

No. 24-922

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IN THE  
**Supreme Court of the United States**

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JAMES HARPER,

*Petitioner,*

*v.*

DOUGLAS O'DONNELL,  
in his official capacity as Acting Commissioner  
of the Internal Revenue Service;  
INTERNAL REVENUE SERVICE;  
JOHN DOE IRS AGENTS 1–10,

*Respondents.*

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**CERTIFICATE OF COMPLIANCE**

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As required by Supreme Court Rule 33.1(h), I certify that the Brief Amicus Curiae of Coinbase, Inc. in Support of Petitioner in *Harper v. O'Donnell*, No. 24-922, complies with the word limitations. It contains 5,930 words, excluding parts of the document that Rule 33.1(d) exempts.

I declare under penalty of perjury that this certificate is true and correct.

Date: April 30, 2025

s/ Eric Tung  
Eric Tung  
JONES DAY