



1 On April 9, 2010, DOR was served by hand delivery with Petitioners' Motion. On April 12,  
2 2010, DOR retained the undersigned to represent its interests in opposing Petitioners' Motion. On  
3 April 13, 2010, the undersigned contacted Petitioners' counsel to determine whether Petitioners  
4 would consent to an extension of time. Petitioners' counsel promptly and professionally responded  
5 to the undersigned's request and indicated that Petitioners would be unable to consent to the  
6 extension request due to a time sensitive competing matter. Consequently, the undersigned  
7 represents that Petitioners respectfully oppose DOR's extension request.

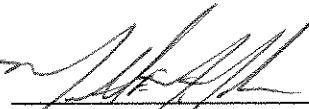
8 As a result of the undersigned's previous scheduled commitments, it is impossible to  
9 adequately respond in a manner that will best serve this Honorable Court and DOR by the  
10 scheduled response date of April 23, 2010. Accordingly, DOR respectfully requests that this  
11 Motion be granted.

12 A proposed Order is attached for the Court's convenience.

13 Dated this 14<sup>th</sup> day of April 2010.

14 **McMAHON LAW FIRM, PLLC**

15  
16 By



17 **Michael F. McMahon**  
212 North Rodney  
Helena, MT 59601

18 **CO-COUNSEL FOR MONTANA DEPARTMENT OF**  
19 **REVENUE**

1                                    CERTIFICATE OF SERVICE BY MAIL AND ELECTRONIC MAIL

2            I HEREBY CERTIFY that a copy of the foregoing **RESPONDENT'S MOTION FOR**  
3 **EXTENSION OF TIME TO RESPOND TO PETITIONERS' MOTION FOR CLASS**  
4 **CERTIFICATION** has been served upon the following by mailing and electronic mailing a true  
5 and correct copy thereof on this 14<sup>th</sup> day of April 2010, addressed as follows:

6                                    **C A DAW, CHIEF LEGAL COUNSEL**  
7                                    **MONTANA DEPARTMENT OF REVENUE**  
8                                    **LEGAL SERVICES OFFICE**  
9                                    **PO BOX 5805**  
10                                   **HELENA MT 59604-5805**

11                                   **MICHELE CREPEAU**  
12                                   **MONTANA DEPARTMENT OF REVENUE**  
13                                   **LEGAL SERVICES OFFICE**  
14                                   **PO BOX 5805**  
15                                   **HELENA MT 59604-5805**

16                                   **COURTNEY JENKINS**  
17                                   **MONTANA DEPARTMENT OF REVENUE**  
18                                   **LEGAL SERVICES OFFICE**  
19                                   **PO BOX 5805**  
20                                   **HELENA MT 59604-5805**

21                                   **MICHAEL GREEN**  
22                                   **CROWLEY FLECK PLLP**  
23                                   **100 NORTH PARK STREET SUITE 300**  
24                                   **PO BOX 797**  
25                                   **HELENA MT 59624-0797**

  
\_\_\_\_\_  
Michael F. McMahon

c: Clerk of Court (406-547-3836)