

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

Adam Steele, Brittany Montrois, and)	
Joseph Henchman, on behalf of)	
themselves and all others similarly)	
situated,)	
)	
<i>Plaintiffs,</i>)	
)	
v.)	Civil Action No. 1:14-cv-01523-RCL
)	
United States of America,)	
)	
<i>Defendant.</i>)	
_____)	

**PLAINTIFFS’ UNOPPOSED MOTION FOR EXTENSION
OF TIME TO CHALLENGE THE IRS’S WORK ON REMAND**

On March 4, 2024, this Court entered an Order requiring Plaintiffs to “file any challenge to the IRS’ [work on remand] by March 22, 2024.” *See* ECF 269 at 2. Pursuant to Federal Rule of Civil Procedure 6(b)(1), Plaintiffs request a two-week extension of time, up to and including April 5, 2024, within which to file their challenge. The IRS does not oppose Plaintiffs’ requested extension.

Rule 6(b)(1)(A) states “[w]hen an act may or must be done within a specified time, the court may, for good cause, extend the time . . . if a request is made, before the original time . . . expires.” Fed. R. Civ. P. 6(b)(1)(A); *Sherrod v. Breitbart*, 720 F.3d 932, 938 (D.C. Cir. 2013) (“Rule 6(b) gives district courts wide discretion to modify the time limits set forth in the rules.”). “[R]equests for extensions of short duration are routine in this district.” *Jordan v. U.S. Dep’t of Just.*, 315 F. Supp. 3d 584, 594 (D.D.C. 2018) (internal citation and quotation marks omitted); *see also Nyambal v. AlliedBarton Sec. Servs. LLC*, 2021 WL 6773003, at *2 (D.D.C. Aug. 13, 2021).

Good cause exists for Plaintiffs' request. First, Attorneys Oliver and Loper, who have worked extensively on this case (in Attorney Oliver's case, since filing), and who will be the principal authors of the Plaintiffs' challenge, started an arbitration on March 4, 2024 that is expected to continue until at least March 15, 2024. They cannot devote any substantive attention to this matter during the pendency of the arbitration.

Second, the IRS has now produced the Supplemental Declaration of Kimberly D. Rogers and five spreadsheets containing the backup for the IRS's work on remand. *See* ECF 270. The IRS has also produced the backup for their concessions to date, something it has never previously provided to Plaintiffs. The first spreadsheet alone contains 116 rows and 15 columns of data. Each of the spreadsheets contain information that Plaintiffs have not seen before, which Plaintiffs need to analyze before submitting their challenge. Moreover, the five exhibits were produced in PDF, which Plaintiffs believe may not contain all of the information necessary to support their intended challenge. The native versions of those documents may reveal additional formulas, hidden columns and pages, and other information that will need to be analyzed. Plaintiffs have requested native versions of the newly produced documents, and believe they are entitled to them, as the IRS previously produced native versions of the 2010 and 2015 Cost Models (which did contain significant additional data). The IRS is considering Plaintiffs' request and has indicated it will likely respond early next week (i.e., during the week of March 11).

Third, in its Order, the Court requested that Plaintiffs "set forth any legal basis for further action by this Court." ECF 269 at 2. Plaintiffs will require the additional requested time to research and address the Court's request.

Finally, the additional time will allow class counsel to collaborate with co-counsel, Attorney Buckley, with the goal of filing a single pleading that incorporates any arguments or analyses that Attorney Buckley believes the Court should consider in the Plaintiffs' challenge to the IRS's work on remand.

For these reasons, Plaintiffs request that the Court grant the requested extension. Pursuant to Local Rule 7(m), Plaintiffs' counsel has conferred with counsel for the IRS, who stated that, although the IRS is maintaining its overall objection to Plaintiffs filing any challenge to the IRS's work on remand, it does not oppose Plaintiffs' request for a two-week extension.

Dated: March 7, 2024

Respectfully submitted,

/s/ William H. Narwold

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*Counsel for Plaintiffs Adam Steele, Brittany
Montrois, Joseph Henchman, and the Class*

CERTIFICATE OF SERVICE

I hereby certify that on March 7, 2024, I electronically filed the Motion for Extension of Time to Challenge the IRS's Work on Remand through this Court's CM/ECF system. I understand that notice of this filing will be sent to all parties by operation of the Court's electronic filing system.

/s/ William H. Narwold _____

William H. Narwold