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April 18, 2019

VIA Electronic Filing and UPS

Clerk of the Court
Supreme Court of the United States
1 First Street, N.E.
Washington, D.C. 20543

RE: KPMG, LLP, Petitioner v. Singing River Health System a/k/a Singing River
Hospital System & Jackson County Mississippi, Respondents
Cause No. 18-1308

Dear Sir/Madam:

We represent the Respondents, Singing River Health System a/k/a Singing River Hospital System (Singing River), in the above referenced matter. The Petition for Writ of Certiorari in the above entitled case was filed on April 10, 2019, and placed on the docket of this Court on April 16, 2019. Singing River's brief in opposition to the Petition for Writ of Certiorari is due on or before May 16, 2019.

Pursuant to United States Supreme Court Rule 30.4, we respectfully request a forty-five (45) day extension of time to file a brief in opposition to the Petition for Writ of Certiorari. The requested extension is justified due to counsel's workload and pending deadlines in other cases. Additional time is necessary to research and prepare the response in opposition to the Petition for Writ of Certiorari. There is good cause for this extension, in light of pressing deadlines in other cases handled by counsel, and is not sought for purposes of delay or harassment.

Accordingly, we respectfully request a forty-five (45) day extension of time or until June 30, 2019, to file a brief in opposition to the Petition for Writ of Certiorari.

Your attention to our request is appreciated.
Sincerely,

DANIEL COKER HORTON & BELL, P.A.



Edward C. Taylor

CERTIFICATE OF SERVICE

I, Edward C. Taylor, of counsel for Singing River Health System a/k/a Singing River Hospital System, do hereby certify that on this day, I electronically filed the foregoing *Respondent's Request for Extension of Time to File Brief in Opposition to Petition for Writ of Certiorari* with the Clerk of the Court, and served to the following parties:

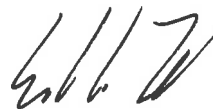
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THIS the 18th day of April, 2019.



OF COUNSEL