

No. 21-1245

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IN THE  
**Supreme Court of the United States**

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O'DONNELL & SONS, INC.,  
*Petitioner,*

v.

NEW YORK STATE DEPARTMENT OF  
TAXATION AND FINANCE, et al.,  
*Respondents.*

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**CERTIFICATE OF SERVICE**

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I hereby certify that I am a member in good standing of the bar of this Court and that on this day, pursuant to Rule 29 of the Rules of this Court, I caused three copies of the Reply Brief for Petitioners to be served upon the below-named counsel by third-party commercial carrier for delivery within three calendar days and caused an electronic copy to be served upon the below-named counsel by e-mail. All parties required to be served have been served.

*Counsel for Respondent*

Barbara Dale Underwood  
Solicitor General  
Office of the Attorney General  
28 Liberty Street  
New York, New York 10005-1400  
(212) 416-8016  
barbara.underwood@ag.ny.gov



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Tejinder Singh  
June 7, 2022