

In the Supreme Court of the United States

FERRELLGAS PARTNERS, L.P.,

Petitioner,

v.

DIRECTOR, DIVISION OF TAXATION,

Respondent.

CERTIFICATE OF SERVICE

I, Michael J. Kerman, counsel for the Institute for Professionals in Taxation, hereby certify that on this first day of December, 2021, I caused the Brief of the Institute for Professionals in Taxation as *Amicus Curiae* in Support of Petitioner to be served by email and overnight delivery on the following counsel:

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Dated: December 1, 2021

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