

AFFIDAVIT OF SERVICE

SUPREME COURT OF THE UNITED STATES

No. 22-800

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CHARLES G. MOORE AND KATHLEEN F. MOORE,

Petitioners,

v.

UNITED STATES,

Respondent.

-----X

STATE OF NEW YORK)

COUNTY OF NEW YORK)

I, Melissa Pickett, being duly sworn according to law and being over the age of 18, upon my oath depose and say that:

I am retained by Counsel of Record for *Amicus Curiae*.

That on the 23rd day of October, 2023, I served the within *Brief of The American College of Tax Counsel as Amicus Curiae in Support of Respondent* in the above-captioned matter upon:

Andrew Michael Grossman
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by sending three copies of same, addressed to each individual respectively, and enclosed in a properly addressed wrapper, through the United States Postal Service, by Express Mail, postage prepaid. An electronic version was also served by email to each individual.

That on the same date as above, I sent to this Court forty copies of the within *Brief of The American College of Tax Counsel as Amicus Curiae in Support of Respondent* through the United States Postal Service by Express Mail, postage prepaid. In addition, the brief has been submitted through the Court's electronic filing system.

All parties required to be served have been served.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 23rd day of October, 2023.



Melissa Pickett

Sworn to and subscribed before me this 23rd day of October, 2023.



MARIANA BRAYLOVSKIY
Notary Public State of New York
No. 01BR6004935
Qualified in Richmond County
Commission Expires March 30, 2026
#324722

