

ORIGINAL

IN THE SUPREME COURT OF OHIO

Appeal From the Ohio Board of Tax Appeals

WCI STEEL, INC.,

Appellant,

v.

RICHARD A. LEVIN, TAX  
COMMISSIONER OF OHIO,

Appellee.

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: Case No. 10-1027  
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: Appeal from BTA  
: Case No. 2005-V-1565  
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STIPULATION TO EXTENSION OF TIME  
TO FILE MERIT BRIEF OF APPELLEE

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Pursuant to Rule XIV, Section 3(B)(2)(a) of the Rules of Practice of the Supreme Court, Appellee, Tax Commissioner of Ohio, and Appellant, WCI Steel, Inc., hereby stipulate that Appellee shall have an extension of time of twenty days, to and including December 6, 2010, in which to file the merit brief of Appellee.

*by DWA  
for his  
authority*  
10/ David W. Hilkert

DAVID W. HILKERT  
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COUNSEL FOR APPELLANT

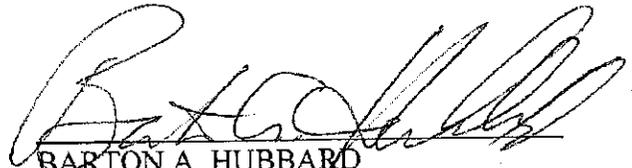
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**CERTIFICATE OF SERVICE**

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 and electronic transmission ([dhilkert@bdbl.com](mailto:dhilkert@bdbl.com)) to David W. Hilkert and Steven A. Dimengo, Buckingham, Doolittle and Burroughs, LLP, 3800 Embassy Parkway, Suite 300, Akron, Ohio 44334, counsel for Appellant, and by regular U.S. mail to Eugene P. Whetzel, Ohio State Bar Association, 1700 Lake Shore Drive, Columbus, Ohio 43204, counsel for Amicus Curiae, Ohio State Bar Association, on this 10th day of November, 2010.



BARTON A. HUBBARD  
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