

IN THE
Supreme Court of the United States

THE WALT DISNEY COMPANY,
Petitioner,
v.

NEW YORK TAX APPEALS TRIBUNAL, and NEW YORK
STATE COMMISSIONER OF TAXATION AND FINANCE,
Respondents.

**ON PETITION FOR A WRIT OF CERTIORARI TO
THE NEW YORK STATE COURT OF APPEALS**

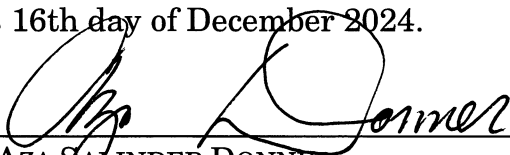
**BRIEF IN OPPOSITION FOR
COMMISSIONER OF TAXATION AND FINANCE**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 6,713 words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

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

Sworn to and subscribed before me this 16th day of December 2024.



AZA SALINDER DONNER
NOTARY PUBLIC
District of Columbia

My commission expires April 30, 2029.

