



CERTIFICATE OF SERVICE

I, Donna J. Moore, hereby certify that 40 copies of the foregoing Brief of the American College of Tax Counsel as *Amicus Curiae* In Support of Petitioner in 23-914, *Diane Zilka v. City of Philadelphia, Tax Review Board*, were sent via Two Day Service to the U.S. Supreme Court, and 3 copies were sent via Two Day Service and e-mail to the following parties listed below, this 25th day of March, 2024:

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All parties required to be served have been served.

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I further declare under penalty of perjury that the foregoing is true and correct. This Certificate is executed on March 25, 2024.

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Subscribed and sworn to before me by the said Affiant on the date below designated.

Date: March 25, 2024

John D. Gallagher
Notary Public

[seal]



JOHN D. GALLAGHER
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My Commission Expires
February 14, 2028