

Certificate of Service

I certify that three copies of this Petition for Writ of Certiorari have this 25th day of September, 2022, been mailed first class prepaid via the USPS and addressed as follows:

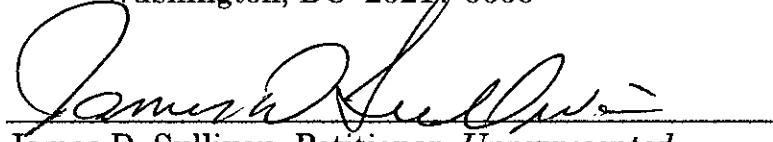
Att'y for Respondent:

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I further certify that one copy has been mailed first class prepaid via the USPS and addressed as follows:

Clerk, U. S. Court of Appeals, 4th Circuit
1100 East Main Street, 5th Floor
Richmond, VA 23219

Clerk, United States Tax Court
ATTN: Mrs. Stephanie A. Servoss
400 2nd Street, NW
Washington, DC 20217-0000



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