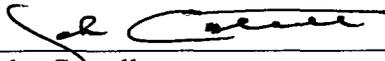




**CERTIFICATE OF SERVICE**

The undersigned, an attorney, hereby certifies that a true and correct copy of the foregoing was sent on the 28th day of October, 2014, via electronic mail to:

Sean P. Cullinan  
Special Assistant Attorney General  
Illinois Department of Revenue  
100 W. Randolph St., 7-900  
Chicago, IL 60601

  
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John Costello