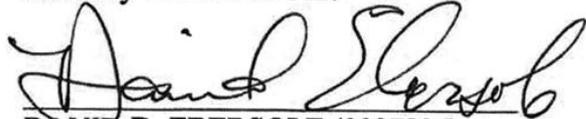


STIPULATION

Joseph W. Testa, Tax Commissioner of Ohio hereby provides notice that, pursuant to S.Ct.Pract.R. 3.03(B)(2), the parties have stipulated to a twenty-day extension of time for Appellee Tax Commissioner to file his merit brief, up to and including June 22, 2015.

Respectfully submitted,

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CERTIFICATE OF SERVICE

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