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No. 18-664

CYNTHIA BAUERLY, Commissioner
of the Minnesota Department of Revenue,
Petitioner,

v.

WILLIAM FIELDING, TRUSTEE, et al.,
Respondents.

AFFIDAVIT OF SERVICE

I, Andrew Cockle, of lawful age, being duly sworn, upon my oath state that I did, on the 22nd day of January, 2019, send out from Omaha, NE 1 package(s) containing 3 copies of the BRIEF IN OPPOSITION TO CERTIORARI in the above entitled case. All parties required to be served have been served by Priority Mail. Packages were plainly addressed to the following:

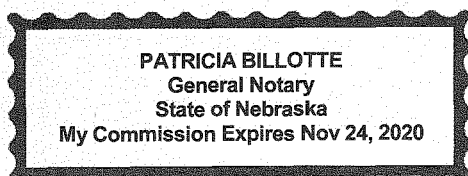
SEE ATTACHED

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Subscribed and sworn to before me this 22nd day of January, 2019.
I am duly authorized under the laws of the State of Nebraska to administer oaths.



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Party name: Cynthia Bauerly, Commissioner of the Minnesota Department of Revenue