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May 24, 2023

Mr. Scott S. Harris
Clerk of the Court
Supreme Court of the United States
1 First Street, NE
Washington, DC 20543

Re: **Request for Extension of Time to File Brief in Opposition**
Benefit Strategies West, Inc. v. Roger Naumann, et al., S. Ct. No. 22-1069

Dear Mr. Harris:

Respondents Roger and Cheryl Naumann, as Trustees of the Second Home Pet Resort Pension Plan, and Roger Naumann personally (“Respondents”), through undersigned counsel, respectfully request a 30-day extension of time to respond to the Petition for Writ of Certiorari (“Petition”) filed by Petitioners Benefit Strategies West, Inc and Leslie Mann-Damon (“Petitioners”).

Petitioners filed their Petition on May 1, 2023. Per the Rule 12.3 Notice, a response is currently due on June 5, 2023. Pursuant to Supreme Court Rule 30.4, Respondents respectfully request that the deadline for filing a Brief in Opposition to the Petition be extended by 30 days, up to and including July 5, 2023.

This is Respondents’ first request for an extension of time to file a response. Counsel’s representation in this matter was delayed due to a potential conflict of interest which is now resolved. Additionally, collaboration with counsel that handled the matter at the state court level will be necessary and will require extra time to complete the Brief in Opposition.

For the foregoing reasons, Respondents respectfully request an extension of the deadline for filing a Brief in Opposition to the Petition for Writ of Certiorari from June 5, 2023 until July 5, 2023.

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Respectfully submitted,

/s/ David L. O'Daniel

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Counsel for Respondents

cc: Gary Dukarich, Evans Dukarich LLP Attorneys for Petitioners