No. 21-1245

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.

CERTIFICATE OF COMPLIANCE

I hereby certify that I am a member in good standing of the bar of this Court and that, pursuant to Rule 33.1(h) of the Rules of this Court, the Reply Brief complies with the type-volume limitations of Rule 33.1(g). Exclusive of the exempted portions identified in Rule 33.1(d), the brief contains 2,991 words. (The undersigned is relying on the word-count utility in Microsoft Word, the word-processing system used to prepare the brief, consistent with Rule 33.1(d)).

Tejinder Singh June 7, 2022