

No. 17-419
IN THE SUPREME COURT OF THE UNITED STATES

JAMES DAWSON AND ELAINE DAWSON, PETITIONERS

v.

DALE W. STEAGER, WEST VIRGINIA STATE TAX
COMMISSIONER

CERTIFICATE OF SERVICE

It is hereby certified that all parties required to be served have been served with copies of the **BRIEF FOR THE UNITED STATES AS AMICUS CURIAE**, via e-mail and first-class mail, postage prepaid, this **15TH day of May, 2018**.

[See Attached Service List]

As required by Supreme Court Rule 33.1(h), I certify that the document contains **5495** words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d). I declare under penalty of perjury that the foregoing is true and correct.
Executed on **May 15, 2018**.

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May 15, 2018

Due to the continuing delay in receiving incoming mail at the Department of Justice, in addition to mailing your brief via first-class mail, we would appreciate a fax or email copy of your brief. If that is acceptable to you, please fax your brief to Charlene Goodwin, Supervisor, Case Management, Office of the Solicitor General, at (202) 514-8844, or email at SupremeCtBriefs@USDOJ.gov. Ms. Goodwin's phone number is (202) 514-2217 or 2218. Thank you for your consideration of this request.

17-0419

DAWSON, JAMES, ET UX.

DALE W. STEAGER, WEST VIRGINIA STATE TAX
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