



### CERTIFICATE OF SERVICE

I, Julie A. Kershner, hereby certify that 1 unbound and 40 copies of the foregoing Petition for a Writ of Certiorari in *Bocilla Island Seaport, Inc., formerly Highpoint Tower Technology, Inc. v. Commissioner of the Internal Revenue Service*, were sent via Next Day Service to the U.S. Supreme Court, and 3 copies were sent via Next Day Service and e-mail to the following parties listed below, this 22nd day of October, 2019:

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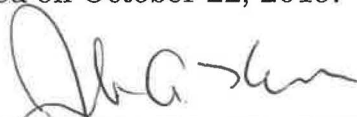
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All parties required to be served have been served.

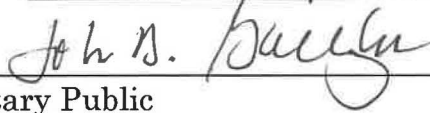
I further declare under penalty of perjury that the foregoing is true and correct. This Certificate is executed on October 22, 2019.



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

Date: October 22, 2019



Notary Public

[seal]



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