



CERTIFICATE OF COMPLIANCE

No. 21-610

LOUIS S. SHUMAN; SANDRA SHUMAN,

Petitioners,

v.

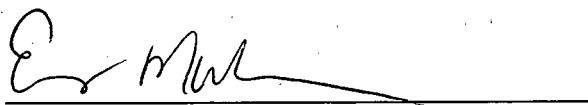
COMMISSIONER OF INTERNAL REVENUE,

Respondent.

As required by Supreme Court Rule 33.1(h), I certify that the Petition for Rehearing contains 1,415 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 January 3, 2022.



Emily Mullins
Becker Gallagher Legal Publishing, Inc.
8790 Governor's Hill Drive, Suite 102
Cincinnati, OH 45249
(800) 890-5001

Sworn to and subscribed before me by said Affiant
on the date designated below.

Date: January 3, 2022
John D. Gallagher
Notary Public

[seal]



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