

**RULE 33.1(h) CERTIFICATE OF COMPLIANCE**

No. 18-447

Alabama Department of Revenue  
and Vernon Barnett, Commissioner,  
Department of Revenue, in his Official Capacity,

*Petitioners,*

v.

CSX Transportation, Inc.,

*Respondent.*

As required by Supreme Court Rule 33.1(h), I, Carter G. Phillips, certify that the Brief in Opposition in the foregoing case contains 5,807 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.

Executed on December 6, 2018.

/s/ Carter G. Phillips  
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