

No. 21-____

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

WEST VENTURES L.P., FKA SLEIMAN VENTURES, L.P.;
ANTHONY T. SLEIMAN, TAX MATTERS PARTNER

Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

CERTIFICATE OF SERVICE

I, Susan E. Seabrook, counsel for Petitioner, hereby certify that on this 19th day of February, 2021, I caused the accompanying Petition for a Writ of Certiorari and Petitioner's Appendix to be served by email and first class U.S. mail on the following counsel:

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