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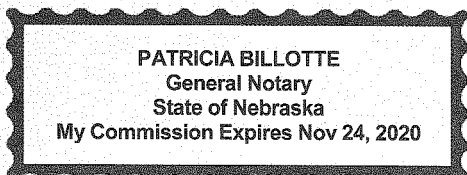
No. 17-1299

FRANCHISE TAX BOARD 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 FOR RESPONDENT GILBERT P. HYATT 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 13610 words, excluding the parts that are exempted by Supreme Court Rule 33.1(d), as needed.

Subscribed and sworn to before me this 15th day of November, 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