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March 29, 2024

Scott S. Harris
Clerk of the Court
Supreme Court of the United States
One First Street, NE
Washington, D.C. 20543

Re: *Commissioner of Internal Revenue v. Culp, No. 23-1037*

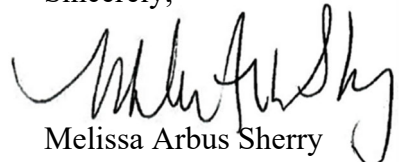
Dear Mr. Harris:

On behalf of Respondents Isobel Berry Culp and David R. Culp, I hereby request, under Rule 30.4 of the Rules of this Court, an extension of time to and including May 20, 2024, to file a brief in opposition to certiorari in this case. The petition for a writ of certiorari was filed on March 19, 2024. The brief in opposition is currently due on April 18, 2024.

I respectfully request this extension because I was recently engaged by Respondents for proceedings in this Court and require additional time to analyze the record and the legal issues, and because of my other professional commitments.

Thank you in advance for your attention to this matter, and please do not hesitate to contact me should you need additional information.

Sincerely,


Melissa Arbus Sherry
of LATHAM & WATKINS LLP

cc: Elizabeth B. Prelogar
Counsel of Record for Petitioner