In the Supreme Court of the United States

ALTERA CORPORATION & SUBSIDIARIES,

Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

CERTIFICATE OF COMPLIANCE

I, Nicole A. Saharsky, counsel for Altera Corporation & Subsidiaries, hereby certify that, according to the word-count tool in Microsoft Word, the Reply Brief for Petitioners consists of 2,999 words, including footnotes and excluding the sections enumerated by Rule 33.1(d). The brief therefore complies with Rule 33.1(g).

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