In The Supreme Court of the United States

BOECHLER, P.C.,

Petitioner,

V. Commissioner of Internal Revenue,

Respondent.

ON WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE EIGHTH CIRCUIT

REPLY BRIEF FOR PETITIONER

CERTIFICATE OF SERVICE

I, Melissa Arbus Sherry, counsel of record for Petitioner Boechler, P.C., and a

member of the Bar of this Court, hereby certify that on the 30th day of December,

2021, I caused to be served three (3) copies of the Reply Brief for Petitioner in the

above-referenced case by FedEx, upon counsel as listed below:

Elizabeth B. Prelogar Solicitor General of the United States U.S. Department of Justice 950 Pennsylvania Avenue, NW Washington, DC 20530-0001 (202) 514-2217 SupremeCtBriefs@USDOJ.gov

Counsel for Respondent

Additionally, in accordance with Supreme Court Rule 29.3, an electronic version of the Reply Brief for Petitioner was transmitted to the above-listed counsel at the referenced email address.

I further certify that all parties required to be served have been served.

By

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