

No. 13-5202

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IN THE UNITED STATES COURT OF APPEALS  
FOR THE DISTRICT OF COLUMBIA CIRCUIT

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MATT SISSEL,

Plaintiff-Appellant,

v.

UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES;  
KATHLEEN SEBELIUS, in her official capacity as Secretary of Health and Human Services;  
UNITED STATES DEPARTMENT OF THE TREASURY; JACOB J. LEW, in his official  
capacity as Secretary of the Treasury,

Defendants-Appellees.

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ON APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF COLUMBIA (No. 1:10-CV-01263-BAH) (Hon. Beryl A. Howell)

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**SUPPLEMENTAL BRIEF FOR THE APPELLEES**

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Pursuant to the Court's order of May 22, 2014, the government respectfully submits this response to plaintiff's supplemental filing regarding standing.

As the Court is aware, the government did not contest plaintiff's standing to challenge 26 U.S.C. § 5000A. We have reviewed plaintiff's supplemental filing and have not identified any basis to challenge his standing. Plaintiff represents that he does not have employer-sponsored coverage or any other form of minimum essential coverage; that he would need to pay premiums for coverage that he does not want in order to obtain minimum essential coverage; and that he does not qualify for any exemption from the tax penalty. Plaintiff's affidavit and other submissions appear consistent with these representations.

Respectfully submitted,

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*/s/ Alisa B. Klein*

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JUNE 2014

**CERTIFICATE OF COMPLIANCE WITH  
FEDERAL RULE OF APPELLATE PROCEDURE 32(A)**

I hereby certify that this brief complies with the requirements of Fed. R. App. P. 32(a)(5) and (6) because it has been prepared in 14-point Times New Roman, a proportionally spaced font. I further certify that this brief complies with the type-volume limitation of the Court's order of May 22, 2014, because it contains 116 words, excluding the parts of the brief exempted under Rule 32(a)(7)(B)(iii), according to the count of Microsoft Word.

/s/ Alisa B. Klein  
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Alisa B. Klein

**CERTIFICATE OF SERVICE**

I hereby certify that on June 9, 2014, I electronically filed the foregoing brief with the Clerk of this Court by using the appellate CM/ECF system. The participants in the case are registered CM/ECF users and service will be accomplished by the appellate CM/ECF system.

/s/ Alisa B. Klein

Alisa B. Klein