

Christopher Chapman
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Titusville, Florida 32780

April 19, 2018

Certified Mail No. 7013 2630 0000 1002 9208

Clerk, Supreme Court of the United States
1 First Street, NE
Washington, DC 20543

RE: No. 17-1380, Christopher and Pamela J. Chapman, *Petitioners*,
v. Commissioner of Internal Revenue, *Respondent*.

To the Clerk:

Pursuant to Supreme Court Rule 37.2(a), a petitioner or respondent may submit a letter granting blanket consent to *amicus curiae* briefs in support of either party.

Accordingly, please note that I consent to the filing of *amicus curiae* briefs in support of Petitioners.

Sincerely,


Christopher Chapman
Petitioner

Certificate of Service

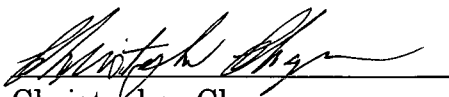
I declare that on this date, April 19, 2018, I served the foregoing document on counsel for the following parties, by first-class, postage-prepaid United States Mail:

U.S. Solicitor General
Room 5616, Department of Justice
950 Pennsylvania Ave., N.W.
Washington, DC 20530

IRS Chief Counsel
Room 3026, Internal Revenue Service
1111 Constitution Ave., N.W.
Washington, DC 20224

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

Executed on April 19, 2018.


Christopher Chapman

