

SUPREME COURT OF THE UNITED STATES

No. 25-

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PIMLICO, LLC,

*Petitioner,*

*v.*

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

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**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 8997 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 this 2<sup>nd</sup> day of February, 2026.



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Melissa Pickett

Sworn to and subscribed before me this 2<sup>nd</sup> day of February, 2026.



**MARIANA BRAYLOVSKIY**  
Notary Public State of New York  
No. 01BR6004935  
Qualified in Richmond County  
Commission Expires March 30, 2026  
#389753