

IN THE  
**Supreme Court of the United States**

---

THE WALT DISNEY COMPANY AND  
CONSOLIDATED SUBSIDIARIES,

*Petitioner,*

v.

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

*Respondents.*

---

**On Petition for Writ of Certiorari to the  
New York Court of Appeals**

---

**REPLY BRIEF**

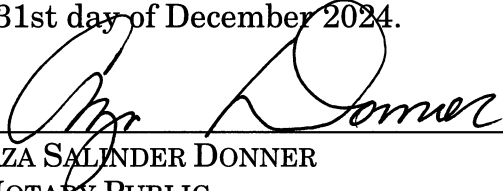
---

**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 2,996 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 31st day of December 2024.

  
\_\_\_\_\_  
AZA SALINDER DONNER  
NOTARY PUBLIC  
District of Columbia

My commission expires April 30, 2029.

