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No. 18-664

CYNTHIA BAUERLY, Commissioner
of the Minnesota Department of Revenue,
Petitioner,

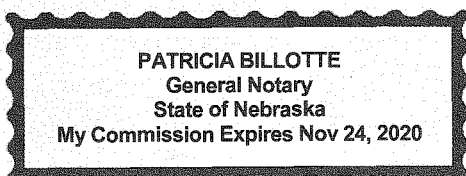
v.

WILLIAM FIELDING, TRUSTEE, et al.,
Respondents.

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the BRIEF IN OPPOSITION TO 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 7125 words, excluding the parts that are exempted by Supreme Court Rule 33.1(d), as needed.

Subscribed and sworn to before me this 22nd day of January, 2019.
I am duly authorized under the laws of the State of Nebraska to administer oaths.



Patricia C. Billette
Notary Public

Andrew H. Cockle
Affiant