

IN THE
Supreme Court of the United States

ASHLAND SPECIALTY CO. INC.,

Petitioner,

v.

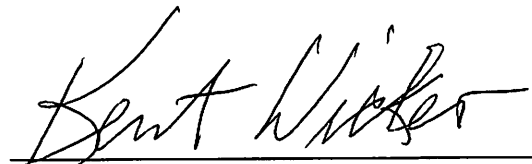
DALE W. STEAGER, STATE TAX
COMMISSIONER OF WEST VIRGINIA,

Respondent.

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

CERTIFICATE OF COMPLIANCE

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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