



## CERTIFICATE OF COMPLIANCE

No. 19-929

LOUIS S. SHUMAN and SANDRA SHUMAN,

*Petitioners,*

v.

COMMISSIONER OF INTERNAL REVENUE,

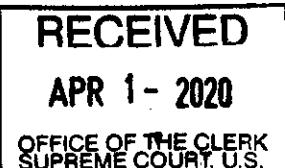
*Respondent.*

As required by Supreme Court Rule 33.1(h), I certify that the Petition for Rehearing contains 851 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 March 27, 2020.

Donna J. Wolf  
Donna J. Wolf  
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: March 07, 2020  
John D. Gallagher  
Notary Public

[seal]



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