

No. 23-1037

IN THE SUPREME COURT OF THE UNITED STATES

COMMISSIONER OF INTERNAL REVENUE, PETITIONER

v.

ISOBEL BERRY CULP AND DAVID R. CULP

CERTIFICATE OF SERVICE

It is hereby certified that all parties required to be served have been served with copies of the **REPLY BRIEF FOR THE PETITIONER**, via e-mail and first-class mail, postage prepaid, this 4th day of June, 2024.

[See Attached Service List]

As required by Supreme Court Rule 33.1(h), I certify that the document contains **2738** 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 **June 4, 2024.**

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June 4, 2024

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23-1037

COMMISSIONER OF INTERNAL REVENUE
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