

CERTIFICATE OF COMPLIANCE

No. 18-1570

SAMUEL EDELMAN, et ux.,

Petitioners,

 \mathbf{v} .

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE, et al.,

Respondents.

As required by Supreme Court Rule 33.1(h), I certify that the Brief for the National Federation of Independent Business Small Business Legal Center as *Amicus Curiae* in Support of Petitioners contains 3,590 words, excluding the parts of the Brief that are exempted by Supreme Court Rule 33.1(d).

I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 24, 2019.

Donna J. Wolf

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Sworn to and subscribed before me by said Affiant on the date designated below.

Date:

Notary Public

[seal]

JULIE ANNE KERSHNER
Notary Public, State of Ohio
My Commission Expires
February 21, 2023