



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

Washington, D.C. 20530

April 3, 2019

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

Re: Estate of Andrew J. McKelvey, Deceased, Bradford G. Peters,
Executor v. Commissioner of Internal Revenue,
S.Ct No. 18-1177

Dear Mr. Harris:

The petition for a writ of certiorari in the above-captioned case was filed on March 8, 2019, and placed on the docket on March 12, 2019. The government's response is due on April 11, 2019.

We respectfully request, under Rule 30.4 of the rules of this Court, an extension of time to and including May 13, 2019, 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,

Noel J. Francisco
Solicitor General

cc: See Attached Service List

18-1177

ESTATE OF ANDREW J. MCKELVEY, DECEASED,
BRADFORD G. PETERS, EXECUTOR
COMMISSIONER OF INTERNAL REVENUE

MARK D. LANPHER
SHEARMAN & STERLING LLP
401 9TH STREET, NW
SUITE 800
WASHINGTON, DC 20004
202-508-8120
MARK.LANPHER@SHEARMAN.COM