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No. 18-457

NORTH CAROLINA DEPARTMENT OF REVENUE,

Petitioner,

v.

THE KIMBERLEY RICE KAESTNER 1992 FAMILY TRUST,

Respondent.

AFFIDAVIT OF SERVICE

I HEREBY CERTIFY that on March 25, 2019, three (3) copies of the BRIEF OF AMERICAN COLLEGE OF TAX COUNSEL AS *AMICUS CURIAE* IN SUPPORT OF RESPONDENT in the above-captioned case were served, as required by U.S. Supreme Court Rule 29.5(c), on the following:

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Sworn to and subscribed before me this 25th day of March 2019.

Chris Dorsey

CHRISTOPHER R. DORSEY
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My commission expires July 31, 2023.

