

Nos. 20-1014 and 20-1031

IN THE SUPREME COURT OF THE UNITED STATES

ORGANIC CANNABIS FOUNDATION, LLC,
DBA ORGANICANN HEALTH CENTER, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

NORTHERN CALIFORNIA
SMALL BUSINESS ASSISTANTS, INC., PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

CERTIFICATE OF SERVICE

It is hereby certified that all parties required to be served have been served with copies of the **BRIEF FOR THE RESPONDENT IN OPPOSITION**, via email and first-class mail, postage prepaid, this 31st day of March 2021.

As required by Supreme Court Rule 33.1(h), I certify that the document contains **7,482** 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 31, 2021**.

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March 31, 2021

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, Supervisory Case Management Specialist, 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.

20-1014

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20-1031
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