

IN THE SUPREME COURT OF OHIO

Appeal From the Ohio Board of Tax Appeals

AMERICAN FIBER SYSTEMS, INC., :  
 :  
 : Appellant, :  
 : Case No. 08-1338  
 :  
 v. :  
 : Appeal from BTA  
 WILLIAM W. WILKINS [RICHARD A. :  
 LEVIN], TAX COMMISSIONER OF OHIO, : Case No. 2006-B-118  
 :  
 :  
 Appellee. :

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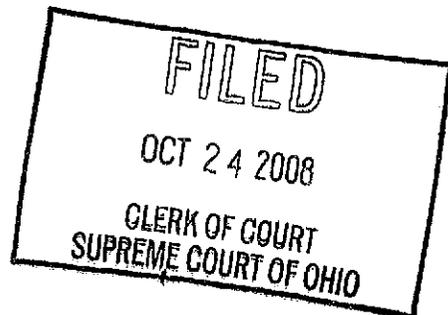
STIPULATION TO EXTENSION OF TIME  
TO FILE MERIT BRIEF OF APPELLEE

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TODD W. SLEGGS (0040921)  
(Counsel Of Record)  
Sleggs, Danzinger & Gill Co., LPA  
820 West Superior Avenue, Suite. 400  
Cleveland, Ohio 44113  
Telephone: (216) 771-8990  
Facsimile: (216) 771-8992  
[toddsleggs@sdglegal.net](mailto:toddsleggs@sdglegal.net)  
  
ATTORNEY FOR APPELLANT

NANCY H. ROGERS (0002375)  
Attorney General of Ohio  
BARTON A. HUBBARD (0023141)  
Assistant Attorney General  
(Counsel of Record)  
30 East Broad Street, 25<sup>th</sup> Floor  
Columbus, Ohio 43215-3428  
Telephone: (614) 466-5967  
Facsimile: (614) 466-8226  
[bhubbard@ag.state.oh.us](mailto:bhubbard@ag.state.oh.us)

ATTORNEYS FOR APPELLEE



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Appeal From the Ohio Board of Tax Appeals

AMERICAN FIBER SYSTEMS, INC.,

Appellant,

v.

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

Appellee.

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: Case No. 08-1338  
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STIPULATION TO EXTENSION OF TIME TO FILE MERIT BRIEF OF APPELLEE

Appellee Tax Commissioner of Ohio and Appellant, American Fiber Systems, Inc., 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 December 3, 2008, in which to file the merit brief of Appellee.

*Todd W. Sleggs*  
*By [Signature] for [Signature]*  
TODD W. SLEGGs

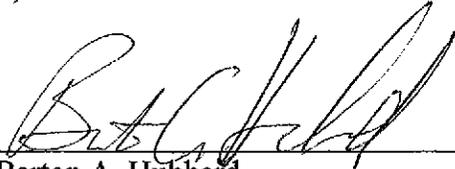
COUNSEL FOR APPELLANT

*[Signature]*  
BARTON A. HUBBARD

COUNSEL FOR APPELLEE

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true copy of the Stipulation to Extension of Time to File Merit Brief of Appellee was sent by regular U.S. mail to Todd W. Sleggs, Sleggs, Danzinger and Gill Co., LPA, 820 West Superior Avenue, Suite 400, Cleveland, Ohio 44113 counsel for Appellee, on this 24<sup>th</sup> day of October, 2008.

  
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Barton A. Hubbard  
Assistant Attorney General