

CERTIFICATE OF SERVICE

No.

In the Supreme Court of the United States

RICHARD BERNHOLZ,

*Petitioner*

v.

UNITED STATES INTERNAL REVENUE SERVICE,

*Respondent*

On Petition for a Writ of Certiorari to  
the United States Court of Appeals  
for the Second Circuit

I certify that the Petition of Petitioner has been served on Respondent's counsel by mailing the same via U.S. Mails, postage prepaid: Ivan C. Dale, Esq., Department of Justice, Tax Division, PO Box 502, Washington, DC 20044.

Respectfully submitted,

/s/ Michael B. Clapp, Esq.

MICHAEL BRADLEY CLAPP

*121 Munger Street*

*Middlebury, VT 05753*

*(802)343-1042*

*clapplaw@aol.com*

/s/ Paul S. Volk, Esq.

PAUL S. VOLK

*Blodgett Watts & Volk, P.C.*

*72 Hungerford Terrace*

*Burlington, VT 05402*

*802)862-8919*

*pvolk@bwvlaw.com*

*Counsel of Record*

Dated: August 13, 2020