

ORIGINAL

In the
Supreme Court of Ohio

INTERNATIONAL PAPER COMPANY, :

Appellee, :

v. :

JOSEPH W. TESTA, TAX COMMISSIONER
OF OHIO, :

Appellant. :

Case No. 2014-1614

Appeal from Ohio Board of Tax Appeals

Case No. 2010-2230

FILED
DEC 05 2014
CLERK OF COURT
SUPREME COURT OF OHIO

**NOTICE OF STIPULATED EXTENSION OF TIME TO FILE MERIT BRIEF
OF APPELLANT 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 Appellant Tax Commissioner to file its Merit Brief. Appellant Tax Commissioner has not previously requested any extension of time under that Rule. Appellant Tax Commissioner's Merit Brief shall be due on or before December 29, 2014.

Respectfully submitted,

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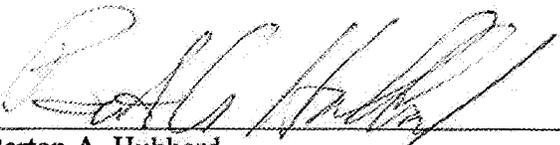
Counsel for Appellant, Joseph W. Testa,
Tax Commissioner of Ohio

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Stipulated Extension of Time to File Merit Brief of Appellant Joseph W. Testa, Tax Commissioner of Ohio, was served by regular U.S. Mail and by email on this 5th day of December, 2014, upon the following:

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