

No. 21-\_\_\_\_\_

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# In the Supreme Court of the United States

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

*Petitioners,*

*v.*

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

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## CERTIFICATE OF SERVICE

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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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