

No. 22-9

IN THE SUPREME COURT OF THE UNITED STATES

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WHIRLPOOL FINANCIAL CORPORATION, ET AL., PETITIONERS

v.

COMMISSIONER OF INTERNAL REVENUE

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**CERTIFICATE OF SERVICE**

It is hereby certified that all parties required to be served have been served with copies of the **BRIEF FOR THE RESPONDENT IN OPPOSITION**, via email and by first-class mail, postage prepaid, this 19th day of October, 2022.

[See Attached Service List]

As required by Supreme Court Rule 33.1(h), I certify that the document 7260 words, excluding the parts of the document 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 October 19, 2022.

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**Elizabeth B. Prelogar**

**Solicitor General**

**Counsel of Record**

**Department of Justice**

**Washington, D.C. 20530-0001**

**(202) 514-2218**

**October 19, 2022**

Due to the continuing delay in receiving incoming mail at the Department of Justice, in addition to mailing your brief via first-class mail, we would appreciate a fax or email copy of your brief. If that is acceptable to you, please fax your brief to Charlene Goodwin, Supervisor, Case Management Specialist, Office of the Solicitor General, at (202) 514-8844, or email at [SupremeCtBriefs@USDOJ.gov](mailto:SupremeCtBriefs@USDOJ.gov). Ms. Goodwin's phone number is (202) 514-2218. Thank you for your consideration of this request.

22-0009

WHIRLPOOL FINANCIAL CORP., ET AL.  
COMMISSIONER OF INTERNAL REVENUE

DAVID W. FOSTER  
SKADDEN, ARPS, SLATE, MEAGHER & FLOM  
LLP  
1440 NEW YORK AVENUE, NW  
WASHINGTON, DC 20005-2111  
202-371-7626  
DAVID.FOSTER@SKADDEN.COM

GREGORY GEORGE GARRE  
LATHAM & WATKINS LLP  
555 11TH STREET, NW  
SUITE 1000  
WASHINGTON, DC 20004  
202-637-2200  
GREGORY.GARRE@LW.COM

JAMES D. NELSON  
MORGAN, LEWIS & BOCKIUS LLP  
1111 PENNSYLVANIA AVENUE, NW  
WASHINGTON, DC 20004-2541  
202-739-5411  
JAMES.NELSON@MORGANLEWIS.COM

ANDREW R. ROBERSON  
MCDERMOTT WILL & EMERY LLP  
444 WEST LAKE STREET  
SUITE 4000  
CHICAGO, IL 60606-0029  
312-984-2732  
AROBERTSON@MWE.COM  
312-343-5704(Fax)

DAVID B. SALMONS  
MORGAN, LEWIS & BOCKIUS LLP  
1111 PENNSYLVANIA AVENUE, NW  
WASHINGTON, DC 20004  
202-373-6283  
DAVID.SALMONS@MORGANLEWIS.COM

LOWELL D YODER  
MCDERMOTT WILL & EMERY LLP  
444 WEST LAKE STREET, SUITE  
SUITE 4000  
CHICAGO, IL 60606  
312-984-2000  
LYODER@MWE.COM