



CERTIFICATE OF SERVICE

I, Emily Mullins, hereby certify that 1 unbound and 40 bound copies of the foregoing Petition for Rehearing in 21-610, *Louis S. Shuman; Sandra Shuman v. Commissioner of Internal Revenue*, was sent via Three Day Service to the U.S. Supreme Court, and via Three Day and e-mail service to the following parties listed below, this 3rd day of January, 2022:

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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 January 3, 2022.

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

Date: January 3, 2022
John D. Gallagher

Notary Public

[seal]



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