



Gene Walborn  
Director

# Montana Department of Revenue



Steve Bullock  
Governor

April 4, 2019

Clerk, U.S. Supreme Court  
1 First Street, N.E.  
Washington, DC 20543

Re: *Espinoza, et. al v. Montana Department of Revenue, et. al*  
*Cause No. 18-1195*

Dear U.S. Supreme Court Clerk:

The Respondents Montana Department of Revenue, by and through the undersigned counsel, respectfully request a 30-day extension, up to and including May 15, 2019, to file its response to the Petition for Writ of Certiorari in the above-referenced matter. The reason for this request is that the Department does not have on staff an attorney that has been accepted to the U.S. Supreme Court Bar. However, the undersigned counsel for Respondents has a pending application to the Bar, and once admitted, will file a Response on behalf of all Respondents in this matter. Additionally, both the Montana legislative session and the pending April 15 tax deadlines have limited Department counsel's attention to the above matter.

Please note that because undersigned counsel is not yet a member of the Bar, counsel for Respondents is unable to file this request electronically. The Department has contacted opposing counsel and is awaiting a response.

Please do not hesitate to contact our office with any questions or if you need anything further. Thank you.

Sincerely,

DANIEL J. WHYTE  
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MT Department of Revenue  
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