

IN THE
Supreme Court of the United States

WHIRLPOOL FINANCIAL CORPORATION ET AL.,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

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

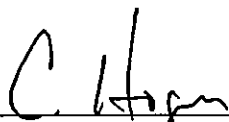
**BRIEF OF PRICEWATERHOUSECOOPERS
LLP, DELOITTE TAX LLP, AND KPMG LLP AS
AMICI CURIAE IN SUPPORT OF
PETITIONERS**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 1,830 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 August 4, 2022.



Colin Casey Hogan
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