



CERTIFICATE OF COMPLIANCE

No. 18-866

ILLINOIS CENTRAL RAILROAD COMPANY,

Petitioner,

v.


TENNESSEE DEPARTMENT OF REVENUE AND DAVID
GERREGANO, COMMISSIONER OF REVENUE OF THE
STATE OF TENNESSEE,

Respondents.

As required by Supreme Court Rule 33.1(h), I certify that the Brief in Opposition contains 3,052 words, excluding the parts of the Brief that are exempted by Supreme Court Rule 33.1(d).

I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 15, 2019.



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Sworn to and subscribed before me by said Affiant
on the date designated below.

Date: March 15, 2019

John D. Gallagher
Notary Public

[seal]



JOHN D. GALLAGHER
Notary Public, State of Ohio
My Commission Expires
February 14, 2023