

In the  
Supreme Court of Ohio

RURAL HEALTH COLLABORATIVE  
OF SOUTHERN OHIO, INC.,

Appellee,

v.

JOSEPH W. TESTA,  
TAX COMMISSIONER OF OHIO

Appellant.

Case No. 2014-0963

Appeal from Ohio Board of Tax Appeals

Case Nos. 2012-3421

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**STIPULATION FOR EXTENSION OF TIME TO FILE INITIAL BRIEF OF  
APPELLANT JOSEPH W. TESTA, TAX COMMISSIONER OF OHIO**

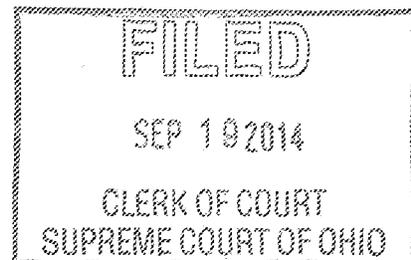
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**STIPULATION FOR EXTENSION OF TIME TO FILE INITIAL BRIEF OF APPELLANT JOSEPH W. TESTA, TAX COMMISSIONER OF OHIO**

Pursuant to S. Ct. Prac. R. 3.03(B)(2), counsel for the parties hereby stipulate to a twenty (20) day extension of time for the filing of the merit brief of Appellant Tax Commissioner. The Tax Commissioner's initial brief was originally due on or before October 1, 2014. The Tax Commissioner's initial brief will now be due on or before October 21, 2014. No previous extensions have been requested or granted.

*DOE signed  
e/b/o MAE*



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