## SUPREME COURT OF THE UNITED STATES

No. 24-804

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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 4,848 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 13<sup>th</sup> day of February, 2025.

Ann Josel

Ann Tosel

Sworn to and subscribed before me on this 13<sup>th</sup> day of February, 2025.

Mariana Braylovsby

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