



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:

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

Counsel for Respondent

DAVID D. AUGHTRY
Counsel of Record
CHAMBERLAIN, HRDLICKA,
WHITE, WILLIAMS & AUGHTRY
191 Peachtree Street, 46th FL
Atlanta, Georgia 30303-1747
Phone: (404) 659-1410
david.aughtry@chamberlainlaw.com

Attorney for Petitioner

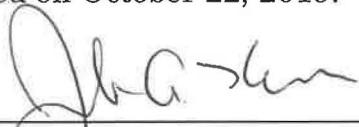
Kathleen E. Lyon [1 courtesy copy, U.S. Mail]
U.S. Department of Justice
Chief Appellate Section Tax Division
PO Box 502
950 Pennsylvania Ave NW
Washington, DC 20044
(202) 307-6370
Kathleen.E.Lyon@usdoj.gov

William C. Bogardus [1 courtesy copy]
Law Office of William C. Bogardus
Commerce Center One
333 E. River Dr., Suite 200
E. Hartford, CT 06108
(860) 290-4087
William.C.Bogardus@IRSCOUNSEL.TREAS.GOV

Teresa E. McLaughlin [1 courtesy copy, U.S. Mail]
U.S. Department of Justice
Chief Appellate Section Tax Division
PO Box 502
950 Pennsylvania Ave. NW
Washington, DC 20044
(202) 514-4342
Teresa.e.mclaughlin@usdoj.gov

All parties required to be served have been served.

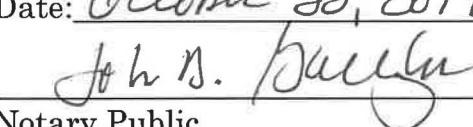
I further declare under penalty of perjury that the foregoing is true and correct. This Certificate is executed on October 22, 2019.



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: October 22, 2019



John D. Gallagher
Notary Public

[seal]



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