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Honorable Scott S. Harris  
Clerk, Supreme Court of the United States  
One First Street NE  
Washington, DC 20543

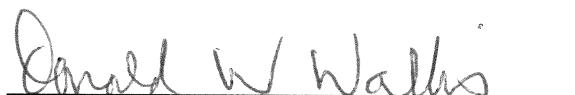
Re: *Steven T. Waltner and Sarah V. Waltner v. Commissioner of Internal Revenue*  
Petition for a Writ of Certiorari  
CERTIFICATE OF SERVICE

Dear Mr. Harris:

I, Donald W. Wallis, counsel for Petitioners, declare that on October 8, 2019, I caused the Respondent Commissioner of Internal Revenue to be served, pursuant to Rule 29.4(a), by depositing into the U.S. Mail, postage pre-paid, three copies of the Petition for Writ of Certiorari of Steven T. Waltner and Sarah V. Waltner to counsel for the Commissioner:

Noel J. Francisco  
Solicitor General of the United States  
U.S. Department of Justice  
950 Pennsylvania Ave., N. W., Room 5614  
Washington, DC 20530-0001  
(202) 514-2217  
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In accordance with Rule 29.5 of the Rules of the United States Supreme Court, this is to certify that all parties required to be served in this matter have been served.



Donald W. Wallis, Esq.  
Counsel for Petitioners  
Steven and Sarah Waltner