



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

Washington, D.C. 20530

October 29, 2021

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

Re: Judith S. Coffey, et al. v. Commissioner of Internal Revenue,
S.Ct No. 21-490

Dear Mr. Harris:

The petition for a writ of certiorari in the above-captioned case was filed on September 30, 2021 and placed on the docket on October 4, 2021. The government's response is due on November 3, 2021.

We respectfully request, under Rule 30.4 of the rules of this Court, an extension of time to and including December 3, 2021, 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,

Elizabeth B. Prelogar
Solicitor General

cc: See Attached Service List

21-0490
COFFEY, JUDITH S., ET AL.
COMMISSIONER OF INTERNAL REVENUE

ANTHONY M. BRUCE
ANDREOZZI BLUESTEIN LLP
9145 MAIN STREET
CLARENCE, NY 14031
716-565-1100
AMB@ANDREOZZIBLUESTEIN.COM