

CERTIFICATE OF COMPLIANCE
No. 22-0292

LTC James D. Sullivan
Petitioner, *Unrepresented*

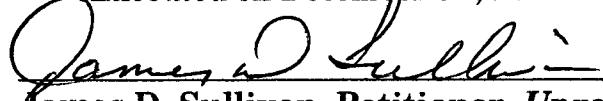
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**COMMISSIONER OF INTERNAL
REVENUE**
Respondent

As required by supreme Court Rule 33.1(h), I certify that this petition for rehearing contains 2,999 words, excluding the parts of the petition that are exempted by Supreme Court Rule 33.1(h).

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed on December 9th, 2022.



James D. Sullivan, Petitioner, *Unrepresented*
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