

In the Supreme Court of the United States

FERRELLGAS PARTNERS, L.P.,

Petitioner,

v.

DIRECTOR, DIVISION OF TAXATION,

Respondent.

CERTIFICATE OF COMPLIANCE

I, Michael J. Kerman, counsel for the Institute for Professionals in Taxation, hereby certify that, according to the word-count tool in Microsoft Word, the Brief of the Institute for Professionals in Taxation as *Amicus Curiae* In Support of Petitioner consists of 3,296 words, including footnotes and excluding the sections enumerated by Rule 33.1(d). The Petition therefore complies with Rule 33.1(g).

Dated: December 1, 2021

/s/ Michael J. Kerman

Michael J. Kerman

Mayer Brown LLP

1999 K Street, N.W.

Washington, DC 20006-1101

(202) 263-3000

mkerman@mayerbrown.com