

IN THE
Supreme Court of the United States

ESTATE OF ANDREW J. MCKELVEY, DECEASED,
BRADFORD G. PETERS, EXECUTOR

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

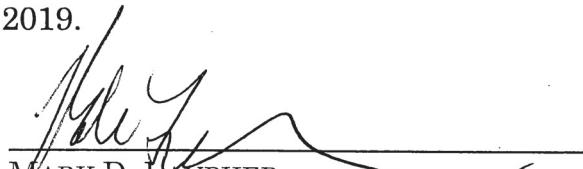
Respondent.

CERTIFICATE OF WORD COUNT

As required by Supreme Court Rule 33.1(h), I declare that the **Reply to Brief in Opposition** in this case contains 2,964 words, excluding parts of the document 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 the 22nd day of May, 2019.



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