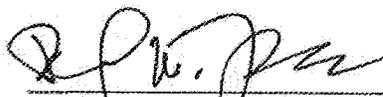


STIPULATION

Now come the parties, and pursuant to S.Ct.Pract.R. 3.03(B)(2), hereby stipulate to a twenty-day extension of time for Appellant Tax Commissioner to file his brief, up to and including July 20, 2014.

Respectfully submitted,

MICHAEL DEWINE
Attorney General of Ohio



DANIEL W. FAUSEY* (0079928)

**Counsel of Record*

MELISSA W. BALDWIN (0066681)

Assistant Attorneys General

30 East Broad Street, 25th Floor

Columbus, Ohio 43215

Telephone: (614) 995-9032

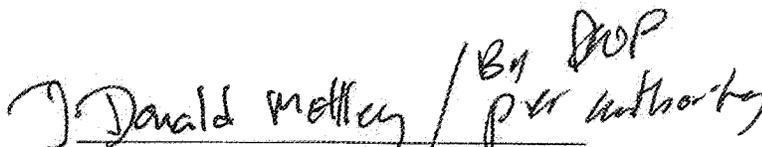
Facsimile: (866) 513-0356

daniel.fausey@ohioattorneygeneral.gov

Counsel for Appellant

Joseph W. Testa,

Tax Commissioner of Ohio



J. DONALD MOTTLEY (0055164)

Taft Stettinius & Hollister LLP

65 E. State Street

Columbus, OH 43215

Telephone: (614) 221-2838

Facsimile: (614) 221-2007

motley@taftlaw.com

Counsel for Appellees

Kent & Sue Cunningham

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been sent by regular mail this 28th day of May, 2014, to J. Donald Mottley, Taft, Stettinius & Hollister LLP, 65 E. State Street, Columbus, Ohio, 43215.



Melissa W. Baldwin
Assistant Attorney General