

No. 22-\_\_\_\_\_

In The Supreme Court of the United States

**CERTIFICATE IN PROOF OF SERVICE**

AARON G. FILLER,

*Petitioner*

v.

COMMISSIONER OF INTERNAL REVENUE  
OF THE UNITED STATES OF AMERICA,  
DOUGLAS O'DONNELL

*Respondent*

On Petition For Writ of Certiorari  
To The Court of Appeals for the Ninth Circuit

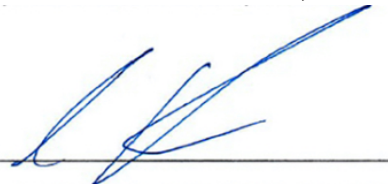
PETITION FOR WRIT OF CERTIORARI

I, Aaron G. Filler, Esq., counsel for Aaron G. Filler, as an individual hereby certify that on this 21st day of December, 2022, I caused three copies of the **updated** Petition for Writ of Certiorari in Supreme Court Booklet, incorporating Appendices 1 to 5 format as well as three copies of Appendix 6 – US Patent 5,560,360 along with a certificate of word count compliance and this certificate of service to be served by overnight delivery on the following counsel:

**Anthony T. Sheehan, Esq.**  
Chief Counsel, Appellate Section  
Tax Division  
Department of Justice  
950 Pennsylvania Ave., N.W.  
Washington, D.C. 20530-0001  
Email:  
[Anthony.T.Sheehan@usdoj.gov](mailto:Anthony.T.Sheehan@usdoj.gov)  
Telephone: (202) 514-3361  
Facsimile: (202) 514-8456

**Elizabeth Barchas Prelogar, Esq.**  
Solicitor General of the United  
States  
Room 5616  
Department of Justice  
950 Pennsylvania Ave., N.W.  
Washington, D.C. 20530-0001  
T: 202 514-2203

I declare under penalty of perjury that the foregoing is true and correct.  
Executed on December 21, 2022

/s/ 

AARON G. FILLER, MD, PhD, FRCS, JD

Tensor Law P.C.  
900 Wilshire Blvd., Suite 314  
Santa Monica, CA, 90401  
Tel.: 310 450-9689  
Fax: 310 496-0185  
E-Mail: [afiller@tensorlaw.com](mailto:afiller@tensorlaw.com)