



**CERTIFICATE OF COMPLIANCE**

No. 18-664

CYNTHIA BAUERLY, COMMISSIONER OF THE  
MINNESOTA DEPARTMENT OF REVENUE,

*Petitioner,*

v.

WILLIAM FIELDING, TRUSTEE, ET AL.,

*Respondents.*

As required by Supreme Court Rule 33.1(h), I certify that the Petitioner's Reply Brief contains 2,881 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 February 4, 2019.

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

Date: February 4, 2019

John D. Gallagher  
Notary Public

[seal]



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