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May 3, 2019

Clerk
Supreme Court of the United States
1 First Street, NE
Washington, D.C. 20002

RE: NO. 18-1269: SIMON E. RODRIGUEZ, IN HIS CAPACITY AS CHAPTER 7 TRUSTEE FOR THE BANKRUPTCY ESTATE OF UNITED WESTERN BANCORP, INC. V. FEDERAL DEPOSIT INSURANCE CORPORATION, IN ITS CAPACITY AS RECEIVER FOR UNITED WESTERN BANK

Dear Sir or Madam:

As a member of the Supreme Court Bar I hereby certify that at the request of counsel for *Amicus Curiae* American College of Tax Counsel, on May 3, 2019, I caused service to be made pursuant to Rule 29 on the following counsel for the Petitioner and Respondent:

PETITIONER:

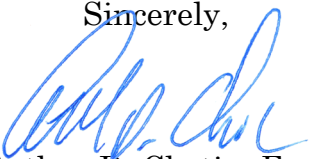
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This service was effected by depositing three copies of the Brief of American College of Tax Counsel as *Amicus Curiae* in Support of Petitioner in an official "first class mail" receptacle of the United States Post Office as well as by transmitting a digital copy via electronic mail.

Sincerely,


Arthur D. Chotin, Esq.
Principal