

No. _____

**IN THE
SUPREME COURT OF THE UNITED STATES**

Frank W. Bibeau,

Petitioner,

vs.

Commissioner of Internal Revenue,

Respondent.

On Petition for Writ of Certiorari to the
United States Court of Appeals for the Eighth Circuit

CERTIFICATE OF SERVICE

I hereby certify that on January 24, 2025, I served a true and accurate electronic courtesy copy of the Petition for a Writ of Certiorari in the above-captioned matter upon:

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