

CERTIFICATE OF SERVICE

I, Donna J. Wolf, hereby certify that 1 unbound and 40 copies of the foregoing Petition for Rehearing in 19-929, *Louis S. Shuman and Sandra Shuman v. Commissioner of Internal Revenue*, were sent via Next Day Service to the U.S. Supreme Court, and 3 copies were sent via Next Day Service and e-mail to the following parties listed below, this 27th day of March, 2020:

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All parties required to be served have been served.

I further declare under penalty of perjury that the foregoing is true and correct. This Certificate is executed on March 27, 2020.

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Subscribed and sworn to before me by the said Affiant on the date below designated.

Date: March 27, 2020
John D. Gallagher
Notary Public

[seal]



JOHN D. GALLAGHER
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My Commission Expires
February 14, 2023