

No. 17-419

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IN THE  
**Supreme Court of the United States**

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JAMES DAWSON AND ELAINE DAWSON,

*Petitioners,*

v.

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

*Respondent.*

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**CERTIFICATE OF SERVICE**

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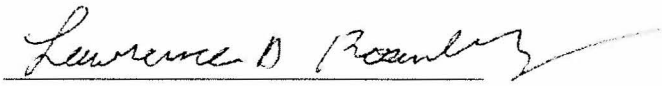
As required by Supreme Court Rule 29.5, I certify that three copies of the Brief for the Petitioners and the Joint Appendix in *Dawson v. Steager*, No. 17-419, were served via overnight mail on all parties required:

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I declare under penalty of perjury that the foregoing is true and correct.

Date: August 28, 2018

  
Lawrence D. Rosenberg