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 Brief for the Petitioners in *Dawson v. Steager*, No. 17-419, complies with the word limitations, as it contains 5,996 words.

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

Date: November 15, 2018

Mark C. Savignac