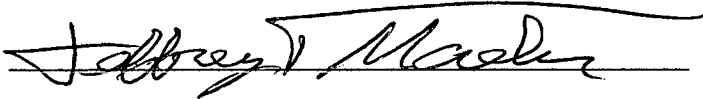


CERTIFICATE OF SERVICE

Petitioner certifies that he mailed a true and complete copy of this Petition for Writ of Certiorari to the below named counsel at the address stated on March 3, 2021.

♦John Schumann, U.S. D.O.J., Tax Division, P.O. Box 502,
Washington, DC 20044.

A handwritten signature in black ink, reading "Jeffrey T. Maehr". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Jeffrey T. Maehr