

**UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
OFFICE OF ADMINISTRATIVE LAW JUDGES**

In the matter of:

H&R Block, Inc.,
a corporation,

HRB Digital LLC,
a corporation,

HRB Tax Group, Inc.,
a corporation,

Respondents.

Docket No. 9427

**JOINT MOTION TO EXTEND DEADLINE FOR REBUTTAL EXPERT
REPORT OF DR. YOUSSEF BENZARTI**

Complaint Counsel for the Federal Trade Commission and counsel for H&R Block, Inc., HRB Digital LLC, and HRB Tax Group, Inc., (“Respondents”) respectfully request that the Court extend by five (5) days the deadline for production of the rebuttal report of Complaint Counsel’s expert, Dr. Youssef Benzarti.¹ Complaint Counsel requested this additional time to allow its expert Dr. Benzarti to consider several H&R Block datasets used by Respondents’ experts, which were not produced to Complaint Counsel until September 4, 2024, following the August 30 production of Respondents’ expert reports. Due to the belated production of the underlying datasets, Dr. Benzarti requires additional time to complete his rebuttal report.² Counsel for Respondents do not object to this requested extension of time.

Standard. Commission Rule 3.21(c)(2) states that “[t]he Administrative Law Judge may, upon a showing of good cause, grant a motion to extend any deadline or

¹ The current deadline for Complaint Counsel to submit rebuttal expert reports is September 9, 2024, so the relief requested herein would allow Complaint Counsel to provide only Dr. Benzarti’s report on September 14, 2024.

² In agreeing to this extension of time, Complaint Counsel do not waive any other objections to Respondents’ or their experts’ use of these underlying data nor does Respondents’ counsel waive any objection it has to producing it.

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time specified in th[e] scheduling order other than the date of the evidentiary hearing.” 16 C.F.R. § 3.21(c)(2). “In determining whether to grant the motion, the Administrative Law Judge shall consider any extensions already granted, the length of the proceedings to date, the complexity of the issues, and the need to conclude the evidentiary hearing and render a recommended decision in a timely manner.” *Id.* “Good cause exists when a deadline in a scheduling order ‘cannot be met despite the diligence of the party seeking the extension.’” *In the Matter of Pom Wonderful LLC*, No. 9344, 2011 WL 822926, at *2 (Feb. 25, 2011) (citing *In re Chicago Bridge & Iron Co.*, 2002 FTC LEXIS 69, *2 (2002)). Extensions are additionally proper where no prior extensions have been sought, the proposed extension will not delay other deadlines set by the Scheduling Order, nor impact the initiation of the hearing. *See In the Matter of Pom Wonderful LLC*, No. 9344, 2011 WL 117087, at *1 (Jan. 3, 2011).

Good Cause Exists to Grant the Modest Requested Extension. The Scheduling Order sets the deadline for Complaint Counsel to identify rebuttal experts and provide rebuttal expert reports on September 9, 2024. Because of the belated production of the underlying data used by Respondents’ experts, Complaint Counsel believe that they would be unfairly prejudiced in their ability to respond to the summaries of the data (in the Schnell report) and the opinions based on those summaries (in the Gerardi, Keller, and Simonson reports) by the September 9 deadline. Accordingly, Complaint Counsel and counsel for Respondents agree that good cause exists to extend the deadline only for the production of the rebuttal expert report of Complaint Counsel’s expert Dr. Benzarti to September 14, 2024.

No other extensions have been sought in this matter and this modest five-day extension will allow for the depositions of the respective experts to take place as originally scheduled. The proposed extension will not impact any other deadlines set out in the Scheduling Order nor impact the initiation of the trial on October 23, 2024.

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Conclusion. Complaint Counsel and counsel for Respondents respectfully request the Court extend from September 9, 2024, to September 14, 2024, the deadline for production of the rebuttal report of Dr. Youssef Benzarti.

Respectfully submitted,

Dated: September 4, 2024

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Dated: September 4, 2024

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UNITED STATES OF AMERICA
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In the matter of:

H&R Block, Inc.,
a corporation,

HRB Digital LLC,
a corporation,

HRB Tax Group, Inc.,
a corporation,

Respondents.

Docket No. 9408

**[Proposed] ORDER GRANTING EXTENSION OF TIME FOR REBUTTAL
EXPERT REPORT OF DR. YOUSSEF BENZARTI**

Complaint Counsel for the Federal Trade Commission (“FTC”) and counsel for H&R Block, Inc., HRB Digital LLC, and HRB Tax Group, Inc., (“Respondents”) filed a Joint Motion to Extend Deadline for Rebuttal Expert Report of Dr. Youssef Benzarti (“Motion”).

Having fully considered all arguments in the Joint Motion, and for good cause shown, the Joint Motion is GRANTED.

It is hereby ORDERED that the deadline for the rebuttal expert report of Dr. Youssef Benzarti is extended to September 14, 2024.

Dated: _____

Jay L. Himes
Administrative Law Judge

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CERTIFICATE OF SERVICE

I hereby certify that on September 4, 2024, I electronically filed the foregoing Joint Motion to Extend Deadline for Rebuttal Expert Report of Dr. Youssef Benzarti Motion using the FTC's E-Filing system, and I caused the foregoing document to be sent via email to:

April Tabor
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*Secretary of the Commission
Clerk of the Court*

Hon. Jay L. Himes
Administrative Law Judge
Federal Trade Commission
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Administrative Law Judge

I further certify that on September 4, 2024, I caused the foregoing document to be served via email on:

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