



CERTIFICATE OF COMPLIANCE

No. ____

LOUIS S. SHUMAN and SANDRA SHUMAN,

Petitioners,

v.

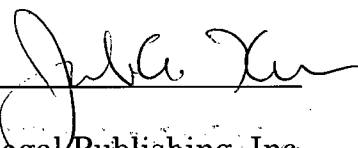
COMMISSIONER OF INTERNAL REVENUE,

Respondent.

As required by Supreme Court Rule 33.1(h), I certify that the Petition for Writ of Certiorari contains 4,191 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 January 21, 2020.



Julie A. Kershner
Becker Gallagher Legal Publishing, Inc.
8790 Governor's Hill Drive, Suite 102
Cincinnati, OH 45249
(800) 890-5001

Sworn to and subscribed before me by said Affiant
on the date designated below.

Date: July 21, 2020

John D. Gallagher
Notary Public

[seal]



JOHN D. GALLAGHER
Notary Public, State of Ohio
My Commission Expires
February 14, 2023