

IN THE SUPREME COURT OF OHIO
Appeal From the Ohio Board of Tax Appeals

ORIGINAL

INTERNATIONAL BUSINESS MACHINES CORPORATION	:	
	:	
And	:	
	:	
IBM CREDIT CORPORATION	:	
	:	
Appellants,	:	
	:	Case No. 09-1296
v.	:	
	:	Appeal from BTA
RICHARD A. LEVIN,	:	Case Nos. 2007-Z-1140
TAX COMMISSIONER OF OHIO,	:	2007-Z-1141
BOARD OF EDUCATION OF THE	:	2007-Z-1143
	:	
Appellee.	:	

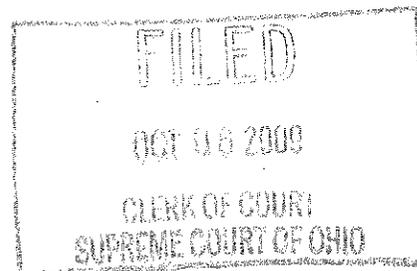
**STIPULATION TO EXTENSION OF TIME
TO FILE MERIT BRIEF OF APPELLEE**

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CORPORATION :

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Appellee. :

STIPULATION TO EXTENSION OF TIME
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Appellee Tax Commissioner of Ohio and Appellants, International Business Machines Corp. and IBM Credit Corp., pursuant to Rule XIV, Section 3(B)(2)(a) of the Rules of Practice of the Supreme Court, hereby stipulate that Appellee shall have an extension of time of twenty days, to and including November 5, 2009, in which to file the merit brief of Appellee.

Edward J. Bernert by Sophia Hussain
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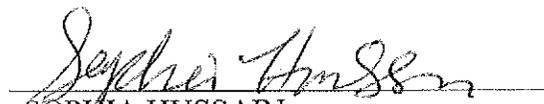
COUNSEL FOR APPELLEE

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 on October 6th, 2009 to:

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