

ORIGINAL

IN THE SUPREME COURT OF OHIO

Appeal From the Ohio Board of Tax Appeals

RICH'S DEPARTMENT STORES, INC.,	:	
	:	
Appellee,	:	Case No. 09-437
	:	
v.	:	Appeal from BTA
RICHARD A. LEVIN, TAX	:	Case No. 2005-T-1609
COMMISSIONER OF OHIO,	:	
	:	
Appellant.	:	

STIPULATION TO EXTENSION OF TIME
TO FILE MERIT BRIEF OF APPELLANT

MARK A. ENGEL
Bricker & Eckler, LLP
9277 Centre Point Drive, Suite 100
West Chester, Ohio 45069
Telephone: (513) 870-6565
Facsimile: (513) 870-6699

mengel@bricker.com

ATTORNEY FOR APPELLEE

RICHARD CORDRAY (0038034)
Attorney General of Ohio
BARTON A. HUBBARD (0023141)
Assistant Attorney General
(Counsel of Record)
30 East Broad Street, 25th Floor
Columbus, Ohio 43215-3428
Telephone: (614) 466-5967
Facsimile: (614) 466-8226

Barton.Hubbard@ohioattorneygeneral.gov

ATTORNEYS FOR APPELLANT

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SUPREME COURT OF OHIO

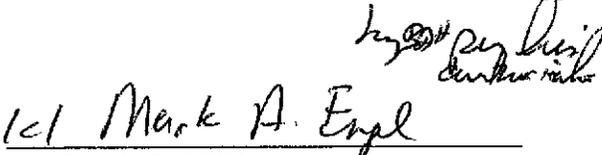
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Appellant Tax Commissioner of Ohio and Appellee, Rich's Department Stores, Inc., pursuant to Rule XIV, Section 3(B)(2)(a) of the Rules of Practice of the Supreme Court, hereby stipulate that Appellant shall have an extension of time of twenty days, to and including June 28, 2009, in which to file the merit brief of Appellant.

1cc Mark A. Engel

 MARK A. ENGEL
 Bricker & Eckler, LLP

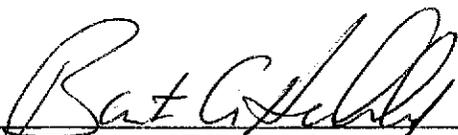

 BARTON A. HUBBARD
 Assistant Attorney General

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 Mark A. Engel, Bricker and Eckler, 9277 Centre Point Drive, Suite 100, West Chester, Ohio 45069, counsel for Appellee, on this 21st day of May, 2009.



BARTON A. HUBBARD
Assistant Attorney General