

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

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WHIRLPOOL FINANCIAL CORPORATION  
& CONSOLIDATED SUBSIDIARIES, ET AL.,

*Petitioners,*

v.

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

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

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**CERTIFICATE OF COMPLIANCE**

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In accordance with Supreme Court Rule 33.1(g), I certify that the foregoing *Amicus Curiae* Brief in Support of Petitioners contains 4,712 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.

Dated: August 4, 2022



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