

No. 21-\_\_\_\_\_

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

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

*Petitioners,*

*v.*

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

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**CERTIFICATE OF COMPLIANCE**

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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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