## In the Supreme Court of the United States

KPMG, LLP,

Petitioner.

v. SINGING RIVER HEALTH SYSTEM A/K/A SINGING RIVER HOSPITAL SYSTEM, Respondent.

KPMG, LLP,

Petitioner.

JACKSON COUNTY, MISSISSIPPI, Respondent.

## CERTIFICATE OF WORD COUNT

As required by Supreme Court Rule 33.1(h), I certify that the Brief in Opposition contains 4,045 words, excluding the parts of the Petition that are exempted by Supreme Court Rule 33.1(d).

So Certified, this the 1st day of July, 2019.

KRISTI ROGERS BROWN, ESQ.
DANIEL COKER HORTON & BELL, P.A.
1512 15<sup>TH</sup> STREET, SUITE 400
POST OFFICE BOX 416
GULFPORT, MISSISSIPPI 39502
TELEPHONE: (228) 864-8117
kbrown@danielcoker.com
Counsel for Respondent Singing River
Health System a/k/a Singing River
Hospital System