In The Supreme Court of the United States

WHIRLPOOL FINANCIAL CORPORATION & CONSOLIDATED SUBSIDIARIES, ET AL.,

Petitioners,

V.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT

CERTIFICATE OF SERVICE

I, Gregory G. Garre, a member of the Bar of this Court and counsel of record for Petitioners, hereby certify that on June 30, 2022, I caused a copy of the Petition for a Writ of Certiorari to the United States Court of Appeals for the Sixth Circuit in the above-captioned case to be mailed, first-class postage prepaid, to:

Elizabeth B. Prelogar Solicitor General United States Department of Justice 950 Pennsylvania Avenue, NW Washington, DC 20530-0001 (202) 514-2217 SupremeCtBriefs@USDOJ.gov

Counsel for Respondent

Additionally, in accordance with Supreme Court Rule 29.3, an electronic version of the Petition for a Writ of Certiorari to the United States Court of Appeals

for the Sixth Circuit was transmitted to the above-listed counsel at the referenced email addresses.

I further certify that all parties required to be served have been served.

Bv

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 $Counsel\ for\ Petitioners$