



— DEPARTMENT OF —
REVENUE
STATE OF MISSISSIPPI

LEGAL DIVISION

December 14, 2017

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

Re: Wayne County School District v. Herb Frierson, Commissioner, Mississippi
Department of Revenue
In the Supreme Court of the United States – Case No. 17-827

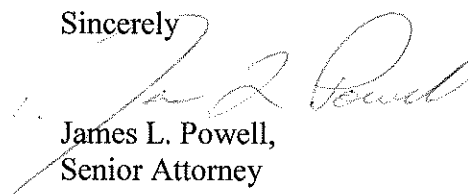
Dear Mr. Harris:

I write pursuant to Supreme Court Rule 30.4 and request the Court's leave for an additional thirty days for the Department to file its Brief in Opposition to Petitioner Wayne County School District's Petition for Certiorari. Although the Petition was filed on or about November 16, 2017, due to the intervening holiday, caseload demands, and other responsibilities regarding Department administrative matters, the undersigned and co-counsel have not had a meaningful opportunity to review the Petition. In light of the holidays, and to allow counsel an opportunity to enjoy the holidays with their families, the Department is requesting that it be granted an additional thirty days or until February 7, 2018 within which to complete and file its Brief in Opposition.

This extension is not requested for any undue or improper purpose, nor is it requested for purposes of delay or dilatory tactics. Counsel opposite has been notified of our intention to file a request. By copy of this letter, I am serving counsel for the Petitioner with the Department's request.

I thank you for your assistance in this matter. Should you need anything else, please do not hesitate to contact me at (601) 923-7412.

Sincerely



James L. Powell,
Senior Attorney

c: Glenn Gates Taylor, Esq.
C. Ted Sanderson, Esq.
Counsel for Wayne County School District