

No. 21-1195
IN THE SUPREME COURT OF THE UNITED STATES

ALEXANDRU BITTNER, PETITIONER

v.

UNITED STATES OF AMERICA

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**, via e-mail and first-class mail, postage prepaid, this **30TH day of September, 2022**.

[See Attached Service List]

As required by Supreme Court Rule 33.1(h), I certify that the document contains **12527** 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 **September 30, 2022**.

Elizabeth B. Prelogar
Solicitor General
Counsel of Record
Department of Justice
Washington, D.C. 20530-0001
(202) 514-2217

September 30, 2022

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, Supervisor, Case Management, 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.

21-1195
BITTNER, ALEXANDRU
USA

MATTHEW BEDDINGFIELD
ZERBE MILLER FINGERET FRANK JAVAD &
HUNZIKER LLP
1455 PENNSYLVANIA AVENUE
SUITE300
WASHINGTON, DC 20004
713-552-5531
MBEDDINGFIELD@ZMFLAW.COM

NATASHA BREAUX
HAYNES AND BOONE, LLP
1221 MCKINNEY STREET
STE. 4000
HOUSTON, TX 77010

CAROLINE D. CIRAOLO
KOSTELANETZ & FINK, LLP
601 NEW JERSEY AVENUE, N.W.
SUITE 260
WASHINGTON , DC 20001
202-875-8000
CCIRAOLO@KFLAW.COM

DANIEL L. GEYSER
HAYNES AND BOONE, LLP
2323 VICTORY AVENUE,
STE. 700
DALLAS , TX 75219
303-382-6219
DANIEL.GEYSER@HAYNESBOONE.COM

GUINEVERE M. MOORE
MOORE TAX LAW GROUP LLC
2205 W. ARMITAGE AVE.
SUITE 1
CHICAGO, IL 60647
312-549-9993
GUINEVERE.MOORE@MOORETAXLAWGROU
P.COM

JOSEPH R. PALMORE
MORRISON & FOERSTER LLP
2000 PENNSYLVANIA AVE., NW
WASHINGTON, DC 20006
202-887-1500
JPALMORE@MOFO.COM

RACHAEL E. RUBENSTEIN
CLARK HILL PLC
2301 BROADWAY STREET
SAN ANTONIO, TX 78215

CAROLINE RULE
KOSTELANETZ & FINK, LLP
7 WORLD TRADE CENTER
34TH FLOOR
NEW YORK, NY 10007
212-808-8100
CRULE@KFLAW.COM
212-808-8108(Fax)

ARTHUR G. SAPPER
OGLETREE, DEAKINS, NASH, SMOAK &
STEWART, P.C.
1909 K STREET, N.W.
SUITE 1000
WASHINGTON , DC 20006
202-263-0270
ARTHUR.SAPPER@OGLETREE.COM

DAVID E. SLOAN
SLOAN & SLOAN, PC
215 SOUTH STATE STREET
SUITE 101
SALT LAKE CITY, UT 84111
801-237-0423
DSLOAN@SLOANLAWSLC.COM

ADAM L. SORENSEN
MORRISON & FOERSTER LLP
2100 L STREET, NW
SUITE 900
WASHINGTON, DC 20037
202-631-7928
ASORENSEN@MOFO.COM