

No. _____

IN THE
Supreme Court of the United States

SIH PARTNERS LLLP, EXPLORER CORPORATION,
TAX MATTERS PARTNER,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

CERTIFICATE OF COMPLIANCE

I hereby certify that I am a member in good standing of the bar of this Court and that the Petition for a Writ of Certiorari contains 8,725 words and complies with the word limitation established by Rule 33.1(g)(i) of the Rules of this Court.

Dated: September 30, 2019



Lochlan F. Shelfer