



## CERTIFICATE OF SERVICE

I, Julie A. Kershner, hereby certify that 40 copies of the foregoing Brief of Professors William Baude and Stephen E. Sachs as *Amici Curiae* in Support of Neither Party in 17-1299, *Franchise Tax Board of California v. Gilbert P. Hyatt*, were sent via Three Day Service to the U.S. Supreme Court, and 3 copies were sent via Three Day Service and e-mail to the following parties listed below, this 18th day of September, 2018:

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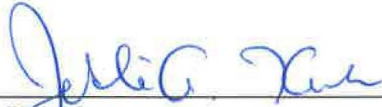
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All parties required to be served have been served.

I further declare under penalty of perjury that the foregoing is true and correct. This Certificate is executed on September 18, 2018.



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Subscribed and sworn to before me by the said Affiant on the date below designated.

Date: September 18, 2018

John D. Gallagher  
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[seal]



JOHN D. GALLAGHER  
Notary Public, State of Ohio  
My Commission Expires  
February 14, 2023