In the Supreme Court of the United States

PARK PROPERTIES ASSOCIATES, L.P., and VALENTINE PROPERTIES ASSOCIATES, L.P.,

Petitioners,

v.

UNITED STATES OF AMERICA,

Respondent.

CERTIFICATE OF COMPLIANCE

I, Matthew L. Knowles, a member of the Bar of this Court, certify pursuant to Rule 33.1(h) of the Rules of this Court that this reply brief for petitioners contains 2,673 words, excluding the parts of the brief that are exempted by Rule 33.1(d).

Matthew L. Knowles