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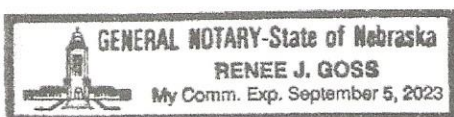
No. _____

IDAHO STATE TAX COMMISSION,
Petitioner,
v.
NOELL INDUSTRIES, INC.,
Respondent.

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the PETITION FOR 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 6768 words, excluding the parts that are exempted by Supreme Court Rule 33.1(d), as needed.

Subscribed and sworn to before me this 11th day of January, 2021.
I am duly authorized under the laws of the State of Nebraska to administer oaths.



Renee J. Goss

Notary Public

Andrew H. Cackle

Affiant