



## CERTIFICATE OF SERVICE

I, Donna J. Wolf, hereby certify that 1 unbound and 40 copies of the foregoing Petition for Writ of Certiorari in *Cynthia Bauerly, Commissioner of the Minnesota Department of Revenue v. William Fielding, Trustee, et al.*, were sent via Next Day Service to the U.S. Supreme Court, and 3 copies were sent via Next Day Service and e-mail to the following parties listed below, this 15th day of November, 2018:

Walter Pickhardt  
Fagre Baker Daniels LLP  
2200 Wells Fargo Center  
90 South Seventh Street  
Minneapolis, MN 55402  
(612) 766-8622  
walter.pickhardt@faegrebd.com

### *Counsel for Respondents*

JOHN M. O'MAHONEY  
*Counsel of Record*  
Assistant Attorney General  
Office of the Minnesota Attorney General  
445 Minnesota Street, Suite 900  
St. Paul, Minnesota 55101-2128  
(651) 757-1216  
john.omahoney@ag.state.mn.us

*Counsel for Petitioner*  
*Commissioner of Revenue*

All parties required to be served have been served.

I further declare under penalty of perjury that the foregoing is true and correct. This Certificate is executed on November 15, 2018.

Donna J. Wolf  
Donna J. Wolf  
Becker Gallagher Legal Publishing, Inc.  
8790 Governor's Hill Drive, Suite 102  
Cincinnati, OH 45249  
(800) 890-5001

Subscribed and sworn to before me by the said Affiant on the date below designated.

Date: November 15, 2018

J. A. Kershner  
Notary Public

[seal]



JULIE ANNE KERSHNER  
Notary Public, State of Ohio  
My Commission Expires  
February 21, 2023