

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

—  
OAKBROOK LAND HOLDINGS, LLC,  
WILLIAM DUANE HORTON, Tax Matters Partner,

*Petitioner,*

*v.*

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

—  
**On Petition for Writ of Certiorari  
to the United States Court of Appeals for the  
Sixth Circuit**

—  
**REPLY BRIEF FOR THE PETITIONER**

—  
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 2,969 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.

—  
Executed on December 12, 2022.

  
—  
Alan James Smith  
Wilson-Epes Printing Co., Inc.