IN THE SUPREME COURT OF THE UNITED STATES

No.

SAMUEL EDELMAN AND LOUISE EDELMAN, PETITIONERS

v.

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE, ET AL.

CERTIFICATE OF COMPLIANCE WITH WORD-COUNT LIMITATIONS

I, Kannon K. Shanmugam, counsel for petitioners and a member of the Bar of this Court, certify that the Petition for a Writ of Certiorari in the above-captioned case contains 6,538 words, excluding the parts of the petition that are exempted by Rule 33.1(d).

Kannon K. Shanmugam

June 24, 2019