No. 26-____

In the Supreme Court of the United States

JOSEPH SAFDIEH, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

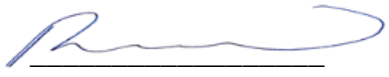
CERTIFICATE OF SERVICE

As required by Supreme Court Rule 29.3 and 29.5, I hereby certify that three copies of the Petition for a Writ of Certiorari in *Safdieh v. Commissioner*, S. Ct. No. 26-____, were served via overnight delivery and email on counsel for Respondent:

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

Dated: November 20, 2026



Parker Rider-Longmaid