

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 SERVICE**

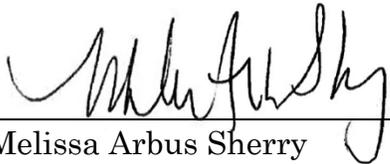
I, Melissa Arbus Sherry, counsel for Respondents Isobel Berry Culp and David R. Culp and a member of the Bar of this Court, hereby certify that on the 20th day of May, 2024, I caused to be served three (3) copies of the Brief for the Respondents in Opposition in the above-referenced case by first-class mail, postage prepaid, upon counsel as listed below:

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Additionally, in accordance with Supreme Court Rule 29.3, an electronic version of the Brief for the Respondents in Opposition was transmitted to the above-listed counsel at the referenced email addresses.

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

By  \_\_\_\_\_  
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