

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

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