



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

Washington, D.C. 20530

October 23, 2019

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

Re: Sih Partners LLP, Explorer Corporation v. Commissioner of
Internal Revenue, S.Ct No. 19-435

Dear Mr. Harris:

The petition for a writ of certiorari in the above-captioned case was filed on September 30, 2019, and placed on the docket on October 2, 2019. The government's response is due on November 1, 2019.

We respectfully request, under Rule 30.4 of the rules of this Court, an extension of time to and including December 2, 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

19-0435

SIH PARTNERS LLLP, EXPLORER CORPORATION
COMMISSIONER OF INTERNAL REVENUE

THOMAS H. DUPREE, JR.
GIBSON, DUNN & CRUTCHER LLP
1050 CONNECTICUT AVENUE NW
WASHINGTON, DC 20036
202-955-8500
TDUPREE@GIBSONDUNN.COM