

No. 18-1053

In the Supreme Court of the United States

ASHLAND SPECIALTY CO. INC.,

Petitioner,

v.


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

Respondent.

CERTIFICATE OF COMPLIANCE

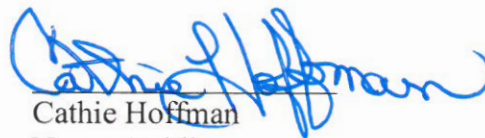
As required by Supreme Court Rule 33.1(h), I certify that the *Brief in Opposition* contains 8,997 words, excluding the parts of the brief that are exempt by Supreme Court Rule 33.1(d). I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 15, 2019.



John M. Masslon II

Signed and sworn before me this 15th day of May, 2019.



Cathie Hoffman
Notary Public
State of West Virginia

