

No.

IN THE SUPREME COURT OF THE UNITED STATES

COMMISSIONER OF INTERNAL REVENUE, PETITIONER

v.

ISOBEL BERRY CULP AND DAVID R. CULP

CERTIFICATE OF SERVICE

It is hereby certified that all parties required to be served have been served with copies of the **PETITION FOR A WRIT OF CERTIORARI**, via e-mail and first-class mail, postage prepaid, this 19th day of March, 2024.

[See Attached Service List]

As required by Supreme Court Rule 33.1(h), I certify that the document contains **8305** 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 **March 19, 2024**.

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March 19, 2024

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, Supervisory Case Management Specialist, Office of the Solicitor General, at (202) 514-8844, or email at **SupremeCtBriefs@USDOJ.gov**. Ms. Goodwin's phone number is (202) 514-2217 or 2218.

COMMISSIONER OF INTERNAL REVENUE
ISOBEL BERRY CULP AND DAVID R. CULP

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