

No. _____

In the
Supreme Court of the United States

LEONARD L. BEST, EVELYN R. BEST,
HOWARD E. MAY, ESTATE OF JUDITH A. MAY, and
MARCIA M. MAY, Personal Representative,
Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CERTIFICATE OF SERVICE

As a member of the Supreme Court Bar, I hereby certify that I caused service to be made of the **Petition for a Writ of Certiorari** pursuant to Supreme Court Rule 29 on May 15, 2018 to the following party required to be served.

Solicitor General of the United States
Rm. 5616, Department of Justice
950 Pennsylvania Ave. N. W.
Washington, DC 20530-0001

Service was effected by depositing three copies of the petition, in an envelope properly addressed and postage prepaid, into the United States Mail.

Executed on May 15, 2018.



DONALD W. MACPHERSON
The MacPherson Group, P.C.
3039 W. Peoria Ave., #102-620
Phoenix, AZ 85029
Ph: 623-209-2003, Fax: -2008
Email: mac@beatirs.com
Attorney for Petitioners