

**In the
Supreme Court of the United States**

Northern California Small Business
Assistants, Inc.,

Petitioner,

v.

Commissioner of Internal Revenue,

Respondent.

On Petition for a Writ of Certiorari to the
United States Court of Appeals for the Ninth Circuit

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I, Douglas L. Youmans, a member of the Bar of this Court, certify the reply to opposition to petition for a writ of certiorari contains 2,110 words, excluding the parts of the reply that are exempted by Supreme Court Rule 33.1(d).

I declare under penalty of perjury the foregoing is true and correct.

This 14th day of April, 2021.

/s/ Douglas L. Youmans
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