



CERTIFICATE OF COMPLIANCE

No. 19-755

ROBERT C. STEINER, ET UX.,

*Petitioners,*

v.

UTAH STATE TAX COMMISSION,

*Respondent.*

As required by Supreme Court Rule 33.1(h), I certify that the Brief of Professors Michael S. Knoll and Donald T. Williamson, and the Kogod Tax Policy Center as *Amici Curiae* in Support of Petitioners contains 5,160 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 January 13, 2020.

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

Date: January 13, 2020

John D. Gallagher  
Notary Public

[seal]



**JOHN D. GALLAGHER**  
Notary Public, State of Ohio  
My Commission Expires  
February 14, 2023