

PROOF OF SERVICE

BILLY R. MELOT,  
PETITIONER - APPELLANT,

VS.

COMMISSIONER OF INTERNAL REVENUE SERVICES,  
RESPONDENT - APPELLEE

**PROOF OF SERVICE**

I, Billy R. Melot, do swear or declare that on this date, February 8, 2016, as required by Supreme Court Rule 29, I have served the enclosed PETITION FOR WRIT OF CERTIORARI on each party to the above proceeding or that party's counsel, and on every other person required to be served, by depositing an envelope containing the above documents in the United States mail properly addressed to each of them and with first class postage prepaid, or by delivery to a third-party commercial carrier for delivery within three calendar days.

The names and addresses of those served are as follows:

Anthony T. Sheehan  
U.S. Dept. of Justice  
Tax Division, Appellate Sect.  
P. O. Box 502  
Washington, DC 20044

I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 22, 2018.

By:

Billy R. Melot  
Billy R. Melot