

UPCHURCH BAILEY AND UPCHURCH

SIDNEY F. ANSBACHER

JOHN D. BAILEY, JR.

ALLYSON BOYLES CURRIE

AMANDA V. DEAN

STEPHEN A. FAUSTINI

KATHERINE GAERTNER JONES

MICHAEL A. SIRAGUSA

FRANK D. UPCHURCH III

DONALD W. WALLIS

ATTORNEYS AT LAW

Established 1925

780 North Ponce de Leon Boulevard

St. Augustine, Florida 32084

www.UBULaw.com

Telephone (904) 829-9066

Facsimile (904) 825-4862

FRANK D. UPCHURCH, SR.

(1894-1986)

HAMILTON D. UPCHURCH

(1925-2008)

FRANK D. UPCHURCH, JR.

(1922-2012)

October 16, 2019

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*
Docket No. 19-488

Dear Mr. Harris:

Pursuant to Supreme Court Rule 37.2(a), Petitioners Steven T. Waltner and Sarah V. Waltner hereby give blanket consent to the submission of amicus curiae briefs prior to the Court's consideration of their petition for a writ of certiorari in the above-referenced case, regardless of which party, or even if neither party, is supported by any of those briefs.

Sincerely,



cc: Noel J. Francisco, Solicitor General
Counsel for Respondent Commissioner of Internal Revenue