

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

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THE GREEN SOLUTION RETAIL, INC., A COLORADO  
CORPORATION; KYLE SPEIDELL  
*Petitioners,*

v.

UNITED STATES OF AMERICA; INTERNAL REVENUE SERVICE;  
JOHN KOSKINEN, INTERNAL REVENUE SERVICE  
COMMISSIONER; DAVID HEWELETT, IN HIS OFFICIAL  
CAPACITY, AUDITOR FOR THE INTERNAL REVENUE SERVICE.  
*Respondent.*

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**CERTIFICATE OF SERVICE**

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The undersigned does hereby certify that three (3) copies of the Reply to Government's Brief in Opposition have been sent via first class mail, postage prepaid, on this 15<sup>th</sup> day of February, 2018 to each of the following:

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