



**U.S. Department of Justice**

Office of the Solicitor General

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*Washington, D.C. 20530*

December 11, 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, No. 19-488

Dear Mr. Harris:

The petition for a writ of certiorari in the above-captioned case was filed on October 8, 2019. The government's response is now due, after one extension, on December 16, 2019. We respectfully request, under Rule 30.4 of the Rules of this Court, a further extension of time to and including January 15, 2020, within which to file a response.

This extension is necessary because the attorneys with principal responsibility for preparation of the government's response have been heavily engaged with the press of previously assigned matters with proximate due dates.

Counsel for petitioner does not oppose this further extension.

Sincerely,

Noel J. Francisco  
Solicitor General

cc: See Attached Service List

19-0488

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

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