

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 SERVICE ON
REPLY BRIEF FOR PETITIONER**

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CERTIFICATE OF SERVICE

Case: Northern California Small Business Administration
v. Commissioner of Internal Revenue
Court: United States Court of Appeals for the Ninth Circuit Case No. 17-
72877
Court: United States Supreme Court Case No. 20-1031

I am a citizen of the United States, employed in the City of Mather and County of Sacramento. My business address is 10640 Mather Blvd., Suite 200, Mather, CA 95655. I am over the age of 18 years and not a party to the above-entitled action. On April 14, 2021, I served the following:

CERTIFICATE OF SERVICE ON REPLY BRIEF FOR PETITIONER; CERTIFICATE OF COMPLIANCE

BY FEDERAL EXPRESS by causing a true copy thereof to be placed in a sealed envelope with postage fully prepaid in the designated area for outgoing Federal Express mail. I am familiar with the ordinary business practices of Wagner Kirkman Blaine Klomparens & Youmans LLP for collection and processing of outgoing Federal Express and following such ordinary practices and in such manner so as to cause it to be deposited with Federal Express that same day.

Solicitor General of the United States Room 5616, Department of Justice, 950 Pennsylvania Ave., N. W. Washington, DC 20530-0001	And via email to SupremeCtBriefs@usdoj.gov
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Executed on this April 14, 2021, at Mather, California. I declare under penalty of perjury under the laws of the United States of America and the state of California that the foregoing is true and correct.

/s/ Dorothea E. Nesbitt
Dorothea E. Nesbitt