

IN THE SUPREME COURT OF OHIO

JAMES B. & TINA D. RENACCI)	CASE NO. 2014-1893
)	
Appellants,)	
)	
v.)	APPEAL FROM OHIO BOARD OF
)	TAX APPEALS CASE NO. 2012-1850
)	
JOSEPH W. TESTA,)	
TAX COMMISSIONER OF OHIO)	
)	
Appellee.)	

**STIPULATED EXTENSION OF TIME TO FILE THIRD MERIT BRIEF
OF APPELLANTS, JAMES B. & TINA D. RENACCI**

Pursuant to S. Ct. Pract. R. 3.03(B)(2)(a), the parties hereby stipulate to a twenty (20) day extension of time for Appellants, James B. & Tina D. Renacci to file their Third Merit Brief in response to Appellee's Second Merit Brief. Appellants have not previously requested any extension of time under that Rule. Appellants' Third Merit Brief shall be due on or before May 11, 2015.

/s/ Matthew R. Duncan

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CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing Stipulated Extension of Time to File Third Merit Brief of Appellants, James B. & Tina D. Renacci was served by electronic mail to barton.hubbard@ohioattorneygeneral.gov on the 7th day of April, 2015 and by Ordinary U.S. Mail, postage prepaid, on the 7th day of April, 2015 upon Barton Hubbard, Assistant Attorney General, Attorney General of Ohio (Taxation Section), 30 E. Broad Street, 25th Floor Columbus, OH 43215.

/s/ Matthew R. Duncan

*One of the Attorneys for Appellants,
James B. & Tina D. Renacci*