

**CERTIFICATE OF SERVICE**

No. 21-1599

Hanna Karcho Polselli, Abraham & Rose, P.L.C., and Jerry R. Abraham, P.C.,

*Petitioners,*

v.

Internal Revenue Service,

*Respondent.*

I, Carter G. Phillips, do hereby certify that, on this thirtieth day of January, 2023, I caused three copies and an electronic copy of the Brief of Amicus Curiae The Chamber Of Commerce Of The United States Of America In Support Of Petitioners in the foregoing case to be served by first class mail, postage prepaid and by email, on the following parties:

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