IN THE Supreme Court of the United States

JAMES DAWSON AND ELAINE DAWSON,

Petitioners,

v.

DALE W. STEAGER, AS STATE TAX COMMISSIONER OF WEST VIRGINIA,

Respondent.

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I hereby certify that the Reply in Support of Petition for a Writ of Certiorari in *Dawson v. Steager*, No. 17-419, complies with the word limitations, as it contains 2,992 words.

I declare under penalty of perjury that the foregoing is true and correct.

Date: December 5, 2017

Adria R. Villar