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No. 18-457

NORTH CAROLINA DEPARTMENT OF REVENUE, Petitioner,

v.

THE KIMBERLEY RICE KAESTNER 1992 FAMILY TRUST, Respondent.

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the BRIEF IN OPPOSITION TO THE NORTH CAROLINA DEPARTMENT OF REVENUE'S PETITION FOR A WRIT OF CERTIORARI in the above entitled case complies with the typeface requirement of Supreme Court Rule 33.1(b), being prepared in New Century Schoolbook 12 point for the text and 10 point for the footnotes, and this brief contains 7761 words, excluding the parts that are exempted by Supreme Court Rule 33.1(d), as needed.

Subscribed and sworn to before me this 30th day of November, 2018. I am duly authorized under the laws of the State of Nebraska to administer oaths.

PATRICIA BILLOTTE
General Notary
State of Nebraska
My Commission Expires Nov 24, 2020

Notary Public

G. Billotte Ondrow H. Colle

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