

**CERTIFICATE OF COMPLIANCE  
ON PETITION FOR REHEARING**

No. 20-110

## IN THE

SUPREME COURT OF THE UNITED STATES

JACK S. KANNRY, JOYCE F. KANNRY,

Petitioners,

V.

COMMISSIONER OF INTERNAL REVENUE,

### Respondent.

As required by Supreme Court Rule 33.1(h), I certify that the petition for a rehearing contains 1,441 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 October 29, 2020

  
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Jack S. Kannry  
Counsel of Record for Petitioners