O. Box 502
Washington, DC 20044
(202) 514-9861

Lindsay Michele Roberts
USLV - OFFICE OF THE U.S. ATTORNEY
501 Las Vegas Blvd South, Suite 1100
Las Vegas, NV 89101
(702) 388-6336
lindsay.roberts@usdoj.gov

Counsel for Respondent

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 September 12, 2018.

Julie A. Kershner
Julie A. Kershner
Becker Gallagher Legal Publishing, Inc.
8790 Governor's Hill Drive, Suite 102
Cincinnati, OH 45249
(800) 890-5001

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

Date: September 12, 2018
John D. Gallagher
Notary Public

[seal]



JOHN D. GALLAGHER
Notary Public, State of Ohio
My Commission Expires
February 14, 2023