2311 Douglas Street Omaha, Nebraska 68102-1214

> 1-800-225-6964 (402) 342-2831 Fax: (402) 342-4850



E-Mail Address: contact@cocklelegalbriefs.com

Web Site www.cocklelegalbriefs.com

# No. 18-457

# NORTH CAROLINA DEPARTMENT OF REVENUE, Petitioner,

v. THE KIMBERLEY RICE KAESTNER 1992 FAMILY TRUST, Respondent.

### **AFFIDAVIT OF SERVICE**

I, Andrew Cockle, of lawful age, being duly sworn, upon my oath state that I did, on the 28th day of February, 2019, send out from Omaha, NE 2 package(s) containing 3 copies of the BRIEF OF TAX LAW PROFESSORS AS AMICI CURIAE IN SUPPORT OF PETITIONER in the above entitled case. All parties required to be served have been served by Priority Mail. Packages were plainly addressed to the following:

### SEE ATTACHED

#### To be filed for:

DANIEL J. HEMEL UNIVERSITY OF CHICAGO LAW SCHOOL 1111 East 60th Street Suite 610 Chicago, IL 60637 ERIK R. ZIMMERMAN Counsel of Record MARK A. HILLER GABRIEL WRIGHT ROBINSON, BRADSHAW & HINSON, P.A. 1450 Raleigh Road Suite 100 Chapel Hill, NC 27517 (919) 328-8826 ezimmerman@robinson bradshaw.com

Counsel for Amici Curiae

Subscribed and sworn to before me this 28th day of February, 2019. 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

6. Billotte andrew H. Cokle

Affiant

37686

Attorneys for Petitioner		
Matthew W. Sawchak Counsel of Record	North Carolina Dept. of Justice P.O. Box 629 Raleigh, NC 27602	(919) 716-6
	msawchak@ncdoj.gov	
Party name: North Care	blina Department of Revenue	
Attorneys for Respon	dent	
David A. O'Neil Counsel of Record	Debevoise & Plimpton LLP 801 Pennsylvania Avenue N.W. – Suite 500 Washington, DC 20004	(202) 383-8
	daoneil@debevoise.com	
Party name: The Kimbe	erley Rice Kaestner 1992 Family Trust	