## AFFIDAVIT OF SERVICE

SUPREME COURT OF THE UNITED STATES
No. 24-
FRANK W. BIBEAU,
Petitioner,
v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent,
X
STATE OF NEW YORK )
COUNTY OF NEW YORK )
I, Ann Tosel, being duly sworn according to law and being over the age of 18, upon my oath depose and say that:
I am retained by Counsel of Record for Petitioner.
That on the $24^{\rm th}$ day of January, 2025, I served the within <i>Petition for a Writ of Certiorari</i> in the above-captioned matter upon:
Sarah M. Harris

Sarah M. Harris
Counsel of Record
Acting Solicitor General
United States Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001
202-514-2217
supremectbriefs@usdoj.gov

by sending three copies of same, addressed to each individual respectively, through Overnight FedEx. An electronic version was also served by email to each individual.

That on the same date as above, I sent to this Court forty copies of the within *Petition for a Writ of Certiorari* and three hundred dollar filing fee check through the Overnight Next Day Federal Express, postage prepaid. In

addition, the brief has been submitted through the Court's electronic filing system.

All parties required to be served have been served.

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

Executed on this 24th day of January, 2025.

Ann Tosel

Ann Tosel

Sworn to and subscribed before me this 24<sup>th</sup> day of January, 2025.

Mariana Braylovsby

MARIANA BRAYLOVSKIY

Notary Public State of New York No. 01BR6004935 Qualified in Richmond County Commission Expires March 30, 2026