

No. _____

**In The
Supreme Court of the United States of America**

JAMES CLAY AND AUDREY OSCEOLA,
Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

**ON PETITION FOR A WRIT OF CERTIORARI
TO THE UNITED STATES COURT OF APPEALS FOR THE
ELEVENTH CIRCUIT**

CERTIFICATE OF SERVICE

I certify that today I served this Brief in Opposition by first-class U.S. mail in accordance with Supreme Court Rule 29.3 on the following:

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Additionally, in accordance with Supreme Court Rule 29.3, an electronic version of the Petition for a Writ of Certiorari was transmitted to the above-listed counsel at the referenced email addresses.

August 13, 2021

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