

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.



MARK D. LANPHER
SHEARMAN & STERLING LLP
401 9th Street, NW
Suite 800
Washington, D.C. 20004
(202) 508-8120
mark.lanpher@shearman.com
