



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

Washington, D.C. 20530

November 13, 2019

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

Re: Steven T. Waltner, et ux. v. Commissioner of Internal Revenue,
S.Ct No. 19-488

Dear Mr. Harris:

The petition for a writ of certiorari in the above-captioned case was filed on October 8, 2019, and placed on the docket on October 15, 2019. The government's response is due on November 14, 2019.

We respectfully request, under Rule 30.4 of the rules of this Court, an extension of time to and including December 16, 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

19-0488

WALTNER, STEVEN T., ET UX.
COMMISSIONER OF INTERNAL REVENUE

KYLE R. HOSMER
FAEGRE BAKER DANIELS LLP
1144 15TH STREET
SUITE 3400
DENVER, CO 80202
303-607-3500
KYLE.HOSMER@FAEGREBD.COM