

No. 17-419

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**In the Supreme Court of the United States**

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JAMES DAWSON AND ELAINE DAWSON,

*Petitioners,*

v.

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

*Respondent.*

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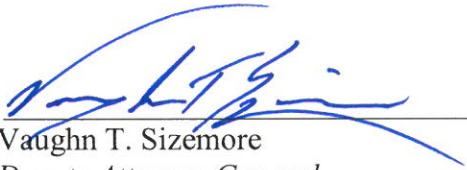
ON PETITION FOR A WRIT OF CERTIORARI TO THE SUPREME  
COURT OF APPEALS OF WEST VIRGINIA

**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the *Supplemental Brief* contains 927 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 May 29, 2018.



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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