



CERTIFICATE OF COMPLIANCE

No. 17-1299

FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA,
Petitioner,

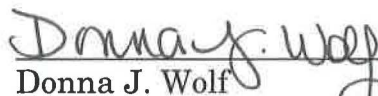
v.

GILBERT P. HYATT,
Respondent.

As required by Supreme Court Rule 33.1(h), I certify that the Brief of Law Professors as *Amici Curiae* in Support of Petitioner contains 4,195 words, excluding the parts of the Brief 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 September 18, 2018.



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Sworn to and subscribed before me by said
Affiant on the date designated below.

Date: September 18, 2018

J.A. Kershner
Notary Public

[seal]



JULIE ANNE KERSHNER
Notary Public, State of Ohio
My Commission Expires
February 21, 2023