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No. 18-1570

SAMUEL EDELMAN AND LOUISE EDELMAN, Petitioners,

V.

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

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the BRIEF OF AMICUS CURIAE AMERICAN ACADEMY OF ATTORNEY-CERTIFIED PUBLIC ACCOUNTANTS, INC. SUPPORTING PETITIONERS in the above entitled case complies with the typeface requirement of Supreme Court Rule 33.1(b), being prepared in New Century Schoolbook 12 point for the text and 10 point for the footnotes, and this brief contains 3400 words, excluding the parts that are exempted by Supreme Court Rule 33.1(d), as needed.

Subscribed and sworn to before me this 24th day of July, 2019. I am duly authorized under the laws of the State of Nebraska to administer oaths.

PATRICIA BILLOTTE General Notary State of Nebraska My Commission Expires Nov 24, 2020

Tatricio C. Billotte
Notary Public

andrew H. Colle

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