

**U.S. Department of Justice**

*United States Attorney
Southern District of New York*

*86 Chambers Street
New York, New York 10007*

December 20, 2018

BY ECF

The Honorable J. Paul Oetken
United States District Judge
United States Courthouse
40 Foley Square
New York, NY 10007

Re: *State of New York, et al. v. Mnuchin et al.*, No. 18 Civ. 6427 (JPO)

Dear Judge Oetken:

This Office represents Treasury Secretary Steven Mnuchin, in his official capacity; the U.S. Department of the Treasury; Commissioner of Internal Revenue Charles P. Rettig, in his official capacity; the Internal Revenue Service; and the United States of America (together, the “Government”), the defendants in the above-referenced action. The Government moved to dismiss the complaint in this case on November 2, and the plaintiff states (the “States”) opposed the motion and cross-moved for summary judgment on December 14. We write respectfully to request a two-week extension for its upcoming brief, from the schedule set by the Court in its order of September 6, 2018. ECF No. 39. This extension is requested due to the vacation schedules of the counsel for the Government over the holidays (Ms. Tinio will be out of the office from December 22 to January 2, and I will be out from December 26 until January 8) and the need to coordinate the Government’s filing with other agencies and personnel, many of whom will also be unavailable over the holidays. This is the Government’s first request for an extension of time to file its brief in opposition to the States’ cross-motion and reply in support of its motion to dismiss. The Government respectfully proposes that it file its brief on **January 31, 2019**. The States have not proposed a new due date for their reply brief in support of their cross-motion, but the Government would, of course, consent to a corresponding extension of their reply deadline.

The States’ position on this request is as follows: The States oppose the Government’s request for an extension of time, given that the parties negotiated, and the Court approved, a global briefing schedule that already significantly extended the default deadlines, including a 45-day extension for the Government’s response to the Complaint. ECF Nos. 38 & 39. The States adhered to that negotiated schedule and filed their opposition to the motion to dismiss and cross-motion for summary judgment in 42 days. It would be inequitable to permit the Government to depart from the negotiated schedule now and take 48 days to file its reply and opposition.

We thank the Court for its consideration of this request.

Respectfully,

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