

No. 17-419

---

---

**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.*

---

ON WRIT OF CERTIORARI TO THE SUPREME  
COURT OF APPEALS OF WEST VIRGINIA

**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the *Brief for Respondent* contains 14,595 words, excluding the parts of the brief that are exempt by Supreme Court Rule 33.1(d).

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

Executed on October 16, 2018.



---

Lindsay S. See  
*Solicitor General*  
OFFICE OF THE WEST VIRGINIA  
ATTORNEY GENERAL  
State Capitol Complex  
Building 1, Room E-26  
Charleston, WV 25305  
lindsay.s.see@wvago.gov  
(304) 558-2021