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April 13, 2018

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

RE: No. 17-1299: FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA V. GILBERT P. HYATT

Dear Sir or Madam:

As a member of the Supreme Court Bar I hereby certify that at the request of counsel for *Amicus Curiae* Multistate Tax Commission on April 13, 2018, I caused service to be made pursuant to Rule 29 on the following counsel for the Petitioner and Respondent:

PETITIONER:

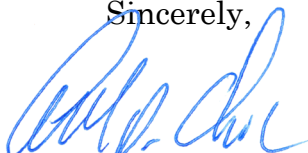
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This service was effected by depositing three copies of the Brief of *Amicus Curiae* Multistate Tax Commission in Support of Petitioner in an official "first class mail" receptacle of the United States Post Office as well as by transmitting a digital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

Sincerely,



Arthur D. Chotin, Esq.
Principal