

No. \_\_\_\_\_

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

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SIH PARTNERS LLLP, EXPLORER CORPORATION,  
TAX MATTERS PARTNER,

*Petitioner,*

v.

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

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**CERTIFICATE OF SERVICE**

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I hereby certify that I am a member in good standing of the bar of this Court and that on this 30th day of September, 2019, I caused three copies of the Petition for a Writ of Certiorari to be served by third-party commercial carrier on the counsel identified below, and caused an electronic version to be transmitted to the counsel identified below, pursuant to Rule 29.5 of the Rules of this Court. All parties required to be served have been served.

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