

In the
Supreme Court of Ohio

JAMES B. & TINA D. RENACCI,

Appellants,

v.

JOSEPH W. TESTA, TAX COMMISSIONER
OF OHIO,

Appellee.

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:
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: Case No. 2014-1893
:
:
: Appeal from Ohio Board of Tax Appeals
:
: Case No. 2012-1850
:
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:

**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 his initial merit brief and brief as cross-appellant. Appellee Tax Commissioner has not previously requested any extension of time under that Rule. Appellee Tax Commissioner's Initial Merit Brief and Brief as Cross-Appellant shall be due on or before March 19, 2015.

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SUPREME COURT OF OHIO

Approved:

*per his
ambrogio
by BAH*

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Stipulated Extension of Time to File Initial Merit Brief of Appellee Joseph W. Testa, Tax Commissioner of Ohio, was served by email transmission, on this 24th day of February 2015, upon the following:

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