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July 2, 2015

Via CM/ECF

Margaret Carter  
Clerk of Court  
U.S. Court of Appeals for the First Circuit  
John Joseph Moakley U.S. Courthouse  
1 Courthouse Way, Suite 2500  
Boston, MA 02210

Re: *Franklin California Tax-Free Trust, et al. v. The Commonwealth of Puerto Rico, et al.*,  
Nos. 15-1218, 15-1271 (consolidated with Nos. 15-1221, 15-1272)

Dear Ms. Carter:

On behalf of the Franklin/Oppenheimer Appellees, I write in response to the June 30, 2015 letter filed pursuant to Fed. R. App. P. 28(j) by counsel for the Commonwealth of Puerto Rico, which annexed a report prepared by consultants acting at the request of the Commonwealth's legal counsel. *See* Report p. 2 (disclaimer).

As a threshold matter, a report of this sort, prepared at the request of an appellant's counsel, is not an "authority" within the meaning of Rule 28(j). It is an unauthorized supplemental submission and should be stricken.

Consideration of the purported facts recited in the report would be improper for additional reasons as well. First, these "facts" are irrelevant to the preemption question at issue in this appeal. Second, these asserted facts, which were not part of the record below, constitute hearsay (in many instances double, if not triple, hearsay) and are inherently unreliable. In addition to having been prepared at the request of counsel, the report was prepared "for discussion purposes only" and with "no independent verification as to the accuracy or completeness of the information contained herein." *Id.* The report also states that "[n]othing contained herein may be used or offered into evidence in any legal, administrative or other

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proceeding.” *Id.* Finally, a number of the facts set forth in the report are inaccurate or misleading in material respects.

Respectfully submitted,

/s/ Thomas Moers Mayer

Thomas Moers Mayer  
Counsel for Franklin/Oppenheimer Appellees