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June 12, 2023

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

Re: SECOND 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 an additional 14-day extension of time to respond to and file their Brief in Opposition 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 July 5, 2023, following the initial extension. 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 an additional 14 days, up to and including July 19, 2023.

This is Respondents’ second request for an extension of time to file a response. Counsel has a preplanned vacation starting June 30, 2023, and the counsel primarily responsible for drafting the Brief in Opposition has a six day trial starting July 5, 2023. Petitioner’s counsel was consulted regarding the extension and had no objection.

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 July 5, 2023 until July 19, 2023.

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Respectfully submitted,

/s/ David L. O'Daniel

David L. O'Daniel

U.S. Supreme Court Bar Number 222431

Counsel for Respondents

cc: Gary Dukarich, Evans Dukarich LLP Attorneys for Petitioners