

No. \_\_\_\_\_

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IN THE SUPREME COURT OF THE UNITED STATES

\_\_\_\_\_  
RSBCO,

*Plaintiff/Applicant*

versus

UNITED STATES OF AMERICA,

*Defendant/Respondent*

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On Application for an Extension of Time to File Petition for a Writ of  
Certiorari to the United States Court of Appeals for the Fifth Circuit  
No. 23-30062

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PETITIONER'S APPLICATION TO EXTEND TIME  
TO FILE PETITION FOR WRIT OF CERTIORARI  
*WITH CONSENT*

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Russell A. Woodard, Jr.

(#322615) (LA#34163)

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September 26<sup>th</sup>, 2024

## **Corporate Disclosure Statement**

Pursuant to Supreme Court Rule 29.6, Applicant RSBCO states that it is a Louisiana partnership and has no parent corporation and that no publicly held company owns 10% or more of Applicant's stock.

## **Introduction & Background**

To the Honorable Samuel A. Alito, Jr., as Circuit Justice for the United States Court of Appeals for the Fifth Circuit:

In accordance with this Court's Rules 13.5, 22, 30.2 and 30.3, Applicant RSBCO respectfully requests that the time to file its petition for a writ of certiorari be extended for 15 days, up to and including October 22, 2024. The Court of Appeals issued its opinion on June 13, 2024 (Exhibit B) and denied rehearing en banc on July 9, 2024 (Exhibit A). Absent an extension of time, the petition would be due October 7, 2024. The jurisdiction of this Court is based on 28 U.S.C. 1254(1). This request is unopposed and with the written consent of opposing counsel.

### **Reasons for Granting an Extension of Time**

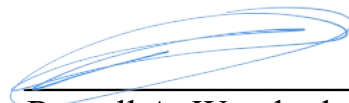
1. Applicant's counsel tried this case before the jury at trial without the assistance of any co-counsel.
2. Applicant's counsel was recently admitted to the Supreme Court bar on August 19, 2024.
3. Applicant's counsel has, within the past weeks, filed numerous responses in federal and state cases, written and filed numerous briefs, taken and defended numerous depositions, and prepared for and made several oral arguments in various courts in the State of Louisiana. Due these other litigations, Applicant has been delayed in the completion of its brief in the above-styled case.

4. The request for an extension is not designed to vex, harass or infringe in any way upon the substantive rights of Respondent.
5. The extension sought – 15 days – will not unduly delay or prejudice these proceedings.
6. The extension sought – 15 days – has been consented to by opposing counsel.
7. The extension sought – 15 days – will help Applicant more effectively and efficiently present its position to this Honorable Court for review and consideration.

### Conclusion

WHEREFORE, for the reasons stated, Applicant prays that the Court grant their motion for an extension of time for 15 days, up to and including **October 22, 2024**.

Done this 26<sup>th</sup> day of September, 2024.



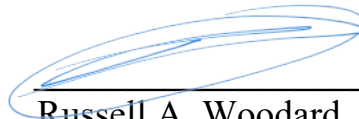
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**Certificate of Service**

A copy of the application was served by email to the counsel listed below in accordance with Supreme Court Rule 22.2 and 29.3:

Paul A. Allulis, Attorney  
Tax Division, Department of Justice  
P.O. Box 502, Washington, D.C. 20044



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