

In the Supreme Court of the United States

ASHLAND SPECIALTY CO. INC.,

*Petitioner,*

*v.*

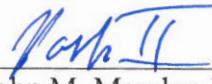
DALE W. STEAGER, STATE TAX COMMISSIONER  
OF WEST VIRGINIA,

*Respondent.*

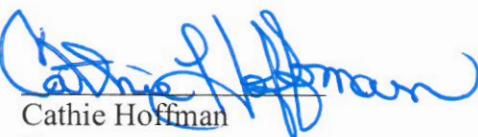
**CERTIFICATE OF COMPLIANCE**

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 15<sup>th</sup> day of May, 2019.

  
Cathie Hoffman

Notary Public  
State of West Virginia

