

**SUPREME COURT OF THE UNITED STATES**

**Case No. 24-922**

-----X  
James Harper,

*Petitioner,*

*v.*

Douglas O'Donnell, Acting Commissioner of Internal Revenue  
Service, et al.,

*Respondent.*

-----X

**CERTIFICATE OF WORD COUNT**

As required by Supreme Court Rule 33.1(h),  
I certify that the document contains 4,749 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.

Executed on March 27, 2025



\_\_\_\_\_  
Noel Reyes

Sworn to and subscribed before me this 27<sup>th</sup> day of March, 2025.



**MARIANA BRAYLOVSKIY**  
Notary Public State of New York  
No. 01BR6004935  
Qualified in Richmond County  
Commission Expires March 30, 2026  
#120364