



CERTIFICATE OF SERVICE

I, Julie A. Kershner, hereby certify that 1 unbound and 40 copies of the foregoing Brief of Professors Michael S. Knoll and Donald T. Williamson, and the Kogod Tax Policy Center as *Amici Curiae* in Support of Petitioners in 19-755, *Robert C. Steiner, et ux. v. Utah State Tax Commission*, 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 13th day of January, 2020:

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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 January 13, 2020.



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

Date: January 13, 2020

John D. Gallagher
Notary Public

[seal]



JOHN D. GALLAGHER
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My Commission Expires
February 14, 2023