

IN THE SUPREME COURT OF OHIO

CITY OF ELYRIA, OHIO; CITY OF)	CASE NOS. 06-2293, 06-2389 and 06-2390
NORTH RIDGEVILLE, OHIO; CITY OF)	(Consolidated)
AVON LAKE, OHIO; AND AMHERST)	
TOWNSHIP, OHIO,)	
)	
Appellants,)	On Appeal from the Ohio Board of Tax
)	Appeals
vs.)	
)	Case Nos. 2003-T-1533, 2004-T-1166 and
RICHARD LEVIN, Tax Commissioner of)	2005-T-1301
Ohio, <i>et al.</i> ,)	
)	
Appellees.)	

STIPULATION TO AGREED EXTENSION OF TIME TO FILE REPLY BRIEF OF APPELLANTS, CITY OF ELYRIA, OHIO; CITY OF NORTH RIDGEVILLE, OHIO; CITY OF AVON LAKE, OHIO; AND AMHERST TOWNSHIP, OHIO

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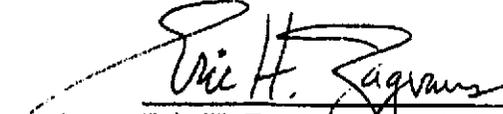
STIPULATION TO AGREED EXTENSION OF TIME

Pursuant to S. Ct. R. XIV, § 3(B)(2)(a), the parties hereby stipulate that Appellants may have an agreed extension of time of twenty (20) days, from April 4, 2007 through April 24, 2007, inclusive, to file their Reply Brief in this consolidated appeal.

This Stipulation for an agreed extension of time is being filed within the time prescribed by the Supreme Court Practice Rules for filing Appellants' Reply Brief, and Appellants have not previously obtained an extension of time from the Court under Section 3(B)(2)(b) of S. Ct. R. XIV. This is the first agreed extension of time for Appellants to file a merit brief in this case.

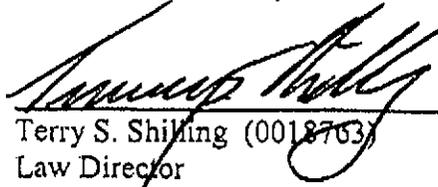
DATED: March 20, 2007

IT IS SO STIPULATED,



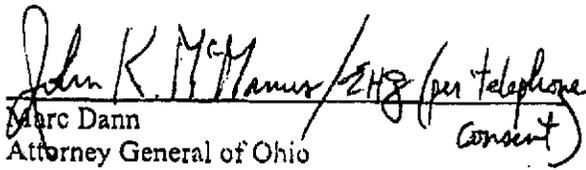
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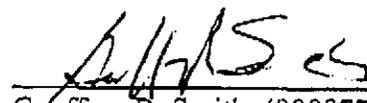
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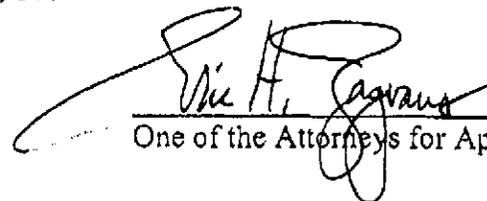
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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Stipulation to Agreed Extension of Time to File Reply Brief of Appellants City of Elyria, Ohio, City of North Ridgeville, Ohio, City of Avon Lake, Ohio, and Amherst Township, Ohio, which was filed with the Clerk by facsimile transmission pursuant to Rule XIV § 1(B)(1)(a) of the Supreme Court Practice Rules, has been served by facsimile transmission, pursuant to Rule XIV § 1(B)(5) of the Supreme Court Practice Rules, to John K. McManus, Senior Deputy Attorney General, OFFICE OF THE ATTORNEY GENERAL OF OHIO, State Office Tower, 30 East Broad Street, 16th Floor, Columbus, Ohio 43215-3428, fax 614.466.8226, counsel for Appellees, Richard Levin, Tax Commissioner of Ohio, *et al.*; John T. Sunderland, THOMPSON HINE LLP, 10 West Broad Street, Suite 700, Columbus, Ohio 43215-3435, fax 614.469.3361, counsel for Appellees, Lorain County and Lorain County Commissioners; Gerald A. Innes, Assistant Prosecuting Attorney for Lorain County, OFFICE OF THE LORAIN COUNTY PROSECUTOR, Lorain County Courthouse, Elyria, Ohio 44035, fax 440.329.5430, counsel for Appellee, Lorain County Budget Commission; John R. Varanese, 85 East Gay Street, Suite 1000, Columbus, Ohio 43215-3118, fax 614.220.9441, counsel for Appellee, City of Lorain, Ohio; and Luke F. McConville, WALDHEGER COYNE, 1991 Crocker Road, Suite 550, Westlake, Ohio 44145, fax 440.835.1511, counsel for Appellee, Sheffield Village, Ohio, this 20TH day of March, 2007.



One of the Attorneys for Appellants