

In the Supreme Court of Ohio

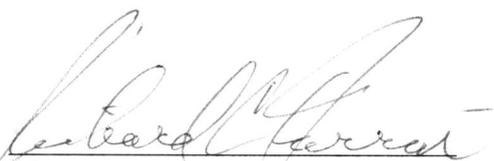
INTERNATIONAL PAPER COMPANY,	:	
	:	
Appellee,	:	
	:	Case No. 2014-1614
v.	:	
	:	
	:	Appeal from Ohio Board of Tax Appeals
JOSEPH W. TESTA, TAX COMMISSIONER	:	
OF OHIO,	:	Case No. 2010-2230
	:	
Appellant.	:	

**STIPULATED EXTENSION OF TIME TO FILE MERIT BRIEF
OF APPELLEE INTERNATIONAL PAPER COMPANY**

Pursuant to S.Ct.Prac.R. 3.03(B)(2)(a), the parties hereby stipulate to a twenty (20) day extension of time for Appellee International Paper Company to file its Merit Brief. Appellee has not previously requested any extension of time. Appellee International Paper Company's Merit Brief shall be due on or before February 17, 2015.

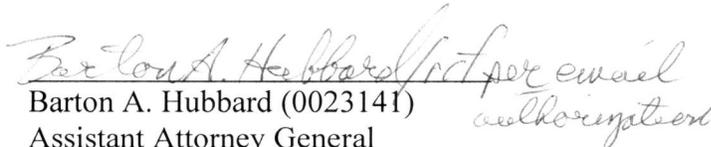
Respectfully submitted,

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