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October 17, 2023

Clerk
Supreme Court of the United States
1 First Street, NE
Washington, D.C. 20002

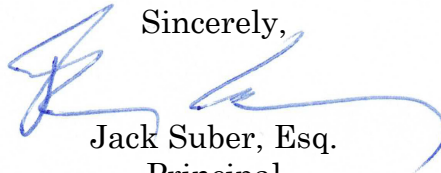
RE: MICHAEL LISSACK V. COMMISSIONER OF INTERNAL REVENUE

Dear Sir or Madam:

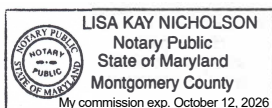
As required by Supreme Court Rule 33.1(h), I certify that the Petition for Writ of Certiorari referenced above contains **6,402** words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

I declare under penalty of perjury that the foregoing is true and correct.

Sincerely,



Jack Suber, Esq.
Principal



Sworn and subscribed before me this 17th day of October 2023.

