

ORIGINAL

IN THE SUPREME COURT OF OHIO

Appeal From the Ohio Board of Tax Appeals

GLOBAL KNOWLEDGE TRAINING LLC,	:	
	:	
Appellant,	:	
	:	Case No. 2009-1543
v.	:	
	:	Appeal from BTA
RICHARD A. LEVIN, TAX	:	Case No. 2006-V-471
COMMISSIONER OF OHIO,	:	
	:	
Appellee.	:	

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

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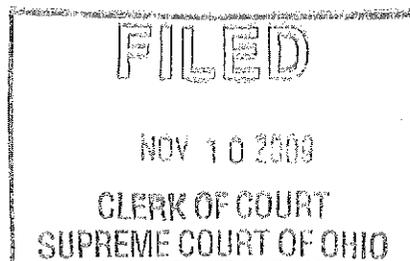
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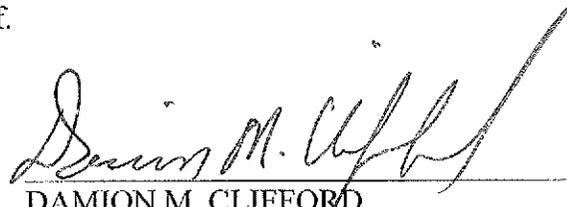
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Appellee Tax Commissioner of Ohio and Appellant, Global Knowledge Training LLC, pursuant to Rule XIV, Section 3(B)(2)(a) of the Rules of Practice of the Supreme Court, hereby stipulate that Appellee shall have an extension of time of twenty days, to and including December 23, 2009, in which to file his merit brief.


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

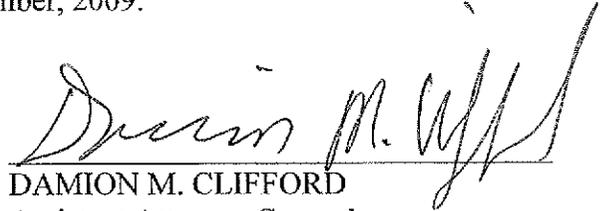
COUNSEL FOR APPELLANT


DAMION M. CLIFFORD
Assistant Attorney General

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 Nicholas M. J. Ray, Siegel, Siegel, Johnson & Jennings Co., LPA, 3001 Bethel Road, Suite 208, Columbus, Ohio 43220, counsel for Appellee, on this 10th day of November, 2009.


DAMION M. CLIFFORD
Assistant Attorney General