

IN THE  
**Supreme Court of the United States**

ASHLAND SPECIALTY CO. INC.,

*Petitioner,*

*v.*

DALE W. STEAGER, STATE TAX  
COMMISIONER OF WEST VIRGINIA,

*Respondent.*

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**ON PETITION FOR A WRIT OF CERTIORARI TO THE  
SUPREME COURT OF APPEALS OF WEST VIRGINIA**

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**CERTIFICATE OF COMPLIANCE**

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I, Kent Wicker, counsel for Bluegrass Institute, hereby certify that, according to the word-count tool in Microsoft Word, the Brief of Bluegrass Institute as *Amici Curiae* in Support of Petitioner consists of 894 words, including footnotes and excluding the sections enumerated by Rule 33.1(d). The Brief therefore complies with Rule 33.1(g).



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