

In the Supreme Court of the United States

JAMES DAWSON AND ELAINE DAWSON,

Petitioners,

v.

DALE W. STEAGER, AS STATE TAX COMMISSIONER OF
WEST VIRGINIA,

Respondent.

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the *Brief in Opposition* contains 6,982 words, excluding the parts of the brief that are exempt by Supreme Court rule 33.1(d)

I declare under penalty of perjury that the foregoing is true and correct.

Executed on November 20, 2017.



Vaughn T. Sizemore
Deputy Attorney General
OFFICE OF THE WEST VIRGINIA
ATTORNEY GENERAL
State Capitol Complex
Building 1, Room E-26
Charleston, WV 25305
vaughn.t.sizemore@wvago.gov
(304) 558-2021