



CERTIFICATE OF SERVICE

I, Donna J. Wolf, hereby certify that 1 unbound and 40 copies of the foregoing Brief in Opposition in 19-949, *Wisconsin Department of Revenue, et al. v. Union Pacific Railroad Company*, were sent via Next Day Service to the U.S. Supreme Court, and 3 copies were sent Next Day Service and e-mail to the following parties listed below, this 26th day of March, 2020:

Brian Patrick Keenan
Wisconsin Department of Justice
17 W. Main Street
Madison, WI 53703-3960
(608) 266-0020
keenanbp@doj.state.wi.us

Counsel for Petitioners

Stephen D. Goodwin
Counsel of Record
Mary Wu Tullis
Baker Donelson Bearman
Caldwell & Berkowitz, PC
165 Madison Ave., Ste 2000
Memphis, TN 38103
(901) 526-2000
sgoodwin@bakerdonelson.com

Misty Smith Kelley
John M. Phillips
Baker Donelson Bearman
Caldwell & Berkowitz, PC
633 Chestnut St., Ste 1900
Chattanooga, TN 37450
(423) 756-2010

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 March 26, 2020.

Donna J. Wolf

Donna J. Wolf
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: March 26, 2020

John D. Gallagher
Notary Public

[seal]



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