



**CERTIFICATE OF COMPLIANCE**

No. 21-211

VALUELAND AUTO SALES, INC.;  
RON BENIT,

*Petitioners,*

v.


UNITED STATES OF AMERICA,

*Respondent.*

As required by Supreme Court Rule 33.1(h), I certify that the Reply Brief for Petitioners contains 2,549 words, excluding the parts of the Brief 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 November 23, 2021.

  
\_\_\_\_\_  
Donna J. Wolf  
Becker Gallagher Legal Publishing, Inc.  
8790 Governor's Hill Drive, Suite 102  
Cincinnati, OH 45249  
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Sworn to and subscribed before me by said Affiant  
on the date designated below.

Date: November 23, 2021

John D. Gallagher

Notary Public

[seal]



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