

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 SERVICE**

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As required by Supreme Court Rule 29.5, I certify that three copies of the Brief Amicus Curiae of Coinbase, Inc. in Support of Petitioner in *Harper v. O'Donnell*, No. 24-922, were served via overnight mail on all parties required:

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

Date: April 30, 2025

s/ Eric Tung  
Eric Tung  
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