

SUPREME COURT OF THE UNITED STATES

No. 24-

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FRANK W. BIBEAU,

*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 8,760 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 24<sup>th</sup> day of January, 2025.



\_\_\_\_\_  
Ann Tosel

Sworn to and subscribed before me  
on this 24<sup>th</sup> day of January, 2025.



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