

ORIGINAL

In the  
Supreme Court of Ohio

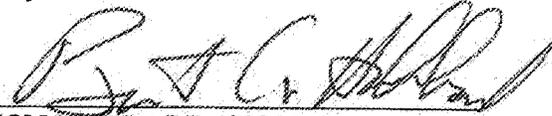
SUSAN C. CRUZ,	:	
	:	
Appellant,	:	
	:	Case No. 2014-0513
v.	:	
	:	
	:	Appeal from Ohio Board of Tax Appeals
JOSEPH W. TESTA, TAX COMMISSIONER	:	
OF OHIO,	:	Case No. 2013-1010
	:	
Appellee.	:	

**NOTICE OF STIPULATED EXTENSION OF TIME TO FILE MERIT BRIEF  
OF APPELLEE JOSEPH W. TESTA, TAX COMMISSIONER OF OHIO**

Pursuant to S. Ct. Pract. R. 3.03(B)(2)(a), the parties hereby stipulate to a twenty (20) day extension of time for Appellee Tax Commissioner to file its Merit Brief. Appellee Tax Commissioner has not previously requested any extension of time under that Rule. Appellee Tax Commissioner's Merit Brief shall be due on or before September 29, 2014.

Respectfully submitted,

Michael DeWine  
Attorney General of Ohio



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SUPREME COURT OF OHIO

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing Stipulated Extension of Time to File Merit Brief of Appellee Joseph W. Testa, Tax Commissioner of Ohio, was served by email on this 4th day of September, 2014, upon the following:

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