

No. \_\_\_\_\_

In the Supreme Court of the United States  
Emilio Torres Luque,  
Gabriela Medina,  
Emilio Express Inc.,

*Petitioners,*

vs.

COMMISSIONER OF INTERNAL REVENUE SERVICE,  
*Respondent.*  
**PROOF OF SERVICE**

I, **Mauricio Chamat**, do swear and declare that on **December 15, 2020** as required by Supreme Court Rule 29 (1), I have served the enclosed PETITION FOR A WRIT OF CERTIORARI on each party to the above proceeding or that party's counsel, and on every other person required to be served, by depositing an envelope containing the above documents in the United States mail properly addressed to each of them and with first-class postage prepaid, or by delivery to a third-party commercial carrier for delivery within 3 calendar days.

The names and addresses of those served are as follows:

**Jeffrey B. Wall, Acting Solicitor General, 950 Pennsylvania Ave., NW  
Washington, D.C. 20530-0001**

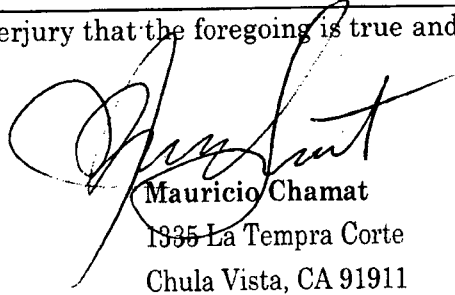
**Richard E. Zuckerman, Principal Deputy Attorney General**

**Joan I. Oppenheimer, Co-Counsel, Tax Division, Department of Justice  
PO Box 502, Washington, D.C. 20044**

---

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

Executed on December 15, 2020

  
**Mauricio Chamat**  
1335 La Tempra Corte  
Chula Vista, CA 91911  
(619) 426-7902