

IN THE
Supreme Court of the United States

O'DONNELL & SONS, INC.,
Petitioner,

v.

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

**ON PETITION FOR A WRIT OF CERTIORARI TO
THE SUPREME COURT OF NEW YORK,
APPELLATE DIVISION, SECOND DEPARTMENT**

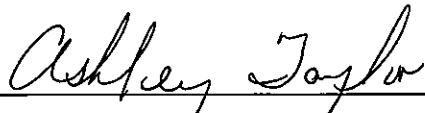
BRIEF IN OPPOSITION

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 6,664 words, excluding the parts of the document 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 May 24, 2022.



Ashley M. Taylor
Wilson-Epes Printing Co., Inc.