



U.S. Department of Justice

Office of the Solicitor General

Washington, D.C. 20530

April 3, 2026

Honorable Scott S. Harris
Clerk
Supreme Court of the United States
Washington, D.C. 20543

Re: Herbert Hirsch, et al., Petitioners v. U.S. Tax Court, No. 25-739

Dear Mr. Harris:

The petition for a writ of certiorari in the above-captioned case was filed on December 18, 2025. The response to the petition is now due, after one extension, on April 15, 2026. We respectfully request, under Rule 30.4 of the Rules of this Court, a further extension of time to and including May 15, 2026, within which to file a response.

The requested extension is necessary because the attorneys with principal responsibility for preparation of the government's response have been heavily engaged with the press of previously assigned matters with proximate due dates.

Counsel for petitioners consents to the requested extension.

Sincerely,

D. John Sauer
Solicitor General

cc: See Attached Service List

25-0739

HIRSCH, HERBERT, ET AL.
UNITED STATES TAX COURT

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