

No. 19-930

IN THE SUPREME COURT OF THE UNITED STATES

CIC SERVICES, LLC, PETITIONER

v.

INTERNAL REVENUE SERVICE, ET AL.

CERTIFICATE OF SERVICE

It is hereby certified that all parties required to be served have been served with copies of the **BRIEF FOR THE RESPONDENTS IN OPPOSITION**, via e-mail and first-class mail, postage prepaid, this 25th day of **March 2020**.

[See Attached Service List]

As required by Supreme Court Rule 33.1(h), I certify that the document contain **8345** words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d). I declare under penalty of perjury that the foregoing is true and correct. Executed on **March 25, 2020**.

Noel J. Francisco
Solicitor General
Counsel of Record
Department of Justice
Washington, D.C. 20530-0001
(202) 514-2217

March 25, 2020

Due to the continuing delay in receiving incoming mail at the Department of Justice, in addition to mailing your brief via first-class mail, we would appreciate a fax or email copy of your brief. If that is acceptable to you, please fax your brief to Charlene Goodwin, Case Management Supervisor, Office of the Solicitor General, at (202) 514-8844, or email at **SupremeCtBriefs@USDOJ.gov**. Ms. Goodwin's phone number is (202) 514-2217 or 2218. Thank you for your consideration of this request.

19-0930
CIC SERVICES, LLC
INTERNAL REVENUE SERVICES, ET AL.

T. KEITH FOGG
LEGAL SERVICES CENTER OF HARVARD
LAW SCHOOL
122 BOYLSTON STREET
JAMAICA PLAIN, MA 02130
617-522-3003
KFOGG@LAW.HARVARD.EDU

DAVID W. FOSTER
SKADDEN, ARPS, SLATE, MEAGHER & FLOM
LLP
1440 NEW YORK AVENUE, NW
WASHINGTON, DC 20005-2111
202-371-7626
DAVID.FOSTER@SKADDEN.COM

K. SCOTT HAMILTON
DICKINSON WRIGHT PLLC
500 WOODWARD AVENUE
SUITE 4000
DETROIT, MI 48226-3425
313-223-3041
KHAMILTON@DICKINSONWRIGHT.COM

JEFFREY M. HARRIS
CONSOVOY MCCARTHY PARK PLLC
3033 WILSON BOULEVARD,
SUITE 700
ARLINGTON, VA 22201
703-243-9423
JEFF@CONSOVOYMCCARTHY.COM

KRISTIN E. HICKMAN
UNIVERSITY OF MINNESOTA LAW SCHOOL
285 WALTER F. MONDALE HALL
229 19TH AVENUE SOUTH
MINNEAPOLIS, MN 55455
612-625-1000
KHICKMAN@UMN.EDU

MEAGAN HORN
PRO BONO CONTRIBUTOR TO TAX CLINIC
AT THE LEAL SERVICES CENTER OF
HARVARD LAW SCHOOL THOMPSON &
KNIGHT, LLC
1722 ROUTH STREET
SUITE 1500
DALLAS , TX 75201
214-969-1167
MEGAN.HORN@TKLAW.COM

KENNETH A. LAZARUS
LAZARUS & ASSOCIATES
1025 THOMAS JEFFERSON ST. NW
WASHINGTON, DC 20007
202-296-2330
LAZARUSLAW@AOL.COM

MICHAEL PEPSON
AMERICANS FOR PROSPERITY
1310 N. COURTHOUSE ROAD
SUITE 700
ARLINGTON, VA 22201
MPEPSON@AFPHQ.ORG

YAAKOV M. ROTH
JONES DAY
51 LOUISIANA AVE., NW
WASHINGTON, DC 20001
202-879-3939
YROTH@JONESDAY.COM

ILYA SHAPIRO
CATO INSTITUTE
1000 MASSACHUSETTS AVE., NW
WASHINGTON, DC 20001
202-218-4600
ISHAPIRO@CATO.ORG

PATRICK J. SMITH
IVINS PHILLIPS BARKER
1717 K STREET, NW
SUITE 600
WASHINGTON, DC 20006
PSMITH@IPBTAX.COM

PATRICK STRAWBRIDGE
CONSOVOY MCCARTHY PLLC
TEN POST OFFICE SQUARE
8TH FLOOR SOUTH
PMB #706
BOSTON, MA 02109
617-227-0548
PATRICK@CONSOVOYMCCARTHY.COM

R. JAMES VALVO
AMERICANS FOR PROSPERITY FOUNDATION
1310 N. COURTHOUSE ROAD
STE. 700
ARLINGTON, VA 22201
571-329-4420
JVALVO@AFPHQ.ORG

ADAM R. WEBBER
ELLIOT, FAULKNER & WEBBER
4244 INDIAN RIPPLE RD.
SUITE 150
BEAVERCREEK, OH 45440
937-264-8710