

In the Supreme Court of the United States

HERBERT HIRSCH, ET AL.,

Petitioners,

v.

UNITED STATES TAX COURT,

Respondent.

*On Petition for a Writ of Certiorari to the
United States Court of Appeals
for the Eleventh Circuit*

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that Brief of the Cato Institute and National Federation of Independent Business Small Business Legal Center, Inc. as *Amici Curiae* in Support of Petitioners contains 2,324 words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

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