In The

Supreme Court of the United States.

FRANCHISE TAX BOARD OF CALIFORNIA PETITIONER,
<i>V</i> .
GILBERT P. HYATT, $RESPONDENT$.

CERTIFICATE PURSUANT TO RULE 33.1(h)

I, Alan B. Morrison, counsel of record for the amicus curiae Alan B. Morrison and Darien Shanske, do hereby certify that his brief amicus curiae in support of neither party contains 5823 words, including footnotes and not including the portions set forth in Rule 33.1(d).

Alan B. Morrison