

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Joint Stipulated Extension of Time to File Merit Brief of Appellee Joseph W. Testa, Tax Commissioner of Ohio, was served by email transmission, on this 13th day of March 2015, upon the following:

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A handwritten signature in blue ink, appearing to read "Barton Hubbard", is written over a horizontal line.

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Approved:

1c/ J. Donald Motley *by BMT*
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