No. 23A

IN THE SUPREME COURT OF THE UNITED STATES

COMMISSIONER OF INTERNAL REVENUE, APPLICANT

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 APPLICATION FOR AN EXTENSION OF TIME WITHIN WHICH TO FILE A PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT, via email and first-class mail, postage prepaid, this 7th day of February 2024.

[See Attached Service List]

Elizabeth B. Prelogar <u>Solicitor General</u> <u>Counsel of Record</u> <u>Department of Justice</u> <u>Washington, D.C. 20530-0001</u> (202) 514-2217

February 7, 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, Case Management Supervisor, 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. Thank you for your consideration of this request.

SERVICE LIST: 23A – COMMISSIONER OF INTERNAL REVENUE V. ISOBELL BERRY CULP AND DAVID R. CULP

Oliver Roberts Holtzman Vogel Baran Torchinsky & Iosefiak pllc 2300 N Street NW, #643 Washington, D.C. 20037 oroberts@holtzmanvogel.com