

No. 18-457

IN THE  
SUPREME COURT OF THE UNITED STATES

NORTH CAROLINA DEPARTMENT OF REVENUE,

*Petitioner,*

v.

THE KIMBERLEY RICE KAESTNER 1992 FAMILY TRUST

*Respondent.*

ON WRIT OF CERTIORARI TO  
THE SUPREME COURT OF NORTH CAROLINA

**WORD-COUNT CERTIFICATE**

As required by Supreme Court Rule 33.1(h), I certify that the Brief for the Respondent contains 14,999 words, excluding the parts of the brief exempted by Supreme Court Rule 33.1(d), and therefore complies with applicable word limitations. This certificate was prepared in reliance on the word-count function of the word-processing system (Microsoft Office Word 2010) used to prepare the document.

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

Executed on March 18, 2019.



A handwritten signature in blue ink that reads "Laura E. O'Neill".

Laura E. O'Neill  
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**Subscribed and sworn before me  
this 18<sup>th</sup> day of March, 2019.**

*Darlene R. Diffie*

DARLENE R. DIFFEE  
NOTARY PUBLIC DISTRICT OF COLUMBIA  
My Commission Expires April 30, 2019