

Issues & Appeals

April 6, 2023

Via Electronic Filing

Danny Bickell Clerk of the Court Supreme Court of the United States One First Street, NE Washington, DC 20543

Re: No. 22-704, Vidal v. Elster

Dear Mr. Bickell:

I write to seek a second extension of the time to file a response to the petition for certiorari in this case. On February 16, 2023, this Court granted a thirty-day extension of time to file the response, and on March 27, 2023, it granted a thirteen-day extension of time, which moved the deadline to April 11, 2023. I now request an additional extension of fourteen days, up to and including Tuesday, April 25, 2023. Petitioner's counsel has informed me that the government consents to this request.

I'm requesting this extension because my colleagues and I have numerous other pressing deadlines that, absent an extension, will prevent us from devoting adequate time to this brief. These include the following: an oral argument in the Ninth Circuit on April 10 in *Edmundson v. Klarna*, No. 22-557; an oral argument in the California Court of Appeal on April 13 in *Lanier v. Ford*, No. B315114; an amicus brief due in the Southern District of Ohio on or around April 14 in *The Buckeye Institute v. IRS*, No. 22-4297; a reply brief due in the Eleventh Circuit on April 19 in *Louis v. Bluegreen*, No. 22-12217; a response brief due in the Fourth Circuit on April 19 in *Alig v. Quicken Loans*, No. 22-2289; an oral argument in the Third Circuit on April 24 in *Doris Behr 2012 Irrevocable Trust v. Johnson & Johnson*, No. 22-1657; and a response brief due in the Seventh Circuit on April 24 in *Doris Behr 2012 Irrevocable Trust v. Johnson & Johnson*, No. 23-1024. In addition to these deadlines, a colleague of mine who is working with me on the brief in this case is on a pre-planned family vacation this week with limited internet access.

A fourteen-day extension is necessary to enable us to balance these responsibilities with our obligations in this case. Thank you for your attention to this matter.

Sincerely,

Jonathan E. Taylor

cc: Counsel of Record

Gupta Wessler PLLC 2001 K Street, NW, Suite 850 North, Washington, DC 20006 P 202 888 1741 F 202 888 7792 guptawessler.com