

DONNA J. WOLF, J.D. JULIE A. KERSHNER, J.D.

CERTIFICATE OF COMPLIANCE

No. 17-1299

FRANCHISE TAX BOARD OF CALIFORNIA,

Petitioner,

v.

GILBERT P. HYATT,

Respondent.

As required by Supreme Court Rule 33.1(h), I certify that the Brief of Professors William Baude and Stephen E. Sachs as *Amici Curiae* in Support of Neither Party contains 8,925 words, excluding the parts of the Brief 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 September 18, 2018.

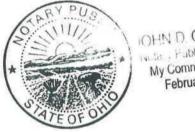
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8790 Governor's Hill Drive Suite 102 Cincinnati, Ohio 45249 Franklin Square 1300 | Street, NW, Suite 400E Washington, DC 20005 Sworn to and subscribed before me by said Affiant on the date designated below.

Date: September 18, 2018 John D. Gallade Notary Public

[seal]



MHN D. GALLAGHER Note: - Pablic, State of Ohio My Commission Expires February 14, 2023