CERTIFICATE OF COMPLIANCE

No.

Henry J. Langer, and Patricia K. Langer, Petitioners

vs.

Commissioner of Internal Revenue, Respondent

As required by Supreme Court Rule 33.1(h), I certify that the petition for a writ of certiorari contains 1606 words, excluding the parts of the petition that are exempted by Supreme Court Rule 33.1(d).

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

Executed on February 25, 2019

Henry J. Langer