No. 20-199

IN THE SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 2020

JOHN BURNS

Petitioner,

and

CITIZENS AGAINST RELIGIOUS CONVICTIONS, INC.,

Petitioner-Intervenor,

vs.

INTERNAL REVENUE SERVICE AND COMMISSIONER OF TAXATION,

Respondent

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

BRIEF FOR THE PETITIONERS

Team 11

Counsel for Petitioners

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QUESTIONS PRESENTED

I. Whether a teacher qualifies as a minister of the gospel under 26 U.S.C. § 107(2) when he does not teach religion or perform sacerdotal duties.

II. Whether 26 U.S.C. § 107(2) violates the Establishment Clause of the First Amendment.

STATEMENT OF THE CASE

Procedural History

Mr. John Burns filed a complaint against the Internal Revenue Service ("IRS") and Commissioner of Taxation in the United States District Court for the Southern District of Touroville after being denied the parsonage exemption under 26 U.S.C. § 107(2). The parsonage exemption allows a "minister of the gospel" to be exempt from taxes on the total housing allowance paid by his employer. The Citizens Against Religious Convictions, Inc. ("CARC") filed a motion to intervene under Rule 24(a)(2) of the Federal Rules of Civil Procedure. CARC contests the constitutionality of 26 U.S.C. §107(2), as it currently denies its members the same housing exemption, as they are a non-religious organization. Defendants, IRS and Commissioner moved for summary judgment asking the district court to hold that Mr. Burns is not a minister of the gospel and that 26 U.S.C. §107(2) is constitutional. The district court denied the motion for summary judgment and held that Mr. Burns was a minister of the gospel and that 26 U.S.C. § 107(2) is unconstitutional.

The IRS and Commissioner appealed the district court order. The United States Court of Appeals for the Eighteenth Circuit reversed the district court's denial of summary judgment and grant summary judgement to the IRS and Commissioner.

Petitioners John Burns and Citizens Against Religious Convictions, Inc., filed a petition for certiorari in the United States Supreme Court from the order of the Court of Appeals for the Eighteenth Circuit and the petition for Certiorari has been granted.

Statement of the Facts

Petitioner John Burns ("Mr. Burns") accepted a job at Whispering Hills academy in 2016. When he began working he moved closer to the campus to cut back commute time from an hour to five minutes away. The school provided Mr. Burns a $2,500 moving credit to help cover the costs of moving. Mr. Burns also receives $2,100 every month for a rental allowance which is included in his monthly salary. This amount was determined by the fair rental value of the home plus expected utility costs.

Mr. Burns is employed at Whispering Hills Academy, which is a religious boarding school operated by Whispering Hills Unitarian Church. The academy is located in upstate Tourville and is next to the Whispering Hills Unitarian Church. Mr. Burns was hired to teach eleventh and twelfth grade and is also a guidance counselor. He teaches English, Renaissance Literature, and foreign languages, including French, Italian, and Latin. As a guidance counselor he uses religious and faith-based teachings along with mental and behavioral health techniques to advise and guide students. Mr. Burns also hosts an after-school program, Prayer After Hours, where he has received several awards for his program.

As a boarding school there are many students who cannot go home on the weekends. Mr. Burns hosts a youth ministry for those students after Sunday church services, where they discuss topics regarding the Sunday's services.

Mr. Burns first learned about the parsonage exemption from a co-worker and decided to claim the exemption in his 2017 tax return. In 2018, Mr. Burns received a letter form the IRS and Commissioner denying him the exemption because the IRS and Commissioner determined he was not "minister of the gospel." Mr. Burns brought suit in the District Court for the Southern District

of Touroville challenging the denial, arguing he was a "minister of the gospel" under the Internal Revenue Code.

Citizens Against Religious Convictions, Inc. ("CARC") learned of the suit and filed a motion to intervene. CARC argued that the parsonage exemption Mr. Burns sought is unconstitutional because it violates the Establishment Clause of the First Amendment by favoring religion over non-religion.

SUMMARY OF THE ARGUMENT

Mr. Burns argues that he should be classified as a minister of gospel and be eligible for the parsonage exemption under 26 U.S.C. § 107(2). Mr. Burns meets the three requirements in 26 C.F.R. § 1.1402(c)-5 which the court has determined is a reasonable interpretation of "minister of the gospel" in section 107. *Toavs v. Comm'r of Internal Revenue*, 67 T.C. 897, 903 (1977). Mr. Burns conducts the ministration of sacerdotal functions, conduct religious worship, and is under the direction of the church when conducting non-secular services. His sacerdotal functions include faith and religious based counseling to the students. He conducts religious worship when he provides a youth ministry after Sunday services at the church and conducts prayer groups after school. Finally, Whispering Hills Academy and all its programs are under the direction of Whispering Hills Unitarian Church. Therefore, Mr. Burns does qualify as a minister of the gospel as defined in other areas of the Internal Revenue Code and by The United States Tax Court.

CARC argues that section 107(2) violates the Establishment Clause because it fails the *Lemon* test. The statute does not have a secular purpose because it favors ministers of the gospel over nonreligious employees and the exemption is not required to avoid excessive government entanglement. Section 107(2) is much less restrictive than the similar exemption offered to nonreligious employees under 26 U.S.C. § 119, which provides benefits to ministers of the gospel

solely because they are ministers of the gospel. Section 107(2) also has an effect of advancing religion. Ministers of the gospel do not receive benefits incidental to a broader, more generally applicable program along with secular institutions. Additionally, the exemption incentivizes religious activities. Finally, section 107(2) creates excessive government entanglement with religion by requiring a government decisionmaker to inquire into the religious functions and activities ministers of the gospel perform.

ARGUMENT

I. AS A MINISTER OF THE GOSPEL MR. BURNS QUALIFIES FOR THE PARSONAGE EXEMPTION UNDER 26 U.S.C. § 107(2).

John Burns ("Mr. Burns") qualifies as a minister of the gospel under 26 U.S.C. § 107(2) because he conducts the ministration of sacerdotal functions, conduct religious worship, and directs an organization within the church within his employment at Whispering Hills Academy, which is required by tax code for the exemption. Title 26 of the United States Code Annotated Section 107(2), Rental value of parsonages states:

> In the case of a minister of the gospel, gross income does not include
> . . . .
> (2) the rental allowance paid to him as part of his compensation, to the extent used by him to rent or provide a home and to the extent such allowance does not exceed the fair rental value of the home, including furnishings and appurtenances such as a garage, plus the cost of utilities.

26. U.S.C. § 107. Section 107 does not define "minister of the gospel," but it has been defined in other areas of the Internal Revenue Code and by The United States Tax Court, which "has determined that sections 1.107-1(a) and 1.1402(c)-5 of the regulations provide reasonable interpretations of section 107." *Toavs v. Comm'r of Internal Revenue*, 67 T.C. 897, 903 (1977). 26 C.F.R.§1.107-1(a) states: "the rules provided in § 1.1402(c)–5 will be applicable to such determination" of "services which are ordinarily the duties of a minister of the gospel.". 26 C.F.R.

§ 1.1402(c)-5(b)(2), Ministers and members of religious orders, lists the services that a minister would conduct to qualify under the minister of the gospel distinction. It provides three services what a minister would do under conduct in ministerial duties: "(1) The ministration of sacerdotal functions, (2) the conduct of religious worship, and (3) the direction of organizations within the church," meaning the church has control over organizations in which the minister serves. *Salkov v. C. I. R.*, 46 T.C. 190, 195 (1966). Mr. Burns qualifies for the exemption as he meets the three requirements of a minister under 26 C.F.R. § 1.1402(c)-5.

A. Mr. Burns performs sacerdotal functions alongside his secular teaching.

When Mr. Burns functions as a counselor to students using religious and faith-based teachings he is performing a sacerdotal function, meeting the first requirement of Title 26 section 1.1402(c)-5.

An employee does not minister sacerdotal functions if services provided by the employee are exclusively of a secular nature. In *Kirk v. C.I.R.*, Mr. Kirk was employed by the General Board of Christian Social Concerns of the Methodist Church as director of the Department of Public Affairs in the Board's Division of Human Relations and Economic Affairs. 425 F.2d 492, 493 (D.C. Cir. 1970). All services provided by Mr. Kirk were of secular nature and the exemption provided by Section 107, "is not provided to a broad class of persons". *Id*. 495. The services Mr. Kirk provided "as an employee of the Board 'were not different in character from those performed by the eleven remaining professional employees," who were also not ministers, as they "were not sacerdotal in character, nor did they involve the conduct of religious worship'." *Id*. 493.

In addition to his secular teaching responsibilities, Mr. Burns is also one of various guidance counselors at the school. As a counselor he uses the religious and faith-based teaching of the church along with mental and behavioral health techniques. Providing religious and faith-based

teaching in his counseling sets him apart from other secular counseling professionals. Mr. Burns was not only paid to provide secular teachings, but also incorporated non secular or sacerdotal teachings to his counseling students. This case is distinguishable from *Kirk.* Mr. Burns is not like Mr. Kirk, who had the same responsibilities and functions as other secular professionals as a director of public affairs. Mr. Burns performed sacerdotal functions as a part of his employment in addition to his secular teaching responsibilities. Therefore, Mr. Burns performs sacerdotal functions when he counsels his students in religious and faith-based teachings of the church.

B. Burns conducts religious worship during prayer and youth ministry groups.

Mr. Burns conducts and leads religious worship during his after-school prayer groups and at the youth ministry hosted at the church after Sunday services.

In *Salkov v. C.I.R.,* the court determined that looking at the Income Tax Regulations definitions of ministerial services was pertinent in determining the exemption within § 107. 46 T.C. 190, 195 (1966). Salkov was a Cantor of the Jewish Faith, and as such his responsibilities included "officiating at weddings, funerals, and at houses of mourning" which the court determined "clearly fall within the phrase 'sacerdotal functions' as applied to the liturgical practices of the Jewish faith." *Id*. The court stated that to be a minister "authoritative interpretation of religious law is not a primary, much less essential, element of the ministry." *Id*. 196. "Rabbis have long been regarded as minister, not because they interpret Jewish law but because they perform for their congregations the same sacerdotal functions that are performed by their equivalents in non-Jewish religions." *Id*. The court looked to the functions that Salkov performed in his services such as, "spiritual leader," teacher, "perform[ance] pastoral duties," and determined "[h]is functions are beyond any 'minister of music.'" *Id*. 198.

In *Silverman v. Commissioner of Internal Revenue*, petitioner Silverman was also a cantor of the Jewish faith. 57 T.C. 727, 730 (1972). Silverman "performed the ministerial duties required of him in his official position as cantor: he conducted religious worship; he administered sacerdotal functions; he performed marriages and officiated at funerals and services at houses of mourning, and he directed organizations within the congregation." *Id.*at 731. A cantor is "commissioned by the Cantor Assembly of America, called and installed by a congregation, was a 'minister of the gospel' within the meaning of that term under section 107 of the Code" he therefore, was entitled to the parsonage exemption. *Id.* at 730 (1972).

In this case, Mr. Burns conducts religious worship similar to the parties in *Salkoy* and *Silverman*. Mr. Burns hosts an after-school club called "Prayer After Hours" and hosts a youth ministry after Sunday services where students discuss the services. Mr. Burns is like Silverman and Salkov as he leads religious worship for the students through his youth ministry and leads prayer at the after-school club. Just as in *Salkov,* the court should look at the functions performed by Mr. Burns as a "spiritual leader," teacher, and that he does functions beyond that of a secular teacher. *Salkov*, 46 T.C. at 198. Therefore, Mr. Burns conducts religious worship during these youth ministries and after school prayer groups.

C. Burns sacerdotal functions were done at the direction of organizations within the church.

Whispering Hills Unitarian Church directs the school and organizations within the school, such as faith-based counselors, afterschool prayer groups and youth ministry after Sunday services at the church that Mr. Burns led each week.

In *Good v. C.I.R.*, the petitioner founded "Prepare the Way Ministries" which was conducted from his home. 104 T.C.M. (CCH) 595 (T.C. 2012). The petitioner was unable to differentiate "Prepare the Way Ministries" as having a "distinct legal existence separate" from his

own. *Id.* The court stated that, "[a]n individual is a minister if, acting pursuant to his or her authority as a minister, he or she performs sacerdotal functions, conducts religious worship, participates in the maintenance of "religious organizations and their integral agencies", and performs "teaching and administrative duties at theological seminars." *Id.* (quoting 26 C.F.R. § 1.107–1(a)). The court determined that the petitioner was not a minister under § 107 because he was unable to "introduce any credible evidence to show that he was a minister or that he performed sacerdotal functions, participated in the conduct or control of religious boards, societies, or other agencies related to his religious affiliation, or performed any teaching or administrative duties at religiously affiliated institutions." *Id.*

In *Toavs v. Commissioner of Internal Revenue*, the petitioner was an administrator of a nursing home, that was being operated under "fellowship" of the Assemblies of God Church. 67 T.C. 897, 900 (1977). The petitioner was unable to meet Section 1.104(c)-5(b)(2)(ii) of the income tax regulations classification of a ministerial service because the nursing home was not an "integral agency of a church." *Id*. at 904. The court found that the petitioner had "not shown any objective manifestation of control by the Assemblies of God Church over [the nursing home]." *Id*. at 906.

In this case, Mr. Burns works within a faith-based curriculum at Whispering Hills Academy. He is a counselor and hosts a youth ministry after Sunday services in addition to teaching non secular classes. Whispering Hills Academy is a religious boarding school operated by the Whispering Hills Unitarian Church. This is different from the petitioner in *Toavs*, who could not show that the church had control over the nursing home. Here, Whispering Hills Unitarian Church operates and sets the faith-based curriculum at Whispering Hills Academy. Whispering Hills Church directs organizations within the church, including the youth ministry proceeding Sunday church services and after school prayer groups in addition to the school and secular classes.

Mr. Burns is a qualifying minister of the gospel under 26 U.S.C. § 107(2), as he does meet the three requirements of a minister. First, his sacerdotal functions include religious and faith-based counseling services to students. Second, he conducts religious worship when he has youth ministry after Sunday services at the church. Finally, the church directs his duties as counselor and youth minister, prayer leader at both the church and the school which shows there is direction of organizations within the church. By meeting the requirement set forth in 26 C.F.R. § 1.1402(c)-5(b)(2), Ministers and members of religious orders, Mr. Burns qualifies for the "minister of the gospel" designation required by 26 U.S.C. § 107(2), and is eligible for the parsonage exemption.

II. SECTION 107(2) FAILS THE *LEMON* TEST AND THEREFORE VIOLATES THE ESTABLISHMENT CLAUSE OF THE FIRST AMENDMENT.

The Court of Appeals holding that Section 107(2) does not violate the Establishment Clause should be reversed. The Establishment Clause prohibits Congress from passing laws "respecting an establishment of religion." U.S. CONST. amend. I. The only test for whether a statute violates the Establishment clause that has been approved by a majority of the Supreme Court comes from *Lemon v. Kurtzman*, 403 U.S. 602 (1971). Under the *Lemon* test, (1) a statute must "have a secular legislative purpose," (2) the statute's "principal or primary effect must be one that neither advances nor inhibits religion," and (3) "the statute must not foster 'an excessive government entanglement with religion.'" *Id. at* 612–13 (quoting *Walz v. Tax Comm'n*, 397 U.S. 664, 674 (1970)). The "core notion animating" these requirements is that the government

> may not place its prestige, coercive authority, or resources behind a single religious faith or behind religious belief in general, compelling nonadherents to support the practices of proselytizing of favored religious organizations and conveying the message that those who do not contribute gladly are less than full members of the community.

Texas Monthly, Inc. v. Bullock, 489 U.S. 1, 9 (1989). Even if a statute has basis as a historical practice, that historical practice may not be used to uphold a statute that would otherwise violate

the Establishment Clause. *Town of Greece v. Galloway*, 572 U.S. 565, 576 (2014). 26 U.S.C. § 107(2) allows ministers of the gospel to exclude "the rental allowance paid to [them] as part of [their] compensation" from their gross income for tax purposes. Section 107(2) has a purpose of singling out ministers of the gospel to receive a tax benefit that is not available to anyone else. Its principal effect advances religion by allowing ministers of the gospel to claim a tax exemption based on performing religious functions. Finally, the statute requires the government to inquire into the duties and activities of each person who claims an exemption under the statue and thus constitutes excessive entanglement with religion. Therefore, the statute fails the *Lemon* test and violates the Establishment Clause.

A. Section 107(2) targets a tax exemption to only ministers of the gospel and does not have a secular purpose.

Section 107(2) targets a benefit to religion, and therefore does not have a secular purpose. The first requirement under *Lemon* is that a statute must have a secular legislative purpose. *Lemon*, 403 U.S. at 612. While this prong of the *Lemon* test does not require a law's purpose to be "unrelated to religion," the statute must not allow Congress to abandon neutrality and act "with the intent of promoting a particular point of view in religious matters." *Corp. of the Presiding Bishop of Church of Jesus Christ of Latter-day Saints v. Amos*, 483 U.S. 327, 335 (1987). "[T]he critical question is whether the circumference of legislation encircles a class so broad that it can be fairly concluded that religious institutions could be thought to fall within the natural perimeter." *Texas Monthly*, 489 U.S. at 17 (quoting *Walz*, 397 U.S. at 674).

In *Texas Monthly*, the court held that exempting "periodicals published or distributed by a religious faith consisting entirely of writings promulgating the teaching of faith, along with books consisting solely of writings sacred to religious faith" from Texas's sales and use tax violated the Establishment Clause. 489 U.S. at 5–6. The court determined that the tax exemption "lack[ed] a

secular objective that would justify this preference along with similar benefits for nonreligious publications or groups" and "it effectively endors[ed] religious belief." *Id.* at 17. The tax exemption was a subsidy that was "targeted at writings that *promulgate* the teachings of religious faiths." *Id.* at 14–15 (emphasis in original) (footnote omitted). The court concluded "[i]t is difficult to view Texas' narrow exemption as anything but state sponsorship of religious belief." *Id.* at 15.

Similar to the tax exemption in *Texas Monthly*, section 107(2) is targeted at ministers of the gospel and does not include any secular, non-religious individuals in the exemption. Another section of the tax code, 26 U.S.C. § 119, provides a tax exemption for lodging furnished to any employee "for the convenience of the employer" if "the employee is required to accept such lodging on the business premises of his employer as a condition of his employment," with certain exceptions in special circumstances. Mr. Burns did not move to a home on the premises of Whispering Hills and moving closer to the school was not required by his employer. Therefore, Mr. Burns would not qualify for the tax exemption under section 119. Section 107(2) does not contain those same requirements. An employee in similar circumstances to Mr. Burns, who moved closer to his or her place of employment, but was not required to live on the premises for the convenience of the employer would not be able to claim the same tax benefit that Mr. Burns is claiming here. The exemption under section 107(2) does not have any secular purpose that includes religion in a broader class of institutions. *See Walz*, 397 U.S. at 696 (upholding a tax exemption that applied to religious properties as well as various other nonprofit organizations).

Furthermore, section 107(2) is not required to avoid excessive government entanglement with religion. Requiring ministers of the gospel to apply for tax exemptions under section 119 does not "interfere[] with the ability of religious organizations to define and carry out their religious missions." *Amos*, 483 at 335. Whispering Hills Church has the discretion to determine the

functions Mr. Burns performs as an employee of the school and the church no matter which statute employees must satisfy to qualify for a tax exemption. Moreover, the government must already perform intricate tax inquiries into the religious activities of an individual claiming an exemption as a minister of the gospel. *See infra* Section II.C. The inquiries required under section 119 are related to the needs of the employer and require determinations that are more secular than the determinations under section 107.

There are no discernable secular purposes for Section 107(2), therefore the statute fails the first prong of the *Lemon* test.

B. Section 107(2) has a principal effect of advancing religion by granting a tax exemption exclusively to ministers of the gospel and incentivizing religious activity.

Section 107(2) advances religion by targeting a tax exemption exclusively to religious individuals. "Every tax exemption constitutes a subsidy that affects nonqualifying taxpayers, forcing them to become 'indirect and vicarious "donors."'" *Texas Monthly*, 489 U.S. at 14 (quoting *Bob Jones University v. United States*, 461 U.S. 574, 591 (1983)). While the grant of a tax exemption alone does not rise to the level of "sponsorship," tax exemptions to religious organizations have been upheld by the court only where "the benefits derived by religious organizations flowed to a large number of nonreligious groups as well." *Id.* at 11 (1989) (citing *School Dist. Of Grand Rapids v. Ball*, 473 U.S. 474 (1985), *overruled by Agostini v. Felton*, 521 U.S. 203 (1997), *Estate of Thornton v. Caldor, Inc.*, 472 U.S. 703 (1985)).

In *Walz*, the court upheld a tax exemption that applied to religious properties used solely for religious worship as part of a general statute allowing exemptions for "a broad class of property owned by nonprofit, quasi-public corporations which include hospitals, libraries, playgrounds, scientific, professional, historical, and patriotic groups." 397 U.S. at 673. The court determined

that the statute had the permissible effect of promoting groups that are "beneficial and stabilizing in community life." *Id.*

Section 107(2) benefits solely religious individuals and organizations. Portions of gross income traditionally taxed and collected by the government are completely exempt from taxation for ministers of the gospel under the statute. This is a significant benefit for religious individuals that is not extended to non-religious individuals. While not all tax exemptions give rise to an impermissible effect of advancing religion, section 107(2) advances religion over non-religion by granting the tax exemption solely to ministers of the gospel.

Furthermore, the tax exemption provides an incentive to spread religion. The exemption is not available to employees of religious institutions who perform secular functions. As Mr. Burns argues, he performs sacerdotal functions for the church and sees himself as a minister of the gospel. Congress has created an incentive with Section 107(2) for individuals to increase their religious activity to qualify for a tax exemption that benefits those religious individuals. "For a law to have forbidden 'effects' under *Lemon*, it must be fair to say that the *government itself* has advanced religion through its own activities and influence." *Amos*, 483 U.S. at 337 (emphasis in original). By creating an incentive for individuals to increase their religious activities, Congress has advanced religion through the strongest kind of influence it has, legislation. Therefore, Section 107(2) has an impermissible effect of advancing religion and fails the second prong of the *Lemon* test.

C. Section 107(2) creates excessive government entanglement with religion by requiring intense inquiries into religious activities of ministers of the gospel.

Section 107(2) creates excessive government entanglement with religion by requiring a governmental decisionmaker to determine whether an individual performs enough religious functions to qualify as a minister of the gospel. "In order to determine whether the government

entanglement with religion is excessive, [the court] must examine the character and purposes of the institutions that are benefited, the nature of the aid that the State provides, and the resulting relationship between the government and the religious authority." *Lemon*, 403 U.S. at 615. "The questions are whether the involvement is excessive, and whether it is a continuing one calling for official and continuing surveillance leading to an impermissible degree of entanglement." *Walz,* 397 U.S. at 675.

If a government decisionmaker is required to inquire into and make decisions based on the degree of religious activity, there is excessive entanglement. *Texas Monthly*, 489 U.S. at 20. In *Texas Monthly*, the court held found that requiring a public official to determine "whether some message or activity is consistent with 'the teaching of the faith'" especially threatened to create "inconsistent and government embroilment in controversies over religious doctrine." *Id.* at 20. Section 107(2) is similar to the tax exemption in *Texas Monthly* in regard to excessive entanglement. Here, the government official must determine whether an individual engages in sacerdotal functions and performs sufficient religious activities to qualify as a minister of the gospel. This will necessarily involve deep inquiries into the inner workings of a religious institution that introduces a risk of favoring one religion over the other or favoring religion over nonreligion.

Requiring ministers of the gospel to comply with Section 119 does not qualify as excessive entanglement. This court has noted that "the 'routine and factual inquiries' commonly associated with the enforcement of tax laws 'bear no resemblance to the kind of government surveillance the Court has previously held to pose an intolerable risk of government entanglement with religion.'" *Id.* at 21 (quoting *Tony and Susan Alamo Foundation v. Secretary of Labor*, 471 U.S. 290, 305 (1985)). The inquiries required to determine whether an individual qualifies for a tax exemption

under Section 119 are secular. *See* 26 U.S.C. § 119 (requiring housing to be provided on the premises of the employer for the convenience of the employer). The inquiries a governmental decisionmaker must make to determine whether an individual qualifies as a minister of the gospel under Section 107(2) are religious in nature and require the decisionmaker to engage in continuing surveillance of religious activities.

Section 107(2) does not satisfy any of the three prongs of the *Lemon* test. Therefore, it violates the Establishment Clause and the Court of Appeals should be reversed.

CONCLUSION

For the foregoing reasons, this Court should reverse the Eighteenth Circuit Court of Appeals.

Dated: March 12, 2021

Respectfully submitted,

Team 11

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Attorneys for Petitioners