

IN THE SUPREME COURT OF OHIO

Appeal From the Ohio Board of Tax Appeals

HEALTHSOUTH CORPORATION, :
 :
 Appellee, :
 : Case No. 07-2281
 v. :
 : Appeal from BTA
 WILLIAM W. WILKINS [RICHARD A. :
 LEVIN, TAX COMMISSIONER OF OHIO, : Case No. 2005-A-1386
 :
 Appellant. :

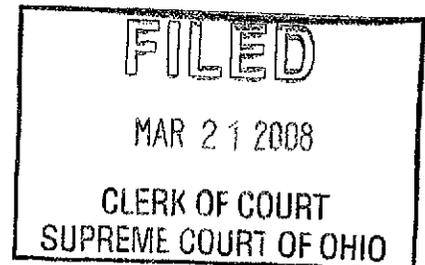
STIPULATION TO EXTENSION OF TIME
TO FILE MERIT BRIEF OF APPELLANT

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HEALTHSOUTH CORPORATION,

Appellee,

v.

WILLIAM W. WILKINS [RICHARD A. LEVIN, TAX COMMISSIONER OF OHIO,

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STIPULATION TO EXTENSION OF TIME TO FILE MERIT BRIEF OF APPELLANT

Appellant Tax Commissioner of Ohio and Appellee, Healthsouth Corporation, pursuant to Rule XIV, Section 3(B)(2)(a) of the Rules of Practice of the Supreme Court, hereby stipulate that Appellant shall have an extension of time of twenty days, to and including April 22, 2008, in which to file the merit brief of Appellant.

1/c/ Nicholas M. Ray
by B.A.H. [Signature]

NICHOLAS M. RAY
Siegel, Siegel, Johnson & Jennings, LPA

[Signature]

BARTON A. HUBBARD
Assistant Attorney General

COUNSEL FOR APPELLEE

COUNSEL FOR APPELLANT

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true copy of the Stipulation to Extension of Time to File Merit Brief of Appellant was sent by regular U.S. mail to Nicholas M. Ray, Siegel, Siegel, Johnson & Jennings Co., LPA. 3001 Bethel Road, Suite 208 Columbus, Ohio 43220, counsel for Appellee, on this 7th day of March, 2008.


BARTON A. HUBBARD
Assistant Attorney General