No. 18-457

IN THE SUPREME COURT OF THE UNITED STATES

THE NORTH CAROLINA
DEPARTMENT OF REVENUE,
petitioner,

 \mathbf{v} .

THE KIMBERLEY RICE KAESTNER 1992 FAMILY TRUST,

respondent.

CERTIFICATE OF WORD COUNT

In accordance with Supreme Court Rule 33.1(h), I certify that the *amicus curiae* brief of the American College of Trust & Estate Counsel contains

| S | S | words, excluding the table of contents and table of authorities.

Robert W. Goldman