

In the Supreme Court of the United States

SANDRA K. NIEVEEN,

Petitioner,

v.

TAX 106, a Nebraska general partnership, et al.,

Respondents.

CERTIFICATE OF WORD COUNT COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that **RESPONDENTS' JOINT BRIEF IN OPPOSITION** complies with the relevant word limit in Rule 33.1(g) because the brief contains 8,289 words, excluding the parts of the brief exempted by Rule 33.1(d).

/s/ James A. Campbell

James A. Campbell

Solicitor General

Counsel of Record

OFFICE OF THE NEBRASKA

ATTORNEY GENERAL

2115 State Capitol

Lincoln, NE 68509

(402) 471-2682

jim.campbell@nebraska.gov

December 6, 2022