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April 13, 2018

Clerk Supreme Court of the United States 1 First Street, NE Washington, D.C. 20002

RE: No. 17-1299: FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA V. GILBERT P. HYATT

Dear Sir or Madam:

As required by Supreme Court Rule 33.1(h), I certify that the Brief of *Amicus Curiae* Multistate Tax Commission in Support of Petitioner referenced above contains **3,594** words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

As a member of the Supreme Court Bar, I declare under penalty of perjury that the foregoing is true and correct.

Sincerely.

Arthur D. Chotin, Esq. Principal