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May 3, 2019

Clerk
Supreme Court of the United States
1 First Street, NE
Washington, D.C. 20002

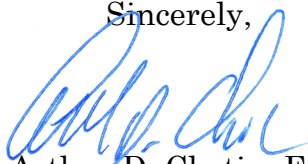
RE: NO. 18-1269: SIMON E. RODRIGUEZ, IN HIS CAPACITY AS CHAPTER 7 TRUSTEE FOR THE BANKRUPTCY ESTATE OF UNITED WESTERN BANCORP, INC. V. FEDERAL DEPOSIT INSURANCE CORPORATION, IN ITS CAPACITY AS RECEIVER FOR UNITED WESTERN BANK

Dear Sir or Madam:

As required by Supreme Court Rule 33.1(h), I certify that the Brief of American College of Tax Counsel as *Amicus Curiae* in Support of Petitioner referenced above contains **3,830** words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

As a member of the Supreme Court Bar, I declare under penalty of perjury that the foregoing is true and correct.

Sincerely,



Arthur D. Chotin, Esq.
Principal