

IN THE
Supreme Court of the United States

OFFICE OF THE UNITED STATES TRUSTEE,

Petitioner,

v.

JOHN Q. HAMMONS FALL 2006, LLC, ET AL.

Respondents.

**On Writ of Certiorari to the
United States Court of Appeals
for the Tenth Circuit**

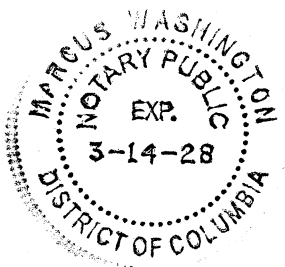
**BRIEF OF THE INSTITUTE FOR
PROFESSIONALS IN TAXATION
AS *AMICUS CURIAE*
IN SUPPORT OF NEITHER PARTY**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 3,848 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.

Sworn to and subscribed before me this 20th day of November 2023.



A handwritten signature in black ink, appearing to be "M Washington", written over a horizontal line.

MARCUS WASHINGTON
NOTARY PUBLIC
District of Columbia

My commission expires March 14, 2028.