

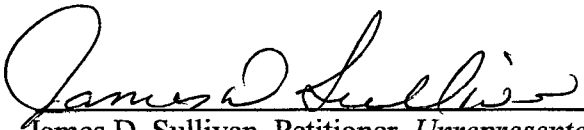
CERTIFICATE OF SERVICE

I, Lr. Col. James D. Sullivan, do declare I served a copy of the foregoing Petition for Rehearing, as required by Supreme Court Rule 29, on the counsel-of-record for each party to the above proceeding by depositing an envelope containing the above documents in the United States Mails, first-class postage prepaid, this 9th day of December, 2022, and properly addressed as follows:

Att'y for Respondent:

Mrs. Lauren M. Hume, Attorney
USDOJ, Tax Division
PO Box 502
Washington, DC 20044

BY:


James D. Sullivan, Petitioner, *Unrepresented*
Lt. Colonel, USAFR(R)
PO Box 441
Atkinson, North Carolina
910-617-2559