

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

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WHIRLPOOL FINANCIAL CORPORATION &  
CONSOLIDATED SUBSIDIARIES AND WHIRLPOOL  
HOLDINGS S.A.R.L. & CONSOLIDATED SUBSIDIARIES.

*Petitioner,*

v.

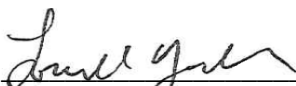
COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

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**CERTIFICATE OF COMPLIANCE**

I, Lowell D. Yoder, counsel for amicus National Association of Manufacturers, and a member of the Bar of this Court, certify pursuant to Rule 33.1(h) of the Rules of this Court that this amicus brief in support of petitioner contains 5,759 words, excluding the parts of the brief that are exempted by Rule 33.1(d).

  
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Lowell D. Yoder