

No. 17-663

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IN THE  
**Supreme Court of the United States**

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THE GREEN SOLUTION RETAIL, INC., A COLORADO  
CORPORATION; KYLE SPEIDELL

*Petitioners,*

v.

UNITED STATES OF AMERICA; INTERNAL REVENUE SERVICE;  
JOHN KOSKINEN, INTERNAL REVENUE SERVICE  
COMMISSIONER; DAVID HEWELETT, IN HIS OFFICIAL  
CAPACITY, AUDITOR FOR THE INTERNAL REVENUE SERVICE.

*Respondent.*

—◆—  
**CERTIFICATE OF WORD COUNT**  
—◆—

The undersigned does hereby certify that the Reply to Government's Brief in Opposition filed simultaneously herewith consists of 2,917 words.

Dated: February 12, 2018

/s/ James D. Thorburn

James D. Thorburn, Esq.

Counsel of Record for the Petitioners

Thorburn Walker, LLC

5460 S. Quebec St. #310

Greenwood Village, CO 80111

(303) 646-3482

jthorburn@thorburnwalker.com