

No. 21-_____

**In the Supreme Court of the
United States**

WEST VENTURES L.P., FKA SLEIMAN VENTURES, L.P.;
ANTHONY T. SLEIMAN, TAX MATTERS PARTNER

Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

CERTIFICATE OF COMPLIANCE

I, Susan E. Seabrook, a member of the bar of this Court and counsel for Petitioner, certify that the accompanying Petition for a Writ of Certiorari contains 3,139 words, including any footnotes and excluding the parts of the document exempted by Rule 33.1(d). The Petition therefore complies with Rule 33.1(g)(i).

/s/ Susan E. Seabrook
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