



**U.S. Department of Justice  
Office of the Solicitor General**

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*Washington, D.C. 20530*

September 7, 2022

Honorable Scott S. Harris  
Clerk  
Supreme Court of the United States  
Washington, D.C. 20543

Re: Whirlpool Financial Corp., et al. v. Commissioner of Internal Revenue,  
S.Ct No. 22-9

Dear Mr. Harris:

The petition for a writ of certiorari in this case was filed on June 30, 2022. Although the government waived its right to file a response, the Court has requested that a response be filed. The government's response is now due on September 19, 2022.

We respectfully request, under Rule 30.4 of the rules of this Court, an extension of time to and including October 19, 2022, within which to file the government's response.

This extension is requested to complete preparation of the government's response, which was delayed because of the heavy press of earlier assigned cases to the attorneys handling this matter.

Sincerely,

Elizabeth B. Prelogar  
Solicitor General

cc: See Attached Service List

22-0009

WHIRLPOOL FINANCIAL CORP., ET AL.  
COMMISSIONER OF INTERNAL REVENUE

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