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No. 17-1299

FRANCHISE TAX BOARD OF
THE STATE OF CALIFORNIA,
Petitioner,

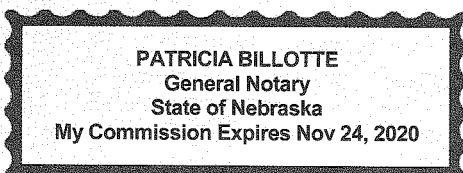
v.

GILBERT P. HYATT,
Respondent.

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the BRIEF IN OPPOSITION FOR RESPONDENT in the above entitled case complies with the typeface requirement of Supreme Court Rule 33.1(b), being prepared in New Century Schoolbook 12 point for the text and 10 point for the footnotes, and this brief contains 4233 words, excluding the parts that are exempted by Supreme Court Rule 33.1(d), as needed.

Subscribed and sworn to before me this 31st day of May, 2018.
I am duly authorized under the laws of the State of Nebraska to administer oaths.



Patricia C. Billette

Notary Public

Andrew H. Cockle

Affiant