

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

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No. \_\_\_\_\_

SEAVIEW TRADING, LLC, AGK INVESTMENTS, LLC,  
TAX MATTERS PARTNER, PETITIONER.

*v.*

COMMISSIONER OF INTERNAL REVENUE,  
RESPONDENT.

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**CERTIFICATE OF WORD COUNT**

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I, Lisa S. Blatt, counsel for petitioner and a member of the Bar of this Court, certify that the Petition for a Writ of Certiorari in the above-captioned case contains 6,075 words, excluding the parts of the brief that are exempted by Rule 33.1(d).

*/s/ Lisa S. Blatt*

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LISA S. BLATT

August 7, 2023