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No. 17-419

JAMES DAWSON AND ELAINE DAWSON,
Petitioners,
v.
DALE W. STEAGER, AS STATE TAX COMMISSIONER OF
WEST VIRGINIA,
Respondent.

AFFIDAVIT OF SERVICE

I, Patricia Billotte, of lawful age, being duly sworn, upon my oath state that I did, on the 20th day of November, 2017, send out from Omaha, NE 1 package(s) containing 3 copies of the BRIEF IN OPPOSITION in the above entitled case. All parties required to be served have been served by Priority Mail. Packages were plainly addressed to the following:

SEE ATTACHED

To be filed for:

PATRICK MORRISEY
Attorney General

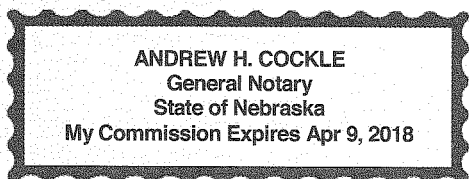
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Counsel for Respondent Dale W. Steager

Subscribed and sworn to before me this 20th day of November, 2017.
I am duly authorized under the laws of the State of Nebraska to administer oaths.



Andrew H. Cockle
Notary Public

Patricia C. Billotte
Affiant

35553

No. 17-419

In the Supreme Court of the United States

JAMES DAWSON AND ELAINE DAWSON,

Petitioners,

v.

DALE W. STEAGER, AS STATE TAX COMMISSIONER OF
WEST VIRGINIA,

Respondent.

ON PETITION FOR A WRIT OF CERTIORARI TO
THE SUPREME COURT OF APPEALS
OF WEST VIRGINIA

BRIEF IN OPPOSITION

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