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No. \_\_\_\_\_

IDAHO STATE TAX COMMISSION,  
Petitioner,  
v.  
NOELL INDUSTRIES, INC.,  
Respondent.

**AFFIDAVIT OF SERVICE**

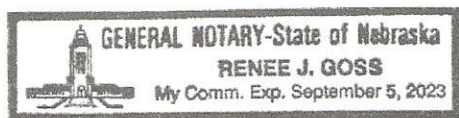
I, Andrew Cockle, of lawful age, being duly sworn, upon my oath state that I did, on the 11th day of January, 2021, send out from Omaha, NE 1 package(s) containing 3 copies of the PETITION FOR WRIT OF CERTIORARI in the above entitled case. All parties required to be served have been served by Priority Mail. Packages were plainly addressed to the following:

SEE ATTACHED

**To be filed for:**

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Idaho State Tax Commission

Subscribed and sworn to before me this 11th day of January, 2021.  
I am duly authorized under the laws of the State of Nebraska to administer oaths.



*Renee J. Goss*  
\_\_\_\_\_  
Notary Public

*Andrew H. Cockle*  
\_\_\_\_\_  
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