

**In The  
Supreme Court of the United States**

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COMMISSIONER OF INTERNAL REVENUE,  
*Petitioner,*

v.

ISOBEL BERRY CULP AND DAVID R. CULP,  
*Respondents.*

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

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**BRIEF FOR THE RESPONDENTS IN OPPOSITION**

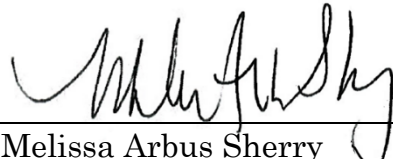
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**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the Brief for the Respondents in Opposition in the above-referenced case contains 8,994 words, excluding the parts of the brief exempted by Supreme Court Rule 33.1(d).

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 20, 2024.

By  \_\_\_\_\_

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