

In the Supreme Court of the United States

OAKBROOK LAND HOLDINGS, LLC,
WILLIAM DUANE HORTON, Tax Matters Partner,

Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

**On Petition for a Writ of Certiorari to the
United States Court of Appeals for the
Sixth Circuit**

CERTIFICATE OF COMPLIANCE

In accordance with Supreme Court Rule 33.1(g), I certify that the foregoing *Amicus Curiae* Brief of Silicon Valley Tax Directors Group in Support of Petitioners contains 3,548 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.

Dated: November 7, 2022



DAVID B. SALMONS

Counsel of Record

MORGAN, LEWIS & BOCKIUS LLP

1111 Pennsylvania Avenue, NW

Washington, DC 20004

(202) 739-3000

david.salmons@morganlewis.com

*Counsel for Silicon Valley Tax Directors
Group*