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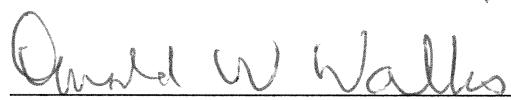
Honorable Scott S. Harris  
Clerk, Supreme Court of the United States  
One First Street NE  
Washington, DC 20543

Re: *Steven T. Waltner and Sarah V. Waltner v. Commissioner of Internal Revenue*  
Petition for a Writ of Certiorari  
RULE 33.1(h) CERTIFICATE OF COMPLIANCE

Dear Mr. Harris:

As required by Supreme Court Rule 33.1(h), I certify that the Petition for a Writ of Certiorari contains 8,476 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 September 21, 2019.

  
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Donald W. Wallis, Esq.