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Docket No. 36722-21

IN THE UNITED STATES TAX COURT

MICHAEL J. WEPPLO & TATYANA R. WEPPLO,

Petitioners

V.

COMMISSIONER OF INTERNAL REVENUE

Respondent.

AMICUS CURIAE BRIEF OF
NATIONAL TAXPAYERS UNION FOUNDATION
IN SUPPORT OF PETITIONERS

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DISCLOSURE STATEMENT

Pursuant to Rule 151.1(c)(1) of the Tax Court Rules of Practice and Procedure, National Taxpayers Union Foundation (the "NTUF") has no parent corporations, is not a publicly held corporation, and no publicly held corporation owns ten percent or more of NTUF.

Pursuant to Rule 151.1(c)(3), counsel for *amicus curiae* states that no counsel for a party authored this brief in whole or in part, and no party or counsel for a party made a monetary contribution intended to fund the preparation or submission of this brief. No person other than *Amicus,* its members, or its counsel made a monetary contribution to this brief's preparation or submission.

INTEREST OF AMICUS CURIAE

NTUF respectfully submits this brief as *Amicus* in response to the Court's July 2, 2026 Order inviting amicus participation.

Founded in 1973, NTUF is a non-partisan research and educational organization dedicated to showing Americans how taxes, government spending, and regulations affect everyday life. NTUF advances principles of limited government, simple taxation, and transparency on the state and federal level. NTUF's Taxpayer Defense Center advocates for taxpayers in the courts, produces scholarly analyses, and engages in direct litigation and *amicus curiae* briefs upholding taxpayers' rights and challenging administrative overreach by tax authorities. Accordingly, *Amicus* has an institutional interest in this case.

INTRODUCTION

This case presents an important question about the accrual of underpayment interest during the COVID-19 disaster period. Petitioners' underlying tax liabilities pre-date the disaster period, but interest on those liabilities continued to accrue during it. Petitioners contend that the 2019 version of Section 7508A(d) requires the COVID-19 disaster period to be disregarded in determining that interest.[1] Respondent disagrees, relying in part on Treas. Reg. § 301.7508A-1.

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[1] Unless otherwise indicated, "Section" references are to the Internal Revenue Code, Title 26 U.S.C., in effect at all relevant times, "Treas. Reg." references are to the

That dispute presents a broader question of increasing importance following the Supreme Court's decision in *Loper Bright Enterprises v. Raimondo*, 603 U.S. 369 (2024). In particular, when Congress has prescribed a statutory rule, to what extent and under what authority may Treasury impose limitations Congress did not enact? Section 7508A provides a particularly useful setting in which to answer that question. In subsection (a), Congress expressly provided certain discretion to Treasury regarding disaster relief. In subsection (d), Congress adopted a different approach by prescribing mandatory relief and directing that the resulting period "shall be disregarded."

Loper Bright requires courts to respect both sides of that congressional choice. Treasury may exercise the discretion Congress delegated to it, including authority to "fill up the details" of a statutory scheme. Such discretion cannot, however, override clear statutory language. And neither statutory ambiguity nor Treasury's general rulemaking authority under Section 7805(a) enables Treasury to make binding rules. The Court should therefore determine the best reading of the 2019 version of Section 7508A(d), apply that reading to the interest accruing during the mandatory COVID-19 disaster period, and hold Treas. Reg.

Code of Federal Regulations, Title 26, in effect at all relevant times. Notwithstanding the above, all references to Section 7508A(d) or "Subsection (d)" refer to the statute as amended on December 20, 2019, and not to any later amendments to Section 7508A(d).

§ 301.7508A-1 invalid to the extent it imposes limitations contrary to the mandatory relief Congress prescribed.

SUMMARY OF THE ARGUMENT

Under *Loper Bright*, the Court must determine for itself the best reading of Section 7508A and the scope of any authority Congress delegated to Treasury. In subsection (a), Congress provided certain discretion to Treasury. In subsection (d), Congress provided specificity by identifying the eligible taxpayers, supplying the formula for determining the mandatory relief period, and directing that the period "shall be disregarded."

The 2019 version of Section 7508A(d) applies to underpayment interest accruing during the mandatory disaster period even when the underlying tax liability predates the disaster. Under Sections 6601 and 6622, underpayment interest accrues over time. Petitioners therefore do not seek relief from interest that accrued before the COVID-19 disaster. Instead, they seek relief only for interest that accrued during the statutorily prescribed disaster period. Petitioners have separately demonstrated why that period extended through July 10, 2023, and NTUF agrees with that analysis. And the plain language of Section 7508A(d) requires the interest relief sought by Petitioners.

Treasury Regulation § 301.7508A-1 cannot alter that statutory result beyond the authority Congress provided to Treasury. This Court has already held in *Abdo v. Commissioner*, 162 T.C. 148 (2024), that subsection (d) operates independently from subsection (a), invalidating portions of the same regulation that conditioned mandatory relief on the Secretary's exercise of subsection (a) discretion. Recent post-*Loper Bright* decisions further confirm the limits of Treasury's rulemaking authority, including its general authority under Section 7805(a). Treasury's interpretation of Section 7508A, as expressed through the regulation, is based on policy judgments rather than reliance upon the scope of its delegated authority. To the extent Treas. Reg. § 301.7508A-1 imposes limitations on subsection (d)'s mandatory relief, those limitations are invalid.

ARGUMENT

I. ***Loper Bright* Requires the Court to Determine the Best Reading of Section 7508A and the Scope of Any Authority Congress Delegated to Treasury**

In *Loper Bright*, the Supreme Court overruled *Chevron U.S.A. Inc. v. Natural Resources Defense Council, Inc.*, 467 U.S. 837 (1984), and held that the Administrative Procedure Act requires courts to "exercise their independent judgment in deciding whether an agency has acted within its statutory authority." 603 U.S. at 412; *see* 5 U.S.C. § 706. Statutory ambiguity is not a delegation of interpretive authority to the agency. Even where a statute is difficult, it has "a best reading . . . the reading the court would have reached if no agency were involved." 603 U.S. at 400 (internal quotations omitted).

Loper Bright did not eliminate agency rulemaking. Rather, the Supreme Court expressly recognized that Congress may authorize an agency to define a statutory term, empower an agency to "fill up the details" of a statutory scheme, or use terms—such as "appropriate" or "reasonable"—that confer upon an agency a range of rulemaking options. *Id.* at 394–95. When the best reading of a statute reveals such a delegation, the court must recognize it, "fix[] the boundaries" of the delegated authority, and ensure that the agency has engaged in reasoned decision-making within those boundaries. *Id.* at 395. What the Supreme Court in *Loper Bright* rejected is the proposition that ambiguity itself constitutes an implicit delegation. *Id.* at 400–01.

Loper Bright's principles apply with full force to Treasury regulations construing the Code. A regulation is not entitled to controlling weight merely because it reflects a "permissible" interpretation of the statute or the agency's preferred interpretation of the provision it administers. *See Keysight Techs., Inc. & Subs. v. United States*, No. 25-137, 2026 WL 1956959, at *5-8 (Fed. Cl. July 2, 2026); *Varian Medical Systems, Inc. & Subsidiaries v. Commissioner*, 163 T.C. 76, 105 (2024). Under *Loper Bright*, the court determines the best reading of the statute using traditional tools of construction. 603 U.S. at 374 ("Courts interpret statutes, no matter the context, based on the traditional tools of statutory construction, not individual policy preferences.").

The Court must also determine the scope of any authority Congress delegated to Treasury. That inquiry must be framed at the proper level of specificity. It is no longer enough to observe that Treasury administers the Internal Revenue Code or that Section 7508A(a) grants discretion. *See Mayo Found. for Med. Educ. & Rsch. v. United States*, 562 U.S. 44 (2011). The questions in a post-*Loper Bright* world are whether Congress delegated authority to an agency and, if so, whether the agency's interpretation conflicts with Congress's statutory design. *See, e.g., 3M Co. v. Commissioner*, 154 F.4th 574, 581–82 (8th Cir. 2025) (emphasizing that even when Congress confers regulatory authority, it remains the judiciary's duty to identify and enforce the limits of the delegation in accordance with Congress's statutory design).

The contrast between subsections (a) and (d) of Section 7508A is telling. Congress expressly authorized the Secretary in subsection (a) to identify affected taxpayers, determine whether discretionary relief would be granted, and specify the duration of a discretionary postponement period, subject to a statutory maximum of one year. Congress chose an entirely different structure in subsection (d). There, Congress itself identified the eligible taxpayers, prescribed the duration formula, and provided that the resulting period "shall be disregarded." Where Congress delegated discretion in subsection (a), it said so expressly. Where Congress prescribed a mandatory rule in subsection (d), it did so directly. As such, the Court must presume that Congress "says in a statute what it means and means in a statute what it says there." *See Varian* 163 T.C. at 87 (quoting *Conn. Nat'l Bank v. Germain*, 503 U.S. 249, 253-54 (1992)).

Under *Loper Bright*, the Court therefore must independently determine the meaning of subsection (d) and identify the boundaries of any authority Congress delegated to Treasury regarding that provision. The Court should first determine the best reading of the statute. Only then is it necessary to consider the effect of Treas. Reg. § 301.7508A-1.

II. The Best Reading of Section 7508A(d) Applies to Interest Accruing During the Mandatory Period Even When the Underlying Tax Liability Predates the Disaster

Petitioner's Reply in Support of Motion to Redetermine Pursuant to Rule 261 ("Pet'rs' Reply") sets forth the best reading of Section 7508A, and NTUF endorses it. Rather than repeat Petitioners' extensive statutory analysis, NTUF emphasizes one point particularly relevant to the question presented here: the fact that Petitioners' underlying tax liabilities pre-dated the COVID-19 disaster period does not mean that all interest attributable to those liabilities arose before the disaster.

Under Sections 6601 and 6622, underpayment interest accrues over time. Petitioners therefore do not seek relief from interest that accrued before the COVID-19 disaster; they seek relief only for interest that accrued during the statutorily prescribed disaster period. That distinction answers Respondent's characterization of Petitioners' positions as seeking "retroactive" relief. The relevant tax liabilities may have predated the disaster, but the interest for which Petitioners seek relief accrued during the period that Congress directed be disregarded in determining "the amount of any interest."

Section 7508A(d) is mandatory and self-executing, and its cross-reference to subsection (a) is to the entire subsection, not merely subsection (a)(1). *See* Pet'rs' Reply. Subsection (a)(2) directs that a disregarded period shall be applied in determining "the amount of *any* interest, penalty, additional amount, or addition to the tax" in respect of Federal tax liabilities. The word "any" is expansive, *United States v. Gonzales*, 520 U.S. 1, 5 (1997)—subparagraph (a)(2) draws no distinction between interest attributable to liabilities that became due before, during, or after the disaster. Respondent's position, under which relief exists only where an original payment deadline falls within the disaster period, would reduce subsection (a)(2) to a restatement of subsection (a)(1). This position would violate the settled rule that courts must "give effect, if possible, to every clause and word of a statute." *Duncan v. Walker*, 533 U.S. 167, 174 (2001) (quoting *United States v. Menasche*, 348 U.S. 528, 538–39 (1955)); *see Cyan, Inc. v. Beaver Cnty. Emps. Ret. Fund*, 583 U.S. 416, 428 (2018) (giving effect to Congress's hierarchical drafting choices).

Petitioners have separately demonstrated why the mandatory period prescribed by the 2019 version of Section 7508A(d) extended through July 10, 2023. Pet'rs' Reply. NTUF agrees with that analysis and does not repeat it here.

NTUF also endorses the analysis of the Tax Dispute Resolution Clinic at Texas A&M University School of Law (the "Clinic") regarding Section 7508, the related provision whose categories of covered acts and tax consequences Section 7508A incorporates. *See* Amicus Br. in Support of Pet'rs, T.C. Dkt. No. 36722-21, Entry #56 (Aug. 12, 2026) ("Clinic's Brief"). The Clinic demonstrates that the IRS has long applied Section 7508's disregarded-period rules to interest on liabilities predating the protected period. *See* Clinic's Brief at pp. 11–16. That historical treatment further supports applying Section 7508A(d) (a statute *in pari materia* with Section 7508) to interest accruing during the mandatory period without regard to when the underlying liability first became due. *See id.*

Section 7508A(d) therefore applies to interest accruing during the mandatory period without regard to whether the underlying liability first became due before that period. Having determined the statute's best reading, the Court can then consider Respondent's reliance on Treas. Reg. § 301.7508A-1.

III. <u>Treasury Regulation § 301.7508A-1 Is Invalid to the Extent It Limits the Mandatory Relief Congress Prescribed in Section 7508A(d)</u>

A. Congress Did Not Delegate Treasury Authority to Impose Limitations on the Mandatory Relief Prescribed in Section 7508A(d)

Once the Court determines the best reading of Section 7508A(d), no Treasury interpretation of the statute, including Treas. Reg. § 301.7508A-1, can provide a contrary meaning. A central lesson of *Loper Bright* is that there is no residual space between the statute's best meaning and an agency's competing interpretation even if that interpretation proceeds from the delegated authority; the statute must control. The question is no longer whether Treasury's interpretation falls within a permissible range of ambiguity. Rather, the Court must determine the statute's meaning and the scope of any authority Congress delegated to Treasury.

Section 7805(a), which Treasury has cited for its authority to promulgate Treas. Reg. § 301.7508A-1, provides Treasury a broad, Code-wide grant of rulemaking authority, directing the Secretary to "prescribe all needful rules and regulations for the enforcement" of the Code. But the Supreme Court has long recognized limits on that general authority. Nearly a century ago, the Court explained that Treasury's rulemaking authority is the power "to carry into effect the will of Congress as expressed by the statute," not "the power to make law." *Manhattan Gen. Equip. Co. v. Commissioner*, 297 U.S. 129, 134 (1936). Decades later, the Court applied that principle to a regulation promulgated under Section 7805(a), holding in *United States v. Vogel Fertilizer Co.*, 455 U.S. 16, 24–26 (1982), that Treasury's general rulemaking authority could not sustain a regulation that was "fundamentally at odds with the manifest congressional design." Recent decisions applying *Loper Bright* have considered the limits of Section 7805(a)'s general rulemaking authority.

In *Varian Medical Systems, Inc.*, this Court held that Treasury could not use either Section 245A's rulemaking authority or Section 7805's general authority to alter an effective-date rule Congress had enacted. *Id.* at 106–08. The Court distinguished between "filling a gap left by Congress' silence" and "rewriting rules that Congress has affirmatively and specifically enacted." 163 T.C. at 107 (quoting *United States v. Locke*, 471 U.S. 84, 95 (1985)). In *JM Assets, LP v. Commissioner*, 165 T.C. 1 (2025), this Court likewise held that Treasury could not use the "broad authority to establish procedures" provided under Section 6225(c)(1) to promulgate a regulation that "contradict[ed] statutory text." *Id.* at 13–14.

Most recently, this Court reaffirmed the limits of Treasury's rulemaking authority in *Siemens Medical Solutions USA, Inc. & Consolidated Subsidiaries v. Commissioner*, 167 T.C. No. 5 (2026). In a reviewed opinion, the Court held that Treasury's extraordinary-disposition rules imposed substantive criteria that "appear nowhere in the statute." *Id.*, slip op. at 16. Treasury invoked the authority granted by Sections 7805 and 245A(g) in promulgating these rules, with the latter specifically directing the Secretary to issue regulations or guidance "necessary or appropriate" to carry out Section 245A. But even a specific delegation coupled with Section 7805(a) could not save a contradictory rule: a regulation that contradicts the statute "can be neither necessary nor appropriate." *Id.* at 17. Therefore, the regulation fell "outside the boundaries of any authority that Congress may have delegated under section 245A(g) or 7805." *Id.* at 19.

Other courts have reached similar conclusions following *Loper Bright*. Most recently, the Court of Federal Claims addressed Section 7805(a)'s general rulemaking authority directly in *Keysight Technologies, Inc. & Subsidiaries v. United States*, No. 25-137, 2026 WL 1956959 (Fed. Cl. July 2, 2026). There, the court rejected the Government's reliance on Section 7805(a) to justify a regulation that departed from the statutory text, explaining that "[t]he general grant of authority in Section 7805(a), standing alone, is insufficient to supply the requisite authority to the Secretary." *Id.* at *3. The court likewise rejected an effort to "read ambiguity into the Tax Code and then resolve the ambiguity without constraint" as incompatible with *Loper Bright*. *Id.* at *7.

In contrast, post-*Loper Bright* decisions sustaining agency action illustrate the type of delegation that permits an agency to "fill up the details" of Congress's statutory scheme. In those cases, Congress established the governing rule but left aspects of its implementation to the agency. The agency supplied the missing detail without altering the substantive rule Congress enacted. For example, in *Lesko v. United States*, 161 F.4th 1352 (Fed. Cir. 2025) (en banc), Congress established a rule requiring that overtime be "officially ordered or approved" but did not specify how approval must occur. A separate provision in the rule authorized the Office of Personnel Management ("OPM") to issue regulations necessary to administer the rule. The Federal Circuit upheld OPM's written approval requirement because it supplied an administrative detail that Congress had left open. *Id.* at 1358-60. The Federal Circuit recently applied a similar approach in *Archroma U.S., Inc. v. Department of Commerce*, No. 24-2159, slip op. at 12–15 (Fed. Cir. Aug. 7, 2026), holding that an agency-created notice deadline merely supplied a procedural mechanism needed to implement a review period Congress had already prescribed.

This Court has likewise recognized the distinction between supplying administrative details and altering substantive statutory rules. In *Hamel v. Commissioner*, T.C. Memo. 2025-19, the Court rejected a taxpayer's *Loper Bright*-

based challenge to a temporary Treasury regulation that specified the information necessary to avoid treatment as an "unidentified partner" under Section 6229(e). The Court first identified the particular authority delegated to Treasury and then concluded that Treasury had engaged in "reasoned decisionmaking" to supply an administrative detail Congress had left unresolved. *See id.* at *5–*9. The Court recognized that the regulation implemented the statutory rule rather than altering it. *See id.*

Together, these decisions reinforce a principle central to this case. The Court must identify and evaluate the meaning and scope of the particular authority provided to Treasury. As discussed above, Congress expressly provided certain discretion to the Secretary in Section 7508A(a), while Congress itself prescribed the mandatory relief in subsection (d). Nothing in subsection (d) authorizes Treasury to alter the taxpayers entitled to that relief, replace Congress's duration formula, or otherwise narrow the mandatory relief Congress prescribed. Section 7805 permits Treasury to "fill up the details" necessary to implement Congress's statutory design. This general grant of authority does not, however, allow Treasury to exceed the authority Congress delegates in the statute or alter substantive choices Congress already made. To the extent Treas. Reg. § 301.7508A-1 does so, it exceeds the boundaries of Treasury's delegated authority and is invalid.

B. *Abdo* Confirms That Treasury Cannot Restrict Section 7508A(d)'s Mandatory Relief Through Regulation

In *Abdo v. Commissioner*, 162 T.C. 148 (2024), this Court addressed a closely related question concerning Section 7508A and the same Treasury Regulation. In *Abdo*, Respondent argued that subsection (d)'s cross-reference to subsection (a) meant that mandatory relief could operate only if the Secretary first exercised discretionary authority under subsection (a). This Court rejected that reading, holding that subsection (d)'s mandatory relief period can "operate independently" of subsection (a). *Id.* at 166–67. The Court further held that Treas. Reg. § 301.7508A-1(g)(1) and (2) were invalid to the extent they conditioned mandatory relief on discretionary actions taken by the Secretary under subsection (a). *Id.* at 168–69. As the Court explained, the regulation could not "change the result dictated by an unambiguous statute." *Id.* at 168.

The Court in *Abdo* did not decide the precise regulatory issues that are presented here, but its reasoning is directly relevant. Respondent again seeks to use provisions of Treas. Reg. § 301.7508A-1 governing Section 7508A(a)'s discretionary postponement regime to restrict the mandatory relief Congress enacted in subsection (d). But *Abdo* rejected the premise that subsection (d) is merely an extension of subsection (a). Congress created a separate mandatory form of relief that operates according to rules Congress itself supplied.

Respondent's reliance on Treas. Reg. § 301.7508A-1(g)(3)(ii)(A) illustrates the conundrum. That provision links subsection (d) to the one-year limitation Congress placed on the discretionary period the Secretary "may specify" under subsection (a). Subsection (d), however, contains its own duration formula and no express one-year cap. Just as *Abdo* rejected Treasury's attempt to make subsection (d) dependent on subsection (a)'s discretionary features on the strength of subsection (d)'s cross-reference to subsection (a), Treasury cannot use the same cross-reference to displace the separate duration formula Congress prescribed for subsection (d). *See also Kwong v. United States*, 179 Fed. Cl. 382, 391 (2025) (holding that subsection (d)'s cross-reference to subsection (a) is not referencing the length of relief time but rather the types of actions that provide relief). Indeed, the regulation itself recognizes that subsection (a) and subsection (d) establish separate periods that may operate concurrently. *See* Treas. Reg. § 301.7508A-1(g)(3); *see also* § 7508A(d)(5). Treasury therefore may not collapse those distinct statutory periods by regulation where Congress chose not to do so.

C. Treasury's Own Explanation Further Demonstrates Why Its Interpretation of Section 7508A Cannot Be Sustained

Without a supporting delegation from Congress, an agency's interpretation informs the Court's reading of the statute only to the extent it has the "power to persuade." *Loper Bright*, 603 U.S. at 388 (quoting *Skidmore v.*

Swift & Co., 323 U.S. 134, 140 (1944)). Put another way, an agency's interpretation is only a tool a Court uses to reach an independent judgment concerning the statute's best meaning.

Treasury's interpretation of Section 7508A, as expressed through Treas. Reg. § 301.7508A-1, is not persuasive. In 2021, Treasury promulgated the applicable version of Treas. Reg. § 301.7508A-1 in Treasury Decision ("T.D.") 9950. Treasury cites Section 7805 as its authority to promulgate the regulation. The preamble to T.D. 9950 confirms the regulation, insofar as it purports to limit Section 7508A(d), proceeds from Treasury's administrative preferences rather than from the exercise of delegated authority from Congress. Specifically, Treasury did not identify statutory text authorizing it to impose a one-year limitation on subsection (d)'s mandatory relief period. Instead, Treasury acknowledged a commenter's objection that the proposed limitation "lacks any basis in the text or legislative history" of subsection (d) and then criticized the comment saying that "it defies logic" for subsection (a)'s discretionary postponement period to be limited to one year while subsection (d)'s mandatory period could extend longer. 86 Fed. Reg. at 31,149. Treasury then treated subsection (d)'s directive that the period be disregarded "in the same manner" as subsection (a)'s period as the basis for limiting Section 7508A(d).

This explanation is unpersuasive. Congress was free to adopt different rules for discretionary and mandatory relief, and it did so here. Subsection (a) authorizes the Secretary to select a postponement period, subject to a one-year maximum. Subsection (d) prescribes its own duration formula tied to the incident dates specified in the applicable disaster declaration. Whether Treasury regarded that choice as sensible or anomalous does not answer the statutory question. Under *Loper Bright*, the question is what Congress enacted and what authority Congress delegated to Treasury—not whether Treasury would have selected a different rule as a matter of policy.

Indeed, Treasury's discussion of the incident-date formula in the preamble seemingly undermines its position. In responding to comments concerning ongoing disasters, Treasury acknowledged that the statute's reference to the "latest incident date" could produce a relief period that extended throughout the disaster. Treasury admitted that "the intent of the statute is to ensure that relief is provided throughout the disaster period" when the relevant incident dates are identified. 86 Fed. Reg. at 31,149. Treasury thus recognized the function of the statutory duration formula while simultaneously imposing a one-year cap derived from a different portion of the statute.

Treasury's explanation in the preamble therefore does not persuasively support a departure from the statutory analysis set forth above. Treasury's policy judgment is not an appropriate surrogate for authority Congress did not delegate. To the extent Treas. Reg. § 301.7508A-1 limits subsection (d)'s mandatory relief based on limitations Congress neither enacted nor authorized Treasury to impose, those limitations are invalid.

CONCLUSION

Under *Loper Bright*, the Court must independently determine the best reading of Section 7508A and the scope of any authority Congress delegated to Treasury. The Court should hold that the 2019 version of Section 7508A(d) requires the mandatory disaster period to be disregarded in determining underpayment interest, even when the underlying tax liability became due before the disaster. That mandatory period extended through July 10, 2023. The Court should further hold that Treas. Reg. § 301.7508A-1 is invalid to the extent it imposes contrary limitations on the mandatory relief Congress prescribed. The Court should therefore grant Petitioners' Motion to Redetermine Interest.

Dated: August 28, 2026

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CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing amicus brief was served on counsel for Petitioners and counsel for Respondent on August 28, 2026, via email to the email addresses appearing on the parties' filing in this matter, including:

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Undersigned counsel has received responses from the parties at these email addresses, confirming that they are valid and regularly used for communication.

Respectfully submitted,

Dated: August 28, 2026

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