

**CERTIFICATE OF SERVICE**

No. 18-447

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

*Petitioners,*

v.

CSX Transportation, Inc.,

*Respondent.*

I, Carter G. Phillips, do hereby certify that, on this sixth day of December, 2018, I caused three copies and an electronic copy of the Brief in Opposition in the foregoing case to be served by overnight commercial carrier, and by email, on the following:

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