

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