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February 12, 2021

Clerk
Supreme Court of the United States
1 First Street, NE
Washington, D.C. 20002

RE NO. 20-947: IDAHO STATE TAX COMMISSION V. NOELL INDUSTRIES, INC.

Dear Sir or Madam:

I hereby certify that at the request of counsel for *Amicus Curiae* Multistate Tax Commission on February 12, 2021, I caused service to be made pursuant to Rule 29 and the Temporary Order of April 15, 2020 on the following counsel for the Petitioner and Respondent:

PETITIONER:

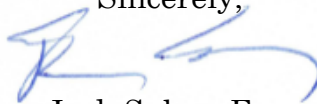
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RESPONDENT:

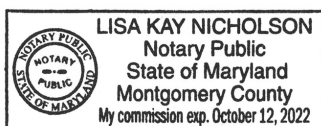
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This service was effected by depositing one copy of the Brief of *Amicus Curiae* Multistate Tax Commission in an official "first class mail" receptacle of the United States Post Office as well as by transmitting a digital copy via electronic mail.

Sincerely,



Jack Suber, Esq.
Principal



Sworn and subscribed before me this 12th day of February 2021.

