In the Supreme Court of the United States

Whirlpool financial corporation & Consolidated subsidiaries and whirlpool holdings S.A.R.L. & Consolidated subsidiaries.

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

CERTIFICATE OF SERVICE

I, Lowell D. Yoder, a member of the Bar of this Court, certify that on this third day of August, 2022, I caused three copies of this amicus brief in support of petitioner to be served by overnight mail and one copy to be served by electronic means on the following:

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

lowell D. Yoder