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No. 25-____

HERBERT HIRSCH, BONITA HIRSCH,
HARVEY BIRDMAN, AND DIANE BIRDMAN,

Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

AFFIDAVIT OF SERVICE

I HEREBY CERTIFY that on December 18, 2025, three (3) copies of the PETITION FOR A WRIT OF CERTIORARI in the above-captioned case were served, as required by U.S. Supreme Court Rule 29.5(c), on the following:

D. JOHN SAUER

Solicitor General

UNITED STATES DEPARTMENT OF JUSTICE
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001
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*Counsel for Commissioner of Internal
Revenue*

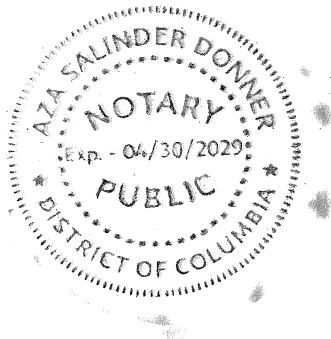
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Sworn to and subscribed before me this 18th day of December 2025.



AZA SALINDER DONNER
NOTARY PUBLIC
District of Columbia

My commission expires April 30, 2029.